



ST. THOMAS COLLEGE (AUTONOMOUS) THRISSUR

Affiliated to
UNIVERSITY OF CALICUT

**SYLLABUS FOR DEGREE OF
B.Com HONOURS
(MAJOR, MINOR AND GENERAL
FOUNDATION COURSES)**

SYLLABUS & MODEL QUESTION PAPERS
w.e.f. 2024 admission onwards

**St. Thomas College Four Year Under Graduate Programme
[STCFYUGP]**

St. Thomas College (Autonomous) Thrissur

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INDEX

Sl.No	Content	Page
1	Preface	4
2	Features of Four-Year B.Com Programme	4
3	Programme Outcomes	5
4	Programme Specific Outcomes	6
5	Short title and Commencement	6
6	Scope and Application	6
7	Eligibility for Admission	6
8	Duration and Broad Pathways of B.Com Programme	6
9	Programme Structure	7
10	Guidelines for Internship	24
11	Guidelines for Optional Project	27
12	Guidelines for Research Project	34
13	Evaluation Scheme	37
14	Syllabus of the Major Courses	43
15	Syllabus of the Major Elective Courses	122
16	Syllabus of the Minor Courses	171
17	Syllabus of the Skill Enhancement Courses	278
19	Syllabus of the Multi-Disciplinary Courses	298
20	List of the Online Courses	313
21	Model Question Paper	314
22	Appendix	372

ST. THOMAS COLLEGE (AUTONOMOUS), THRISSUR**B.Com HONOURS PROGRAMME****2024-25 ADMISSION ONWARDS****(STCFYUGP Regulations 2024)****Preface**

B.Com Honours Programme offers a broad and versatile curriculum encompassing various facets of Commerce, including accounting, finance, regulations, marketing, management, entrepreneurship, and more. This versatility equips Commerce graduates with a diverse skill set that is highly relevant across different industries and business sectors. B.Com graduates can explore diverse career avenues in fields such as banking, finance, accounting, taxation, consulting, marketing, human resources, international trade etc. The B.Com degree serves as a foundation for entry-level positions and provides a pathway for career advancement and specialization through further education or professional certifications. This Programme nurtures an entrepreneurial mindset and encourages students to explore innovative business ideas and solutions. Commerce Graduates are equipped with the knowledge and skills needed to start and manage their own businesses, contribute to economic growth, and drive innovation in various industries. By embracing Outcome-Based Education (OBE) principles, the B.Com Honours Programmes can elevate their educational efficacy, relevance, and impact, effectively preparing students for successful careers in the dynamic field of Commerce.

Features of B.Com Honours Programme

1. The B.Com Honours Programme encompasses interdisciplinary subjects within Commerce, integrating courses in Accounting, Finance, Taxation, Law, Management, Marketing, Human Resources, Statistics, Artificial Intelligence and Business Analytics, Entrepreneurship, and more.
2. Each course in the four year B.Com. Programme is meticulously designed to facilitate experiential learning across various domains within Commerce.
3. Flexibility is a key feature of the four year B.Com. Programme, allowing students to customize their curriculum by selecting minor and elective courses aligned with their career aspirations and personal interests.
4. Major courses in the Programme are carefully chosen to provide comprehensive theoretical knowledge and practical exposure essential for studying Commerce as a separate discipline.
5. The minor courses in Commerce are tailored to address the unique requirements of undergraduate Commerce students while also offering students from other disciplines the opportunity to explore and incorporate Commerce into their academic pursuits.
6. The skill enhancement courses within the Commerce curriculum are designed to develop the practical skills of Commerce students, ensuring their applicability in real-world scenarios and enhancing their employability.
7. Practical exercises are incorporated into each course unit to complement textbook-based theoretical learning, ensuring students gain hands-on experience and practical skills.
8. The B.Com Honours Programme serves as a robust foundation for students pursuing further education at the postgraduate level, including M.Com., MBA, and professional

Programmes such as CA, CS, ACCA, CMA, among others.

9. B.Com. Honours with research Programmes culminate in an honours project, allowing students to showcase their mastery of the subject matter and contribute original insights to the field of Commerce.

PROGRAMME OUTCOMES (PO):

ST. THOMAS COLLEGE (AUTONOMOUS), THRISSUR PROGRAMME OUTCOMES

Sl.No	Graduate Attributes	PO Statement
P01	Knowledge Acquisition:	PO1: Demonstrate a profound understanding of knowledge trends and their impact on the chosen discipline of study.
P02	Communication, Collaboration, Inclusiveness, and Leadership:	PO2: Exhibit effective communication skills, fostering teamwork to demonstrate transformative leadership, exercising inclusivity.
P03	Professional Skills:	PO3: Apply professional skills to navigate diverse career paths with confidence and adaptability.
P04	Digital Intelligence:	PO4: Utilize varied digital and technological tools proficiently to understand and interact with the digital world, thus effectively processing complex information.
P05	Scientific Awareness and Critical Thinking:	PO5: Solve problems innovatively and mediate effectively applying scientific understanding and critical thinking to address challenges and advance sustainable solutions.
P06	Human Values, Professional Ethics, and Societal and Environmental Responsibility:	PO6: Lead responsibly with a steadfast commitment to human values, ethical conduct, and dedication to the well-being of society and the environment.
P07	Research, Innovation, and Entrepreneurship:	PO7: Conduct research and lead entrepreneurial initiatives, forging collaborative partnerships with industry, academia, and communities to develop enduring solutions for logical, regional, and global development.

PROGRAMME SPECIFIC OUTCOMES (PSO):

At the end of B.Com Honours Programme at ST. THOMAS COLLEGE (AUTONOMOUS), THRISSUR, a student would:

PSO 1	Build a strong foundation on theories, principles, practices, and regulatory mechanisms in the areas of Commerce.
PSO 2	Exhibit the skills to analyze and apply the learned knowledge to carry out the functions of business, solve business-related problems, and ensure overall employability.
PSO 3	Use supportive and appropriate digital technologies to effectively manage the business and cope with the dynamic world of Commerce.
PSO 4	Develop and apply research attitude and skills to solve real-life problems in the world of Commerce.
PSO 5	Demonstrate a basic understanding of the latest concepts and trends in the field of Commerce such as Entrepreneurship, Professional Accounting, Investment and Financial Services, Marketing, Business Analytics, Tourism & Hospitality Management.
PSO 6	Demonstrate the necessary skills to present and communicate innovative business ideas and business data to become a financially sound and socially accountable citizen.

1. SHORT TITLE AND COMMENCEMENT

- These regulations shall be known as the St. Thomas College Four Year Under Graduate [STCFYUGP] B.Com Honours Programme Regulations, 2024."
- They shall come into effect for admissions commencing from the academic year 2024-25.

2. SCOPE AND APPLICATION

- These regulations apply to all Regular B.Com Honours Programmes conducted in St Thomas College (Autonomous) Thrissur
- The provisions herein supersede all existing regulations for regular B.Com Programmes conducted by the ST. THOMAS COLLEGE (AUTONOMOUS), THRISSUR unless otherwise specified.

3. ELIGIBILITY FOR ADMISSION

The eligibility for admissions and reservation of seats shall be in accordance with the norms/ rules made by government/University from time to time.

4. DURATION AND BROAD PATHWAYS OF B.Com HONOURS PROGRAMME

- The duration of the 3-year B.Com Degree Programme shall be six semesters distributed over three years, the 4-year B.Com Degree (Honours) Programme shall be eight semesters distributed over four years, and the 4-year B.Com Degree (Honours with Research) shall also be eight semesters distributed over four years.
- Odd semesters (1, 3, 5, 7) shall run from June to October, while even semesters (2, 4, 6, 8) shall run from November to March.

- There shall be three broad pathways: (a) 3-year B.Com Degree, (b) 4-year B.Com Degree (Honours), and (c) 4-year B.Com Degree (Honours with Research).
- Students who choose to exit after 3 years shall be awarded a B.Com Degree after successfully completing the required minimum of courses totalling 133 credits.
- A four-year B.Com Honours Degree shall be awarded to those who complete a specific number of courses totalling 177 credits, including 8 credits from an optional graduate project/dissertation in the Commerce discipline. Honours students who have not undertaken their graduate project shall complete two additional courses in the Commerce discipline, each comprising four credits.
- Students aspiring to pursue research as a career may opt for the Honours with Research stream in the fourth year. A four-year B.Com Degree (Honours with Research) in Commerce shall be awarded to those who complete a specific number of courses totalling 177 credits, including 12 credits from a mandatory graduate research project/dissertation in the Commerce discipline.

5. PROGRAMME STRUCTURE

The B.Com Honours Programme shall consist of the following categories of courses:

General Foundation Courses

Discipline-Specific Pathway Courses and Capstone Components

Note: In the syllabus of a course with only theory component, there can be five modules. Out of these, one module of 20% content of the syllabus should be left as open-ended. Only a broad outline of the content of this module is given. The detailed content of this module can be decided by the individual instructor who teaches this module, and its evaluation can be completely done in the continuous assessment mode at the college. This module will not be included in the end-semester examination. The open-ended module in theory is not included in the course with practical / practicum component. In such courses a part of the practical / practicum component should have the open-ended nature. The syllabus of the open-ended module in each course shall be prepared by the faculty member teaching that course in an academic year, and it shall be prior-approved by the Department Council before it is taught in the class. A copy of the syllabus should be filed at the department, and it shall be submitted, if instructed by the University.

MINIMUM CREDIT REQUIREMENTS OF THE DIFFERENT PATHWAYS IN THE THREE-YEAR B.Com PROGRAMME (STCFYUGP)

Sl. No.	Academic Pathway	Major	Minor/ Other Disciplines	Foundation Courses AEC: 4 MDC: 3 SEC: 3 VAC: 3	Intern -ship	Total Credits
		Each course has 4 credits				
				Each course has 3 credits		

1	Single Major (A)	68 (17 courses)	24 (6 courses)	39 (13 courses)	2	133
2	Major (A) with Multiple Disciplines (B, C)	68 (17 courses)	12 + 12 (3 + 3 = 6 courses)	39 (13 courses)	2	133
3	Major (A) with Minor (B)	68 (17 courses)	24 (6 courses)	39 (13 courses)	2	133
4	Major (A) with Vocational Minor (B)	68 (17 courses)	24 (6 courses)	39 (13 courses)	2	133
5	Double Major (A, B)	A: 48 (12 courses) B: 44 (11 courses)	- The 24 credits in the Minor stream are distributed between the two Majors. 2 MDC, 2 SEC, 2 VAC and the Internship should be in Major A.	12 + 18 + 9	2	133
			Total credits in Major A should be $48 + 20 = 68$ (50% of 133) 1 MDC, 1 SEC and 1 VAC should be in Major B. Total credits in Major B should be $44 + 9 = 53$ (40% of 133)			

B.Com HONOURS PROGRAMME

COURSE STRUCTURE FOR PATHWAYS 1 – 4

1. Single Major

2. Major with Multiple Disciplines

3. Major with Minor

4. Major with Vocational Minor

Semester	Course Code	Course Title	Total Hours	Hours/ Week	Credits	Marks		
						Internal	External	Total
1	COM1CJ101/ COM1MN100	Core Course 1 in Major – Management Principles and	75	5	4	30	70	100

		Application						
		Minor Course 1	75	5	4	30	70	100
		Minor Course 2	75	5	4	30	70	100
		Ability Enhancement Course 1 – English	60	4	3	25	50	75
		Ability Enhancement Course 2 – Additional Language	45	3	3	25	50	75
		Multi-Disciplinary Course 1 – Other than Major	45	3	3	25	50	75
		Total		25	21			525
2	COM2CJ101/ COM2MN100	Core Course 2 in Major – Financial Accounting	75	5	4	30	70	100
		Minor Course 3	75	5	4	30	70	100
		Minor Course 4	75	5	4	30	70	100
		Ability Enhancement Course 3 – English	60	4	3	25	50	75
		Ability Enhancement Course 4 – Additional Language	45	3	3	25	50	75
		Multi-Disciplinary Course 2 – Other than Major	45	3	3	25	50	75
		Total		25	21			525
3	COM3CJ201	Core Course 3 in Major – Business Regulations	60	4	4	30	70	100
	COM3CJ202/ COM3MN200	Core Course 4 in Major – Corporate Accounting	75	5	4	30	70	100
		Minor Course 5	75	5	4	30	70	100
		Minor Course 6	75	5	4	30	70	100
		Multi-Disciplinary Course 3 –	45	3	3	25	50	75

		Kerala Knowledge System						
		Value-Added Course 1 – English	45	3	3	25	50	75
		Total		25	22			550
4	COM4CJ203	Core Course 5 in Major – Corporate Regulations and Governance	75	5	4	30	70	100
	COM4CJ204	Core Course 6 in Major – Applied Costing and Control	75	5	4	30	70	100
	COM4CJ205	Core Course 7 in Major – Business Statistics	75	5	4	30	70	100
		Value-Added Course 2 – English	45	3	3	25	50	75
		Value-Added Course 3 – Additional Language	45	3	3	25	50	75
		Skill Enhancement Course 1 – English	60	4	3	25	50	75
		Total		25	21			525
5	COM5CJ301	Core Course 8 in Major – Income Tax Law and Accounts	75	5	4	30	70	100
	COM5CJ302	Core Course 9 in Major – Management Accounting	75	5	4	30	70	100
	COM5CJ303	Core Course 10 in Major – Principles of Marketing	60	4	4	30	70	100
		Elective Course 1 in Major	60	4	4	30	70	100
		Elective Course 2 in Major	60	4	4	30	70	100
		Skill Enhancement Course 2	45	3	3	25	50	75
		Total		25	23			575
6	COM6CJ304/ COM8MN320	Core Course 11 in Major – Auditing and Assurance	60	4	4	30	70	100

	COM6CJ305/ COM8MN321	Core Course 12 in Major– Income Tax and GST	75	5	4	30	70	100
	COM6CJ306/ COM8MN322	Core Course 13 in Major – Methodology for Business Research	75	5	4	30	70	100
		Elective Course 3 in Major	60	4	4	30	70	100
		Elective Course 4 in Major	60	4	4	30	70	100
		Skill Enhancement Course 3	45	3	3	25	50	75
	COM6CJ 349	Internship in Major (Credit for internship to be awarded only at the end of Semester 6)	60		2	50	-	50
		Total		25	25			625
Total Credits for Three Years					133			3325
7	COM7CJ401	Core Course 14 in Major – Economic Environment of Business	75	5	4	30	70	100
	COM7CJ402	Core Course 15 in Major – Mergers, Acquisitions and Corporate Restructuring	75	5	4	30	70	100
	COM7CJ403	Core Course 16 in Major – Forensic Accounting	75	5	4	30	70	100
	COM7CJ404	Core Course 17 in Major – Organizational Behaviour	75	5	4	30	70	100
	COM7CJ405	Core Course 18 in Major – International Business	75	5	4	30	70	100
		Total		25	20			500
8	COM8CJ406/ COM8MN406	Core Course 19 in Major – Strategic Management	75	5	4	30	70	100
	COM8CJ407/ COM8MN407	Core Course 20 in Major – Business Valuation Strategies	60	4	4	30	70	100
	COM8CJ408/ COM8MN408	Core Course 21 in Major – Strategic Financial	60	4	4	30	70	100

		Management						
	OR (instead of Core Courses 19 - 21 in Major)							
	COM8CJ 449	Project (in Honours Programme)	360*	13*	12	90	210	300
	COM8CJ 499	Research Project (in Honours with Research Programme)	360*	13*	12	90	210	300
		Elective Course 5 in Major / Minor Course 7	60	4	4	30	70	100
		Elective Course 6 in Major / Minor Course 8	60	4	4	30	70	100
		Elective Course 7 in Major / Major Course in any Other Discipline	60	4	4	30	70	100
	OR (instead of Elective Course 7 in Major, in the case of Honours with Research Programme)							
	COM8CJ 489	Advanced Methodology for Business Research	60	4	4	30	70	100
		Total		25	24			600
Total Credits for Four Years					177			4425

* The teacher should have 13 hrs/week of engagement (the hours corresponding to the three core courses) in the guidance of the Project(s) in Honours Programme and Honours with Research Programme, while each student should have 24 hrs/week of engagement in the Project work. Total hours are given based on the student's engagement.

**The codes given in bold letters with the MN code are used when students from another stream choose core courses of commerce as their minor courses.

CREDIT DISTRIBUTION FOR PATHWAYS 1 – 4

- | | |
|---------------------|------------------------------------|
| 1. Single Major | 2. Major with Multiple Disciplines |
| 3. Major with Minor | 4. Major with Vocational Minor |

Semester	Major Courses	Minor Courses	General Foundation Courses	Internship/ Project	Total
1	4	4 + 4	3 + 3 + 3	-	21
2	4	4 + 4	3 + 3 + 3	-	21

3	4 + 4	4 + 4	3 + 3	-	22
4	4 + 4 + 4	-	3 + 3 + 3	-	21
5	4 + 4 + 4 + 4 + 4	-	3	-	23
6	4 + 4 + 4 + 4 + 4	-	3	2	25
Total for Three Years	68	24	39	2	133
7	4 + 4 + 4 + 4 + 4	-	-	-	20
8	4 + 4 + 4	4 + 4 + 4	-	12*	24
*Instead of three Major courses					
Total for Four Years	88 + 12 = 100	36	39	2	177

DISTRIBUTION OF MAJOR COURSES IN B.COM HONOURS PROGRAMME
FOR PATHWAYS 1 – 4

1. Single Major

2. Major with Multiple Disciplines

10. Major with Minor

4. Major with Vocational Minor

Semester	Course Code	Course Title	Hours/Week	Credits
1	COM1CJ101/ COM1MN100	Core Course 1 in Major – Management Principles and Applications	5	4
2	COM2CJ101/ COM2MN100	Core Course 2 in Major – Financial Accounting	5	4
3	COM3CJ201	Core Course 3 in Major – Business Regulations	4	4
	COM3CJ202/ COM3MN200	Core Course 4 in Major – Corporate Accounting	5	4
4	COM4CJ203	Core Course 5 in Major – Corporate Regulations and Governance	5	4
	COM4CJ204	Core Course 6 in Major – Applied Costing and Control	5	4
	COM4CJ205	Core Course 7 in Major – Business Statistics	5	4
5	COM5CJ301	Core Course 8 in Major – Income Tax Law and Accounts	5	4

	COM5CJ302	Core Course 9 in Major – Management Accounting	5	4
	COM5CJ303	Core Course 10 in Major – Principles of Marketing	4	4
		Elective Course 1 in Major	4	4
		Elective Course 2 in Major	4	4
6	COM6CJ304	Core Course 11 in Major – Auditing and Assurance	4	4
	COM6CJ305	Core Course 12 in Major– Income Tax and GST	5	4
	COM6CJ306	Core Course 13 in Major – Methodology for Business Research	5	4
		Elective Course 3 in Major	4	4
		Elective Course 4 in Major	4	4
	COM6CJ 349	Internship in Major	-	2
Total for the Three Years				70
7	COM7CJ401	Core Course 14 in Major – Economic Environment of Business	5	4
	COM7CJ402	Core Course 15 in Major – Mergers, Acquisitions and Corporate Restructuring	5	4
	COM7CJ403	Core Course 16 in Major – Forensic Accounting	5	4
	COM7CJ404	Core Course 17 in Major – Organizational Behaviour	5	4
	COM7CJ405	Core Course 18 in Major – International Business	5	4
	COM8CJ406	Core Course 19 in Major – Strategic Management	5	4
	COM8CJ407	Core Course 20 in Major – Business Valuation Strategies	4	4
	COM8CJ408	Core Course 21 in Major – Strategic Financial Management	4	4
	OR (instead of Core Courses 19- 21 in Major)			
	COM8CJ449	Project (in Honours Programme)	13	12

	COM8CJ499	Research Project (in Honours with Research Programme)	13	12
		Elective Course 5 in Major	4	4
8		Elective Course 6 in Major	4	4
		Elective Course 7 in Major	4	4
	OR (instead of Elective course 7 in Major, in Honours with Research Programme)			
	COM8CJ489	Advanced Methodology for Business Research	4	4
Total for the Four Years				114

ELECTIVE COURSES IN COMMERCE WITH SPECIALISATION

Group No.	Sl. No.	Course Code	Title	Semester	Total Hrs	Hrs/ Week	Credits	Marks		
								Internal	External	Total
1		FINANCE								
	1	COM5EJ301(1)	Management of Financial Services	5	60	4	4	30	70	100
	2	COM5EJ302(1)	Security Analysis and Portfolio Management	5	60	4	4	30	70	100
	3	COM6EJ301(1)	Financial Derivatives	6	60	4	4	30	70	100
	4	COM6EJ302(1)	Financial Management	6	60	4	4	30	70	100
2		BANKING AND INSURANCE								
	1	COM5EJ303(2)	Fundamentals of Banking and Insurance	5	60	4	4	30	70	100
	2	COM5EJ304(2)	Services Marketing in Banking and	5	60	4	4	30	70	100

			Insurance							
	3	COM6EJ303(2)	Banking and International Finance	6	60	4	4	30	70	100
	4	COM6EJ304(2)	Risk Management in Banks and Insurance	6	60	4	4	30	70	100
3		TAXATION								
	1	COM5EJ313(7)	Principles of Taxation	5	60	4	4	30	70	100
	2	COM5EJ314(7)	Indirect Tax Laws and Practice	5	60	4	4	30	70	100
	3	COM6EJ313(7)	Corporate Taxation and Tax Planning	6	60	4	4	30	70	100
	4	COM6EJ314(7)	Income Tax Assessment	6	60	4	4	30	70	100

Minor Programmes

The minor courses in Commerce are designed to address the unique requirements of undergraduate Commerce students while also offering students from other disciplines the opportunity to explore and incorporate Commerce into their academic pursuits. Minor programs in Commerce often blend diverse fields of study, offering students a unique and holistic perspective on complex commercial matters. These interdisciplinary minor programs not only complement a student's primary Commerce major but also enrich their understanding of interconnected business dynamics. For instance, a minor in marketing seamlessly supplements a Commerce major by delving into consumer behaviour and advertising techniques. Similarly, pairing a major in commerce with a minor in entrepreneurship provides a dynamic synergy, equipping students with not only a robust understanding of business fundamentals but also the innovative mindset and practical skills needed to navigate the complexities of modern entrepreneurship. Such interdisciplinary exposure equips graduates with a versatile skill set that appeals to employers seeking well- rounded professionals. This diversified knowledge not only broadens career horizons but also enhances job market competitiveness. By pursuing specialized interdisciplinary minors, students enhance their

expertise in Commerce while exploring distinct facets of related disciplines. This multifaceted approach prepares graduates to navigate the complexities of modern business environments with confidence and adaptability, ultimately fostering their professional growth and success.

Within the Commerce umbrella, various Minor Programs provide distinctive academic pathways, each with its own unique identity.

- Entrepreneurship Minor Program
- Professional Accounting Minor Program
- Financial Mastery Minor Program
- Marketing Minor Program
- Business Analytics and Intelligence Minor Program
- Vocational Minor in Tourism Management

A brief outline of various minor programs offered is given below:

- Entrepreneurship Minor Program

In the ever-changing economic environment of today, entrepreneurship stands as a key driver of innovation, economic expansion, and the creation of job opportunities. Understanding the significance of instilling an entrepreneurial mindset in students, a comprehensive minor program in entrepreneurship is structured into two streams: A1, Entrepreneurial Finance, and A2, Entrepreneurial Leadership. This program provides students with vital knowledge and skills essential for success in the realm of entrepreneurship. Highly relevant in the context of the modern economy, where innovation and agility are key drivers of success, the minor in entrepreneurship equips students with a solid understanding of entrepreneurship fundamentals, accounting and finance principles, financial strategies for start-ups, entrepreneurial marketing, leadership, and project management. Emphasizing practical application, the program offers projects and case studies that provide valuable insights into the challenges and opportunities associated with starting and managing a business venture. This practical exposure enhances students' problem-solving skills and instills confidence in their ability to apply theoretical concepts in real-life scenarios. Upon completion of the program, students are prepared to embark on their entrepreneurial journey, equipped with the necessary tools and knowledge to launch their own start-up or join an existing entrepreneurial venture. The entrepreneurship minor program also serves as a stepping stone for students interested in pursuing further studies in the field of entrepreneurship. Graduates can opt for specialized master's programs such as M.Com in Entrepreneurship or MBA in Entrepreneurship to deepen their understanding and expertise. Moreover, the program opens up avenues for research in the field of entrepreneurship, enabling students to explore emerging trends, innovative business models, and best practices.

- Professional Accounting Minor Program

A comprehensive minor program in Professional Accounting is offered, aimed at providing students with vital skills and knowledge necessary for a thriving career in accounting and finance. Split into two groups, B1: Financial Reporting and B2: Cost and, this program establishes a strong footing in accounting principles, financial reporting standards, cost analysis, and management methodologies. The courses within this program are designed to align with a range of professional certifications, including Chartered Accountancy (CA),

Company Secretary (CS), Cost and Management Accountancy (CMA), Association of Chartered Certified Accountants (ACCA), and others, providing students with a solid academic foundation and preparing them for challenging exams and practical components of various professional certifications. Additionally, completing the minor in Professional Accounting offers students paper exemption when enrolling for ACCA programs, further enhancing their credentials. In today's competitive job market, the program enhances students' employability by equipping them with practical knowledge and hands-on experience in financial reporting, cost analysis, and management accounting. Through case studies, projects, and assignments, students gain practical insights into the application of accounting principles and techniques in business settings, fostering critical thinking and problem-solving skills essential for success in the accounting profession.

- **Financial Mastery Minor Program**

The Financial Mastery minor program is tailored to empower students with the necessary knowledge and skills to excel in the swiftly evolving convergence of finance and technology. It offers a holistic grasp of financial markets, essential investment principles, personal financial planning, contemporary banking practices, life insurance fundamentals, and the transformative impact of FINTECH. In today's digital age, the financial industry is experiencing a profound transformation propelled by technological innovation. This program's significance lies in its ability to cater to students from diverse academic backgrounds, including commerce and other allied disciplines, preparing them for careers not only in finance but also in technology or entrepreneurship. Regardless of their career path, students gain valuable insights and practical skills that are relevant across diverse industries. Moreover, this minor program serves as an excellent foundation for those intending to pursue advanced studies in finance or related fields like financial technology, business analytics, or entrepreneurship.

- **Marketing Minor Program**

The Marketing minor program is designed to empower students with vital skills and knowledge essential for success in the dynamic realm of marketing and brand management. It offers a thorough comprehension of marketing basics, consumer behavior, digital marketing tactics, advertising, sales promotion, brand establishment, and logistics management. Open to students from diverse academic backgrounds, including commerce and other streams, its interdisciplinary nature enhances adaptability and prepares students for a wide range of career opportunities. Emphasizing practical experience, the program incorporates projects, case studies, and marketing games, providing valuable real-world exposure and enhancing students' employability with a competitive edge in the job market. Moreover, it serves as a strong foundation for postgraduate studies in commerce, management, or related fields, offering pathways to specialized master's programs like Master of Commerce (M.Com) in Marketing or Master of Business Administration (MBA) with a marketing focus. Additionally, it creates opportunities for further research in the field of marketing, catering to students interested in pursuing academic or industry-driven research initiatives.

- **Business analytics and Intelligence Minor program**

The Business Analytics minor program aims to prepare students for success in the data-driven business realm by providing them with an in-depth understanding of crucial statistical concepts, data analytics techniques, business intelligence tools, and decision-making processes. In

The vocational minor program in Tourism Management offers a comprehensive curriculum meticulously designed to meet the distinctive requirements of the local and global tourism industry. Covering a wide array of competencies including guest relations, event management, revenue management, and marketing strategies, the program focuses on advanced skills development, fostering the acquisition of a versatile skill set crucial for proficient hospitality management. Graduates of this program are not only prepared for dynamic career opportunities within Kerala's vibrant tourism sector but also primed for pursuing further studies and research in the field.

Group No.	Sl. No.	Course Code	Title	Semester	Total Hrs	Hrs/ Week	Credits	Marks		
								Internal	External	Total
1		TITLE OF THE MINOR: (GROUP A) ENTREPRENEURSHIP (for students across all disciplines, including commerce) A1: ENTREPRENEURIAL FINANCE								
	1	COM1MN101	Fundamentals of Entrepreneurship	1	75	5	4	30	70	100
	2	COM2MN101	Accounting and Finance for Entrepreneurs	2	75	5	4	30	70	100
	3	COM3MN201	Financial Strategy for Start-ups	3	75	5	4	30	70	100
	4	COM8MN301	Business Model Development	8	60	4	4	30	70	100

	1	COM1MN108	Advertisement and Sales Promotion	1	75	5	4	30	70	100
	2	COM2MN108	Strategies for Brand Building	2	75	5	4	30	70	100
	3	COM3MN208	Retail Business Management	3	75	5	4	30	70	100
	4	COM8MN308	Logistics	8	60	4	4	30	70	100
9		TITLE OF THE MINOR: (GROUP E) BUSINESS ANALYTICS AND INTELLIGENCE (for students across all disciplines, including Commerce) E1: BUSINESS ANALYTICS								
	1	COM1MN109	Essential Statistics for Business Analytics	1	75	5	4	30	70	100
	2	COM2MN109	Data Analytics for Business	2	75	5	4	30	70	100
	3	COM3MN209	Business Analytics Tools	3	75	5	4	30	70	100
	4	COM8MN309	Marketing Analytics	8	60	4	4	30	70	100
10		E2: BUSINESS INFORMATION SYSTEM								
	1	COM1MN110	Business Analytics for Decision Making	1	75	5	4	30	70	100
	2	COM2MN110	E-Business Strategies	2	75	5	4	30	70	100
	3	COM3MN210	Data Analytics with Statistical Software	3	75	5	4	30	70	100
	4	COM8MN310	Business Intelligence and Data Visualization	8	60	4	4	30	70	100

1. Students in the Single Major Pathway can choose course(s) from any of the Minor or Vocational Minor groups offered by a discipline other than their Major discipline.
2. Students in the Major with Multiple Disciplines pathway can choose all three courses from any one of the Minor or Vocational Minor groups offered by any discipline, including their Major discipline, as one of their multiple disciplines. If they choose a Minor or Vocational Minor group offered by their Major discipline as the first of their multiple disciplines, their second discipline must be a Minor or Vocational Minor group from a different discipline. If

students choose a Minor or Vocational Minor group in Commerce, the title of that group will be the title of the multiple discipline. For example, if a Commerce Major student selects Group A1 of the Commerce minor group among the multiple disciplines, the program will be titled B.Com Honours with Entrepreneurial Finance, along with the title of the second chosen group.

3. Students on a major with a minor pathway can choose all courses from two minor groups within a specific minor program offered by the Commerce Department. Additionally, B.Com Honours students have the option to select minor courses specifically offered by the Commerce Department. The minor programs offered by the Commerce teaching departments are multidisciplinary in nature and have a distinct academic identity separate from the Commerce major. If a student selects two minor groups within the same minor program offered by the Commerce teaching department, the title of the minor program will be one of the following options: (A) *Entrepreneurship*, (B) *Professional Accounting*, (C) *Financial Mastery*, (D) *Marketing*, or (E) *Business Analytics and Intelligence*.

4. Students in Major with Vocational Minor pathway can choose all the courses from any two Vocational Minor groups offered by a discipline other than their Major discipline. Tourism Management is considered a separate discipline, distinct from the Commerce Major. If the students choose any two Vocational Minor groups in Commerce as given above, then the title of the Vocational Minor will be the combined group name of Vocational Minor Programme. For example, (F) *Tourism Management*.

DISTRIBUTION OF GENERAL FOUNDATION COURSES IN COMMERCE MULTIDISCIPLINARY COURSES (MDC)

Semster	Course Code	Course Title	Total Hours	Hours/ Week	Credits	Marks		
						Internal	External	Total
I	COM1FM105 (1)	Business Start-up Essentials	45	3	3	25	50	75
I	COM1FM105 (2)	Stock Market Fundamentals	45	3	3	25	50	75
I	COM1FM105 (3)	Consumer Awareness and Protection	45	3	3	25	50	75
II	COM2FM106 (1)	Financial Literacy	45	3	3	25	50	75
II	COM2FM106 (2)	Event Management	45	3	3	25	50	75
II	COM2FM106 (3)	Foundations of Accounting	45	3	3	25	50	75

SKILL ENHANCEMENT COURSES (SEC)

Semster	Course Code	Course Title	Total Hours	Hours/ Week	Credits	Marks		
						Internal	External	Total
V	COM5FS112 (1)	Advanced Spreadsheet Applications in Business	45	3	3	25	50	75
V	COM5FS112 (2)	Accounting Software Applications	45	3	3	25	50	75
V	COM5FS112 (3)	Basics of Python for Finance	45	3	3	25	50	75
VI	COM6FS113 (1)	Stock Market Investment and Trading	45	3	3	25	50	75
VI	COM6FS113 (2)	E-filing of Tax Returns	45	3	3	25	50	75
VI	COM6FS113 (3)	Data Analysis using Statistical Software	45	3	3	25	50	75
VI	COM6FS113 (4)	Basics of Financial Econometrics	45	3	3	25	50	75

INTERNSHIP: GUIDELINES & PROCEDURES

- Introduction

The internship Programme for B.Com Honours students is a vital component of the curriculum designed to provide practical exposure and experiential learning opportunities to complement the theoretical knowledge acquired during their academic studies. This Programme serves as a bridge between the classroom and the professional world, offering students a chance to gain hands-on experience in a real-world business environment. The internship experience will augment outcome based learning process and inculcate various attributes in a student in line with the graduate attributes defined by the University. It's essential for B.Com students to explore a variety of internship opportunities to gain diverse experiences, develop relevant skills, and explore different career paths within the commerce field.

- The following are the objectives of Internship in B.Com Honours Programme:

1. **Practical Application:** Internships provide students with the opportunity to apply theoretical knowledge gained in their commerce studies to real-world business situations. This hands-on experience helps students understand how concepts learned in the classroom are applied in actual business settings.

2. **Industry Exposure:** Internships expose students to different sectors within the commerce discipline, such as banking, consulting, retail, e-commerce, and more. This exposure helps students gain insights into various career paths and industries, allowing them to make informed decisions about their future careers.

3. **Skill Development:** Internships offer opportunities for students to develop and enhance essential skills relevant to the commerce discipline, including financial analysis, data interpretation, market research, strategic planning, communication, and teamwork. These skills are crucial for success in the competitive business environment.

4. **Personal Growth:** Internships offer opportunities for personal growth and development. Students often face new challenges and responsibilities during their internships, which help them, build confidence, resilience, and adaptability all essential qualities for success in the business world.

5. **Career Exploration:** Internships allow students to explore different career paths within the commerce discipline and gain a better understanding of their interests, strengths, and preferences. By working in various roles and industries, students can discover where their passions lie and make informed decisions about their future careers.

- Students shall be provided with opportunities for internships with industries, business organizations, marketing firms, banks, investment firms, co-operatives, other financial institutions, insurance companies, hospitality industry, e-commerce firms, accounting firms, tax firms, consultancy organizations, government departments and agencies, NGOs, non-profit organizations, charitable institutions, academic research centers, media houses, advertising agencies, entertainment companies, startups and entrepreneurial ventures, professional associations, industry organizations etc. The opportunities for internships for students are not limited to the examples provided. In fact, there are numerous other sectors and specific organizations where B.Com students can find valuable internship experiences. These opportunities will enable the students to actively engage in the practical aspects of their learning and to improve their employability. This internship is expected to provide the students elements of experiential learning pertaining to Commerce.

Internship, Apprenticeship, etc. may require **sixty hours** of engagement for acquiring two credits.

The Internship carries 50 marks with 2 credits. The internship shall be completed before the commencement of Sixth Semester Class. Summer vacations and other holidays can be used for completing the Internship. A faculty member/ scientist/ instructor of the respective institution, where the student does the Internship, should be the supervisor of the Internship. The credits and marks for the Internship will be awarded only at the end of semester Six.

Guidelines for Report Submission

1. The students shall submit periodic working reports through online to the Faculty Guide in

the Department. Faculty Guides are required to submit brief report to the Head of the Department specifically showing whether the learning outcome through Internship is satisfactory / not satisfactory.

2. The students are required to submit a soft copy of draft report of Internship to the Faculty Guide within the stipulated date. Faculty Guide, after corrections and suggested changes, shall direct the students to submit the hard copy of the report in the prescribed format.
3. The Internship Report shall be typed in “Times New Roman” font by using 12 font size with 1.5 spacing. All chapter headings shall be in font size 14 in bold. All main headings shall be in font size 12 in bold and all sub-headings are to be in 12 font size.
4. Students must regularly have contacts with both the Internship Supervisor at the Internship Organization and the Faculty in charge on any matter related to their Internship.
5. Students must submit the Internship Report at the end of the Internship as per the schedule of the Department.
6. Students must maintain the Internship Diary by recording daily activities related to their practical experience. The Internship Diary must be produced to the Internship Coordinator for inspection weekly through online mode and submitted to the Department within one week from the end of the Internship.
7. Students must submit the Internship Report based on the work experience that they have gained through the Internship Programme at least two weeks prior to the schedule date of their Presentation and Viva.
8. Students must present themselves for the Presentation and Viva as notified by the Department.
9. The student must write a final report stating the general experience that she/he obtains during the Internship Programme and any specific knowledge and achievement made. The Internship Report should be submitted to the Department at the end of the Internship Programme. There is no specific format for the report but it should comprise of the following items.
10. Ensure that interns receive an internship certificate from the organization upon completion of the internship Programme.

Evaluation of Internship

1. The evaluation of internship shall be done internally through continuous assessment mode by a committee internally constituted by the Department Council.
2. The scheme of continuous evaluation and the end-semester viva-voce examination based on the submitted report shall be as given below:

Components of Evaluation of Internship	Weightage	Marks for Internship 2 Credits/ 50 Marks
Continuous evaluation of internship through interim presentations and reports by the committee internally constituted by the Department Council	40%	20

Institutional Visit	10%	5
End-semester viva-voce examination to be conducted by the committee internally constituted by the Department Council	35%	17
Evaluation of the day-to-day records and final report submitted for the end semester viva-voce examination by the committee internally constituted by the Department Council	15%	8

Criteria of awarding marks for Continuous evaluation of internship through interim Presentations and reports by the committee internally constituted by the Department Council

Criteria	Maximum marks
Timeliness	5
Quality of work	5
Adaptability	5
Problem solving skill	10
Total	25

Criteria for awarding marks for end-semester viva-voce examination to be conducted by the committee internally constituted by the Department Council

Criteria	Maximum marks
Quality of work	6
Application of Knowledge	6
Problem-Solving and critical thinking	5
Total	17

Participation in an Institute/Industry Visit or Study Tour is mandatory for completing the Internship Component of the B.Com Honours Programme. This involves visiting at least one nationally recognized institute, business organization, industrial site, or any other significant location pertinent to Commerce Education. A concise report detailing the study tour, accompanied by photos and analysis, must be submitted thereafter. The department council has the authority to grant exemptions to eligible students from participating in the study tour Programme based on valid reasons. In such instances, alternative project work may be assigned to these students for evaluation purposes.

Optional Project (For Honours Programme Only): Guidelines and Procedures

- Introduction

The inclusion of a Project in a B.Com Honours Programme is essential for nurturing critical thinking, research skills, problem-solving abilities, and preparing students for future academic and professional endeavors. It serves as a cornerstone of academic excellence and contributes to the holistic development of students as scholars and future leaders in the field of commerce. Projects require students to critically analyze information, identify gaps in existing knowledge, and develop logical arguments. Engaging in project work fosters critical thinking skills, which are essential for success in both academic and professional contexts. In B.Com Honours Programme, the student has the option to do a Project of 12-credits instead of three Core Courses in Major in semester Eight. The Project in Honours Programme can be a short research work or an extended internship or a skill-based training Programme. There should be minimum 13 hrs./week of engagement (the hours corresponding to the three core courses in Major in semester Eight) from the teacher in the guidance of the Project(s) in Honours Programme.

- Objectives of Project work:
- To develop students' research skills such as formulating research questions, conducting literature reviews, designing research methodologies, collecting and analyzing data, and drawing valid conclusions.
- To enhance students' critical thinking abilities. Through engaging in research, students learn to evaluate information critically, identify gaps in existing knowledge, and assess the validity and reliability of research findings.
- To provide students with an opportunity to apply theoretical knowledge gained in their course to real-world research problems.
- To develop students' communication skills, both oral and written. Students are required to effectively communicate their research findings through presentations, reports, and academic papers.
- To encourage analytical skills by challenging students to analyze problems from multiple perspectives, evaluate alternative solutions, and make evidence-based decisions.
- To come up with creative solutions to real-world problems or challenges faced by businesses. This fosters innovation and encourages students to think outside the box.
- The following are the guidelines and procedures for the project work
- It can be guided by any faculty member of the department. It can be done at the same institution or at any other HEI/ research centre. A faculty member of the respective institution, where the student does the Project, should be the supervisor of the Project.
- The project proposal, the supervisor, and the institution where the student will undertake the project should be approved in advance by the department council.
- Each student has to undertake a Project individually under the supervision of a teacher and submit the same following the guidelines stated below:
- For the project, the student may choose any topic areas from the subjects they studied.
- The candidate shall prepare and submit a project report to the Department.
- The report shall be in the English Language, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14), and spiral-bound. The project report may range from 1500 to 3000 words, depending on the complexity of the project and the depth of analysis required. The project report should be submitted to the Head of the Department one week

before the last working day of the eighth semester, duly certified by the Guide.

- Project work shall have the following stages:
- Project proposal presentation
- Fieldwork and data analysis
- Report writing
- Draft project report presentation
- Final project report submission
- The supervisor shall keep a diary in which the chronological record of the student's visit to the supervisor for the project discussions shall be maintained. The work of each student shall be guided by one faculty member.
- The candidate shall prepare at least two copies of the report; one copy for submission to the Department and another copy for the student which they have to bring with them at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for.
- A certificate showing the duration of the project work shall be obtained from the supervising teacher or from the organization for which the project work was done, and it shall be included in the project report.
- The project report shall be subject to internal and external evaluation. Internal evaluation shall be carried out by the supervising teacher, and external evaluation is done jointly by the internal examiner and the external examiners appointed by the University inclusive of Viva-voce examination.
- Submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if they fail to submit the Project Report for external evaluation.
- The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project.
- There shall be no improvement chance for the Marks obtained in the Project Report.
- In the event of failing to obtain a minimum of 40 % marks, students may redo the project work and resubmit the report along with subsequent exams through the department, following the existing rules of university examinations.
- The students shall submit periodic working reports to the faculty supervisor in the Institution . Periodic reviews and discussions are compulsory, and Faculty Supervisors, are required to submit a brief report to the Head of the Department.
- The students are required to submit a soft copy of the draft Project report to the Faculty Supervisor before the cut-off date. Faculty Supervisors, after corrections and suggested changes, shall direct the candidates to submit the Report in the prescribed format.
- The evaluation of the report and presentation shall be based on the criteria given in the evaluation format.

Evaluation of Optional Project

The B.Com Honours Programme project will be assessed for a total of 300 marks, with 90 marks allocated for internal evaluation and 210 marks for external evaluation.

Components of Evaluation of Project	Weightage	Marks for the Optional Project (Honours) 8 Credits/ 200 Marks
*Continuous evaluation of project work through interim presentations and reports by the committee internally constituted by the Department Council	30%	90
**End-semester viva-voce examination to be conducted by the external examiner appointed by the university	50%	150
***Evaluation of the day-to-day records and project report submitted for the end semester viva-voce examination by the external examiner	20%	60
Total	100%	300

INTERNAL EVALUATION OF OPTIONAL PROJECT

*Criteria for awarding marks for Continuous evaluation of project work through interim presentations and reports by the committee internally constituted by the Department Council

Criteria	Maximum Marks
Punctuality and Time Management	10
Quality of Work	20
Problem-Solving Skills	20
Documentation including day to day records	20
Interim Presentation and Viva Voce	20
Total	90

EXTERNAL EVALUATION OF OPTIONAL PROJECT

** Criteria for awarding marks for End-semester viva-voce examination to be conducted by the external examiner appointed by the university

Criteria	Maximum Marks	Sub Total
1 Presentation		60
1.1 Problem Formulation and Objectives	10	
1.2 Research Design and Methodology	10	
1.3 Literature Review	10	

1.4 Data Collection and Analysis	10	
1.5 Results, Findings and Interpretation	20	
2. Quality of the Project Work	20	40
3. Originality and Creativity	20	
4. Viva Voce		50
4.1 Understanding of the Project	10	
4.2 Critical thinking and analysis	10	
4.3 Communication skills	10	
4.4 Depth of knowledge	10	
4.5 Originality and creativity	10	150
Total		

***Criteria for awarding marks for evaluation of the day-to-day Records and Project Report submitted for the end semester viva-voce examination by the external examiner

Criteria	Maximum Marks
Relevance	10
Completeness	10
Accuracy	10
Clarity	10
Organization	10
Quality	10
Total	60

Research Project (For Honours with Research Programme Only): Guidelines and Procedures

- Introduction**

Students aspiring to pursue a research career may opt for the Honours with Research stream in the fourth year. A four-year B.Com Degree (Honours with Research) in the Major Commerce shall be awarded to those who complete the STCFYUGP with a specific number of courses totalling 177 credits, including 12 credits from a mandatory graduate research project/dissertation in their Major Commerce discipline. In the case of B.Com Degree (Honours with Research), in semester VIII, the student should earn 12 credits from a mandatory Research Project in the Major Commerce /allied discipline, guided by a faculty member with a Ph.D., at a recognized research centre of the University/any other university/higher educational institution or at a centre prior-approved by the University. In this case, one of the three courses (for the additional 12 credits) should be in research methodology. The approved research centres of this University or any other university/higher educational institution (HEI)

can offer the B.Com Honours with Research Programme. There should be minimum 360 hrs. of engagement from the student in the Project work in Honours with Research Programme

Expected Outcomes of Research Project:

- **Enhanced Research Skills:** Through the process of conducting a research project, students develop and enhance their research skills, including formulating research questions, conducting literature reviews, designing research methodologies, collecting and analyzing data, and drawing valid conclusions.
- **Critical Thinking Abilities:** Engaging in research requires students to critically evaluate information, identify gaps in existing knowledge, and assess the validity and reliability of research findings. As a result, students develop and refine their critical thinking abilities.
- **Application of Theoretical Knowledge:** Research projects provide students with an opportunity to apply theoretical knowledge gained in their coursework to real-world research problems. This helps reinforce their understanding of key concepts and theories in commerce and related fields.
- **Communication Skills:** Students are often required to communicate their research findings effectively through presentations, reports, and academic papers. Engaging in a research project helps students develop both oral and written communication skills.
- **Analytical Skills:** Research projects challenge students to analyze problems from multiple perspectives, evaluate alternative solutions, and make evidence-based decisions. This fosters the development of analytical skills that are valuable in both academic and professional contexts.
- **Creative Problem-Solving:** Students are encouraged to come up with creative solutions to real-world problems or challenges faced by businesses. This fosters innovation and encourages students to think outside the box.
- **Professional Development:** Successfully completing a research project in a B.Com Honours Programme demonstrates a student's ability to independently plan, execute, and report on a research study. This can enhance their resume and prepare them for future academic and professional endeavors.
- **Contribution to Knowledge:** Depending on the scope and nature of the research project, students may contribute new insights or knowledge to their field of study. This can be particularly valuable for students considering further studies or careers in academia.

Detailed Guidelines and Procedures for the Research Project:

Students who secure 75% marks and above (equivalently, CGPA 7.5 and above) cumulatively in the first six semesters are eligible to get selected to Honours with Research stream in the fourth year. A relaxation of 5% in marks (equivalently, a relaxation of 0.5 grade in CGPA) is allowed for those belonging to SC/ST/OBC (non-creamy layer)/ Differently- Abled/ Economically Weaker Section (EWS)/ other categories of candidates as per the decision of the UGC from time to time. A faculty member of the University/College with a Ph.D. degree can supervise the research project of the students who have opted for Honours

1. with Research. One such faculty member can supervise a maximum of five students in the Honours with Research stream in Commerce.
2. The maximum intake of the department for Honours with Research Programme is fixed by the

department based on the number of faculty members eligible for project supervision, and other academic, research, and infrastructural facilities available. If a greater number of eligible students are opting for the Honours with Research Programme than the number of available seats, then the allotment shall be based on the existing rules of reservations and merits. The project proposal, the supervisor, and the institution where the student will undertake the project should be approved in advance by the department council.

3. In the case of a student enrolled in the B.Com Degree (Honours) or B.Com Degree (Honours with Research) Programme, who opts to conduct their project at another institution during semester VIII, they have the option to select all three courses (for an additional 12 credits) as online courses from the approved collection of online courses listed in these guidelines. Additionally, such a student may choose to complete some or all of these three courses in person at the institution where they are conducting their project, provided that the institution allows it.
4. Each student has to undertake a Project individually under the supervision of a teacher and submit the same following the guidelines stated below:
5. For the Research project, the student may choose any topic areas belonging to Commerce or an allied discipline.
6. Students shall appear before the Department Council once every month to make a presentation of the progress of his/her work for evaluation and further guidance, and a progress report to be submitted to the Department.
7. The student shall make a pre-submission presentation of the research report in the Department. The pre-submission presentation shall be open to all faculty members and honours with research students, and the feedback and comments obtained from the participants may be suitably incorporated.
8. Research students are encouraged to publish research findings in approved journals. The publication of research findings is not mandatory.
9. The project report submitted for viva shall contain an undertaking from the research scholar and a certificate from the Research Supervisor attesting to the originality of the work.
10. The candidate shall prepare at least two copies of the Research report: one copy for submission to the Department and another copy for the student, which they have to bring with them at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for.
11. The students shall submit periodic working reports to the Faculty Supervisors in the Institution. Periodic reviews and discussions are compulsory, and Faculty Supervisors are required to submit a brief report to the Head of the Department.
12. The students are required to submit a soft copy of the draft Project Report to the Faculty Supervisor before the cut-off date notified by the department. Faculty Supervisors, after corrections and suggested changes, shall direct the candidates to submit the final report in the prescribed format.
13. The project report shall be subject to internal and external evaluation. Internal evaluation shall be carried out by the supervising teacher, and external evaluation is done jointly by the internal examiner and the external examiner (an approved research supervisor) appointed by the

university , inclusive of Viva-voce examination . Presentation is also required.

14. Submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if they fail to submit the Project Report for external evaluation.
15. The student should get a minimum of 40% marks in the aggregate and 40% separately for external for a pass in the project.
16. There shall be no improvement chance for the marks obtained in the Research Project Report .
17. In the event of failing to obtain a minimum of 40% marks, students may redo the research project work and resubmit the report along with subsequent exams through the department, following the existing rules of the University examinations.
18. The evaluation of the Report and Presentation shall be based on the criteria given in the evaluation format.

Evaluation of Research Project

Components of Evaluation of Project	Weightage	Marks for the Research Project (Honours with Research) 12 Credits / 300 Marks
*Continuous evaluation of project work through interim presentations and reports by the committee internally constituted by the Department Council	30%	90
**End-semester viva-voce examination to be conducted by the external examiner appointed by the university	50%	150
***Evaluation of the day-to-day records and project report submitted for the end semester viva-voce examination by the external examiner	20%	60
Total	100%	300

INTERNAL EVALUATION OF RESEARCH PROJECT

- *Criteria for awarding marks for Continuous evaluation of project work through interim presentations and reports by the committee internally constituted by the Department Council

Criteria	Maximum Marks
Adherence to Timeline	10
Quality of Work	10

Problem-Solving Skills	10
Resource Management	10
Documentation and Reporting	10
Ethical Considerations	10
Viva Voce	30
Total	90

EXTERNAL EVALUATION OF RESEARCH PROJECT

- **Criteria for awarding marks for End-semester viva-voce examination to be conducted by the external examiner appointed by the university

Criteria	Maximum Marks	Sub Total
1 Presentation		60
1.1 Problem Formulation and Objectives	10	
1.2 Research Design and Methodology	10	
1.3 Literature Review	10	
1.4 Data Collection and Analysis	10	
1.5 Results, Findings and Interpretation	20	
2. Quality of the Project Work	20	40
3. Originality and Creativity	20	
4. Viva Voce		50
4.1 Conceptual understanding	10	
4.2 Critical thinking and analysis	10	
4.3 Communication skills	10	
4.4 Depth of knowledge	10	
4.5 Originality and creativity	10	
Total		150

- *** Evaluation of the day-to-day records and research project report submitted for the end semester viva–voce examination by the external examiner

Criteria	Maximum Marks
Relevance	10
Completeness	10
Accuracy	10
Clarity	10
Organization	10

Quality	10
Total	60

Additional guidelines for the Research Projects

1. Introduction and Overview:

- Provide an introduction to the research project, including its purpose and objectives.
- Outline the significance of the research topic within the field of commerce.
- Provide an overview of the structure of the research project.

2. Research Proposal:

Develop a research proposal that outlines the research questions, objectives, methodology, and timeline for the project.

- Include a literature review that summarizes existing research relevant to the chosen topic.
- Specify the research methods and data collection techniques to be used.

3. Data Collection and Analysis:

- Collect data using appropriate methods such as surveys, interviews, observations, or secondary data analysis.
- Analyze the collected data using relevant statistical or qualitative analysis techniques.
- Ensure the accuracy and reliability of the data analysis process.

4. Report Writing:

Prepare a comprehensive research report that includes sections such as:

- Introduction
- Literature review
- Methodology
- Results and findings
- Discussion and analysis
- Conclusion and recommendations
- Follow formatting guidelines for the report, including font size, spacing, and citation style.

5. Presentation:

- Prepare a presentation of the research project to be delivered to the department.
- Summarize the key findings, analysis, and conclusions of the research project.

6. Submission and Evaluation:

- Submit the research report and any accompanying materials according to the specified deadline.
- The research project may be subject to internal and external evaluation, including review by faculty members and external examiners.
- Evaluation criteria shall include the quality of the research proposal, methodology, data analysis, presentation, and overall contribution to knowledge in the field of commerce.

7. Finalization:

- Make any necessary revisions to the research report based on feedback from evaluators.

8. Finalize the research project and submit the final copy of the report.**9. Ethical Considerations:** Adhere to ethical guidelines for conducting research.**10. Documentation and Acknowledgment:** Include proper documentation of sources

- Follow citation guidelines to give credit to authors and sources appropriately.

- **EVALUATION SCHEME**

1. The evaluation scheme for each course contains two parts: internal evaluation (about 30%) and external evaluation (about 70%). Each of the Major and Minor courses is of 4-credits. It is evaluated for 100 marks, out of which 30 marks is from internal evaluation and 70 marks, from external evaluation. Each of the General Foundation course is of 3-credits. It is evaluated for 75 marks, out of which 25 marks is from internal evaluation and 50 marks, from external evaluation.

2. The 4-credit courses (Major and Minor courses) are of two types: (i) courses with only theory and (ii) courses with 3-credit theory and 1-credit practicum.

1. In 4-credit courses with only theory component, out of the total 5 modules of the syllabus, one open-ended module with 20% content is designed by the faculty member teaching that course, and it is internally evaluated for 10 marks. The internal evaluation of the remaining 4 theory modules is for 20 marks.

2. In 4-credit courses with 3-credit theory and 1-credit practicum components, out of the total 5 modules of the syllabus, 4 modules are for theory and the fifth module is for Practicum. The Practicum component is internally evaluated for 20 marks. The internal evaluation of the 4 theory modules is for 10 marks.

3. All the 3-credit courses (General Foundational Courses) in Commerce are with only theory component. Out of the total 5 modules of the syllabus, one open-ended module with 20% content is designed by the faculty member teaching that course, and it is internally evaluated for 5 marks. The internal evaluation of the remaining 4 theory modules is for 20 marks.

Sl. No.	Nature of the Course		Internal Evaluation in Marks (about 30% of the total)		External Exam on 4 modules (Marks)	Total Marks
			Open-ended module / Practicum	On the other 4 modules		
1	4-credit course	only theory (5 modules)	10	20	70	100

2	4-credit course	Theory (4 modules) + Practicum	20	10	70	100
3	3-credit course	only theory (5 modules)	5	20	50	75

- MAJOR AND MINOR COURSES

- INTERNAL EVALUATION OF THEORY COMPONENT

Sl. No.	Components of Internal Evaluation of Theory Part of a Major / Minor Course	Internal Marks for the Theory Part of a Major / Minor Course of 4-credits			
		Theory Only		Theory + Practicum	
		4 Theory Modules	Open-ended Module	4 Theory Modules	Practicum
1	Test paper/ Mid-semester Exam	10	4	5	-
2	Seminar/ Viva/ Case Study	6	4	3	-
3	Assignment/Project	4	2	2	-
Total		20	10	10	20*
		30		30	

- Refer the table in section 1.2 for the evaluation of Practicum component

EVALUATION OF PRACTICUM COMPONENT

The evaluation of Practicum component in Major and Minor courses is completely by internal evaluation.

- Continuous evaluation of Practicum by the teacher-in-charge shall carry a Weightage of 50%.
- The end-semester Practicum examination and viva-voce, and the evaluation of Practicum records shall be conducted by the teacher in-charge and an internal examiner appointed by the Department Council.
- The process of continuous evaluation of Practicum courses shall be completed before 10 days from the commencement of the end-semester examination.
- Those who passed in continuous evaluation alone will be permitted to appear for the end-semester examination and viva-voce.

The scheme of continuous evaluation and the end-semester examination and viva-voce of Practicum component shall be as given below:

Sl. No.	Evaluation of Practicum Component of Credit-1 in a Major / Minor Course	Marks for Practicum	Weightage
1	Continuous evaluation of Practicum/exercise performed in Practicum classes by the students	10	50%
2	End-semester examination and viva-voce to be conducted by teacher-in-charge along with an additional examiner arranged internally by the Department Council	7	35%
3	Evaluation of the Practicum records submitted for the end semester viva-voce examination by the teacher-in-charge and additional examiner	3	15%
Total Marks		20	

EXTERNAL EVALUATION OF THEORY COMPONENT

External evaluation carries 70% marks. Examinations will be conducted at the end of each semester. Individual questions are evaluated in marks and the total marks are converted into grades by the University based on 10-point grading system (refer section 5)

PATTERN OF QUESTION PAPER FOR MAJOR AND MINOR COURSES

Duration	Type	Total No. of Questions	No. of Questions to be Answered	Marks for Each Question	Ceiling of Marks
2 Hours	Short Answer	10	8 – 10	3	24
	Paragraph/ Problem	8	6 – 8	6	36
	Essay	2	1	10	10
Total Marks					70

Question paper setters have the option to include case studies (specifically related to course of study) in the essay questions for both minor and major courses.

GENERAL FOUNDATION COURSES

All the General Foundation Courses (3-credits) in Commerce are with only theory component.

INTERNAL EVALUATION

Sl. No.	Components of Internal Evaluation of a General Foundation Course in Commerce	Internal Marks of a General Foundation Course of 3-credits in Commerce	
		4 Theory Modules	Open-ended Module
1	Test paper/ Mid-semester Exam	10	2
2	Seminar/ Viva/ Quiz	6	2

3	Assignment	4	1
Total		20	5
		25	

EXTERNAL EVALUATION

External evaluation carries about 70% marks. Examinations will be conducted at the end of each semester. Individual questions are evaluated in marks and the total marks are converted into grades by the University based on 10-point grading system (refer section 5).

PATTERN OF QUESTION PAPER FOR GENERAL FOUNDATION COURSES

Duration	Type	Total No. of Questions	No. of Questions to be Answered	Marks for Each Question	Ceiling of Marks
1.5 Hours	Short Answer	10	8 – 10	2	16
	Paragraph/ Problem	5	4 – 5	6	24
	Essay	2	1	10	10
Total Marks					50

LETTER GRADES AND GRADE POINTS

- Mark system is followed for evaluating each question.
- For each course in the semester letter grade and grade point are introduced in 10-point indirect grading system as per guidelines given below.
- The Semester Grade Point Average (SGPA) is computed from the grades as a measure of the student's performance in a given semester.
- The Cumulative GPA (CGPA) is based on the grades in all courses taken after joining the Programme of study.
- Only the weighted grade point based on marks obtained shall be displayed on the grade card issued to the students.

LETTER GRADES AND GRADE POINTS

Sl. No.	Percentage of Marks (Internal & External Put Together)	Description	Letter Grade	Grade Point	Range of Grade Points	Class
1	95% and above	Outstanding	O	10	9.50 – 10	First Class with Distinction
2	Above 85% and below 95%	Excellent	A+	9	8.50 – 9.49	
3	75% to below 85%	Very Good	A	8	7.50 – 8.49	
4	65% to below 75%	Good	B+	7	6.50 – 7.49	

5	55% to below 65%	Above Average	B	6	5.50 – 6.49	First Class
6	45% to below 55%	Average	C	5	4.50 – 5.49	Second Class
7	35% to below 45% aggregate (internal and external put together) with a minimum of 30% in external valuation	Pass	P	4	3.50 – 4.49	Third Class
8	Below an aggregate of 35% or below 30% in external evaluation	Fail	F	0	0 – 3.49	Fail
9	Not attending the examination	Absent	Ab	0	0	Fail

- When students take audit courses, they will be given Pass (P) or Fail (F) grade without any credits.
- The successful completion of all the courses and capstone components prescribed for the three-year or four-year Programme with 'P' grade shall be the minimum requirement for the award of B.COM Degree or B.COM Degree (Honours) or B.COM Degree (Honours with Research), as the case may be.

COMPUTATION OF SGPA AND CGPA

- The following method shall be used to compute the Semester Grade Point Average (SGPA):
The SGPA equals the product of the number of credits (C_i) with the grade points (G_i) scored by a student in each course in a semester, summed over all the courses taken by a student in the semester, and then divided by the total number of credits of all the courses taken by the student in the semester,

$$\text{i.e. SGPA } (S_i) = \sum_i (C_i \times G_i) / \sum_i (C_i)$$

where C_i is the number of credits of the i^{th} course and G_i is the grade point scored by the student in the i^{th} course in the given semester. Credit Point of a course is the value obtained by multiplying the credit (C_i) of the course by the grade point (G_i) of the course.

$$SGPA = \frac{\sum \text{of the credit points of all the courses } \epsilon \text{ a semester}}{\text{Total credits } \epsilon \text{ that semester}}$$

Total credits ϵ that semester

ILLUSTRATION – COMPUTATION OF SGPA

Semeste	Course	Credit	Letter	Grade	Credit Point
r			Grade	point	(Credit x Grade)
I	Course 1	3	A	8	3 x 8 = 24
I	Course 2	4	B+	7	4 x 7 = 28

I	Course 3	3	B	6	$3 \times 6 = 18$
I	Course 4	3	O	10	$3 \times 10 = 30$
I	Course 5	3	C	5	$3 \times 5 = 15$
I	Course 6	4	B	6	$4 \times 6 = 24$
	Total	20			139
	SGPA				$139/20 = 6.950$

- The Cumulative Grade Point Average (CGPA) of the student shall be calculated at the end of a Programme. The CGPA of a student determines the overall academic level of the student in a Programme and is the criterion for ranking the students.

CGPA for the three-year Programme in STCFYUGP shall be calculated by the following formula.

$$CGPA = \frac{\sum \text{of the credit points of all the courses } \text{€ six semesters}}{\text{Total credits € six semesters (133)}}$$

Total credits € six semesters (133)

CGPA for the four-year Programme in STCFYUGP shall be calculated by the following formula.

$$CGPA = \frac{\sum \text{of the credit points of all the courses } \text{€ eight semesters}}{\text{Total credits € eight semesters (177)}}$$

Total credits € eight semesters (177)

- The SGPA and CGPA shall be rounded off to three decimal points and reported in the transcripts.
- Based on the above letter grades, grade points, SGPA and CGPA, the University shall issue the transcript for each semester and a consolidated transcript indicating the performance in all semesters.
- All courses, including major, minor, vocational minor, multidisciplinary, skill enhancement, and value-added courses (only for the double major program) designed and listed by the BoS of Commerce shall be taught by qualified Commerce faculty

Comprehensive Syllabi: Various Courses**MAJOR COURSES**

Course Code	COM1CJ101				
Course Title	MANAGEMENT PRINCIPLES AND APPLICATION				
Type of Course	Major				
Semester	1				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3		2	75
Pre-requisites	A basic foundation in subjects like business studies, economics and business related courses can be useful.				
Course Summary	This course covers a broad range of topics related to planning, organizing, leading and controlling within organisations. The course aims to equip students with the knowledge and skills necessary for effective management in a variety of organizational settings.				

Course Outcome (CO):

CO1	Gain a comprehensive understanding of the fundamental principles and theories of management	U	C	Examinations/Review /Quizzes/ Assignment/ Seminar
CO2	Apply management concepts to real-world business situations and cases	Ap	P	Examination/ Assignment/ Seminar/ Practicum Case study
CO3	Demonstrate proficiency in using relevant management tools and techniques for decision-making and problem-solving.	Ap	P	Project Case study

CO4	Recognize and address ethical challenges in management and also understand the social responsibilities of organizations and managers	E	P	Examinations Seminar/Debate Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs	Marks
I		Introduction to Management	11	17
	1	Concept of Management- Nature-Significance- Functions of Management: Planning, Organizing, Leading, Controlling	2	
	2	Evolution of Management Theories -Contributions of Henry Fayol and F.W Taylor	2	
	3	Major Contributions of Elton Mayo, Mary Parker Follet and C.K Prahlad	2	
	4	Planning-Types of Plans-Planning Process-Challenges in Planning	2	
	5	Decision Making Process- M.B.O-Strategies for effective decision making and problem solving	2	
	6	Managerial roles (Mintzberg) and competencies	1	
II		Organizing	8	15
	7	Organizing-Steps-Organizational Structure	2	
	8	Factors affecting organisational design- An Overview of Contemporary Organisational Designs	2	
	9	Departmentalization-Authority and Responsibility	2	
	10	Delegation of authority and decentralisation-Span of Management	2	
III		Leadership and Motivation	13	20
	11	Concept of Leadership- Leadership Traits	1	
	12	Leadership Theories- Trait Theory, Behavioral Theory, Contingency Theory	2	
	13	Leadership styles- Authoritarian Leadership, Democratic Leadership, Laissez-Faire Leadership	1	

	14	Communication in Organizations-Importance of Effective Communication- Barriers to Communication and Strategies to Overcome them-Interpersonal Communication Skills	2	
	15	Concept of Motivation –Characteristics	1	
	16	Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, Mc Gregor's Theory X and Theory Y-Contemporary Theories of Motivation – Reinforcement Theory –Expectancy Theory	2	
	17	Methods of Employee Motivation-Techniques for Self-motivation and Goal Persistence	2	
	18	Controlling- Control Process	1	
	19	Types of Control Mechanisms- Management By Exception	1	
	IV	Contemporary Themes in Management		
20		Conflict Management-Definition and Types of Conflict-Sources of conflict within groups- Communication Skills for Conflict Management	2	
21		Conflict Resolution Strategies (e.g., negotiation, mediation, arbitration)- Managing and Leveraging Constructive Conflict	2	
22		Crisis Management and Resilience-Strategies for managing crises and disruptions- Crisis Preparedness and Response Strategies	3	
23		Principles and Practice of Inclusive Leadership	2	
24		Business Ethics-Features- Principles of Business Ethics-Factors affecting Business Ethics- Business Ethics at workplace-Ethics Management	4	
V		PARTICIPATIVE LEARNING (PRACTICAL)	30	
	26	Case Study: planning in problem solving		
	27	Managerial role playing Games for effective decision making and problem solving		
	28	Presentation of Leadership style		
	29	Role Play: Authority and responsibility		
	30	Debate: business ethics at work place		
	31	Seminar: factors affecting organisational design and motivation theories		
	32	Conduct interviews with managers from different industries and Design a new Business Plan		

- Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
- Gupta.CB; Business Management, Sultan Chand & sons
- Koontz, Hand Wechrick, H: Management, Mc Graw Hill Inc, New York.
- Prasad.LM; Principles and Practice of Management; Sultan Chand & sons
- Stoner. A F and Freeman RE; Management; Prentice Hall of India
- Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
- R.S Davar; Management Process
- Rustum & Davan, Principles and Practice of Management.
- Srinivasan & Chunawalla, Management Principles and Practice.
- S.V.S. Murthy. Essentials of Management.

[illegible]

Course Code	COM2CJ101				
Course title	FINANCIAL ACCOUNTING				
Type of Course	Major				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various concepts, principles and conventions about financial accounting				
Course Summary	This course provides an introduction to the principles and concepts of financial accounting. Students will learn how to prepare branch accounts, and statement of non-profit organisation and joint stock companies.				

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Build a strong foundation on theories, principles, practices and regulatory framework of accounting	U	C	Examinations / Quiz/ Assignment
CO2	Prepare and analyze financial statements, including the income statement and balance sheet	An	P	Examinations/ Mini Project / Practical Exercises
CO3	Effectively communicate and present accounting data, issues, plans and decisions	Ap	P	Presentation / Group Work Case analysis
CO4	Demonstrate analytical and critical thinking required for the preparation of final accounts and business decision-making	Ap	P	Assignments/projects
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)# - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Course Outcomes (CO):

Module	Unit	Content	Hrs	Marks
I		Introduction to the Single entry system	11	15
	1	Single Entry System of Accounting: Definition – Objectives - Advantages-Limitations	2	
	2	Distinction between Double entry and Single entry- Types of Single entry	2	
	3	Determination of Profit or Loss under single entry- Statement of Affairs/Capital comparison method (with Practical Problems)	3	
	4	Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method (Theory Only)	4	
II		Accounting for Branches	11	15

Detailed Syllabus:

	5	Branch Accounts-Objectives-features and types	3	
	6	Accounting for branches keeping full system of accounting-Debtor system, Stock and debtor system (Simple problems only)	4	
	7	Independent branches- Cash in transit and Goods in transit	4	
III		Preparation of Financial statements of Not for Profit Organisation	12	20
	8	Preparation of Receipts and Payments account (Simple problems only)	4	
	9	Preparation of Income and Expenditure account (simple Problems only)	4	
	10	Preparation of Balance Sheet (simple problems only)	4	
IV		Preparation of Final Accounts of Joint stock companies (As per Schedule III of Companies Act)	11	20
	11	Ind. AS / IFRS complied Financial Statements of Companies (Ind AS 1):	5	
	12	Preparation of final accounts under new format (SOPL, SOCE(Theory only) and SOFP – excluding SOCF)	6	
V		Experiential Learning in Financial Accounting (Practical Exercises)	30	
	13	Recommended to implement the following: Assign problem solving exercises that require students to apply accounting principles to analyse transactions and prepare financial statements		

1. M.C. Shukla, T.S.Grewal& S.C .Gupta, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Reddy,T.S& Murthy ,Financial Accounting, Margham Publications.
3. Gupta,R.L&Gupta,V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi
4. Arulanandam& Raman, Advanced Accounting, Himalaya Publishing House ,Mumbai
5. Jain S.P Narang K.L, Financial Accounting, Kalyani Publishers.
6. Parthasarathy,S.&Jaffarulla, A Financial Accounting, Kalyani Publishers, New Delhi

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Course Code	COM3CJ201				
Course Title	BUSINESS REGULATIONS				
Type of Course	Major				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding about various aspects of general laws and business practices.				
Course Summary	This course aims to equip students with a strong foundation in business regulations and the ability to apply legal principles in a business context. Provisions relating to cyber laws are also covered.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Analyze the legal framework and governing of business activities, statutes and regulations	An	C	Examinations/ Quizzes/Assignment/ Seminar
CO2	Analyze the impact of legal and regulatory measures on business operations, strategy, and decision- making.	An	P	Examinations/Project/ Case analysis
CO3	Evaluate the legal implications of business contracts, including formation, interpretation, and enforcement.	E	P	Project/Seminar Case analysis/ Examinations
CO4	Critically analyses the importance of various business regulations	An	P	Debates/Project/ Examinations
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)# - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hrs	Marks70
				Min mark from each module
I		Introduction to Business Regulations	15	25
	1	Definition and importance of Business Regulations-Business Law	1	
	2	Indian Contract Act, 1872- Contract - Definition - Essentials of valid contracts- Classification of contracts	3	
	3	Offer and Acceptance - Consideration - Capacity to contract - Free consent - Coercion - Undue influence - Misrepresentation - Fraud - Mistake	5	
	4	Void agreements - Discharge of contract - Breach of contract and remedies	4	
	5	Contingent contracts - Quasi contracts	2	
II		An Overview of Special Contracts	15	20
	6	Contract of Indemnity: Meaning – Nature-Right of indemnity holder and indemnifier	2	
	7	Contract of Guarantee: Meaning- Nature-Rights and liabilities of surety - Discharge of surety from liability	3	
	8	Contract of Bailment and Pledge-Rights and duties of bailor and bailee, pledger and pledgee	5	
	9	Contract of Agency - Creation of agency - Delegation of authority - Duties and liabilities of principal and agent - Termination of agency.	5	
III		Sale of Goods Act	10	15
	10	Contract for sale of goods	2	
	11	Essentials of a contract of sale	2	
	12	Conditions and Warranties	2	
	13	Caveat emptor- Sale by non-owners	2	
	14	Rules as to delivery of goods - Un paid seller-Rights.	2	
IV		Cyber Law	8	10
	15	Introduction to Indian Cyber Law	1	
	16	E Commerce —	1	
	17	Digital signature	1	

- Balchandani, Business Laws
- Chandha P.R, Business Law, Galgotia, New Delhi.
- B. Sen and Mitra, Business and Commercial Laws
- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata
- S.S. Gulshan, Business Laws
- Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.
- Kuchal M.C, Business Law ,Vikas Publishing House, New Delhi
- Kapoor N.D, Business Law , Sultan Chand & Sons, New Delhi.

Mapping of COs with PSOs and POs :

[illegible]

Course Code	COM3CJ202				
Course Title	Corporate Accounting				
Type of Course	Major				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various aspects of the preparation and presentation of financial statements of joint stock companies.				
Course Summary	This course explores the accounting entries relating to the issue of shares and debentures of Companies. It also provides the process of issuing bonus shares, right issue, buyback and redemption of shares. A brief outline of accounting for Banking and Life insurance companies are also covered.				

Course Outcomes (CO):

C O	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO 1	Provide an in-depth knowledge in theories, principles, practices and regulatory framework of corporate accounting	U	C	Examinations / Quiz/ assignment
CO 2	Applying the learned knowledge about accounting of shares, debentures, preparation of final accounts of companies and its consolidation	Ap	P	Examinations / Assignments/ Project / case study
CO 3	Exhibit the skill to carry out the functions of business, solve problems and help in managerial decision- making using the acquired knowledge in corporate accounting	Ap	P	Project work Case analysis
CO 4	Efficiently illustrate accounting data to communicate effectively with all stakeholders	E	P	Project work Assignment

CO 5	Demonstrate analytical and critical thinking required for the preparation of final accounts of companies for corporate decision- making	An	P	Mini Project / Seminar Presentation/examination
CO 6	Quantitatively analyse and present the business data, plans and programmes	An	P	Assignment Project
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual</p> <p>Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)</p>				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks out of 70
I	Accounting of Shares and Debentures		11	15
	1	Shares – Introduction - Issue of Shares - Equity Shares - Preference Shares – Issue at Par, Premium and Discount	4	
	2	Calls in Arrears- Calls in Advance– Forfeiture (theory only)	2	
	3	Debentures – Introduction -Types- Issue of Debentures	5	
II	Accounting of bonus and rights issue- Buyback of shares- Redemption of preference shares		11	15
	4	Redemption of Preference Shares–Provisions of Companies Act	4	
	5	Capital Redemption Reserve – Minimum Fresh Issue	4	
	6	Bonus issue – Rights issue	3	
III	Consolidated Financial Statements (Ind AS 110)		11	20
	7	Group Companies and Group Structures– need for consolidation – Calculation of pre-acquisition profit- post-acquisition profit-)	3	
	8	Calculation of Non-Controlling Interest – Calculation of Cost of Control (Goodwill) or Capital Reserve	4	
	9	Preparation of Consolidated Balance Sheet (simple problems only)	4	
IV	Accounting of Banking and Life Insurance Companies		12	20

1 S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.

2 R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.

- Broman, Corporate Accounting, Taxmann, New Delhi.
- Shukla, Grewal and Gupta- Advanced Accounts VolI, S.Chand, New Delhi. 5 M.C.Shukla, Advanced accounting Vol I. S.Chand, New Delhi

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Course Code	COM4CJ203				
Course Title	CORPORATE REGULATIONS AND GOVERNANCE				
Type of Course	Major				
Semester	IV				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various concepts of companies and its management				
Course Summary	This course aims to equip students with a comprehensive understanding of the legal and regulatory environment in which corporations operate.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the legal and regulatory frameworks and governing bodies.	E	C	Examinations / Quizzes/ Assignment
CO2	Develop skills to identify, interpret, and adhere to relevant laws and regulations.	An	P	Examinations Project/ Case analysis
CO3	Evaluate the role of corporate law in protecting stakeholders' interests, including creditors, employees, consumers, and the public	E	P	Debate/Examination/ Case analysis
CO4	Develop the ability to make ethical decisions within the legal framework	E	P	Debate/Discussions Practical exercises/Examination

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)# - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

Module	Unit	Content	Hrs	Marks 70
				Min mark from each module
I		Introduction to Companies Act 2013	10	15
	1	Companies Act 2013-Objects – Features of the Act	2	
	2	Meaning and definition of company-Features	2	
	3	Kinds of Companies - Private company - Public company - Associate company - Dormant company - Government company - One person company -Small company- Producer company - LLP	5	
	4	Lifting of corporate veil	1	
II		Formation of Companies	15	20
	5	Promotion - Role of promoters - Incorporation - Capital subscription -Commencement of business - Pre-incorporation and provisional contracts.	3	
	6	Document of companies: Memorandum of Association -Contents andalteration - Doctrine of Ultravires	2	
	7	Articles of Association - Contents and alteration - Distinction betweenMemorandum and Articles - Constructive notice of Memorandum andArticles - Doctrine of Indoor management -	2	
	8	Prospectus - Contents - Liabilities for misstatement.	2	
	9	Share capital-Public issue of shares- book building-listing of shares	2	
	10	Share certificate and share warrant- buyback of shares-	2	
	11	Dematerialization and rematerialization of shares-transfer andtransmission of shares	2	
		III Management of Companies	10	15
	12	Board and Governance – Directors- Appointment – Types of Directors-Position	4	
	13	Powers of Directors- Rights - Duties and Liabilities -Qualification -Disqualification - Removal - Key Managerial Personnel	4	

	14	Introduction to Corporate Governance - Need and importance of Corporate Governance.	2	
	IV Company Meetings and Winding up		10	20

	15	Company Meetings-Requisites of a valid meeting - Statutory meeting -Annual general body meeting - Extraordinary meeting	2	
	16	Board meetings - Resolutions - Types	2	
	17	Company Secretary : Qualification - Appointment - Duties	1	
	18	Winding up : Meaning Modes of winding up	2	
	19	Creditors' voluntary winding up	1	
	20	Winding up by Tribunal -Members' voluntary winding up	1	
	21	Liquidator: Powers - Duties and liabilities -Consequences of winding up	1	
		Practical Exercise on Corporate Regulations and Governance	30 Hrs	
V	22	Group project to analyze formation procedures of Company		
	23	Case Study on Corporate Governance- issues		
	24	Site Visit to Regulatory agencies for understanding Governance Practices		
	25	Seminar- Challenges on Corporate Governance		
	26	Simulation- Company meeting, Share holders meeting		
	27	Role-play specific roles like BOD, CEO of Companies		
	28	Debate Rights and Duties of Directors		

References:

1.M.C. Shukla & Gulshan :Principles of Company Law.

- N.D. Kapoor : Company Law and Secretarial Practice.
- Manual of Companies Act, Corporate Laws and SEBI Guidelines", Bharat Law House, New Delhi.
- M.C. Bhandari: Guide to Company Law Procedures.
- Tuteja :Company Administration and Meetings.
- S.C. Kuchal :Company Law and Secretarial Practice.

Mapping of COs with PSOs and POs :

[illegible]

Course Code		COM4CJ204				
Course Title		APPLIED COSTING AND CONTROL				
Type of Course		Major				
Semester		IV				
Academic Level		200-299				
Course Details		Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
		4	3	-	2	75
Pre-requisites		A basic understanding about the concept of cost accounting.				
Course Summary		This course aims to equip students with practical skills in applying cost accounting concepts to real-world business situations. Various applied cost accounting techniques such as job costing, batch costing, process costing and standard costing etc are included.				
CO	CO Statement		Cognitive Level*	Knowledge Category#	Evaluation Tools used	
CO1	Explain the concepts, objectives, and elements of cost accounting, classify cost components, and prepare a detailed cost sheet for effective cost analysis and management.		U	C	Examinations, Quiz, Assignments	
CO2	Apply various costing methods, prepare and communicate cost-related statements, and enhance strategic decision-making skills for effective cost management.		Ap	P	Seminar Assignment Examination Project	
CO3	Evaluate the effectiveness of cost control measures and identify opportunities for cost reduction and process improvement.		E	P	Project Assignment Examinations	
CO4	Develop analytical and problem-solving skills to evaluate cost structures, propose cost-saving initiatives, and prepare cost reports, enhancing their ability to make informed financial decisions in real-world business scenarios.		An	P	Project /Case study/ group discussions/ Assignments	
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)						

Module	Unit	Content	Hrs	Marks 70
				Min Mark from each module
I	Overview of Cost Accounting		10	15
	1	Cost Accounting: Basic Concepts, Objectives, Scope, Relevance, Limitations	2	
	2	Elements of Cost: Material, Labour, Overheads	2	
	3	Cost Unit, Composite Cost Unit, Cost Object, Cost Centre, Profit Centre, Investment Centre	2	
	4	Cost sheet, its purpose, and step-by-step procedure for its preparation.	4	
II	Specific Order Costing		15	20
	5	Job Costing: Concepts, Accounting Procedure	3	
	6	Batch Costing: Concepts, Accounting Procedure	3	
	7	Economic Batch Quantity	2	
	8	Contract Costing: Concepts, Determination of Profit or Loss on Contracts	4	
	9	Cost plus contracts - Escalation Clause -Sub-contracts.	3	
III	Process Costing		10	20
	10	Process Costing: Features, Treatment of Process Losses and Abnormal Gain, Computation	3	
	11	Joint Products and By-Products	3	
	12	Methods of Apportioning Joint Costs, Equivalent Production	2	
	13	Service Costing: Concept, Features, Composite Cost Unit, Service Costing applied on Transport	2	
IV	Cost Control		10	15
	14	Standard Costing: Concept, Difference between Standard Cost and Estimated Cost	2	
	15	Historical Costing Vs. Standard Costing, Constituents of Standard Cost	2	
	16	Analysis of Variance (Materials only – Quantity, Price, Cost, Mix, and Yield)	3	

- Catherine Stenzel & Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.
- Roman I wiel & Michael W mahr Hand book of Cost Management, John Wiley and Sons, Latest Edition.
- Lianabel Oliver, The cost management tool box. AMA Publication, Latest Edition.
- John K. Shank & Vijay Govindarajan, Strategic Cost management: The new tool for competitive advantage, The free press, Latest Edition.
- K.P. Gupta, Cost Management: Measuring, monitoring and motivating performance, Global India Publications, Latest Edition.
- Strategic Cost Management- Ravi M. Kishore, Taxman Publications

[illegible]

Course Code	COM4CJ205				
Course Title	BUSINESS STATISTICS				
Type of Course	Major				
Semester	IV				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding on fundamental statistical tools of analysis.				
Course Summary	This course aims to develop students with a strong foundation in business statistics and the ability to apply statistical techniques to solve practical business problems. Various statistical tool such as correlation, regression, set theory, theoretical distribution are covered under this study.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a comprehensive understanding of fundamental statistical concepts and analytical tools.	U	C	Examinations Assignments project
CO2	Apply appropriate statistical techniques to summarize and analyze data sets, including measures of central tendency, variability, and correlation.	Ap	P	Examinations Project Assuagement
CO3	Demonstrate the ability to interpret descriptive and inferential statistics to derive meaningful insights	Ap	P	Practicum Assignments Examination Project
CO4	Critically evaluate the reliability and validity of statistical analyses and draw appropriate conclusions based on the results	An	p	Examinations Assignment Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 70
				Min mark from each module
I	Introduction to Business Statistics		5	10
	1	Business statistics-concept-Definition-functions of business statistics	1	
	2	Statistical Methods, Descriptive Methods-Univariate, An overview of Bivariate and Multivariate Methods-Inferential Methods- An overview of Estimates and Hypothesis Testing	4	
II	Correlation and Regression Analysis		12	20
	3	Correlation-Definition- Karl Pearson's co-efficient of correlation-Rank Correlation	5	
	4	Regression – Types- Determination of simple linear regression	7	
III		Set Theory	13	20
	5	Set Theory - Venn Diagrams	3	
	6	Probability: Concept of probability – Meaning and Definition- Approaches to probability-conditional probability	3	
	7	Theorems of Probability- Addition Theorem-Multiplication Theorem	4	
	8	Permutation and Combination	3	
IV	Theoretical Distribution		15	20
	9	Basic assumptions and characteristics of theoretical distribution.	1	
	10	Probability distribution- Fitting of the probability distribution	4	
	11	Binomial distribution- Fitting of binomial distribution	3	
	12	Poisson distribution - Fitting of Poisson distribution	3	
	13	Normal distribution - Features and properties - Standard normal curve	4	

1. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson, 2019
2. G.C.Beri, "Statistics For Managemet", Tata Me Graw Hill, 2003
3. J.K. Sharma, "Business Statistics:", Pearson, 2004
4. Levine, David M. Statistics for managers using Microsoft Excel. Prentice-Hall, Inc., 2004.
5. Levin, Richard I., and David S. Rubin. Statistics for management. Upper Saddle River, NJ: Prentice Hall, 1998.
6. R.P.Hooda, "Statistics for Business", Me Millan

[illegible]

Course Code	COM5CJ301				
Course Title	INCOME TAX LAW AND ACCOUNTS				
Type of Course	Major				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Understanding basic accounting principles, such as debits and credits, financial statements provide a solid foundation for learning about income tax.				
Course Summary	This course aims to provide a comprehensive understanding of income tax principles and practices, equipping the students with the knowledge and skills necessary to navigate the complexities of the tax system				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a basic understanding of the theories and practices of Income Tax	U	C	Examinations / Assignment
CO2	Shows the skill to calculate the taxable income from Salary, House Property, and Profit and Gains of Business or Profession	Ap	P	Examinations/ Presentation
CO3	Interpret tax laws and regulations to address complex tax issues	An	C	Examination/Case study
CO4	Evaluate tax planning strategies to minimize tax liabilities for individuals and businesses within the bounds of legal compliance.	E	P	Assignment/ Examination
CO5	Critically analyses and appreciates the importance of taxation	E	P	Assignment / Case study
* - Remember (R), Understand (U), Apply (Ap), Analyze (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 70
				Min mark from each module
I	Basic Concepts of Income Tax		10	10
	1	An introduction to income tax- History and Relevance of Income Tax	2	
	2	Basic Concepts and Definitions of Income Tax Act	1	
	3	Brief Outline of Income Tax Authorities in India	2	
	4	Exempted Incomes (List only)	1	
	5	Agricultural Income (Theory only)	1	
	6	Residential Status and Incidence of Tax of Individual	3	
Income from Salaries			15	25
II	7	Meaning and Components of Salary	1	
	8	Allowances	2	
	9	Perquisites	3	
	10	Profit in lieu of salary	1	
	11	Provident Fund and tax implications	2	
	12	Deductions from Gross Salary under Section 16	1	
	13	Calculation of Income from Salary	2	
	14	Retirement benefit: Gratuity, Commuted pension, Earned leave salary, VRS compensation	3	
III	Income from House Property		10	20
	15	Introduction to House Property: Meaning of House Property, Annual Value, Exempted House Property Income	2	
	16	Calculation of Gross Annual Value	2	
	17	Calculation of Annual Value in different situations	2	
	18	Deductions under Section 24	2	
	19	Calculation of Income from House Property	2	
	Profit and Gains of Business or Profession			
IV	20	Introduction: Meaning and Definition of Business and Profession, Incomes chargeable under this Head.	1	

- Dr.Vinod K. Singhania: Direct Taxes - Law and Practice, Taxman publication.
- Dr.Mehrotra and Dr.Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
- B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
- Bhagwathi Prasad: Direct Taxes - Law and Practice. Vishwa Prakashana.
- Dinakar Pagare: Law and Practice of Income Tax. Sultan Chand and sons
- Gaur & Narang: Income Tax.

[illegible]

Course Code	COP5CJ302				
Course Title	MANAGEMENT ACCOUNTING				
Type of Course	Major				
Semester	V				
Academic Level	300 – 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various aspects of the financial statements and the role of financial statement analysis.				
Course Summary	This course aims to equip students with the necessary skills and knowledge to apply management accounting principles in various organizational contexts. This course explores various dimensions of Management Accounting tools such as ratio analysis, funds flow statement, cash flow statement and CVP analysis.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the principles, concepts, and techniques of management accounting	U	C	Examinations / Quiz Assignment
CO2	Analyze financial statements with comparative, common size, and trend techniques to assess performance and support decision-making.	An	P	Examinations/ Presentation / project
CO3	Apply ratios to assess financial stability and construct financial statements	Ap	P	Examination/ Project / Case study
CO4	Prepare Fund Flow and Cash Flow Statements to assess changes in working capital and cash flows, supporting managerial decision-making.	C	P	Assignment/ Examination
CO5	Apply CVP analysis for real-world decisions.	Ap	P	Debate/ Assignment / Case study

* - Remember (R), Understand (U), Apply (Ap), Analyze (An), Evaluate (E), Create (C)

- Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 70
				Min mark from each module
I	Introduction to Management Accounting		8	10
	1	Concept of Management Accounting: Nature, Scope, and Functions	2	
	2	Financial Statement Analysis: Comparative Statements	2	
	3	Common Size Statements	2	
	4	Trend Analysis and its interpretation	2	
II	Ratio Analysis		13	25
	5	Ratio Analysis: Meaning, Nature, Uses, and Limitations of Ratios	2	
	6	Detailed study of liquidity, profitability, and turnover ratios, including industry benchmarks, peer comparisons, and implications for operational efficiency	4	
	7	Analysis of solvency, leverage, and market test ratios, exploring their significance in assessing long-term financial stability, and debt management	3	
	8	Construction of Financial Statements from Ratios, Judgment of Financial Stability through Ratios	4	
III	Fund Flow and Cash Flow Analysis		12	20
	9	Concept of Fund Flow Statement: Concept of Fund, Need, and Managerial Uses	1	
	10	Schedule of Changes in Working Capital	1	
	11	Fund from Operations	2	
	12	Preparation of Fund Flow Statements	3	
	13	Concept of Cash Flow Statement, Uses, Difference between Fund Flow and Cash Flow Statements	1	
	14	Types of Cash Flow-Operating, Investing and Financing Activities	1	

	15	Preparation of CFS	3	
IV	CVP Analysis		12	15
	16	Concept of Marginal Costing, Fixed and Variable Costs	1	
	17	CVP Analysis, Contribution	2	
	18	Break Even Analysis- Margin of Safety	2	
	19	P/V Ratio	3	
	20	Construction of Break-Even chart	1	
	21	Decision Making: Fixation of Selling Price, Exploring New Markets, Make or Buy, Key Factor, Product Mix, Operate or Shutdown	3	
V	Practical Exercise: Comprehensive Management Accounting Analysis		30	
	22	Assignments on practical problems relating to Financial Statement Analysis, Ratio Analysis, Fund Flow and Cash flow Analysis and CVP Analysis.		
	23	Assign projects where students compare the financial ratios of companies within the same industry and prepare report about it.		
	24	Assign students business cases that require the application of management accounting techniques, such as estimating costs and using CVP analysis, to collaboratively analyze challenges, develop solutions, and effectively communicate their findings.		

References :

1. Dr. S.N. Maheswari: Management Accounting.
2. Saxena: Management Accounting.
3. Made Gowda: Management Accounting.
4. Dr. S. N. Goyal and Manmohan: Management Accounting.
5. B.S.Raman: Management Accounting.
6. R.S.N. Pillai and Bagavathi: Management Accounting.
7. Sharma and Gupta: Management Accounting.
8. J. Batty: Management Accounting.
9. Foster: Financial Statement Analysis, Pearson Education.
10. P.N. Reddy & Appanaiah: Essentials of Management Accounting.

Mapping of COs with PSOs and POs:

[illegible]

Course Code	COM5CJ303				
Course Title	PRINCIPLES OF MARKETING				
Type of Course	Major				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding of marketing activities of businesses.				
Course Summary	This course aims to equip students with a comprehensive understanding of key marketing concepts, theories, and practice. It covers the key principles of marketing, including market analysis, consumer behaviour, product development, pricing strategies, promotion, and distribution.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the concepts, principles, tools and techniques of marketing	E	C	Examinations/Quizzes/Assignment/Seminar
CO2	Analyze consumer behavior and decision-making processes to identify market opportunities and develop effective marketing strategies.	An	C	Examinations /Assignment/ Role play /Project
CO3	Analyze marketing strategies and models to develop positioning for local and regional level	Ap	P	Project /Examination/Case study/seminar

CO4	Develop effective marketing strategies and recommendations through various practices	Ap	p	Project /Examination/project/Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs	Marks70 Min mark from each module
I		Introduction to Marketing	8	15
	1	Definition- Features and scope of Marketing	2	
	2	Evolution of Marketing Concepts and Philosophies	1	
	3	Significance of Marketing in Business	1	
	4	Functions of Marketing	2	
	5	Overview of marketing Management Process	2	
II		Consumer Behaviour	10	17
	6	Types of Consumer Buying Behaviour – Factors affecting	2	
		Buyer Behaviour		
	7	Consumer Buying Decision Process	2	
	8	Market Segmentation	1	
	9	Importance of Segmentation-Basis of segmentation	1	
	10	Target Marketing	2	
	11	Market Positioning-strategies	2	
III		Marketing Mix Strategies	15	20
	12	Concept of Marketing Mix - Product –Product Classifications – Product and Service Differentiation – Product Levels	3	
	13	Stages of new product development-Product life cycle strategies	3	
	14	An overview of Brand Management – Co-Branding,	2	

		IngredientBranding		
	15	Packaging & Labeling Decisions – Warranties & Guarantees	2	
	16	Pricing-Pricing strategies	3	
	17	Distribution- Role of Marketing Channels – Channel Functions- Channel Levels – Channel Management Decisions –E-Commerce & M-Commerce	2	
IV	Recent Developments in Marketing		15	18
	18	Applications of AI in marketing	2	
	19	Influencer Marketing and Social Media Trends	3	
	20	Marketing Analytics	2	
	21	Omni Channel Marketing-Search Engine Optimisation	3	
	22	Purpose driven marketing	2	
	23	Ethical Issues in Marketing	3	
V	Experiential Learning on Marketing Concepts and		12 Hrs	
	24	Seminar on Current Trends in Marketing		
	25	Case study on Marketing PLC		
	26	Group Discussion on Market Segmentation		
	27	Debate on Significance of Marketing		
	28	Presentations on Challenges in Marketing		
	29	Field visit to understand E-Commerce Practices		
	30	Marketing games for application of Principles of		

References :

- Philip Kotler, Kevin Lane Keller, "Marketing Management" (15e), Pearson India Education Services Pvt Ltd
- VS Ramaswamy & S Namakumari, "Marketing Management" (Latest Edition)-McGraw Hill Education (India) Private Limited, New Delhi
- 3. S.A. Sherlekar, "Marketing Management-Concepts and Cases", Himalaya Publishing House Pvt Ltd
- 4. William J Stanton, "Fundamentals of Marketing", McGraw Hill Publishing Co, New York
- 5. Lamb. Hair, Mc Daniel, "Marketing", Cengage Learning Inc USA.
- Rayport, Jeffrey Fand Jaworski. Bernard J, "Introduction to E-Commerce", Tata McGraw Hill, New Delhi

SAMPLE OF MAPPING OF A MAJOR PAPER

Mapping of COs with PSOs and POs :

[illegible]

Course Code	COM6CJ304				
Course Title	AUDITING AND ASSURANCE				
Type of Course	Major				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	An understanding of basic accounting principles is essential. Knowledge of financial statements, double-entry bookkeeping, and accounting terminology are important.				
Course Summary	This course provides students with a comprehensive understanding of auditing principles, practices, and the role of auditors in providing assurance on financial information.				

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the objectives, scope, and principles of auditing, including the role of auditors in providing independent assurance on financial statements.	U	C	Examinations/ Quizzes/ Assignment/ Seminar
CO2	Analyze the regulatory framework governing auditing practices, including relevant laws, regulations, and professional standards.	An	P	Examinations/ Quizzes/ Assignment/ Seminar
CO3	Apply auditing techniques and procedures to assess the reliability and integrity of financial information.	Ap	P	Project/ Discussions/ Case study
CO4	Analyze and interpret audit findings and communicate them effectively to stakeholders through audit reports.	An	P	Project /Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs	Total Marks 70
				Min mark from each module
I		Introduction to Audit	11	15
	1	Auditing Concepts: Definition, Origin of Auditing, Meaning of Audit, Need for Audit (Benefits of Audit), Objective of the Audit	3	
	2	Scope of Audit, External Audit engagements, Qualities of Auditor	2	
	3	Classification of audit	3	
	4	Inherent Limitations of Auditing	1	
	5	Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board (IAASB) & Auditing and Assurance Standards Board (AASB)	2	
II		Audit Plan and Process	10	15
	6	Development of Audit Plan and Program- Preparation before Audit – Audit planning (SA 300 Planning an Audit of Financial statements)-Audit Program-Benefits of Audit Planning.	2	
	7	Concept of Audit Documentation; Nature & Purpose of Audit Documentation-Audit working papers, Audit files: Permanent and current audit files, Ownership, and custody of working papers (SA 230 Audit Documentation)	2	
	8	Concept of Internal Control, Internal check & Internal Audit, objectives, Features of a good Internal Control System	2	
	9	Concept of Audit Documentation- Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation.	2	
	10	Materiality (Standard on Auditing - 320),	2	
III		Vouching and Verification	15	20
	8	Vouching – Meaning – Importance, Vouchers –Requirements of a Voucher	1	
	9	Verification – Difference between Vouching and Verification	2	
	10	Verification of assets and liabilities, Valuation of Assets & liabilities,	2	
	11	Difference between Verification and Valuation	1	
	12	Audit of opening balance, sundry debtors, sundry creditors, audit of cash in hand and cash at bank	3	

	13	Audit of Land & Buildings, Plant & Equipment	2	
	14	Audit of sale of Goods and Services; Audit of Interest Income	2	
	15	Audit of Purchases, Employee benefits expenses	2	
IV	Company Auditor and Audit Report		12	20
	16	Company Auditor- Qualification & Disqualification, Appointment of Auditor	3	
	17	Duties, Rights & Liabilities of an Auditor as per Companies Act 2013	2	
	18	Removal of auditors; Remuneration of Auditor	2	
	19	Audit Report- Characteristics, Importance and Significance of Audit Report-	2	
	20	Types of Audit Report - basic elements of audit report (SA 700 Forming an Opinion and Reporting on Financial Statements)	2	
	21	Comparative Financial Statements (SA 710)	1	
V	Special Areas of Auditing and Professional Ethics		12	
	22	Management Audit and Forensic Audit		
	23	Social Audit and Tax Audit		
	24	Fundamental Principles of Professional Ethics		
	25	Independence of Auditors-Threats to independence		
	26	Visit to any Audit Firm/ Financial consultancy organization and prepare a report		

References:

1. B. N. Tandon, S. Sudharsanam and S. Sundharabahu- A Handbook of Practical Auditing -S. Chand & Co. Delhi.
 2. B. N. Tandon-Auditing - S. Chandra & Co. Ltd., Delhi.
 3. D. P. Jain-Auditing - Konark Publishers Pvt. Ltd, Delhi
 4. Dinakar Pagare-Practice of Auditing
 5. Dr. T. R. Sharma Auditing – Sahitya Bhavan, Agra.
 6. Jagadeesh Prakash-Auditing
 7. Kamal Gupta & Ashok Arora-Fundamentals of Auditing - Tata McGraw Hills C. A.
- Institute study material for Inter and Final examinations

1 - Slightly / Low, 2 - Moderate / Medium, 3 - Substantial / High, -- Nil

Course Code	COM6CJ305				
Course Title	INCOME TAX AND GST				
Type of Course	Major				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of financial concepts, such as income, expenses, assets, liabilities, and equity.				
Course Summary	This course gives the basic knowledge and understanding regarding the theory and practice of Income Tax & GST and intends to develop necessary skills to calculate tax liability of individual.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the fundamental concepts and terminology of income taxation and GST, including taxable income, deductions, exemptions, input tax credit, and tax rates.	U	C	Examinations /Quizzes/ Assignment/Seminar
CO2	Analyze the structure and administration of income tax laws and GST regulations at the national and state levels	An	P	Assignment/ Examination/Project
CO3	Apply income tax laws and regulations to calculate individuals' and businesses' taxable income and determine their tax liabilities	Ap	P	Examination/Project/ Assignment
CO4	Evaluate tax planning strategies to minimize income tax liabilities and optimize GST compliance within legal boundaries.	E	P	Project/Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 70
				Min mark from each module
I	Capital Gains and Income from Other Sources		12	15
	1	Capital Gains -Capital Asset – Transfer – Long-term Capital Gain and Short-term Capital gain	2	
	2	Cost of Acquisition and Cost of Improvement	2	
	3	Calculation of Capital Gain	2	
	4	Exempted Capital Gain	1	
	5	Income from Other Sources	1	
	6	Deductions available from Income from other sources	1	
	7	Gift - Interest on Securities – Bond-washing Transaction	2	
	8	Calculation of Income from Other Sources	1	
II	Assessment of Individuals		13	25
	9	Deemed Income and Clubbing of Incomes-Important provisions	2	
	10	Set-off and carry forward of losses	2	
	11	Deductions in Computing Total Income	2	
	12	Computation of Total Income	2	
	13	Computation of Tax Liability of Individual under Old Regime and New Regime-AMT	2	
	14	Rebate and Relief of Tax-Advance Payment of tax-TDC-TCS	1	
	15	An overview of assessment procedure and Income Tax returns	2	
III	Introduction to Goods and Service Tax		10	20
	16	History and Relevance of GST -Basic Concepts related to GST – CGST, SGST, IGST-Principles of GST - Taxes Subsumed under GST	2	

	17	Important concepts and definitions under GST Act	1	
	18	Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure for Registration - GSTIN - Cancellation of Registration	2	
	19	Levy and Collection of GST-Taxable event - Procedure relating to levy and collection of CGST & SGST - Place of supply-Exemption from GST	2	
	20	Classification of goods and services - Composite and mixed supplies - Concept of time and place of supply	2	
	21	Payment of GST - Rates of GST - Tax Deduction at Source - Collection of Tax at Source – Refunds	1	
IV	Input Tax Credit		10	10
	22	Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations	2	
	23	Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available	2	
	24	GST Invoice, Debit and Credit Notes, E-Way Bills	2	
	25	GST council - GST authorities	2	
	26	An overview of various types of GST assessment	2	
	Practical Insights and Application Hub		30	
V	1	Seminar / Group discussions / Assignments: Conducting debate on controversial GST issues. Also providing sample transactions and ask participants to create invoices, considering different GST rates and categories		
	2	Demonstrations: Guiding students through the online GST registration process.		
	3	Case study: Provide students with real-life case studies that involve computation of income tax under new and old tax regimes.		

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Course Code	COM6CJ306				
Course Title	METHODOLOGY FOR BUSINESS RESEARCH				
Type of Course	Major				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of various business concepts and statistical tools is essential.				
Course Summary	The Course is intended to provide an understanding and insight into the basic concepts of research, the tools and techniques, stages in the research process and preparation of research report				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the principles and processes of research methodology, including research design, data collection, and data analysis.	U	C	Examination Assignment Project
CO2	Identify and define research problems, questions, and objectives in business settings, and formulate appropriate research hypotheses	An	C	Seminar Project Examinations
CO3	Evaluate different research methodologies and approaches, including quantitative, qualitative, and mixed methods research.	An	P	Examination Project
CO4	Critically evaluate the Research Problem	E	P	Project Assignment

CO5	Apply research findings to address business challenges, inform decision-making, and contribute to organizational success.	Ap	P	Case study Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks in 70
I	Introduction to Research		8	15
	1	Introduction to Research-Features-Objectives-Importance-Scope-Types of Research	3	
	2	Approaches in Research- Induction and Deduction	1	
	3	Research Ethics-Practices- Plagiarism	1	
	4	Phases of Research	3	
II	Research Design		15	20
	5	Identification of Research Problem - Framing of Objectives	2	
	6	Literature Review-Sources- Methods- Research Gap	2	
	7	Research Design-Sample Design- Sampling techniques-Sample Size, Sampling Error	5	
	8	Variables in Research	2	
	9	Measurement and Scaling (Nominal, Ordinal, Interval and Ratio Scale)	4	
III	Data Collection Methods		10	20
	10	Data Collection - Primary and Secondary Data- Methods of Collecting Primary Data- Observation-Interview-Survey-Experimentation- Secondary Data Sources	5	
	11	Tools of Data Collection-Questionnaire-Essentials of Questionnaire, Interview Schedule	3	
	12	Pre-testing- Pilot Study	2	
IV	Data Processing and Analysis		12	15
	13	Editing-Coding-Classification-Tabulation	3	

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- Cooper, Donald R., and Pamela S. Schindler. Business research methods. McGraw Hill Publication. 2003
- Jan Brace: Questionnaire Design, Kogan Page India, 2022
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- Kothari C R, Research Methodology, New Age International Publishers, 2023
- Michael V.P. Research Methodology in Management, Himalaya, 2019
- Ranjith Kumar, Research Methodology: A step by step guide for beginners, Sage Publication, 2023
- Upendra Pratap Singh, Research & Publication Ethics, Sultan Chand & Sons, 2023.
- Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research, Himalaya, 2016
- Zikmund, William, et al. Business research methods. Cengage Learning, 2012

[illegible]

Course Code	COM7CJ401				
Course Title	ECONOMIC ENVIRONMENT OF BUSINESS				
Type of Course	Major				
Semester	VII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Studying the economic environment of business requires a foundational understanding of economics and its principles				
Course Summary	This course introduces students to the basics of Macroeconomic theory and International Economics. The objective of this course is to familiarize students with the fundamentals of macroeconomics and to emphasize the importance of assessing the external macro environment by businesses in order to survive and prosper.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain comprehensively the concepts and components of business environment, economic environment, and reforms, policies, International economic institutions, agreements and financial system.	U	C	Examinations/ Seminar
CO2	Apply different models to identify the issues related with environment and its impact on business.	Ap	P	Project/ Case analysis/ Examination
CO3	Analyse the changing dimensions of business environment to explore and undertake business decisions.	An	P	Project/ Assignment
CO4	Evaluate the impact of political, economic, social, technological, legal, ecological environment on business decisions taken by firms	E	P	Project/ Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 70
				Min mark from each module
I	Business Environment		10	15
	1	Business Environment -Meaning, Nature, Types of Business Environment—Internal, External, Micro and Macro Environment	4	
	2	Environmental Analysis- Stages, Approaches and Benefits.	3	
	3	Environmental Awareness and Scanning for Business Planning- SWOT- PEST Model- Porters' Five Forces Model - Balance Scorecard	3	
II	Economic Environment		12	20
	4	Economic Environment: Structural Changes in the Economy since Independence Agriculture, Industry, Service Sectors - Performance of various sectors.	4	
	5	Economic Reforms- Liberalisation, Globalization & Privatisation and its Impact in the economy.	4	
	6	Overview of the Indian Financial System- Money market & Capital Market: Social Environment - Demographic	2	
	7	Trend and Analysis of Social Structure in India - Significance of growing Middle Class - Social & Cultural Factor – Social Change	2	
III	Industrial Policy		13	20
	8	An Overview of Industrial Policies during the Post Liberalization Period. Policy towards MSME --	4	
	9	Industry– The growth and development of public sector enterprises -	2	
	10	International-Trends in foreign participation in Indian business	2	
	11	Industrial Policy, Export - Import Policy Competition Commission	2	

	12	FEMA--Regulation & Licensing-IDRA - Government policy towards Foreign Collaborations – FDI& FII.	3	
IV	International Economic Institutions and Agreements		10	15
	13	International Economic Institutions and Agreements— IMF, World Bank, ADB, UNCTAD, WTO.	4	
	14	Cross National Co-operation and Agreements— SAARC, SAPTA, BRICS, ASEAN	3	
	15	Regional Economic Integration-Trade Blocs. – Customs Unions	3	
V	Practicum -Economic Trends and Business Strategies		30	
	16	Develop a business strategy in response to policy changes and trends		
	17	Debate on effectiveness of fiscal policy in economic stability		
	18	Case study on cross-cultural business strategies		
	19	Conduct a SWOT analysis of a business venture		
	20	Prepare a report on profile of Indian Economy		
	21	Seminar on Indian financial system		
	22	Discussion on current economic issues and controversies that affect businesses.		
	23	Collect literature reviews on economic trends and business strategies		

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- Dutt and Sundharam, Indian Economy, S.Chand & Co Ltd, New Delhi.

Mapping of COs with PSOs and POs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	P07
CO1	3	-	-	-	3	-	3	2	-	-	-	-	-
CO2	3	2	-	3	-	-	3	-	2	-	2	-	-
CO3	2	3	1	-	-	-	2	-	-	-	3	3	-
CO4	2	2	-	3	-	3	2	-	-	-	2	3	3
1 - Slightly / Low, 2 - Moderate / Medium, 3 - Substantial / High, -- Nil													

Course code	COM7CJ402				
Course Title	MERGERS, ACQUISITIONS AND CORPORATE RESTRUCTURING				
Type of Course	Major				
Semester	VII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Familiarity with financial management concepts and frameworks will help in analyzing the rationale behind mergers, acquisitions, and restructuring activities.				
Course Summary	Mergers, Acquisitions and Corporate Restructuring is a comprehensive course which explores the core concepts of mergers and acquisitions and corporate restructuring and the challenges encountered in implementing them.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Acquire conceptual understanding of Mergers, its strategic perspective & strategic approaches to M&A.	U	C	Examinations Assignment
CO2	Explain the concept of Corporate Restructuring and its methods	An	C	Mini Project / Seminar Presentation
CO3	Describe the various Valuation Approaches	An	P	Seminar / Group Tutorial Work Examinations
CO4	Understand the Takeover process, defenses in detail and analyze the involved in takeover process and of reform.	Takeover issues identify areas	P	Instructor-created exams / Assignments

CO5	Evaluate the Legal and regulatory framework of M&A and the Taxation and Accounting aspects of M&A	E	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks in 70
I	Corporate Restructuring		12	15
	1	Corporate re structuring–different methods of restructuring– joint ventures–sell-off and spin-off, divestitures– equity carve-out	4	
	2	Management buy outs– master limited partnerships – employee stock ownership plans /stock option plan(ESOP)-	4	
	3	Dynamics of M&A process- identification of targets negotiation-closing the deal. Five-stage model. Process of merger integration –organizational and human aspects– managerial challenges of M&A	4	
II	Legal & Taxation Aspect		8	15
	4	Legal and regulatory frame work of M & A – provisions of Companies Act 2013, Provisions of Competition Act.	2	
	5	SEBI Take over Code SEBI Buy back of Securities Regulations SEBI(Substantial Acquisition of shares and Takeover Regulations)	2	
	6	Taxation of Mergers, Acquisitions and Amalgamations: Amalgamation, Demerger – Special provisions for computation of cost of acquisition- Conditions for availing loss and depreciation –Tax Neutrality.	4	
III	Takeover		12	20
	7	Takeover: Concept, Benefits and disadvantages of Takeover, Takeovers, types, hostile takeover approaches	2	

	8	Takeover defences –bid resistance strategies-bid defence strategies–pre offer defences-poison pill defence-shark repellents-post offer defences-greenmail- white knight-financial defensive measures –	4	
	10	Coercive offers and defense – anti-takeover amendments– impact of takeover defences on shareholder value.	4	
	11	Buy back of Shares and its process	2	
IV	Accounting for Mergers		13	20
	12	Accounting for Mergers: AS14, Methods of Accounting, Balance Sheet Treatments after M &A- Due Diligence- Scope and Types of Due Diligence, Transactions requiring Due Diligence- Due Diligence Process- Parties interested in Due diligence-Due diligence in cross border deals.	3	
	13	Exchange Ratio and Synergy: Concept, ER based on EPS, MPS,PE, Combined EPS, Combined MPS, Combined PE. Minimum and Maximum Exchange Ratio based on MPS and EPS, Market value of merged firm, Cost and Benefits of a merger	3	
	14	Different Approaches of Valuation of M&A: Asset Based Valuation : Net Asset Method- Book Value basis, Market Value basis, Liquidation Value basis, Income Based Valuation: Discounted Cash flow Method, Equity Valuationand Firm Valuationcovering Stable growth and two stage growth model , Dividend Yield Method, Capitalization Method, Market Based Valuation: Comparable company and Transaction Analysis Method Fair Value Method	4	
	15	Post Acquisition Integration- Types of Integration, Tools for Integration-Issues involved in Integration- Role of HRM in M&A Integration- Integrating Cross- border Acquisitions	3	
V	Practical Exercise		30	
	1	Contemporary themes in Mergers and Acquisitions- Identify the recent mergers and Acquisitions		
	2	<ul style="list-style-type: none"> Analyzing real-world case studies of successful and unsuccessful corporate restructuring and acquisition transactions. B). Group projects: Students work in teams to develop strategic plans for hypothetical restructuring or acquisition		

1. Sudi Sudarsanam, Value Creation From Mergers And Acquisitions, Pearson Education
2. Fred Weston, K wang S Chung, Susan E Hoag , Mergers, Restructuring and Corporate Control – Pearson Education, Ravindhar Vadapalli , Mergers acquisitions and Business valuation, Excel books
3. Valuation for mergers Buy outs & Restructuring, Arzak, Wiley India (P) Ltd.
4. Merger Acquisitions & Corporate Restructuring, Chandrashekar Krishna Murthy & Vishwanath.S.R, Sage Publication.
5. Weston, Mitchel And Mulherin, Takeovers, Restructuring And Corporate Governance Pearson Education, Shiv Ramu, Corporate Growth Through Mergers And Acquisitions, Response Books
6. P Mohan Rao, Mergers And Acquisitions, Deep And Deep Publications
7. Machiraju, Mergers And Acquisitions, New Age Publishers
8. Handbook of International Mergers & Acquisitions, Gerard Picot, Palgrave Publishers Ltd.

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Course Code	COM7CJ403				
Course Title	FORENSIC ACCOUNTING				
Type of Course	Major				
Semester	VII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Basic understanding of auditing principles and practices is important for understanding how financial audits are conducted and how auditors detect fraud and irregularities				
Course Summary	This course provides a comprehensive understanding of the principles, techniques, and practices used in forensic accounting to identify, investigate, and mitigate financial fraud and misconduct.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the role and scope of forensic accounting in detecting, investigating, and preventing financial fraud and misconduct.	U	C	Examination/ Seminar/ Assignment
CO2	Analyse common types of financial fraud, including asset misappropriation, corruption, and fraudulent financial reporting.	An	P	Case analysis Presentation /Project/Examination
CO3	Apply accounting principles and techniques to reconstruct financial transactions and trace assets in cases of suspected fraud or misconduct	Ap	P	Assignments/ Seminars/ Project /Examination
CO4	Apply the process of forensic accounting to identify trends, patterns, and outliers that may indicate financial irregularities.	Ap	P	Examination/ Assignments

CO 5	Apply the Principles of Forensic Accounting in solving business problems.	Ap	P	Projects/ Seminars/ Assignments
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Total Marks 70 Min Marks from each Module
		Introduction to Forensic Accounting	10	15
	1	Introduction - Meaning and Definition – History and Evolution of Forensic Accounting	4	
	2	Characteristics of Forensic Accounting – Objectives of Forensic Accounting		

I				
	3	Forensic Accountant - Functions of a Forensic Accountant – Qualifications and Qualities required by a Forensic Accountant – Difference between Financial Auditor and Forensic Accountant	4	
	4	Advantages and Disadvantages of Forensic Accounting – Scopes and Opportunities of Forensic Accounting	2	
II		White Collar Crimes	12	15
	5	Introduction – Meaning and Definition – Classification of Financial Crimes – History of Organized Crimes	3	
	6	Frauds – Meaning and Definition – Essential elements of Frauds – types of Frauds – Fraudsters – Fraud Triangle – Hollinger Clark Theory	4	

	7	Money Laundering – History and Evolution of Money Laundering - Stages in money Laundering – Impact of Money Laundering on Society	5	
	8	Role of Financial Institutions – Organisations fighting against money laundering		
III	Financial Crime Detection and Prevention		12	20
	9	Red Flag detection – Whistle Blowing – Deception Identification Techniques - Internal Control System in an organisation – Auditing Process	3	
	10	Anti- Money Laundering – Fraud Prevention methods – Fraud Risk Assessment – Fraud Risk Management – Fraud related responsibilities of related parties	4	
	11	Tools and techniques used for fraud detection		
	12	Data Analytics – Meaning and Definition - Use of Data Analytics in Forensic Accounting	5	
	13	Importance of Data Analytics in Forensic Accounting – Difference between Data Analytics and Data Analysis - Digital Evidence and types		
IV	The Process of Forensic Accounting		11	20
	14	Preliminary steps in Forensic Accounting – Rights and duties of Parties – Conflict of Interests.	3	
	15	Aim and scope of Investigation - Process of Forensic Accounting		
	16	Investigation – Planning an Investigation – Collecting Evidence – Interview theory	3	
	17	Barriers to an Effective Interview – Information Sources – Damage Calculation		
	18	Reporting – Reports – meaning and definition – salient features and structure of a good report	3	
	19	Role of an Investigation report – Best practices in Fraud Investigation Reports – Components of reports - Samples		
	20	Litigation – Meaning and definition – Court proceedings –	2	

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Course Code	COM7CJ404				
Course Title	ORGANISATIONAL BEHAVIOUR				
Type of Course	Major				
Semester	VII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A foundational understanding of psychology, sociology, and business principles is helpful for studying organizational behaviour.				
Course Summary	This course delves into advanced topics in Organizational Behavior, fundamental Psychological Processes, theories of leadership, as well as individual and group behavior, with a supplementary focus on Stress Management.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Evaluate the dynamics of individual behavior within organizations, including motivation, perception, attitudes, and learning.	E	C	Examinations Assignment
CO2	Analyzing the impact of group dynamics, team processes, and interpersonal relationships on organizationaleffectiveness.	An	P	Examinations Project Case analysis
CO3	Evaluate the effectiveness of leadership theories and styles to develop effective leadership skills for various organizational contexts.	An	P	Examination Project
CO4	Developing problem-solving and decision-making skills	Ap	P	Project Examination/Case study

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)
 # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P)
 Metacognitive Knowledge (M)

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 70
				Min mark from each module
I		Introduction to Organisational Behaviour (OB)	9	15
	1	Definition and scope of organizational behaviour- Importance and relevance of studying organizational behaviour- Historical development of organizational behavior as a field of study	3	
	2	Organizational Behavior in Global Context-Cross-cultural differences in organizational behaviour- Managing diversity and inclusion in multinational organizations-Global leadership challenges and competencies	3	
	3	Emerging Topics in Organizational Behavior- Technology and its impact on organizational behaviour-Remote work and virtual teams -Work-life balance and well-being initiatives	3	
II		Individual Behaviour	13	20
	4	Factors Affecting Individual Behaviour, Basic Psychological Process	3	
	5	Personality- Determinants of Personality- Personality Traits	5	
	6	Perception- Process- Factors affecting Perception- Learning Process	5	
III		Team Dynamics and Group Behaviour	11	15
	7	Team Dynamics-Definition and importance of teams- Types of teams (e.g., cross-functional, virtual)-Stages of team development (e.g., forming, storming, norming, performing)	3	
	8	Team Building-Team composition and roles-Building trust and cohesion-Managing team diversity	3	
	9	Team Leadership-Leadership styles in team settings- Team Performance Management	2	

	10	Group Behavior-Group formation, dynamics, and cohesion- Organizational culture: definition, levels, and change-Power and politics in organizations.	3	
IV		Stress Management and Managing Transformation	12	20
	11	Stress Management- Meaning – Types of Stress- Causes of Stress- Conflicts-Remedial Measures	6	
	12	Understanding Organizational Change-Drivers of change Types of change (e.g., incremental, transformational)- Resistance to change-	3	
	13	Change Management Models-Lewin's Change Management Model-Kotter's 8-Step Change Model- Role of leadership in change management- Communicating change effectively- Implementing Change-Planning and executing change initiatives	3	
V		Practical Session on Organisational Behaviour		30 Hrs
	14	Case Study on Team Building, Leadership, Group Cohesion		
	15	Hands on Training experiences for Stress Management		
	16	Seminar on Change Management, Power and Politics		
	17	Group Discussion: Psychological Process		
	18	Role Play on Personality Traits		
	19	Simulation regarding Perceptual Process		
	20	Field visit to understand Corporate Culture		

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- Organisation behaviour” K. Aswathappa, Himalaya Publishing House
- Organization behavior “ Steven L Mcshane, Mary ann von glinow,Radha R Sharma, Tata mcgraw hill education private limited, New Delhi

Course Code	COM7CJ405				
Course Title	INTERNATIONAL BUSINESS				
Type of Course	Major				
Semester	VII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A foundational understanding of basic business concepts, economics, and global affairs is typically required as a prerequisite for studying an international business course				
Course Summary	The course in provides an overview of the principles, theories, and practical applications necessary for navigating the complex global marketplace, covering topics such as globalization, cultural dynamics, market entry strategies, international funding agencies, and emerging trends				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the Concept of globalization and its impact on international business.	U	C	Examinations/ Seminar/ Assignment
CO2	Explain International trade, Theories, Economic Institutions, Monetary System	U	C	Examinations/ Seminar/ Assignment
CO3	Analyze the cultural, political, legal, and economic factors influencing international business operations.	An	P	Examinations/ Debate/Seminar
CO4	Evaluate market entry strategies and select appropriate modes of entry into foreign markets.	An	P	Project Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Total Marks 70
				Min mark from each module
		International business	15	15
I	1	Globalisation, Components of globalisation, Drivers, advantages and disadvantages, Linkage between IB and globalization. -	2	
	2	Meaning, Nature and Importance of International Business, Difference between domestic and international business, Motives of internationalisation, Challenges of international business, ethical issues in international business.	3	
	3	Foreign Market Entry Strategies - Modes of entering foreign markets- All modes and its analysis.	4	
	4	EPRG Framework-Stages in internationalisation-Domestic Company to Transnational Confederation-MNCs in India.	4	
	5	Meaning of international business environment Domestic environment, Foreign environment, Global environment, All components viz, economic, social, technological, etc.	2	
II		International Trade	10	15
	6	Basis of international trade-Types of trade-Terms of trade-Various concepts and importance of terms of trade.	2	
	7	International Trade Theories – Mercantilism Classical theories-New international trade theories	2	
	8	Trade strategies-Free trade and protection-Trade barriers and its impact- Salient features of foreign trade policy (latest)-Recent trends in India's foreign trade.		
	9	Regional Economic Integration : Types of trade blocks- Preferential trade area-Customs union.	2	

	10	Common market – EU - Brexit-NAFTA-OPECASEAN-SAARC-MERCOSUR-Pacific alliance RCEP.	2	
III		International Economic Institutions	10	20
	11	International Monetary Fund: Need for IMF Objectives-Functions-Resources-International liquidity-SDR.	2	
	12	World Bank-IBRD-IDA-IFC-MIGA-ICSID-ADBUNCTAD-New Development Bank.	2	
	13	World Trade Organisation - Multilateral trade agreements- GATT- Uruguay round-WTO Organisation structure-WTO agreements –TRIPS TRIMS-GATS-AoA-AMS.	2	
	14	Dumping-Antidumping measures-Dispute settlement mechanism in WTO-Impact of WTO on India-Ministerial Conferences of WTO.	2	
	15	Balance of payment-Format of India's BoP Disequilibrium-Causes and corrections-Currency convertibility-Current account convertibility Capital account convertibility-Currency convertibility in India.	2	
IV		International Monetary System	10	20
	16	Meaning of international monetary system and players-Foreign exchange market-functions participants-dealings-exchange rate quotations Foreign currency accounts-Nostro-Vostro-Loro	3	
	17	Evolution of international monetary system Exchange rate systems-Fixed and floating systems.	2	
	18	Different types of foreign exchange exposures and its management	2	
	19	Foreign Exchange Rate Theories- Mint Parity Theory, Purchasing Power Parity Theory (Absolute and Relative Version)- Balance of Payment Theory – Interest Rate Theories- Fisher Effect, International Fisher effect.	3	
V		Strategic Insights in Global Business	30	
	20	Group discussion on current global economic trends.		
	21	Debate on international trade disputes.		

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2. Shyam Shukla, International Business, Excel Books, New Delhi
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4. P. Subba Rao, International Business, Himalaya Publishing House, Mumbai.
5. ManabAdhikary, Global Business Management in an International Economic Environment, Macmillan, New Delhi.
6. Charles W L Hill, International Business, McGraw Hill, New York.
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8. Justin Paul, International Business, PHI, New Delhi.
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10. John Daniels, Lee Radebaugh, Daniel Sullivan International Business, Pearson Education, New York.
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Course Code	COM8CJ406				
Course Title	STRATEGIC MANAGEMENT				
Type of Course	Major				
Semester	VIII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	An understanding of business fundamentals, including finance, marketing, operations, and organizational behavior, is helpful for studying strategic management effectively.				
Course Summary	Strategic management involves analyzing, planning, and executing initiatives to ensure an organization's long-term success and competitive advantage within its industry.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Analyse the concept of strategic management and its importance in achieving organizational goals and gaining competitive advantage.	U	C	Examinations Seminar/ Project
CO2	Analyze the external environment, including industry dynamics, market trends, and competitive forces, to identify opportunities and threats.	An	P	Examinations Project /Assignment
CO3	Develop and assess the ability to analyze internal and external environments to identify strategic opportunities and threats	An	P	Case study project Examination

CO4	Develop skills in strategic plans and effectively executing them to achieve desired outcomes.	Ap	p	Project Case study/Examination
CO5	Evaluate strategic objectives and goals that align with the organization's mission, vision, and values.	Ap	P	Project/ Examination
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 70
				Min mark from each module
I	INTRODUCTION TO STRATEGIC MANAGEMENT		10	15
	1	Introduction to Strategy-overview of strategic management-meaning-characteristics -Types of strategies.	3	
	2	Strategic management process model	2	
	3	Concept of vision-meaning of mission-difference between vision &mission, ,	2	
	4	Characteristics of good mission statements	1	
	5	Meaning of objectives and goals-Critical Success Factors (CSF)- KeyPerformance Indicators (KPI)-Key Result Areas (KRA)	2	
II	ANALYSING THE ENVIRONMENT		14	20
	6	Meaning of external environment-External environmental analysis.	2	
	7	Macro environment and industry analysis	2	
	8	Porter’s Five Forces analysis-competitor analysis	2	

	9	Meaning of internal environment-SWOT Analysis-Resource based view of a firm.	3	
	10	Competitive advantage-core competence-characteristics of core competencies	1	
	11	Value chain analysis using Porter's model: Primary and secondary activities.	2	
	12	Business Portfolio Analysis.	2	
III	IMPLEMENTATION, EVALUATION AND CONTROL OF STRATEGY		10	20
	13	Strategy implementation-Resource allocation, leadership in strategic management-Strategy, structure and organization culture-strategies for managing change	4	
	14	Evaluation of strategy-use of Balanced Score Card, -Six Sigma process (concepts only),	4	
	15	Controls-premise-surveillance-implementation and strategic alert control	2	
IV	RECENT DEVELOPMENTS IN STRATEGY		11	15
	16	Blue ocean strategy-Difference between blue & red ocean strategies, - principles of blue ocean strategy-strategy canvas & value curves-four action framework	2	
	17	Business models: Meaning & components-new business models for internet economy-E-commerce business models and strategies-internet strategies for traditional business.	2	
	18	New business models for internet economy- -internet strategies for traditional business.	2	
	19	E-commerce business models and strategies	2	
	20	Sustainability and strategic management-Corporate social responsibility and sustainability-integrating social & environmental sustainability issues in strategic management.	2	
	21	Triple bottom line-people-planet-profits.	1	
		Experiential Learning and Practices on Strategic Management		30 Hrs
V	22	Institutional visit to identify good Mission statement		
	23	Preparation and presentation of SWOT of selected Companies		
	24	Debates on Challenges and Opportunities faced by Strategic		
	25	Group Discussion on Critical Analysis on Strategic Issues		
	26	Case study on Competitive Advantage, Core Competency, CSF		

1. Hill, Charles W. L. and R. Jones, Gareth, Strategic management: An integrated approach, Cengage
2. Wheelen, Thomas Land Hunger, David J, Concepts in Strategic Management & Business Policy, Pearson
3. Azhar Kazmi, Strategic Management, Tata McGraw Hill
4. Srinivasan R, Strategic Management: The Indian Context, Prentice Hall of India
5. Mason Carpenter, Gerard Sanders, Prashant Salwan, Concepts and Cases Strategic Management- A dynamic Perspective, Pearson Education, India
6. Glueck, W. and Lavach, L. R. Business policy and Strategic Management, McGraw Hill, New Delhi.
7. Gregory G. Dess and Alex Miller, Strategic Management, McGraw Hill, India
8. Srivastava R. M., Strategic Management: Concepts, Skills and Practices, Prentice Hall of India

Mapping of COs with PSOs and POs :

[illegible]

Course Code	COM8CJ407				
Course Title	BUSINESS VALUATION STRATEGIES				
Type of Course	Major				
Semester	VIII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	2	60
Pre-requisites	Familiarity with corporate finance principles, including capital budgeting, capital structure, dividend policy, and financial decision- making, provides a framework for valuing businesses and evaluating investment opportunities.				
Course Summary	This is a comprehensive course which explores the core concepts of Business Valuation and its strategies. Beginning with the conceptual framework of Mergers, acquisitions and takeovers, the course goes on to discuss corporate valuation, Valuing Synergy, the concept of corporate strategy. The key issues relating to business valuation is discussed. This course will also be discussing the Leverage Buy-outs and post-merger issues.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Describe the basic concepts of Mergers, Acquisitions and takeovers	U	C	Examinations Assignment
CO2	Analyze the factors influencing business value, including financial performance, market conditions, industry trends, and competitive positioning	An	P	Examinations Project Assignment
CO3	Appraise the valuation techniques to be applied in different context	E	P	Project Assignment
CO4	Assess how to plan post- merger integration	An	P	Project Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 70
				Min mark from each module
I	Introduction		12	15
	1	Introduction - Meaning of Merger, amalgamation, acquisition, takeover - Types of Mergers, reverse merger - Motives and Benefits of Mergers - theories of mergers - value creation in horizontal, vertical and conglomerate mergers	5	
	2	Internal and external change forces contributing to M&A activities- understanding cross border acquisitions - divestiture, de merger, Diversification etc - Reasons for failure of M & A – Process of M & A- Trends in M&A in India and Abroad	7	
II	Corporate Valuation		11	20
	3	Basics of Value, Various Expressions of Value - Relationship among different types of value - Purposes of Valuation and Impacts on the Value estimates - Methods of Valuation - Principles of Business Valuation	3	
	4	Valuation as a cause of M & A Failure - Right Valuation to determine Right Price - Approaches to Corporate Valuation - Economic Gains and Costs of M & A - The Share Exchange Ratio - Problems and Cases on Valuation of firm	4	
	5	Valuing Synergy - Benefits from Synergy - Types of Synergy - Synergy and Value Creation in M &A - Synergy and Merger Success	4	
III	Valuation of Assets and Liabilities		12	15

	6	Valuation of Intellectual property – Traditional accounting for intangible assets- General approaches- Intellectual capital- definition, classification and components-valuation methods- Market to book values- Tobins Q- CIV-Real options based approach- Economic value Added-Human resources Accounting-Intangible asset monitor-The Skandia Navigator- Balanced Scorecard- Performance Prism	4	
	7	Valuation of Fixed Assets- determining book value-measuring asset value- adjusting book value- tangible assets-factors in fixed asset valuation- (Simple Problems to be worked out)- Valuation of Inventory- Valuation of Investments; financial investments and marketable securities Valuation of goodwill, patents and copyrights (Theory only)	4	
	8	Valuation of Liabilities- categorization of liabilities-current liability- long-term debt-other long-term liabilities; lease- employee benefits- deferred taxes	4	
IV	Corporate Strategy & Organizing for M & A		13	20
	9	Corporate Restructuring Strategies - Strategies for entering a New Market - Tools for Strategy Analysis – industry life cycle and product life cycle analysis in M&A decision, strategic approaches to M&A- SWOT analysis, BCG matrix, Porter’s Five forces model - Framework for M & A Strategies - Formulating Strategies for M & A	4	
	10	Alternative perspectives on mergers, sources and limits of value creation in different forms of mergers - Strategic Alliance - Cross-border acquisitions – Needs, Benefits and difficulties in Cross Border Acquisitions - Strategic alliances as an alternative to M & A	3	
	11	Leveraged buyouts (LBO) & LBO Sponsors and Mode of LBO - Criteria for Selecting LBO candidate - Concept of Financial Leverage and risk - Theories of LBO - Exit Strategies for LBO	3	
	12	Re-designing Post Merger Cultural Process- Post-Merger Growth Strategies- Re-designing Post Merger Cultural Process- Meeting the challenges of M& A- Strategies for Post- Merger success.	3	

- **MERGERS AND ACQUISITIONS –Strategy, Valuation, Leveraged Buyouts, and Financing** by Sheeba Kapil, Kanwal N. Kapil, Wiley India Pvt. Ltd., New Delhi
- **MERGERS AND ACQUISITIONS –Strategy, Valuation and Integration** by Kamal Ghosh Ray, Published by PHI Learning Pvt., Ltd., New Delhi.
- **Mergers & Acquisitons** by Rajinder S. Aurora, Kavita Shetty from Oxford Higher Educaiton
- **“Creating Value from Mergers and Acquisitions”** by Sudi Sudarsanam (Pearson Education)
- **Mergers, Acquisitions, and Other Restructuring Activities : An Integrated Approach to Process, Tools, Cases and Solutions**, by Donald Depamphilis, (London, Academic Press, 2001)
- **Mergers & Acquisitions : A Guide to creating value for stakeholders**, by Michael A. Hitt, Jeffrey S. Harrison and Duane R. Ireland., (New York, Oxford, 2011)
- **Journals/ Magazines:** • Business Today • Business World • Business India

[illegible]

Course Code	COM8CJ408				
Course Title	STRATEGIC FINANCIAL MANAGEMENT				
Type of Course	Major				
Semester	VIII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites	Studying strategic financial management requires a theoretical foundation in finance, accounting, economics, and business management				
Course Summary	This course covers advanced topics in finance with a focus on the strategic aspects of financial decision-making within organizations.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the role of financial management in achieving the strategic objectives of the organization..	U	C	Examinations Assignment
CO2	Develop strong analytical skills to assess financial data, evaluate investment opportunities, and make informed decisions.	An	P	Examinations Project Assignment
CO3	Expose students to the latest trends in Strategic Financial Management	An	P	Project Examinations Case study
CO4	Apply financial forecasting and scenario analysis techniques to support strategic decision-making.	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 70
				Min mark from each module
I	Introduction to Strategic Financial Management		8	15
	1	Overview of financial management objectives and functions-Role of financial management in strategic planning	2	
	2	Blue Ocean Strategy, Real - Time Strategic Planning	1	
	3	Organic Model of Strategic Planning ,Economic	2	
	4	Shareholder value creation (SCV)	2	
	5	Sustainable Growth Rate (SGR)	1	
II	Lease Financial strategy		10	20
	1	Leasing concept–Types	2	
	2	Financial evaluation of leasing	2	
	3	Lessee's point of view	1	
	4	leasing versus buying	1	
	5	NPV method	2	
	6	Equivalent loan method – Evaluation from lesser's	1	
	7	NPV and IRR methods	1	
III	Financial strategy for capital structure		15	20
	1	Leverage effect and shareholders risk	3	
	2	Capital structure planning and policy	3	
	3	Financial options and the value of the firm	3	
	4	Dividend policy and the value of the firm.	3	
	5	factors affecting dividend policy	3	
IV	Take over strategy		15	15
	1	Types of takeovers	2	
	2	Takeover defences, Reverse takeover	3	
	3	Takeover regulations of SEBI	2	
	4	Take over procedures	3	
	5	Distress restructuring strategy – Sell offs – Spin offs	2	
	6	Leveraged buy outs	3	

1. “Strategic Financial Management: Theory and Practice” by Prasanna Chandra, McGraw Hill Education

- ### Mapping of COs with PSOs and POs:

[illegible]

Course Code	COM8CJ489				
Course Title	ADVANCED METHODOLOGY FOR BUSINESS RESEARCH				
Type of Course	Major				
Semester	VIII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Fundamental knowledge on research methodology is essential.				
Course Summary	The Course is intended to provide deep understanding into the philosophy and new paradigms in the field of research and explore knowledge in IPR and publication ethics				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the basic Knowledge about philosophy and approaches of research.	U	C	Examinations Assignment
CO2	Evaluate the research techniques and method suitable for different kinds of research	E	P	Assignments Project
CO3	Application of quantitative and qualitative research methods in research according to different phenomenon	Ap	P	Minor project Assignment
CO4	Apply the innovative practices introduced in the field of research according to its suitability	E	P	Major project
CO5	Show sensitivity to ethical issues and to follow ethical research practices while preparing research report and writing research papers	Ap	P	Assignment for writing research papers

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)# - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks
			70	
I		Philosophy and paradigm of research:.	9	10
	1	Research onion- Research philosophy-positivism-interpretivism-Criticalrealism- post modernism-pragmatism	5	
	2	approach to theory development-Deductive approach and Inductive Approach-Abductive approach	4	
II		Research Techniques and procedures	16	20
	3	Research Design: Concept and Importance in Research – Features of a good research design	4	
	4	Exploratory Research Design –uses and techniques, Descriptive Research Designs – concept, Longitudinal and cross-sectional research designs, applications- Experimental Design: Concept of Independent & Dependent variables- independent measures, repeated measures, matched pairs and quasi-experimental designs-	8	
	5	choosing sample groups, developing questionnaire content, preparing interviews	4	
III		Quantitative & Qualitative/Interpretive Methods –.	11	20
	6	Quantitative Methods: Primary, Secondary data introduction. Measurement and Scaling – Itemised scale, Noncomparative Itemised Scale, Scale Evaluation- Reliability and Validity	6	
	7	Qualitative Methods: - a) Designing Qualitative Research b) Interviews c) Participant/Direct Observation d) Ethnography e) Case Studies -content analysis - Focus Groups - Historiography - Archival Research - - Discourse Analysis and Reading Texts - Hermeneutics - Phenomenology	5	
IV		Nuances in Research	12	20
	8	- Systematic Literature Review- Bibliometric Analysis-Meta Analysis-Reference Management	3	

1. Research Design: Qualitative, Quantitative, and Mixed Methods Approaches" by John W. Creswell and J. David Creswell
2. Designing and Conducting Mixed Methods Research" by John W. Creswell and Vicki L. Plano Clark
3. Advanced Qualitative Research: A Guide to Using Theory" by Janet Salmons

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MAJOR ELECTIVE COURSES

Major Elective – Finance

Major Elective – Banking & Insurance

Major Elective - Taxation

MAJOR ELECTIVE: FINANCE (1)

Course Code	COM5EJ301 (1)					
Course Title	MANAGEMENT OF FINANCIAL SERVICES					
Type of Course	Major (Elective)					
Semester	V					
Academic Level	300-399					
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours	
	4	4	-	-	60	
Pre-requisites	Understanding of basic financial concepts such as interest rates, compounding, present value, and future value and knowledge offinancial statements.					
Course Summary	This course provides an in-depth exploration of financial markets and the crucial role played by intermediaries in facilitating the flow of fundsand managing financial transactions.					

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the role and function of financial markets in the economy.	U	C	Examination / Quiz / Seminar / Assignment
CO2	Analyze the various types of financial intermediaries and their significance in the financial system.	An	C	Examination / Seminar / Assignment
CO3	Evaluate the regulatory frameworks governing financial markets and intermediaries.	E	C	Examination / Seminar / Assignment
CO4	Apply the theoretical concepts to real - world financial market scenarios.	Ap	P	Seminar / Assignment / Case study

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)
 # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 70
				Min mark from each module
I	Introduction to Financial Services		12	15
	1	Indian Financial System- Structure of Financial System	2	
	2	Financial Markets	2	
	3	Financial Institutions-Financial Instruments	1	
	4	Financial Services- Intermediaries	1	
	5	Financial services Industry-Emergence and Developments-Financial Innovation	4	
	6	Current scenario and challenges in the financial servicessector in India	2	
II	Fee Based Financial Services		12	20
	7	Merchant Banking-functions and role of merchant bankers	2	
	8	SEBI guidelines on merchant bankers- Merchant Banking in India	2	
	9	Credit Rating- Concept- process of Credit rating	3	
	10	Creditrating agencies in India	1	
	11	Securitization of debt/assets- parties to securitizationtransaction	2	
	12	Process -mechanism- securitization in India	2	
III	Fund Based Financial Services		12	20
	13	Mutual Funds-concept- growth- types-product/scheme	4	
	14	Functions of AMC-regulations regarding mutual funds	3	
	15	Venture Capital- scope- stages of venture capital financing	3	

6. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill.
7. Bhole L. M: Financial Institutions and Markets, Tata Mc Graw Hill.
8. Desai, Vasantha: The Indian Financial System, Himalaya Publishing House.
9. Machiraju. R. H: Indian Financial System, Vikas Publishing House.
10. Khan M. Y: Indian Financial System, Tata Mc Graw Hill.
11. Varshney, P. M., & D. K. Mittal, D. K.: Indian Financial System, Sulthan Chand & Sons
12. Gordon E. & Natarajan K.: Financial Markets & Services, Himalaya Publishing House.
13. Pathak. V. Bharati: Indian Financial System. Pearson Education.

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Course Code	COM5EJ302 (1)					
Course Title	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT					
Type of Course	Major (Elective)					
Semester	V					
Academic Level	300-399					
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours	
	4	4	-	-	60	
Pre-requisites	Understanding financial concepts such as time value of money, financial markets and instruments, and different types of securities					
Course Summary	This course provide a comprehensive understanding of investment principles, analytical techniques, and portfolio management strategies essential for making informed investment decisions					

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a strong foundation on the theories and principles of security analysis and portfolio management	U	C	Examination Assignment
CO2	Develop application skills to assess the risk level and security pricing	Ap	P	Examinations Assignment
CO3	Analytical and critical evaluation of security market functioning.	An	C	Case Study, Assignment
CO4	Appreciate the relevance of Portfolio Management	E	C	Case study

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

Detailed Syllabus

Module	Unit	Content	Hours	Total Marks 70
				Min mark from each module
I	INTRODUCTION TO EQUITY INVESTMENT		12	15
	1	Investment – Meaning and Definition - Objectives of Investment - Types of investment.	2	
	2	Types of investors – Speculation, Gambling - Source of Information for investments.	2	
	3	Securities Markets – Primary market - functions of primary market – Methods of Floating New Issue - Book building - private placement. Secondary Market - Organised stock exchanges - Functions of stock exchanges - Listing of Securities - Stock Market Indices.	2	
	4	Trading and Settlement process in Stock Exchanges- BSE and NSE – Types of orders and Settlement of Trade.	2	
	5	Depositories and Depository participants - Functions of Depository – Dematerialization - NSDL and CSDL	2	
	6	Regulation of Securities Market – SEBI – Functions.	2	
II	RISK AND RETURN		12	20
	7	Concepts of risk and return - Factors contributing to risks - Risk and risk aversion.	2	
	8	Types of risks - Systematic and Unsystematic risk.	3	
	9	Measurement of risks – Expected Return - Measurement of Systematic and Unsystematic Risk - Security Beta.	3	
	10	Value at Risk (VaR).	4	
III	SECURITY ANALYSIS AND BEHAVIOURAL FINANCE		12	20
	11	Fundamental analysis: EIC Framework - Economy, Industry and Company Analysis - Valuation of Equity Share - Dividend Yield Model - Dividend Growth Model.	3	
	12	Technical analysis - Meaning and Basic principles of technical analysis - Dow Theory - Elliot wave theory -	3	

		Charts and chart patterns - Mathematical Indicators.		
	13	Efficient market theory - Forms of Market Efficiency	3	
	14	Behavioural Finance – Meaning - Definition - Evolution - Traditional Vs Behavioural Finance - Behavioural Biases – Heuristic Theory - Prospect Theory – Cognitive and Emotional Biases.	3	
IV	PORTFOLIO MANAGEMENT		12	15
	15	Portfolio – Meaning – Types – Portfolio Management Process - Portfolio Analysis – Risk and Return of a portfolio – Reduction of Portfolio Risk through Diversification.	3	
	16	CV Portfolio Selection – Feasible set of portfolios - Selection of Optimal Portfolio - Portfolio Markowitz Model - Efficient Frontier - CAPM.	3	
	17	Portfolio Revision – Constraints in portfolio revision - Strategies of Portfolio Revision.	3	
	18	Portfolio Evaluation – Methods of Portfolio Evaluation – Sharp - Treynor and Jensen's measure.	3	
V	Practical Applications in Investment Analysis and Portfolio Management		12	
	22	Calculation of Risk and Return of Securities using Stock exchange data base with the help of Spread sheet packages (4 hours)		
	23	Conduct practical exercises of Technical Analysis (4 hours)		
	24	Case Analysis using Stock Market data (4 hours)		

References

1. Donald E. Fisher and Ronald J. Jordan: Securities Analysis and Portfolio Management, Prentice Hall, New Delhi.
 - S.Kevin: Security Analysis and Portfolio Management.
 - Sourain. Harry; Investment Management, Prentice Hall of India.
 - Francis and Archer: Portfolio Management, Prentice Hall of India.
 - Gupta L.C.: Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
6. MachiRaju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.
7. Sulphey, M. M. (2014). Behavioural Finance (First). PHI Learning Private Limited.
8. Michael M Pompian, Behavioural Finance and Wealth Management, Wiley.

Mapping of COs with PSOs and POs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	P07
CO1	3	2	-	-	3	-	3	-	2	-	-	-	1
CO2	2	2	-	2	-	2	3	-	2	-	2	1	1
CO3	2	-	1	3	2	-	2	1	-	1	3	-	1
CO4	-	2	-	2	3	-	-	2	-	-	1	-	-

1 - Slightly / Low, 2 - Moderate / Medium, 3 - Substantial / High, -- Nil

Course Code	COM6EJ301 (1) 129				
Course Title	FINANCIAL DERIVATIVES				
Type of Course	Major (Elective)				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Understanding of fundamental financial concepts, such as time value of money, risk and return, and financial markets.				
Course Summary	This course provides a comprehensive exploration of financial derivatives, focusing on the theory, pricing, and applications of derivative instruments in financial markets.				

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Generate an understanding of the concepts and practices of financial derivatives	U	C	Examination Assignment
CO2	Create a positive attitude towards derivative trading.	C	P	Assignment
CO3	Appreciate the relevance of derivative trading in the present scenario	Ap	P	Project
CO4	Analytical and critical evaluation on the practices of different types of derivatives	E	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Course Outcomes (CO):

Module	Unit	Content	Hrs	Marks
I		INTRODUCTION TO DERIVATIVES	12	15
	1	Derivatives - Meaning – Definition - Features – History of derivatives in India	1	

	2	Participants in derivatives market, Underlying asset	2	
	3	Types of derivatives, Commodity and financial derivatives	2	
	4	Forwards –Futures – Options – Swaps	3	
	5	Economic functions of derivative contracts	2	
	6	Regulatory frame work of derivatives in India	2	
II	FORWARDS AND FUTURES		16	20
	7	Forward Contracts : Features – Advantages and Limitations of forwards	1	
	8	Futures –Meaning and definition – Features, terminology – Difference between forwards and Futures	1	
	9	Margin and Types of Margins – M2M	2	
	10	Types of Future Contracts - Stock futures – Index Futures : Trading of derivative contracts through stock exchanges in India	4	
	11	Currency Futures – Interest Rate Futures	2	
	12	Commodity Futures - Commodity derivative exchanges in India	2	
	13	Pricing of Futures Contracts - Positions in Futures - Futures Trading Strategies- Futures pay-offs	4	
III	OPTIONS		12	20
	14	Options-Meaning–Definition–Need– Parties - Option terminologies	2	
	15	Types of Options - Call and Put options, European and American options	2	
	16	Option Premium- Value of Option – Intrinsic Value and Time Value of option.	2	
	17	Put Call Parity – Moneyness of Option-ITM, ATM, OTM options –Option Chain	2	
	18	Positions in option contract - Option payoff - Concept of Option Greeks	2	
	19	Option Trading Strategies	2	
IV	SWAPS		8	15
	20	SWAPS-Meaning – Definition – Features of swaps - SWAP terminology - Difference between Futures and Swaps	2	
	21	Applications of Swaps – Types of swaps - Interest rate swaps	2	

1. Hull, J. C, & Basu, S. (2017). Options, Futures, and Other Derivatives (9th Edition) Pearson India Education Services Pvt. Ltd.
2. Gupta, S. L. (2017). Financial Derivatives - Theory Concepts and Problems (Second Edition). PHI Learning Private Limited
3. Kumar, S. S. S. (2015). Financial Derivatives. PHI Learning Private Limited.
4. Srivastava, R. (2014). Derivatives and Risk Management. Oxford University Press.
5. DonM.,DerivativesandRiskManagementBasics,CengageLearning,NewDelhi
6. Kevin,S. Security Analysis and Portfolio Management,, PHI Learning Pvt. Ltd
7. D.C.Patwari & A.Bhargava,OptionsandFutures,AnIndianPerspective,JAICO Publishing

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Course Code	COM6EJ302 (1)				
Course Title	FINANCIAL MANAGEMENT				
Type of Course	Major (Elective)				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Studying financial management typically requires a foundation in various areas of finance, business, and quantitative skills				
Course Summary	This course provides a comprehensive study of financial management principles, practices, and techniques.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Build a basic foundation on concepts, tools and Practices of financial Management	U	C	Examinations Assignment
CO2	Application of skill to analyse the cost of different components of capital	Ap	P	Examinations Assignment
CO3	Appreciate the importance of financial management in financing decisions	E	P	Examinations, Assignment
CO4	Demonstrate analytical and critical thinking required for working capital management Decisions	An	p	Assignments Examination Case study
CO5	Developing the ability to communicate financial information effectively to various stakeholders, including senior management, investors, and external auditors	C	P	Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hours	Total Marks 70
				Min mark from each module
I	NATURE & SCOPE OF FINANCIAL MANAGEMENT		10	10
	1	Nature & Scope of Financial Management - Objectives	2	
	2	Primary Objective of Corporate Management	2	
	3	Principle – Agency problem	2	
	4	Organisation of Finance Function	2	
	5	Emerging Role of Finance Managers	2	
II	WORKING CAPITAL MANAGEMENT		14	20
	6	Factors Affecting Composition of Working Capital	2	
	7	Management of Cash & Marketable Securities	3	
	8	Receivables Management – Inventory Management	3	
	9	Float Management – Operating Cycle	3	
	10	Working Capital Financing	3	
III	FINANCE& INVESTMENT DECISIONS		12	20
	11	Time value of Money	1	
	12	Practical Applications of Compounding and Present Value Techniques	2	
	13	Conceptual Framework of Risk and Return	2	
	14	Cost of Capital, Cost of Different Sources of Finance Weighted Average Cost of Capital	1	
	15	Leverage, Operating Leverage, Application of operating leverage, Financial Leverage, Combined Leverage	3	
	16	Capital Budgeting Decisions and Techniques	3	
IV	CAPITAL STRUCTURE AND DIVIDEND DECISIONS		12	20
	17	Capital Structure, Factors Affecting Capital Structure	3	
	18	Theories of Capital Structure	3	

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- Khan and Jain:"Financial Management Textand Problems",Tata Mc GrawHill,New Delhi.
- Pandey, I.M:"Financial Management", Vikas Publications.
- Bhalla,V.K.:"Financial Management &Policy,"Anmol Publications.Delhi.
- Chandra,P:"FinancialManagement-TheoryandPractice",TataMcGraw Hill.
- Singh,J.K.:"FinancialManagement-Text and Problems".DhanpatRaiandCompany.Delhi.
- R.S.Kulshrestha: Financial Management, Sahitya Bhawan.
- R.P.Rastogi: Fundamentals of Financial Management, Galgotia Publications. NewDelhi.
- Ravi M Kishore: Fundamentals of Financial Management. Tax man Publications.).
- Battacharya, Hrishikas: Working Capital Management- Strategies and Techniques , Prentice Hall of India, New Delhi

[illegible]

MAJOR ELECTIVE: (2) BANKING AND INSURANCE

Course Code	COM5EJ303 (2)				
Course Title	FUNDAMENTALS OF BANKING AND INSURANCE				
Type of Course	Major (Elective)				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites	A foundational understanding of financial concepts such as savings, investments, interest rates etc is helpful.				
Course Summary	A course on the fundamentals of banking and insurance provides an overview of the key principles, practices, and regulations governing banking and insurance sectors.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the core functions and operations of commercial banks.	U	C	Examination / Quiz / Assignment / Seminar
CO2	Evaluate the role of technology in modern banking operations.	E	P	Examination / Assignment / Seminar
CO3	Interpret the concepts and classification of risks and annotate on the principles and terms of insurance.	E	C	Examination / Assignment / Seminar
CO4	Analyse the regulatory environment governing banking and insurance sectors.	An	C	Assignment / Seminar
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 70
				Min mark from each module
I	Introduction to Banking		12	15
	1	Meaning and definition - Origin and development of banking	2	
	2	Structure of banking in India - Functions of commercial banks (conventional and innovative functions)	3	
	3	Central bank -RBI – Functions	2	
	4	Banks and economic development, Emerging trends in banking	2	
	5	Negotiable Instruments: Definition - Characteristics - Types - Parties to negotiable instruments	1	
	6	Cheques - Types of cheques - Crossing of cheques -Drafts - Cheque vs. Draft	2	
II	E-Banking		12	20
	7	Centralized online real time electronic banking (CORE)	2	
	8	Electronic payments - Electronic Clearing service (ECS) - Electronic Fund Transfer	1	
	9	Real Time Gross settlement (RTGS)—National Electronic Fund transfer (NEFT)- Society for Worldwide Interbank Financial Telecommunication (SWIFT)	2	
	10	E-cheque - Any Time Money - ATM.s- Credit card - Debit card-smart card	3	
	11	Internet banking – Mobile banking - Tele-banking	2	
	12	Financial inclusion - Recent initiatives in financial inclusion	2	
III	Fundamentals of Insurance		12	20
	13	Concept - Need for Insurance- Insurance as a social security tool - Insurance and economic development	3	
	14	Principles of Insurance	4	

	15	Classification of Insurance - Life and General insurance – Features	2	
	16	Types of General Insurance - Fire, marine, medical, personal accident, property and motor vehicle insurance	2	
	17	Life insurance Vs. General insurance	1	
IV	Regulatory Framework		12	15
	18	Law relating to life insurance - General principles of life insurance contract	3	
	19	Proposal and policy—Assignment and nomination - title and claims	3	
	20	General insurance - Law relating to general Insurance	3	
	21	IRDA - Powers and functions - Insurance business in India	3	
V	Banking and Insurance: Redefining the Future of Financial Aspects		12	
VV	22	Assign seminar presentations on customer relationship management strategies in banking or insurance.		
	23	Assignment on the role of AI in banking or insurance sector.		
	24	Conduct institutional visit and report preparation to understand the banking industry's operations.		

References

- Maheshwari. S. N., Banking Law and Practice.
- Shekar. K. C, Banking Theory Law and Practice.
- B. S. Khubchandani, Practice and Law of Banking, Mac Millan India Ltd, 2000
- Bedi. H. L & V. K. Hardikar, Practical Banking.
- K. C. Nanda, Credit and Banking, Response Book, Sage Publications, 1999
- Pannandikar & Mithami, Banking in India
- Kenneth Black Jr., Harold D. Skipper Jr., Life and Health Insurance, Pearson Education
- P. S. Palande, R. S. Shah, M. L. Lunawat, Insurance in India, Response Books.
- D. C. Srinivasan, Shashank Srivastava, Indian Insurance Industry, New century publications.

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Course Code	COM5EJ304 (2)				
Course Title	SERVICES MARKETING IN BANKING AND INSURANCE				
Type of Course	Major / Elective				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites	A basic understanding of financial services, including banking and insurance products, is essential				
Course Summary	This course is designed to provide students with a deep understanding of marketing strategies and practices specifically tailored to the financial services sector.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of the key principles, concepts, and challenges associated with marketing in the banking and insurance sectors.	U	C	Instructor-created exams / Quiz Assignment
CO2	Apply the marketing strategies to design and promote banking and insurance products that meet customer needs.	Ap	C	Mini Project / Seminar Presentation
CO3	Understand the role of digital channels in marketing financial services and demonstrate competence in leveraging digital marketing tools and platforms.	U	C	Seminar/ Presentation / Assignment
CO4	Analyse the market Segmentation and Marketing Mix of Insurance Marketing.	An	P	Assignment Project

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)

- Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 70
				Min mark from each module
I		Introduction to Marketing and Services	10	15
	1	Introduction to Services – Concept – Goods and Services – Features of Marketing of Services	2	
	2	Service Marketing – Concepts – Significance of Service Marketing- Deficiency in Services- Ways to improve services	3	
	3	Market Segmentation and Positioning–Cross Selling and Up Selling	3	
	4	Innovation in Banking services	2	
II		Bank Marketing	15	20
	5	Introduction–Bank Marketing–Concepts	2	
	6	Indian perspective–Application of Marketing Principles in Bank	2	
	7	Banker and Customer- Meaning and Definition- Relationship- Types of Deposits-Account Opening- Know Your Customer Guidelines	3	
	8	Obligations of a banker- Garnishee Order- General and Special rights of a customer under Consumer Protection Act	3	
	9	Users of Banking Services- Factors influencing the Behavior of Users	2	
	10	Market Segmentation of Bank Marketing– Importance – Criteria– Marketing Mix for Banking Services.	3	
III		Marketing of Financial Services	12	20
	11	Introduction – Financial Services – Concepts – Marketing of Financial Services	3	
	12	Bancassurance-Mutual Funds – Types of Mutual Funds – Mutual Fund Marketing	4	
	13	Market Segmentation of Mutual Funds - Portfolio Management services	2	
	14	Factoring Services–Types –Factoring Services Marketing	3	
IV		Insurance Marketing	11	15

- D. S. Dwivedi, H. C. Shrivastava, and B. N. Yadav, Bank Marketing
- Lambrecht and J. F. Clow, Insurance Marketing: Strategies and Tools for Growth
- Heather Lockwood and Brett Wood, Insurance Marketing in the Digital Age

[illegible]

Course Code	COM6EJ303(2) 142				
Course Title	BANKING AND INTERNATIONAL FINANCE				
Type of Course	Major / Elective				
Semester	VI				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	5	-		60
Pre-requisites	Understanding of fundamental financial concepts is needed.				
Course Summary	This course provides students with a comprehensive understanding of the financial systems, international markets, and the role of financial institutions in a global context.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a deep understanding of the structure, functions, and operations of various types of banks	U	C	Instructor- created exams / Quiz
CO2	Acquire a thorough understanding of domestic and international financial markets	U	C	Instructor- created exams / Quiz, Seminars
CO3	Understand the regulatory frameworks governing the financial industry at both domestic and international levels	An	C	Examinations Mini Project / Seminar
CO4	Gain insight into the functions and roles of international financial institutions, such as the International Monetary Fund	An	C	Assignment
CO5	Develop an understanding about Foreign Exchange Market and types of transactions	An	F	Instructor- created exams / Quiz Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs	Marks 70
				Min mark from each module
I	International Banking		12	15
	1	International Banking – Nature and Background of International Banks – Evolution of International Banking in India	2	
	2	International Finance - International Finance centers, Cross Border Finance, Off Shore Market, International Banking Services	3	
	3	International Financial Institutions – IMF, IBRD, BIS, IFC, ADB, WTO, IDA	2	
	4	NRI Accounts – Types - Foreign Currency Accounts – Types - RFC (Domestic Accounts) – EEFC Accounts	3	
	5	EXIM Bank – ECGC	2	
II	Foreign Exchange		12	20
	6	Foreign Exchange Meaning– History of exchange control in India – Administrative set up of foreign exchange in India	2	
	7	Functions of Foreign Exchange Department – Features of Foreign Exchange Regulation Act, 1973 (FERA) - Foreign Exchange Management Act, 1999 - Foreign Exchange Dealers' Association of India (FEDAI)	3	
	8	Foreign Exchange Currency Accounts -Nostro Account - Vostro Account - Loro Account	2	
	9	Liberalised Remittance Scheme (LRS)–Retail Foreign Exchange Transactions	2	
	10	Trade Finance – Advance Remittance – Direct Remittance – Bill collection – Letter of Credit – Bank Guarantee/ SBLC – Packing Credit in Foreign Currency	3	
III	International Exchange System		12	20
	11	Introduction – Exchange Rate – Fixed Floating Exchange Rates- Exchange Rate System - Prior to IMF Exchange Rate System - Under IMF	3	
	12	Factors influencing Exchange Rates – Currency Exchange Rates - Classification of External Value of Rupee – Convertibility of Rupee – Recent Developments	5	

1. Luc Soenen: Foreign Exchange Management, McGraw-Hill Primis Custom Publishing.

- Robert J. Hodrick: The Empirical Evidence on the Efficiency of Forward and Futures Foreign Exchange Markets, Gordon & Breach Publishing Group.
- Loosigian, Allan: Foreign Exchange Futures: A Guide to International Currency
- Cheol S. Eun and Bruce G. Resnick , International Financial Management

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Course Code	COM6EJ304 (2)				
Course Title	RISK MANAGEMENT IN BANKS AND INSURANCE				
Type of Course	Major / Elective				
Semester	VI				
Academic Level	300 – 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites	An understanding of basic financial concepts, including time value of money, interest rates, and financial statements, is recommend.				
Course Summary	This course is designed to equip students with the knowledge and skills necessary to identify, assess, and manage various types of risks faced by financial institutions.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a deep understanding of various types of risks faced by banks and insurance companies.	U	C	Instructor-created exams / Quiz
CO2	Analyse the types of Risk and role of RBI and credit rating institutions in Risk Management	An	C	Mini Project / Seminar Presentation
CO3	Compare the methods of Managing Risks and Risk Financing	An	C	Seminar Presentation / Group Tutorial Work
CO4	Apply risk management principles to the insurance industry	Ap	P	Instructor-created exams / Home Assignments
CO5	Explain the risk management environment and recognise the role and functions of insurers and government regulation of Insurance sector	E	P	Instructor-created exams / Quiz/ Assignment

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)

- Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks in 70
I	Introduction to Risk		12	15
	1	Risk: Meaning of risk - Degrees of risk - Cost of risk - Various elements of cost of risk - Sources of risk - Types of risk - Pure risk and speculative risk - Acceptable and non-acceptable risks - Static and dynamic risk -	3	
	2	Risk management - Characteristics of risk management - Significance - Principles of risk management - Objectives	3	
	3	Risk and risk management process - Risk identification - Evaluation - Risk management techniques - Selecting and implementing risk management techniques	3	
	4	Organisation of risk management in business - Methods of risk management - Identification, measurement and control of risk - Evaluation, frequency and severity of losses	3	
II	Risk Management in Banks		12	20
	5	Introduction–Types of Risk–Market Risk–Operational Risk–Credit Risk– Currency/ Foreign Exchange Risk– Sovereign Risk–Country Risk– Interest Rate Risk– Liquidity Risk	3	
	6	Assets and Liabilities Management (ALM) – Role of RBI in Risk Management by Banks - Prompt Corrective Action(PCA)	2	
	7	Credit Rating Institutions –CRISIL-ICRA–CARE– FITCH- Role of credit rating agencies-	2	
	8	Risk Management Information System (RMIS)–Value at Risk–Risk Maps- Catastrophic Modeling	2	
	9	Derivates as risk management tools–Types of Derivates– Participants in Derivatives Market- features of hedging- forwards, futures, options and swaps (awareness only)	3	
III	Risk Management and Tools in Insurance		15	20
	11	Introduction– Basic Concepts–Categories of Risk in Insurance–Methods of Managing Risk in Insurance–Steps in Personal Risk Management– Risk Control Tools and Techniques in Insurance	4	
	12	Steps in Personal Risk Management–Risk Control Tools and Techniques in Insurance-Risk Avoidance–Risk Reduction–Loss Control–Risk Financing- Risk Retention-	4	

		Non-Insurance transfer-Enterprise Risk Management		
	13	Risk Management Applications - Loss of life - Loss of health	4	
	14	Retirement planning and annuities - Employee benefits - Financial and estate planning	3	
IV	Commercial risk management applications		9	15
	15	Commercial Risk Management Applications - Property - Liability - Commercial property insurance	3	
	16	Different policies and contracts - Business liability and risk management insurance - Workers' compensation and risk financing.	3	
	17	Risk Management Environment - Industry - Functions and organisation of insurers - Government regulation of insurance sector		
V	Practical Exercise on risk management		30	12
	1	Emerging trends in risk management		
	2	Study about the role of an actuary in Insurance business		
	3	Visit a bank and understand about the NPA		
	4	Comparative study of different annuity products of Public and Private insurance companies in India		
	5	Study about the market risk and BASEL Norms.		

References

- Rejda, George E: Principles of Risk Management and Insurance, Latest Edn, Addison Wesley Longman.
- McNamara: Principles of Risk Management and Insurance, Addison - Wesley
- Dorfman: Introduction to Risk Management and Insurance, Prentice Hall.
- Williams: Heins, Risk Management and Insurance, McGraw Hill Pub.
- James S.Trieschman, Sandra G. Gustavsonh, Robert E. Hoyt: Risk management and Insurance, Thomson Asia Pvt. Ltd., Singapore.
- G. Kotheshwar Rao , Risk Management.

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MAJOR ELECTIVE: 7 TAXATION

Course Code	COM5EJ313 (7)				
Course Title	PRINCIPLES OF TAXATION				
Type of Course	Major				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Studying the principles of taxation requires a foundational understanding of certain concepts in accounting, finance, and law.				
Course Summary	This course gives an overview of various principles of taxation, fundamental concepts related to taxation systems, policies, and taxation practice.				

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop knowledge of the fundamental principles and concepts related to taxation.	U	C	Examinations Quizzes/ Assignments
CO2	Apply taxation concepts and principles to analyze case studies, evaluating the practical implications of different tax policies.	Ap	P	Assignments
CO3	Develop critical thinking skills, enabling them to analyse and solve problems related to taxation.	E	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Course Outcomes (CO):

Module	Unit	Content	Hrs	Marks
				70
I		Principles of Taxation	12	15
	1	Meaning - Objectives of Taxation – Effects of taxation on Production distribution and employment	3	
	2	Cannons of Taxation – Tax- GDP Ratio: Meaning – Significance and determinants – Trends in Tax - GDP Ratio	3	
	3	Features of Good Taxation System – Tax equity: benefit Principles of Taxation	3	
	4	Ability to pay - Principles of Taxation – Tax capacity and Tax Effort	3	
II		Classification of Taxes	15	20
	5	Direct and Indirect Taxes – Relative role of Direct and Indirect Taxes in Indian Economy – Advantages and disadvantages of Direct and Indirect taxes	5	
	6	OECD classification: Progressive, Proportional and Regressive Taxes – Ad valorem and specific taxes	5	
	7	An overview of Direct and Indirect Taxes in India	2	
	8	Central and State Direct and Indirect Taxes - Distinction between direct and indirect taxes	3	
III		Incidence of Taxation	10	15
	9	Impact and incidence - Meaning – types of Tax incidence- Factors determining extent of tax shifting	3	
	10	Taxation & efficiency - Excess burden of taxation-Distribution of Tax Burden	3	
	11	Tax evasion in India-Causes and consequences of tax evasion	2	
	12	Methods to curb tax evasion	2	
IV		Double Taxation and Tax Duplication	11	20
	13	International double taxation: Assignment rules of foreign income – Source Vs residence	2	
	14	methods to alleviate international tax duplication: Exemption – tax credit method - bilateral tax treaty – multilateral tax treaty	4	
	15	OECD Model & United Nations Model – Tax Convention	2	
	16	International tax avoidance and evasion - India Law on double Tax Relief	3	

References:

- ### Mapping of Cos with PSOs and POs:

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	1	-	-	-	-	2	-	1	-	-	1	-
CO 2	-	2	-	1	-	-	1	2	3	-	-	1	-
CO 3	-	-	-	2	1	-	-	-	3	-	2	1	1

• Slightly/low, 2-Moderate/Medium, 3-Substantiial/High, --- Nil

Course Code	COM5EJ314(7)					
Course Title	INDIRECT TAXES LAW AND PRACTICE					
Type of Course	Major Elective					
Semester	VI					
Academic Level	300-399					
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours	
	4	4	-	-	60	
Pre-requisites	Students should have a foundational understanding of taxation principles, concepts, and terminology.					
Course Summary	Indirect Tax Law and Practice is a specialized course designed to provide students with a comprehensive understanding of indirect taxation principles, laws, and practices.					

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Acquire a comprehensive understanding of the principles and concepts underlying indirect tax laws and practices.	U	C	Examinations Assignment
CO2	Analyze the impact of indirect taxes on business operations, financial transactions,	An	P	Examinations Assignment
CO3	Demonstrate proficiency in interpreting and applying indirect tax laws, regulations, and guidelines in various business scenarios.	Ap	P	Project Case analysis
*-Remember(R),Understand(U),Apply(Ap),Analyse(An),Evaluate(E),Create(C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks
				70
I		Introduction to Indirect Taxes	8	15
	1	Direct and Indirect Taxes–Indirect Taxes–Concept and Features	1	
	2	Types of Indirect Taxes–Indirect Taxes–Merits and Demerits	2	
	3	Goods and Services Tax Introduction	1	
	4	Customs Duty-Introduction-Scope of Customs Law	2	
	5	Meaning of Customs Duty–important definitions.	2	
II		Goods and Service Tax	10	20
	6	Framework of GST-Dual GST—CGST-SGST-UTGST-IGST	2	
	7	Legislative framework-classification of Goods and services	2	
	8	Composition scheme-registration–exemptions–seamless flow of credit	2	
	9	Intrastate supply–inter-state supply–GST common portal	2	
	10	GSPs and ASPs–Compensation cess –taxes subsumed in GST–benefits of GST	2	
III		Input tax credit	15	20
	11	Input–Input services-input tax	2	
	12	–Eligibility for taking input tax credit	2	
	13	Blocked credits–Methods of reversal of credits	2	
	14	Distribution of credit by input service distributor	4	
	15	Computation of input tax credit–common credit–reversal–Apportionment	5	
IV		Customs duty	15	15
	16	Customs Authorities—Taxable event of Import/Export of goods	2	
	17	types of Customs Duties- Classification and valuation of goods	3	
	18	Export Procedures–Import Procedures–	5	
	19	Provisions governing import and export of goods–baggage rules	3	
	20	Exemptions from customs duties–penalty refund and recovery	2	
V		Practical Exercises	12	
	21	Contemporary topics in indirect taxation		
	22	Case study related to effect of GST on a manufacturing concern.		

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Course Code	COM6EJ313 (7)				
Course Title	CORPORATE TAXATION AND TAX PLANNING				
Type of Course	Major				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Studying corporate taxation and tax planning involves an understanding of tax laws, financial principles, and business structures.				
Course Summary	This course gives an overview of corporate taxation and tax treatment of different business entities.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of corporate taxation principles, regulations, and compliance requirements.	U	C	Examinations Assignment
CO2	Apply analytical and critical thinking skills to analyze corporate tax structures and evaluate their implications on financial performance.	Ap	P	Examinations Assignment
CO3	Calculate corporate tax liabilities accurately, considering applicable deductions, credits, exemptions, and tax rates.	Ap	P	Examinations Assignment Project
CO4	Evaluate the impact of tax planning strategies on corporate financial decision-making and overall tax efficiency	E	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hr s	Marks
				70
I		Assessment of Companies	8	15
	1	Introduction to corporate taxation-Definition of Company- types of companies	1	
	2	Residential status of companies and Incidence of tax	2	
	3	Carry forward and set off of losses in the case of companies	3	
	4	Deduction available to Corporate Assesse	2	
II		Computation of Taxable Income and Tax liability	15	20
	5	Introduction-Computation of GTI of company	2	
	6	Special provisions applicable to assessment of Total Income of companies	2	
	7	Computation of total Income of Companies	5	
	8	Determination of amount of Corporate Tax liability- Minimum Alternate Tax	3	
	9	Tax on distributed profits of domestic companies – Tax on amount distributed to unit holders	3	
III		Tax Planning	10	20
	10	Introduction to Tax Planning-Tax Planning and Management	3	
	11	Tax evasion and Tax avoidance	2	
	12	Nature and scope of tax planning and management in the corporate sector	2	
	13	Justification of Corporate Tax Planning and Management	3	
IV		Corporate Tax Planning	15	15
	14	Tax Planning for Specific Management Decisions	2	
	15	Tax planning with capital structure decisions-	3	
	16	dividend policy – bonus shares	2	
	17	investments and Capital Gains	3	
	18	Owning or Leasing of an asset- make or buy, repair/replace.	3	
	19	Export or domestic sales, shut down or continue.	2	
V		Practical exercise	12	
		Emerging topics in corporate taxation		
	20	Prepare tax planning for companies with respect to newly established companies		

MAJOR ELECTIVE: 7 INCOME TAX ASSESSMENT

Course Code	COM6EJ314(7)				
Course Title	INCOME TAX ASSESSMENT				
Type of Course	Major				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Studying income tax assessment requires a foundational understanding of various concepts in finance, accounting, and tax law.				
Course Summary	This course covers a range of topics related to the calculation, analysis, and reporting of individual and business income for taxation purposes.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain an enhanced analyse of the foundational principles and concepts underpinning the income tax system.	U	C	Examinations Assignment
CO2	Calculate taxable income for individuals and businesses, incorporating diverse sources of income, deductions, exemptions, and credits.	An	P	Examinations Assignment
CO3	Demonstrate analytical and critical thinking skills in assessing the tax procedures of different entities.	Ap	P	Assignment Project
CO4	Develop tax planning strategies for individuals and businesses, aligning with both short-term and long-term objectives	Ap	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks
			70	
I		Assessment of Agricultural Income, Individuals and HUF	14	20
	1	Agricultural Income – Definition – Kinds of Agricultural income – Partly Agricultural and Partly non- agricultural – Integration – Computation of Agricultural Income	5	
	2	Assessment of Individuals: Treatment of Income received from different institutions – Computation of Taxable Income and Tax Liability – Application of Alternate Minimum Tax (AMT) on Individuals	5	
	3	Assessment of Hindu Undivided Family: Residential Status of HUF – Income not to be treated as Family Income – Computation of Total Income of HUF and Tax Liability	4	
II		Assessment of Firms and Association of Persons/ Body of Individuals	10	15
	4	Assessment of Firms including LLPs–Computation of Book Profit–Remuneration to Partners–Computation of Total Income and Tax Liability	5	
	5	Assessment of AOP/BOI–Computation of Total Income of AOP/BOI–Tax liability of AOP/BOI– Treatment of Shares of income received by members of AOP/BOI	5	
III		Assessment of Cooperative Societies, Trusts and Non-Resident Indians	14	20
	6	Assessment of Cooperative Societies: Cooperative Societies – Meaning – Deductions u/s.80P – Other deductions – Computation of taxable income and tax liability	4	
	7	Assessment of Trusts: Definition–Creation–Registration–Types of Trusts–Tax exemptions–Accumulation of income– income not exempted – Assessment of Trust	5	
	8	Income exempt from tax –relief to Non Resident person – Determination of income under Rule 10: various businesses of NRIs: Shipping Business, Business operations of Aircraft, Business of exploration of mineral oils, civil constructions, Royalty, Insurance business - computation of Income of NRIs	5	
IV		Procedure for Assessment	10	15
	9	Types of Assessment – Deduction and Collection of Tax at Source	3	

	10	Advance Payment of Tax–Recovery of Tax–Income Tax Authorities	4	
	11	Appeals and Revisions – Penalties and Prosecutions	3	
	Recent Developments in Income tax assessment		12	
V	12 13 14	<p>This open-ended module aims to allow students to explore advanced topics within the realm of income tax assessment.</p> <ul style="list-style-type: none"> Emerging Trends in Income Taxation Ethical Considerations in Taxation Strategies in tax planning <p>Practical exercises: Prepare Tax Planning for Individuals with respect to all five heads of income Hands on training related to assessment of various entities Applying income tax assessment principles to real-world case studies related to the chosen advanced topic.</p>		

References:

- Dr. Vinod K. Singhanian : Direct Taxes - Law and Practice, Taxman publication.
- Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
- B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
- Bhagwathi Prasad : Direct Taxes - Law and Practice. Wishwa Prakashana.
- Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand and sons
- Gaur & Narang : Income Tax.

Mapping of Cos with PSOs and POs:

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	1	-	-	-	-	2	-	1	-	-	1	-
CO 2	-	2	-	1	-	-	1	2	3	-	-	1	-
CO 3	-	-	-	2	1	-	-	-	3	-	2	1	1

Course Code	COM8EJ401				
Course Title	CONTEMPORARY HR LEADERSHIP				
Type of Course	Major (Elective)				
Semester	VIII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Having a basic understanding of business concepts and principles can be beneficial. An innate curiosity about how businesses work through leadership.				
Course Summary	This course equips students with the knowledge, skills, and tools necessary to effectively manage human capital in today's dynamic business environment.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Analyzing the role and significance of HRM in organizational success.	U	C	Examinations Seminar
CO2	Exploring strategies for employee retention and engagement.	An	C	Examinations Assignment
CO3	Mastering compensation and benefits administration.	An	C	Examinations Project
CO4	Applying HRM principles to real-world organizational scenarios through case studies and projects	Ap	P	Case studies Capstone Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 60
				Min mark from each module
I		INTRODUCTION TO HUMAN RESOURCES MANAGEMENT	12	15
	1	Human Resources Management – Line & Staff Aspects of HR – Trends Shaping HRM	3	
	2	Line Managers' HR Management Responsibilities	3	
	3	Roles and Skills of New Human Resources Manager	3	
	4	HR and Strategy – Business Integrated HRM	3	
II		RECRUITMENT, PLACEMENT AND TALENT MANAGEMENT	12	20
	5	Talent Management Process – Job Analysis – Uses of Job analysis	3	
	6	Writing Job Descriptions & Job Specifications (Practical Exercises)	2	
	7	HR Planning – Recruitment – Sources – Recruiting Yield Pyramid – Succession Planning	2	
	8	Employee Testing – Type of Tests – Selection – Trends in Employee Background Investigation	3	
	9	Interviewing Candidates – Types of Interviews	2	
III		TRAINING AND DEVELOPMENT, PERFORMANCE MANAGEMENT	12	20
	10	Employee Orientation / On boarding	1	
	11	Training – ADDIE Training Process – Training Need Analysis (TNA)	2	
	12	Designing a Training Programme – An Overview of Types of Training – Evaluation of Training Programmes	2	
	13	An Overview of Management Development Programme	1	

- Dessler Gary, Varkkey Biju –HUMAN RESOURCE MANAGEMENT – Pearson 11th edition
- Aswathappa K. – Human Resources Management: Text & Cases – Tata McGraw Hill
- V.S.P. Rao – Human Resources Management: Text & Cases – Excel Books
- Robert L. Mathis, John H. Jackson – Human Resource Management – Thomson South Western
- R. Wayne Mondy – Human Resource Management – Pearson

[illegible]

Course Code	COM8EJ402					
Course Title	BEHAVIORALFINANCE					
Type of Course	Major(Elective)					
Semester	VIII					
Academic Level	400-499					
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours	
	4	4	-	-	60	
Pre-requisites	A basic understanding about various aspects of the behavioral finance and the role of investors behavior					
Course Summary	This course provides an in-depth examination of the cognitive biases,emotionalinfluences,andmarketanomaliesthatdeviatefromtraditionaleconomic theories					

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Comprehend various cognitive and emotional biases that influence financial decision- making, such as overconfidence, loss aversion, and herd behavior.	U	C	Examinations Seminar
CO2	Able to identify and analyze market anomalies and inefficiencies that arise due to human behavioral biases	An	C	Examinations Assignment
CO3	Explore the psychological factors that influence investor behavior, including risk tolerance, framing effects, and the role of emotions in financial decision-making.	An	C	Examinations Project

CO4	Develop skills in making financial decisions under uncertainty, considering the limitations of rational decision-making models and incorporating insights from behavioral finance into decision-making processes	Ap	P	Case studies Capstone Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 60
				Min mark from each module
I		INTRODUCTION TO BEHAVIORAL FINANCE	12	15
	1	History of Behavioral Finance,	1	
	2	EMH and Prospect theory	2	
	3	Behavioral Finance Micro versus Behavioral Finance Macro	3	
	4	Fundamental anomalies	3	
	5	Rational Economic Man versus Behaviorally Biased Man Standard finance theory Vs Behavioral finance	3	
II		INVESTOR BEHAVIOR AND ASSET ALLOCATION PROCESS	12	20
	6	Risk tolerance of individual investor.	3	
	7	Identification behavioral biases of individual Investors,	3	
	8	How to apply bias diagnoses when structuring asset allocations	3	
	9	Quantitative guidelines for incorporating behavioral finance in asset allocation	3	
III		INVESTOR BIASES – OVERCONFIDENCE	12	20

- Forbes, W.(2009),BehaviouralFinance,1stedition,JohnWiley,ISBN:9780470028049
- Ackert,L.andDeaves,R.(2010),BehavioralFinance:Psychology,Decision-Making,andMarkets,1stedition,South-Western, ISBN:0538752866.
- Baker,K.andNofsinger,J.(2010),BehavioralFinance:Investors,Corporations,andMarkets,JohnWiley,ISBN: 9780470499115.
- Montier,J.(2010),BehaviouralFinance,JohnWiley,ISBN:9780470844876.

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Course Code	COM8EJ403				
Course Title	TOTALQUALITYMANAGEMENT				
Type of Course	Major(Elective)				
Semester	VIII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding about various aspects of TQM, its tools and its application.				
Course Summary	This course provides a comprehensive overview of TQM principles, methodologies, and practices aimed at achieving continuous improvement and customer satisfaction.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a comprehensive understanding of the principles, concepts, and philosophies underlying Total Quality Management and its significance in organizational excellence.	U	C	Examinations Seminar
CO2	Learn various quality management tools and techniques used in TQM, such as statistical process control(SPC), Six Sigma, Lean management, Pareto analysis, and fishbone diagrams.	An	C	Examinations Assignment
CO3	Develop skills in identifying, analyzing, and improving processes to enhance product and service quality, including methods for root cause analysis, continuous improvement, and benchmarking.	An	C	Examinations Project

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)

Detailed Syllabus:

Module	Units	Content	Hours	Max Marks 70 /Min mark from each module	
I		INTRODUCTION TO QUALITY	12	15	
	1	Quality Management – Concept, Features, Dimensions of Quality.	3		
	2	Key elements of total quality, TQM strategies, Customer satisfaction, Employee Participation.	3		
	3	Quality Gurus – Deming’s Principles on Total Quality Management.	3		
	4	Juran’s Trilogy, Crosby’s principles on Quality Management	3		
II		SEVEN TOOLS OF TQM	12	20	
	5	Statistical Quality Control (SQC) Concepts.	6		
	6	Seven Tools of Analysis –Control Chart, Pareto Diagram, Ishikawa Diagram, Histogram, Flow Charts, Scatter Diagram, and Stratification – New Seven Analysis tools	6		
III		TQM PRACTICES	12	20	
	7	Benchmarking - Types, Reasons, Process.	3		
	8	Quality Function Deployment (QFD) –Benefits, QFD Process, House of Quality.	3		

	9	Failure Mode and Effect Analysis (FMEA).	3		
	10	Tauguchi Quality Loss Functions.	3		
	11	Total Productive Maintenance (TPM) – Concepts, Objectives, Fundamental Elements, Total Preventive Maintenance, Components	3		
IV		SIX SIGMA AND TQM	12	15	
	12	Six Sigma-Origin, Goals of six Sigma, Root cause Analysis, Need for six sigma.	3		
	13	Role of Six Sigma green belts, Black belts, Master black belts, Champions in Six sigma implementation.	3		
	14	Six Sigma Methodology-DMAIC Approach, SIPOC concept, Voice of Customer, concept of sigma rating.	3		
	15	Six sigma in Service sector-Successful implementation of six sigma in global companies.	3		
	16	Cost of Quality – Quality planning – Quality information	3		
	17	feedback– Internal customer concept.	3		
V		Practical Exercises			
	18	Group discussion on Quality dimensions and price	12		
	19	Case Study – evaluating a company's Quality System			

References

- Dale H Besterfield, Total Quality Management Pearson Education, New Delhi.
- Juran Joseph M, Total Quality Management, McGraw Hill.
- Jain, Quality Control and Total Quality Management, Tata McGraw Hill Thomas Pyzdek, Six Sigma Handbook, McGraw Hill Education India Pvt Ltd., 2015

Mapping of COs with PSOs and POs:

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MINOR COURSES

- MINOR GROUPING (A) ENTREPRENEURSHIP
- MINOR GROUPING (B) PROFESSIONAL ACCOUNTING
- MINOR GROUPING (D) MARKETING
- MINOR GROUPING (E) BUSINESS ANALYTICS AND INTELLIGENCE

MINOR GROUPING (A) ENTREPRENEURSHIP

GROUP 1. ENTREPRENEURIAL FINANCE

Course Code	COM1MN101				
Course Title	FUNDAMENTALS OF ENTREPRENEURSHIP				
Type of Course	Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per	Tutorial	Practical	Total Hours
		week	per week	per week	
	4	3		2	75
Pre-requisites	Having a basic understanding of business concepts and principles can be beneficial. An innate curiosity about how businesses work and a passion for creating something new are good.				
Course Summary	This course aims to develop students with the foundational knowledge and skills needed to start new entrepreneurial ventures. It covers essential concepts, tools, and strategies for identifying business opportunities, developing innovative ideas, and successfully launching and managing a business unit.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a comprehensive understanding of what entrepreneurship entails, including its definition, characteristics, and significance in the business world.	U	C	Examinations Assignment
CO2	Ability to apply entrepreneurial concepts and frameworks to real world scenarios by developing feasible business plans	Ap	P	Project Case analysis

CO3	Learn how to recognize and evaluate potential business opportunities, including market needs, trends, and gaps.	An	P	Examinations Assignment Project
CO4	Developing the skills of appreciation through success stories of entrepreneurs	E	P	Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hr s	Marks
				70
I		Introduction to Entrepreneurship	10	15
	1	Entrepreneurship – Definition and characteristics of entrepreneurship- Evolution of entrepreneurship- Different Types of Entrepreneurs	3	
	2	Entrepreneurial Mind-set and Traits, Developing an Entrepreneurial Mind-set-Traits of successful entrepreneurs	2	
	3	Overcoming Common Entrepreneurial Challenges	2	
	4	Importance of entrepreneurship in the economy	1	
	5	Ethical considerations in entrepreneurship	2	
II		Entrepreneurial Decision-making Process & Competencies	10	20
	6	Entrepreneurial decision making process-Steps involved-Opportunity Recognition and Idea Generation	2	
	7	Identifying market needs and trends-Creativity and ideation techniques-Feasibility study	3	
	8	Business Planning- Resource mobilisation-Execution and implementation	2	
	9	An overview of Entrepreneurial Competencies-Risk-taking and Decision-making, Vision and Goal Setting-Adaptability and Change Management	3	
III		Entrepreneurial Support System	13	20
	10	Entrepreneurial support system in India-Role of various agencies-	3	
	11	Incubators and Accelerators- Venture capital firms- Angel Investors- Start-up Hubs and Clusters-Role of education	3	

		institutions		
	12	Overview of Kerala's Entrepreneurial Landscape- Role of Government and Private agencies in supporting entrepreneurs	3	
	13	Introduction to Kerala Start-up Mission (KSUM) and Other key organizations	2	
	14	Role of industries/entrepreneur's associations and self-help Groups	2	
IV	Dimensions of Entrepreneurship		12	15
	15	Definition and Characteristics of Women Entrepreneurship- Significance of women's involvement in entrepreneurship-	2	
	16	Challenges faced by women entrepreneurs-Overcoming self-limiting beliefs-Steps taken by the Government to promote women entrepreneurship	3	
	17	Definition and Characteristics of Social Entrepreneurship- Significance of Social Entrepreneurship	3	
	18	Rural Entrepreneurship-Definition and characteristics- Importance of entrepreneurship in rural development	2	
	19	An overview of new forms of entrepreneurship-Digital entrepreneurship-Sustainable and Eco-Entrepreneurship-Health and Wellness Entrepreneurship-Food and Agri-Entrepreneurship	2	
V	Practical Applications, Case Study and Course Project		30	
	20	Seminar/Group discussions/debate on the topics: 2. Role of Students in Entrepreneurship in economic development 3. Conduct a seminar on new forms of entrepreneurship in Kerala 4. Entrepreneurial Opportunities in Kerala		
	21	Field visit: 1. Arrange field trips or invite successful entrepreneurs to the campus to bridge theory and real-world experiences.		
	22	Group Discussion: 1. Government Initiatives to Promote Entrepreneurship		

- Anjan,R.*Managing New Ventures, Concepts and Cases in Entrepreneurship*, New Delhi,PHIL earningPrivate limited.

- BhidéA, *The Origin and Evolution of New Businesses*, New York,Oxford University Press.
- Brandt,S.C.(1997).*Entrepreneuring:The10Commandments forBuilding a Growth Company*.

- Manjunath,N.(2008).*Entrepreneurship&Management*.Bangalore:SanguineTechnical Publishers.

- KhankaSS-Entrepreneurial Development-S Chandand Sons.
- Desai,Vasant-Small Scale Business and Entrepreneurship-Himalaya Publications.
- AP Padnekar, Entrepreneurship, *Himalaya Publishing House, Mumbai.*
- Rao,VSP-Business, Entrepreneurship and Management-Vika s Publishing House.
- Pandya, Rameswary-. Skill Development and Entrepreneurship in India ,New Century Publications.

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Course Code	COM2MN101				
Course name	ACCOUNTING AND FINANCE FOR ENTREPRENEURS				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Knowledge of basic business concepts and terminology				
Course Summary	The Course aims to explain the practical side of Entrepreneurial Accounting to gain insight into the recording and maintenance of Books of accounts, to get an awareness of the importance of financial reporting, understand the various sources of financing to help in financial decision- making				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a basic knowledge of the framework, application and creation of accounting systems for entrepreneurship, awareness of entrepreneurship	U	C	Examinations Quiz Seminar
CO2	Gain an understanding of the various sources of financing available to entrepreneurs, including equity financing, debt financing, and alternative funding,	U	C	Examinations Assignment
CO3	Appreciate the importance of accounting and finance in entrepreneurship	E	C	Assignment Project
CO4	Identify the basic requirements for the setting up of an accounting system in entrepreneurship	Ap	P	Examinations Assignment
CO5	Identify various sources of finance and its feasibility for selection	Ap	P	Examinations Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Total Marks 70
				Min mark from each module
I	Foundations of Accounting for Entrepreneurs		10	16
	1	Overview of Accounting Principles and Assumptions-Importance of accounting in Entrepreneurship-Functions of Accounting-Types of Accounting: Financial, Cost, Managerial, and Tax accounting	2	
	2	Basic Accounting Concepts-Debits and Credits-Accounting EquationDouble-entry accounting system	2	
	3	Selection of Accounting Method for Business- Accrual and Cash basis accounting-Advantages and disadvantages of each method- Steps to open a Bank Account for Business	3	
	4	Recording transactions: Journal entries and Posting to Ledgers (an overview only)	3	
II	Financial Statements		8	14
	5	Income Statement Essentials-Understanding Revenue, Expenses, and Net Profit	2	
	6	An overview of Balance Sheet-Assets, Liabilities, and Equity (theoretical concepts only)- Cash Flow Management-Basics of Cash Flow Statement	3	
	7	Preparation of Projected Financial Statements	3	
III	Financial Analysis and Decision Making		15	20
	8	Ratio Analysis for Entrepreneurs-Liquidity, Profitability, Solvency Ratios	4	
	9	Budgeting for Entrepreneurs-Importance of budgeting in entrepreneurship- Types of budgets: operating budget, cash budget, and capital budgets	2	
	10	Cost of Financing- Overview of different types of financing costs-Factors influencing the cost of debt	3	
	11	Basics of Business Taxation: Income Tax, GST	3	

	12	Basics of IT and GST Returns-Tax Planning Strategies for Entrepreneurs	3	
IV	Entrepreneurial Finance		12	20
	13	Entrepreneurial Finance-Concept-Role of Finance in Entrepreneurship	4	
	14	Sources of Financing for Entrepreneurship- Various Sources of Funding- Bootstrapping and self-funding, Angel investors and venture capital- Crowd funding and Alternative Financing	2	
	15	Financial Planning for Entrepreneurs- Importance of financial planning in entrepreneurship- Developing a financial plan: budgeting, types of budgets	2	
	16	Capital Structure Decisions: Debt vs. Equity Financing	2	
	17	Financial Forecasting Techniques-Forecasting sales and revenue projections -Cash flow forecasting and monitoring	2	
V		Practical Exercise: Interactive Sessions and Discussions	30	
	1	1. Identify the different sources of funds available for entrepreneurship		
		2. Group discussions on financial challenges and experiences		
	2	Case study: Present real cases that entrepreneurs have faced and encourage students to analyse financial situations and propose solutions.		
	3	Project work: Assign projects that require students to apply accounting and finance concepts to develop business plans.		

References:

- Jain S.P Narang K.L, Financial Accounting, Kalyani Publishers.
- Reddy,T.S & Murthy ,Financial Accounting, Margham Publications.
- Parthasarathy,S.& Jaffarulla, A Financial Accounting, Kalyani Publishers, New Delhi
- Miranda S Lam, Gina Vega, Entrepreneurial Finance- Concepts and Cases, 2nd Edition, Routledge
- Desai Vasanth, Dynamics of Entrepreneurial development and Management

- Arora Renu, Sood S K, Entrepreneurial Development

	PO1	PO2	PO3	PO4	PO5	PO6	P07
CO1	3	2	-	-	-	3	
CO2	-	-	2	-	-	-	3
CO3	-	-	-	2	-	3	-
CO4	-	-	-	2	3	-	
CO5	2	-	-	-	3	-	-
1 - Slightly / Low, 2 - Moderate / Medium, 3 - Substantial / High, -- Nil							

Course Code	COM3MN201				
Course Title	Financial Strategy for Start-ups				
Type of Course	Minor				
Semester	III				
Academic Level	200 – 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of accounting concepts and financial statements.				
Course Summary	This course is designed to equip students with the knowledge and skills necessary to effectively manage the financial aspects of their ventures.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain concepts and theories of Financial Management for Entrepreneurs	U	C	Exams / Quiz
CO2	Apply the theories of Financial Management to carry out the functions of Entrepreneurship	Ap	P	Assignment Examinations
CO3	Analyse the importance of Financial management in managing a New Business	Ap	P	Project /Case study/Debate/Examinations
CO4	Demonstrate analytical and critical thinking required for financial decision making for Entrepreneurs	An	P	Project/Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Total Mark70
				Min Mark from each module
I	Introduction to Financial Management		9	15
	1	Financial Management-Definition and scope-Goals and objectives-Role in entrepreneurship	3	
	2	Time Value of Money-Present value and future value concepts Applications in financial decision-making	3	
	3	Calculating the cost of capital-Time value of money applications in financial decision-making	3	
II	Investment Decisions for Entrepreneurs		15	20
	4	Capital Investment Evaluation Methods-Introduction to payback period method	3	
	5	Net present value method	3	
	6	Internal rate of return (simple problems only)	3	
	7	Capital Rationing and Project Selection-Allocating limited resources to projects-Criteria for project selection	3	
	8	Project cost calculation	3	
III	Working Capital Management for Entrepreneurs		11	20
	9	Understanding Working Capital-Meaning and nature-Factors affecting working capital requirement	2	
	10	Determining Working Capital Requirement-(Simple problems only)	3	
	11	Basics of Cash Management	2	
	12	Inventory Management Techniques	2	
	13	Receivables Management	2	
	IV	Financial Strategy		
14		Financial Strategy for Growth- Scaling the business: Financial considerations- Mergers, acquisitions, and strategic partnerships-Exit strategies for entrepreneurs	4	
15		Introduction to Risk for Entrepreneurs-Types and sources of risk	2	
16		Risk Management Strategies-Meaning, characteristics, and significance Objectives and principles	2	
17		Practical Risk Management-Strategies for mitigating risk in entrepreneurship	2	
	Practical Applications in Financial Planning and Decision-			

- Cornwall, “Entrepreneurial Financial Management”, Laxmi Publications
- Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India, New Delhi.
- R. S. Kulshrestha: Financial Management. Sahitya Bhawan.
- R. P. Rastogi: Fundamentals of Financial Management, Galgotia Publications. New Delhi.
- Ravi M Kishore: Fundamentals of Financial Management. Tax man Publications.).
- Battacharya, Hrishikas: Working Capital Management - Strategies and Techniques, Prentice Hall of India, New Delhi.
- Jeffrey R. Cornwall David O Vang & Jean M. Hartman- Entrepreneurial Financial Management: An Applied Approach 4Th Edition - T&F India
- Steven Rogers, Entrepreneurial Finance: Finance and Business Strategies for the Serious Entrepreneur, 4th Edition, McGraw Hill
- W. M. Conradie, Welma Fourie, C. M. W. Fourie, Basic Financial Management for Entrepreneurs, Juta Publishers

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Course Code	COM8MN301				
Course Title	BUSINESS MODEL DEVELOPMENT				
Type of Course	Minor				
Semester	VIII				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites					
Course Summary	This course provides a comprehensive overview of key aspects of business model development, covering topics such as customer needs analysis, value proposition design, market analysis, revenue models, and resource assessment.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the constitutes of business model, its components, and its significance in creating and sustaining successful ventures.	U	C	Examinations/ Review/ Questions/ Assignment/ Seminar
CO2	Identify the customer needs, segment markets effectively, and develop value propositions that resonate with target customers.	An	P	Examination/ Case studies/ Project
CO3	Explore various revenue models and develop innovate and tailor revenue streams to maximize profitability and sustainability	An	P	Examination/ Assignment/ Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Total Marks 70
				Min mark from each module
I	Introduction to Business Models		10	15
	1	Definition of business model	1	
	2	Importance of business model development	3	
	3	Historical perspectives and evolution of business models	3	
	4	Case studies of successful and failed business models	3	
II	Understanding Customer Needs and Value Proposition		12	20
	5	Customer discovery process	2	
	6	Customer segmentation and profiling	2	
	7	Techniques for gathering customer feedback	2	
	8	Identifying pain points and unmet needs	2	
	9	Defining value proposition	2	
	10	Creating compelling value propositions	2	
III	Market Analysis and Revenue models		13	20
	11	Market research methodologies	2	
	12	Analyzing industry trends and dynamics	2	
	13	Competitive analysis frameworks	2	
	14	Identifying market opportunities and threats	1	
	15	Types of revenue models	2	
	16	Pricing strategies and tactics	2	
	17	Forecasting revenue streams	2	
IV	Resource and Capability Assessment		13	15
	18	Identifying key resources and capabilities	2	
	19	Core competency analysis	2	
	20	Resource allocation and management	3	
	21	Sustainable business practices	3	
	22	Balancing growth with sustainability	3	
V	Practical Assignment		12	
	23	Real-World Business Model Analysis		

GROUP 2 ENTREPRENEURIAL LEADERSHIP

Course Code	COM1MN102				
Course Title	ENTREPRENEURIAL MARKETING				
Type of Course	Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	<ul style="list-style-type: none"> Familiarity with entrepreneurial concepts and principles. Understanding the entrepreneurial mind-set, including risk-taking, innovation, and opportunity recognition. 				
Course Summary	This course is designed to provide students with a comprehensive understanding of marketing principles tailored to the unique context of entrepreneurial ventures.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level	Knowledge Category	Evaluation Tools used
CO1	Explain basic knowledge about entrepreneurial marketing concepts, and strategies	U	C	Examinations/ Quizzes/ Assignment/ Seminar
CO2	Apply skills in selection of appropriate marketing strategy.	Ap	P	Examinations/ Quizzes/ Project /Assignment
CO3	Demonstrate a market plansuitable for entrepreneurs.	Ap	p	Project/ Role play
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hrs	Total Marks 70
				Min

				mark from each module
I	Introduction to Entrepreneurial Marketing		10	15
	1	Concept of Marketing-objectives of marketing-Scope of marketing	3	
	2	Role of Marketing in Modern Business	2	
	3	Definition and importance of entrepreneurial marketing-Characteristics of entrepreneurial marketing		
	4	Identifying market opportunities-Customer segmentation and targeting-marketing mix	2	
	5	Building a unique value proposition-Differentiation Strategies-Positioning in the market	2	
	6	Challenges Faced by Entrepreneurs in the Marketing Process	1	
II	Product Development and Branding		11	20
	7	Concept of product-Product life cycle –stages in new product development	2	
	8	Branding and Positioning- Branding strategies	2	
	9	Sales and Distribution Channels-Developing effective sales strategies	3	
	10	E-commerce and online sales for startups		
	11	Development of marketing plan-steps in marketing planning process	4	
III	Modern Marketing Strategies		14	20
	12	Concept of Marketing strategies-Significance of marketing strategies	2	
	13	Features of Successful Marketing Strategy	2	
	14	Pricing models and strategies	3	
	15	Content Marketing- Guerrilla Marketing- Partnerships and Collaborations	4	
	16	Agile Marketing -Experiential marketing- Referral marketing,	3	
	17	Data-driven decision-making- Influencer marketing		
IV	Digital marketing for entrepreneurs		10	15
	18	Meaning and Significance of Digital Marketing.	1	

- Principles Of Marketing – Philip Kotler
- Marketing Strategy – Santino Spencer
- Digital Marketing Strategy – Simon Kingsnorth
- Entrepreneurial Marketing – Philip Kotler, Hermawan Karatajaya, Hooi Den Huan, Jacy Mussry
- Entrepreneurial Marketing – Ian Chaston
- Entrepreneurship In Digital Era – Daniel Schallmo, Jens Patzman

	PO1	PO2	PO3	PO4	PO5	PO6	P07
CO1	3	-	-	-	-	-	-
CO2	-	-	2	-	3	-	-
CO3	-	-	3	-	2	-	3
1 - Slightly / Low, 2 - Moderate / Medium, 3 - Substantial / High, -- Nil							

Course Code	COM2MN102				
Course Title	LEADERSHIP AND TEAM BUILDING				
Type of Course	Minor				
Semester	II				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Having basic knowledge of various concepts of Human Resource Management and Entrepreneurship				
Course Summary	This course explores deeper into leadership theory and practice successful leadership models. Simultaneously, students will learn to build teamwork skills as well. Teamwork depends on different, complementary points of view to seize hidden opportunities, overcome difficult obstacles, and achieve challenging objectives to reach a common goal. Although this course focuses on leaders, it provides anyone with more effective skills to succeed in corporate life.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain leadership theories, styles, and approaches.	U	C	Examination / Quiz / Assignment / Seminar
CO2	Apply team building skills through group collaboration.	Ap	P	Practical Assignment / Observation of Practical Skills
CO3	Explain motivation theories and goal setting techniques	U	C	Examination / Quiz / Assignment / Seminar
CO4	Analyze techniques for effective communication and conflict resolution	An	P	Examination / Assignment / Seminar
CO4	Apply leadership theories to real-world scenarios and case studies.	Ap	P	Project / Assignment / Case Study / Practicum
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 70	Min mark from each module
I	An overview of Leadership		12	15	
	1	Leadership Basics-Definition and importance of leadership-Key features of effective leadership	2		
	2	Leadership Theories-Transactional, Transformational, Contingency, Situational, Great Man, Trait, Behaviorist theories	4		
	3	Styles of leadership -Democratic, Autocratic, Laissez-faire, Transformational, Transactional leadership	4		
	4	Importance of self-awareness in leadership	2		
II	Team Building		10	20	
	5	Concept of team-Types of Teams: Manager-led Teams, Self-managing Teams, Cross-functional Teams, Virtual Teams	2		
	6	Characteristics of effective teams in business-Barriers to teamwork and how to overcome them	2		
	7	Concept of team building-Guiding principles - Steps to building an effective team	2		
	8	Types of team-building activities-Core components of teamwork—Teamwork skills	2		
	9	Group dynamics and team work- Group cohesiveness	2		
III	Motivation and Goal Setting		12	20	
	10	Theories of motivation (Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, Self-Determination Theory)	2		
	11	Factors influencing motivation (biological, psychological, social) -The role of motivation in personal and professional life	2		
	12	Motivating teams and individuals in a workplace setting	2		
	13	Introduction to Goal Setting-Importance of goal setting - Benefits of setting clear and achievable goals	2		
	14	Goal Setting Techniques-SMART criteria for goal setting (Specific, Measurable, Achievable, Relevant, Time-bound)	2		

- The 17 Indisputable Laws of Teamwork: Embrace Them and Empower Your Team by John C Maxwell
- The Five Dysfunctions of a Team: A Leadership Fable by Patrick Lencioni
- Crucial Conversations: Tools for Talking When Stakes are High by Kerry Patterson, Joseph Grenny, et al
- Talking to Strangers: What We Should Know about the People We Do Not Know by Malcolm Gladwell
- Team of Teams: New Rules of Engagement for a Complex World by Stanley McChrystal, Tatum Collins, et al.

[illegible]

Course Code	COM3MN202				
Course Title	SOCIAL ENTREPRENEURSHIP				
Type of Course	Minor				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75

Pre-requisites	A basic understanding of business concepts, management principles, and social sciences.
Course Summary	This course equips students with the knowledge, skills, and mindset necessary to tackle pressing social and environmental challenges through entrepreneurial solutions. Through a blend of theoretical concepts, practical applications, case studies, and interactive exercises, students will develop a deep understanding of the principles and practices of social entrepreneurship.

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Describe the concept of social entrepreneurship and its role in addressing social and environmental challenges.	U	C	Internal Examinations/Review Questions/Quizzes/Assignment/Seminar/External Examinations
CO2	Analyze various models, approaches, future trends and innovations to social entrepreneurship, including business models, Government	An	P	Examination/Case studies /Project

	Policies, ethical considerations and various business strategies.			
CO 3	Explain the Role of NGOs, Micro Finance, SHGs and ICT in empowering Social Entrepreneurship.	U	C	Examination/Assignments
CO4	Develop Minor Project Proposals focusing on various management functions of social ventures.	Ap	P	Assignments/Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Total Marks 70
				Min marks from Each Module
I	Introduction to Social Entrepreneurship		10	20
	1	Defining Social Entrepreneurship		
	2	Difference between Social and Business Entrepreneurship		
	3	Evolution of Social Entrepreneurship in India		
	4	Process and Types of Social Entrepreneurship		
	5	Challenges in Social Entrepreneurship		

	6	Strategies for Overcoming Challenges		
	7	Future Trends in Social Entrepreneurship		
II	2. Building Blocks of Social Enterprise		12	15
	8	Social Enterprise as a Business Model		
	9	Types of Business Models in Social Enterprise		
	10	Understanding Pricing Models for Social Enterprises		
	11	Creating Delivery Channels for Social Enterprises		
	12	Financing Social Enterprises		
	13	Strategies for Competitiveness in Social Enterprises		
	14	Communication Strategies for Social Enterprises		
III	Social Entrepreneurship and its Linkage with NGO's,13 Microfinance.		20	
	15	Role of NGOs in Social Entrepreneurship		
	16	Impact of Microfinance on Social Entrepreneurship		
	17	Integration of ICT in Social Entrepreneurship		
	18	Empowerment through Self-Help Groups (SHGs)		
	19	Case Studies on Successful Social Entrepreneurship Models		
IV	Future Trends and Innovations in Social Entrepreneurship		10	15
	20	Emerging Technologies in Social Entrepreneurship		
	21	Globalization and Cross-cultural Perspectives		
	22	Collaborations and Partnerships in Social Innovation		
	23	Role of Government and Policy in Fostering Innovation Ecosystems		
V	24	Social Entrepreneurship in Action	30	

- Doherty B., George Foster, Chris Mason (2009); *Management for Social Enterprise*; Sage Publication; U.K.
- Nicholls Alex (2008); *Social Entrepreneurship: A New Model of Sustainable Social Change*; Oxford University Press; New York.
- Agarwal A., Kumar P. (2018); *Social Entrepreneurship and Sustainable Business Models: The Case of India*; Palgrave Mac Millian.

[illegible]

Course Code	COM8MN302				
Course Title	PROJECT MANAGEMENT				
Type of Course	Minor				
Semester	VIII				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding of various concepts of entrepreneurship and financial management.				
Course Summary	This course provides a comprehensive understanding of project management concepts and practices. Learners will gain knowledge and skills necessary to successfully lead and execute projects in various industries.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the fundamental principles, concepts, and methodologies of project management.	U	C	Examination / Quiz / Assignment / Seminar
CO2	Describe the various dynamics of Project Management.	U	C	Examination / Quiz / Assignment / Seminar
CO3	Apply appropriate analytical tools for Project Appraisal.	Ap	P	Practical Assignment / Project / Case Study / Practicum
CO4	Design and Communicate Business Plan.	C	C	Practical Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 70
				Min mark from each module
I	Fundamentals of Project Management		9	15
	1	Meaning, Characteristics, and Importance of Project Management	2	
	2	Key Characteristics of Projects-Importance in Modern Business Context	2	
	3	Classification of Projects, Need, and Significance-Types of Projects: Based on Size, Nature, Complexity-Understanding the Need for Project Management	2	
	4	Project Life Cycle Stages-Phases: Initiation, Planning, Execution, Monitoring & Controlling, Closure	3	
II	Project Appraisal		14	20
	5	Appraisal of Projects – Market Feasibility-Market Analysis Techniques-Assessing Market Potential and Demand	2	
	6	Technical Feasibility, Financial Feasibility - Feasibility Report - Technical Analysis and Evaluation	3	
	7	Financial Appraisal of a Project-Financial Statement Analysis Capital Budgeting Techniques: NPV, IRR, Payback Period	2	
	8	Project Evaluation Techniques-Comparative Analysis Methods Sensitivity Analysis, Scenario Analysis	4	
	9	Project Implementation-Strategies for Effective Implementation	3	
III	Time, Cost and Quality Aspects		13	20
	10	Time Management - Developing Project Schedules	1	
	11	Work Breakdown Structure (WBS)-Critical Path Method (CPM) and Program Evaluation and Review Technique (PERT)	3	
	12	Cost Management - Estimating and Budgeting for Projects-Cost Estimation Techniques	2	
	13	Budget Preparation and Monitoring	1	
	14	Cost Control Strategies-Cost Control Techniques and Tools -Variance Analysis and Corrective Actions	2	
	15	Quality Management - Planning for Quality Assurance	2	
	16	Quality Control Measures-Quality Control Tools and Techniques-Continuous Improvement Strategies	2	

- Project Planning, Analysis, Selection, Implementation and Review, Chandra Prasanna, Tata McGraw Hill.
- Entrepreneurial Development - Gupta - C. B. & Sreenivasan N. P., Sultan Chand.
- Dynamics of Entrepreneurial Development - Desai Vasanth: Himalaya Publishing House
- Innovation and Entrepreneurship by Drunker F. P.
- S. Anil Kumar, Entrepreneurship Development, New Age Publishers
- E. Gordon & K. Natarajan, Entrepreneurship Development, Himalaya Publishing House

	PO1	PO2	PO3	PO4	PO5	PO6	P07
CO1	3	3	-	-	-	-	-
CO2	3	3	2	-	-	-	-
CO3	-	3	2	2	1	1	-
CO4	2	2	-	1	1	-	1

1 - Slightly / Low, 2 - Moderate / Medium, 3 - Substantial / High, -- Nil

MINOR COURSE GROUPING (B) PROFESSIONAL ACCOUNTING
GROUP 3 FINANCIAL REPORTING

Course Code	COM1MN103				
Course Title	FUNDAMENTALS OF FINANCIAL ACCOUNTING				
Type of Course	Minor				
Semester	1				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	It is beneficial to have a basic understanding of certain concepts related to business and also have certain basic mathematical and analytical skills				
Course Summary	This course demonstrates a solid understanding of the fundamental accounting principles and concepts. It helps to apply the principles of accounting to record financial transactions accurately.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a solid understanding of the fundamental accounting principles and concepts.	U	C	Instructor- created exams/ Quiz Case study
CO2	Prepare basic financial statements, including the income statement, balance sheet, and cash flow statement	Ap	P	Examination Assignment
CO3	Describe the accounting system and demonstrate how it is used to record and report, common business transactions	E	P	Seminar Presentation / Group Tutorial Work Examination
CO4	Apply critical thinking to evaluate accounting scenarios and make informed decisions	An	P	Project

*-Remember(R),Understand(U),Apply(Ap),Analyse(An),Evaluate(E),Create(C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 70
I		Accounting Fundamentals	11	10
	1	Meaning-Scope-Accounting Principles	3	
	2	Concepts and Conventions	4	
	3	Accounting Policies and Standards-Objectives	4	
II		Capital& Revenue	10	15
	4	Capital Receipts & Revenue Receipts	4	
	5	Capital Expenditure & Revenue Expenditure, Deferred Revenue Expenditure- Contingent Assets & Liabilities	4	
	6	Accounting Cycle	2	
III		Recording Transactions	12	25
	7	Rules for debit and credit	2	
	8	Traditional and modern approach-Double Entry Book Keeping	4	
	9	Primary Books, Subsidiary books	3	
	10	Bank reconciliation statement	3	
IV		Preparation of Final Accounts	12	20
	11	Preparation of Trial balance	4	
	12	Final Accounts of Sole Trader (with simple Adjustments related to closing stock, Outstanding/prepaid expenses, accrued income/income received in advance)	8	
V		Practical Exercises	30	
	13	Group project: Assign group projects where students collaborate to solve accounting problems and prepare the financial statements.		
	14	Case study: Present case studies or scenarios that involve issues in accounting.		
	15	Field visit: Organize visits to businesses firms to give students a firsthand look at how financial accounting is applied in		

		different industries.		
	16	Workshops: Conduct interactive workshops where students actively participate in discussions, problem-solving, and hands-on activities related to financial accounting.		

References

- M.C. Shukla, T.S. Grewal & S.C.Gupta, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
- Jain S.P Narang K.L, Financial Accounting, Kalyani Publishers
- Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi
- Arulanandam & Raman, Advanced Accounting, Himalaya Publishing House, Mumbai
- Reddy, T.S & Murthy, Financial Accounting, Margham Publications.
- Parthasarathy, S. & Jaffarulla, A Financial Accounting, Kalyani Publishers, New Delhi

Mapping of Cos with PSOs and POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	1	1	-	-	-	1
CO2	1	2	3	-	-	1	-
CO3	2	-	3	-		1	1
CO4	2	1	3	-	3	-	-

Course Code	COM2MN103				
Course Title	ACCOUNTING STANDARDS FOR FINANCIAL REPORTING				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Studying accounting standards requires a foundational understanding of accounting principles and concepts.				
Course Summary	This covers arrange of topics related to the principles and guidelines that govern financial reporting. AN overview of different financial reporting frameworks including International Financial Reporting Standards (IFRS) is included.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Evaluate the nature and uses of financial statements and the concept of financial reporting	U	C	Instructor-created exams / Quiz Assignments
CO2	Gaining a thorough knowledge of the creation, framework and application of Accounting Standards in India	U	C	Mini Project/ Seminar Presentation Assignments Examination
CO3	Addressing the global requirements of a generalized accounting and reporting system through the adoption and convergence of IFRS	An	C	Seminar Presentation / Group Tutorial Work Examination
CO4	Appreciate the importance of accounting standards and its application	An	P	Project

*-Remember(R),Understand(U),Apply(Ap),Analyse(An),Evaluate(E),Create(C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks
				70
I	Introduction to Financial Reporting		11	15
	1	Financial Statements- Meaning, Role, Uses for different users, Characteristics, Advantages and disadvantages.	5	
	2	Financial Reporting-Meaning, objectives, importance, Advantage sand Disadvantages	6	
II	Introduction to Accounting Standards		11	15
	3	Accounting Standards– Meaning and Definition– Objectives of AS– Scope & significance of AS	5	
	4	Development of AS in India–Formation of ASB– Objectives and functions of ASB – Procedure of issuing AS – Role of NFRA– Compliance with AS	6	
III	International Financial Reporting Standards(IFRS)		11	20
	5	IFRS–Role of IASB–Features of IFRS–Need for IFRS– Assumptions in IFRS–Scope of IFRS–objectives of IFRS–Differences/ comparison between Ind AS and IFRS	3	
	6	IFRS adoption and Convergence in India – Difficulties and challenges in adopting IFRS–Benefits of convergence–Disadvantages of convergence-	4	
	7	Conceptual Framework-Definition of financial elements- Principles of recognition, measurements, presentation and disclosure.	4	
IV	Accounting standards relating to Revenue and Depreciation		12	20
	8	Revenue from contracts with customers(IndAS115/IFRS15)-Objective, Scope- Five step model on revenue recognition (with simple problems only)	4	
	9	Depreciation Accounting (AS6)- Objective, Scope- Meaning and Definition of Depreciation, Depreciable assets- Objectives of Depreciation	4	
	10	Methods of Depreciation-Straight Line Method and Written Down Value Method (Simple problems only)	4	

V	Practical Exercises		30	
	11	Group project: Assign group projects where students collaborate to solve accounting problems. Encourage discussions on how companies comply with accounting standards in their financial reporting.		
	12	Case study: Develop case studies that simulate real-world scenarios requiring the application of specific accounting standards and encourage students to analyze financial transactions, make accounting entries based on the given accounting standards.		
	13	Workshops on problem solving: Conduct workshops where students work on practical problems related to the application of accounting standards, where students actively participate in discussions, problem-solving, and hands-on activities related to accounting reports.		
	14	Organize debates or discussions on controversial accounting topics or emerging issues related to accounting standards.		

References

- T.P.Ghosh, Illustrated Guide to Indian Accounting Standards, Taxmann Publications
- Financial Accounting Theory" by William R. Scott
- Understanding IFRS Fundamentals: International Financial Reporting Standards" by Kamal Kant Agarwal

Mapping of Cos with PSOs and POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	-	3	-	-	-	-
CO2	1	-	3	-	-	1	1
CO3	-	-	3	-	1	-	1
CO4	-	1	3	-	3	-	1

Course Code	COM3MN203				
Course Title	CORPORATE FINANCIAL STATEMENTS				
Type of Course	Minor				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Understanding of fundamental accounting principles such as accounting equation, double entry accounting, and the basic structure of financial statements.				
Course Summary	Corporate financial statements cover various aspects related to the preparation, analysis, and interpretation of financial statements used by businesses.				

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Recognize and measure inventory, PPEs and intangible assets	Ap	P	Examinations/ Quiz Assignments
CO2	Recognize and measure borrowing cost and income tax	Ap	P	Examination Assignments
CO3	Prepare income statement and balance sheet of corporate entities	C	P	Examination Assignment Project
CO4	Prepare cash flow statement under direct method	C	p	Examination, Assignment Project

Module	Unit	Content	Hours	Marks 70
I		Accounting Standards for Assets	11	20
	1	Accounting for Inventories(IndAS–2)- Objective, scope, recognition and measurement	3	
	2	Property Plant and Equipment(IndAS16)- Objective, scope, recognition and measurement,	4	

	3	Intangible Assets(IndAS38)-Objective, scope, recognition and measurement	4	
II	Accounting Standards for Liabilities		11	15
	4	Accounting for Borrowing Cost(IndAS23)-Objective, scope, recognition and measurement	5	
	5	Income Tax(IndAS12)-Objective, scope, recognition and measurement	6	
III	Preparation of Single Entity Financial Statements		12	20
	6	Financial statements(IndAS1)-Objective, scope	4	
	7	SOPL- Preparation of SOPL	4	
	8	Balance Sheet-Preparation of Balance Sheet	4	
IV	Cash flow statement		11	15
	9	Objectives, Scope of AS-3-Benefits of cash flow information-Meaning and Definition of Cash Flow Statement	3	
	10	Presentation of a cash flow statement-Operating-Investing and Financing activities.	4	
	11	Reporting cash flow from operating, financing and investing activities	4	
V	Practical Exercises		30	
	12	Group Discussions: Facilitate group discussions on controversial financial reporting topics and encourage students to critically analyze financial statements and find the potential impact of different reporting choices.		
	13	Project work: Provide students with financial statements from real companies and guide them through the process of analyzing balance sheets and income statements to understand the company's financial position and performance. Assign projects on emerging issues in corporate financial reporting.		
	14	Company Visits: Organize fieldtrips to companies with accounting departments and allow students to observe and understand how accounting principles are implemented in a professional setting.		

Course Code	COM8MN303				
Course Title	ADVANCED FINANCIAL MANAGEMENT				
Type of Course	Minor				
Semester	VIII				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites	Studying Advanced financial management requires a theoretical foundation in finance, accounting, economics, and business management				
Course Summary	This course covers advanced topics in finance with a focus on the strategic aspects of financial decision-making, financial risk management and international financial management				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Analyse the role of financial management in achieving the strategic objectives of the organization..	U	C	Examinations Assignment
CO2	Develop strong analytical skills to assess financial risk, evaluate investment opportunities, and make informed decisions.	An	P	Examinations Project Assignment
CO3	Expose students to the latest trends in International Financial Management	An	P	Project Examinations Case study
CO4	Analyse International environment and exchange rate risk management techniques to support strategic decision-making.	Ap	P	Case study, Assignment, Examinations

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				
Module	Unit	Content	Hr s	Marks
				70
I		Investment Decision, Project planning and Control	12	20
	1	Capital Budgeting-Measuring Cash flow, Discounted Cash flow technique for Project evaluation	3	
	2	NPV and IRR, Conflict and resolution, Modified IRR(MIRR), Comparing Projects with unequal lives, Concept of abandonment value	3	
	3	Inflation adjusted cash flow forecasting in Capital Budgeting	2	
	4	Capital rationing for divisible and non-divisible Projects (with application of Integer Programming)	2	
	5	Social Cost-benefit analysis	2	
II		Evaluation of risky proposal for Investment decisions	6	15
	6	Risk analysis in capital Budgeting, Certainty Equivalent approach, Risk adjusted discount rate, Expected NPV, Standard Deviation of NPV and use of normal distribution, Decision tree analysis, Options in Capital Budgeting	3	
	7	Sensitivity Analysis- Scenario Analysis, Montecarlo Simulation	3	
III		Financial Derivatives- Instruments for Financial Risk Management	14	20
	8	Introduction to Financial Risk, Financial derivatives- Forward, Future-Meaning and difference, pricing, stock futures, Index based futures, hedging through futures	3	
	9	Options- Meaning, features and types of options, Option Vs Forward and Futures, Profitability of Option, Profit Profile of Buyer and Seller, Value of Option, Determination of Option Premium	3	
	10	Option Strategies- Put, Call, Parity in relationship, Valuation of Options using binomial tree approach and Black-Scholes Model	3	
	11	Swap-Meaning, features, types, benefits of Swaps ,Interest rates swaps, Credit default swap	2	
	12	Interest rate derivatives- forward rate agreement, Interest rates futures and Options, CAPS, flows and collars	3	

v		Practical Exercise	12	
	19	Contemporary issues in International financial management		
	20	Technological innovations and their impact in financial management		
	21	Financial Modeling Financial Engineering		

1. Strategic Financial Management: theory and Practice :”by Prasanna Chandra ,McgrawHill Education

- Strategic Financial Management: Application of Corporate Finance" by Rajesh Makkar, Pearson EducationInd
- Strategic Financial Management: Exercises" by Robert Alan Hill

[illegible]

GROUP 4: COST AND MANAGEMENT ACCOUNTING

Course Code	COM1MN104				
Course Title	ESSENTIALS OF COST ACCOUNTING				
Type of Course	MINOR				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3		2	75
Pre-requisites	A basic understanding about various fundamental accounting principles, accounting equation, double-entry accounting etc.				
Course Summary	This course intends students to engage in practical exercises, case studies, and discussions to apply cost accounting concepts to real-world scenarios. The goal is to equip students with the knowledge and skills needed to analyze, manage, and make informed decisions related to costs within an organizational context				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain comprehensive analysing of fundamental concepts and techniques employed in cost accounting.	U	C	Instructor- created exams / Quiz Assignments
CO2	Learner shows skill to evaluate, control and manage cost of a product or service efficiently.	An	P	Assignment Project Examination
CO3	Build a strong foundation on theories and principles relating to cost accounting	An	P	Assignment Examination
CO4	Creating an ability to communicate and present cost statement.	Ap	P	Project Case study Examination

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 70
I	Introduction to Cost Accounting		10	15
	1	Definition, Objectives, and Scope of Cost Accounting	2	
	2	Differentiate between cost accounting and financial accounting	1	
	3	Classification of Costs-Explore the various types of costs, such as fixed costs, variable costs, direct costs, and indirect costs.	2	
	4	Methods and Techniques of Costing-job costing, process costing, and activity-based costing, along with relevant techniques.	2	
	5	Cost Centre and Cost Unit-Define cost centers and cost units and their significance in cost determination.	1	
	6	Installation of Costing System and Cost Accounting Standards-steps involved in setting up a costing system-an overview of cost accounting standards.	2	
II	Accounting and control of material cost		11	20
	7	Material Cost: Various Concepts to material costs, including procurement,	2	
		storage, and usage.		
	8	Methods of Pricing Issue of Materials-ABC analysis, VED analysis, FSN analysis, JIT system, and inventory control systems.	2	
	9	Material purchase procedure	1	
	10	Stores Management-principles of effective stores management, including layout, handling, and security.	2	
	11	Stock Level Determinations and Economic Order Quantity (EOQ)-techniques for determining optimal stock levels and EOQ model.	2	
	12	Materials Losses and Accounting Treatment-causes of material losses and learn how to account for them appropriately.	2	
III	Accounting and Control of Labour Cost		11	15
	13	Labour Cost: Timekeeping and Time Booking	2	
	14	Systems of Wage Payment- different wage payment systems, including time-based, piece-rate, and incentive-based.	2	

	15	Incentive Plans and Idle Time- incentive schemes and strategies to minimize idle time and enhance productivity.	2	
	16	Overtime and its Accounting Treatment	3	
	17	Labour Turnover and Learning Curve	2	
IV	Accounting for overheads and cost sheet		13	20
	18	Overheads: Classification-Classify overhead costs based on their nature, behavior, and allocation.	2	
	19	Departmentalization, Allocation, and Apportionment	2	
	20	Absorption and Determination of Overhead Rates	2	
	21	Under/Over Absorption and Accounting Treatment	2	
	22	Cost Sheet and Unit Costing-Prepare cost sheets using unit costing methodology and understand various concepts related to cost sheets	5	
V	Practical exercise		30	
	23	Case Studies: Present case studies based on real-world scenarios where students need to apply cost accounting principles to solve problems.		
	24	Group Projects: Assign group projects that involve analyzing the cost structure of a real company.		
	25	Industry Visits: Organize field trips to companies that have strong cost accounting practices and allow students to observe how cost accounting principles are implemented in a real-world business setting.		
	26	Industry-Specific Costing Projects: Assign projects that focus on cost accounting practices in specific industries		
	27	Excel-based Cost Analysis: Conduct spreadsheet-based workshops where students use spreadsheets to perform cost analyses.		
	28	Role-Playing Exercises: Create role-playing scenarios where students take on the roles of cost accountants		

References

- Jain & Narang : Cost Accounting

- Nigam & Sharma : Cost Accounting
- Khanna Pandey & Ahuja : Cost Accounting
- M.L Agarwal : Cost Accounting
- N.K. Prasad : Cost Accounting
- S.P. Iyengar: Cost Accounting
- S.N. Maheswari : Cost Accounting

Mapping of COs with PSOs and POs:

[illegible]

Course Code	COM2MN104				
Course Title	Cost Book Keeping and Cost Accounting Standards				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	An understanding of various fundamental concepts in Cost Accounting				
Course Summary	This course intends students to use practical exercises, case studies, and discussions to apply cost accounting standards to real-world scenarios. Besides understanding the significance of Cost Accounting and cost bookkeeping in service-based industries.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a solid understanding of the latest Cost Accounting Standards Applicable in India.	U	C	Instructor-created exams. Assignment
CO2	Enable the students to apply Cost Accounting Principles, especially in the Service Industry.	Ap	P	Assignment Project Examination
CO3	Build a strong foundation on Cost Bookkeeping and Reconciliation of Costing and Financial Profit.	An	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)# - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks
I		Cost Accounting Standards: Evolution.	10	15
	1	Significance of Cost Accounting Standards.	3	

	2	Legal Provisions Relating to Cost Accounting Standards in India.	3	
	3	History of Cost Accounting Standards in India.	4	
II	Cost Accounting Standards (CAS 1 to CAS 24).		11	15
	4	Issued Generally Accepted Cost Accounting Principles (GACAP)	2	
	5	CAS 1 to CAS 24	3	
	6	Applications of Cost Accounting Standards in Manufacturing Firms	2	
	7	Applications of Cost Accounting Standards in Educational Institutions and Government Companies (Latest developments also)	4	
III	Cost Bookkeeping :Different Dimensions		12	20
	8	Cost Bookkeeping	2	
	9	Reconciliation of Costing and Financial Profit	4	
	10	Ind AS and Cost Accounting Standards: Differences.	4	
	11	Integrated Accounting System	2	
IV	Operating Costing and Cost of Quality		12	20
	12	Application of Operating Costing Principles	3	
	13	Cost of Quality: Measurement and Presentation	3	
	14	Cost Book Keeping in service Industries	3	
	15	Operation Costing and Operating Costing	3	
V	PRACTICAL EXERCISE		30	
		Recommended to conduct the following:		
	16	Industrial visits to Companies with at least 100 crore rupees Annual Turnover to understand Cost Records.		
	17	Present case studies based on actual business scenarios that require application of Generally Accepted Cost Accounting Principles		
	18	Case studies related to Pharma Companies.		
	19	Collection of at least Cost Audit report of 10 Public Limited Companies		
	20	Conduct workshops on Latest developments in the area of Operating Costing.		
	21	Interview with Practicing Cost Accountants to know the pulse of the Industry		

[illegible]

Course Code	COM3MN204					
Course Title	Financial Statement analysis and Cost Audit					
Type of Course	Minor					
Semester	III					
Academic Level	200 - 299					
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours	
	4	3	-	2	75	
Pre-requisites	Understand fundamental accounting principles, including the accounting equation, double-entry accounting, and the components of financial statements.					
Course Summary	Financial statement analysis involves understanding financial statements and interpreting the information they contain. The evolution of performance through statutory and non-statutory means is vital to entities and society.					

Course Outcomes(CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Analyse fundamental basic tools and techniques of financial statement analysis	U	C	Instructor-created exams / Quiz Examination
CO2	Familiarize students with the basic structure of Cost Auditing and Cost Audit Reports.	An	P	Seminar Examination

CO3	Enable the students to apply the financial analysis tools in practice	Ap	P	Practical Assignment/ project
CO4	Develop critical thinking skills to assess the performance of entities objectively based on cost and results and make informed decisions.	An	P	Project
*-Remember(R),Understand(U),Apply(Ap),Analyse(An),Evaluate(E),Create(C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hours	Marks 70
I	Cost Reduction Techniques and Performance management.		10	15
	1	Cost control and cost reduction techniques–Contemporary Techniques	3	
	2	Learning Curve	2	
	3	Inventory Accounting and Valuation as per the Income Tax Act	2	
	4	Balance Score Card, Social-Cost Benefit Analysis and Social Audit	3	
	5	Calculation of Different types costs related to the proposed project. (Focus on Cost Reduction)		
II	Financial Statement Analysis.		12	25
	6	Evolution of Financial Accounting ,Cost Accounting and Management Accounting	3	
	7	Ratio Analysis: Meaning, Objectives, Utility, Limitations. RBI guidelines concerning different ratios and sector-specific thresholds.	3	
	8	Fund Flow statement	3	
	9	CashFlowstatementasperIndAS7.	3	
III	Cost Auditas per Companies(Cost Records and Audit)Rules,2014(As Amended).		13	15
	10	Audit, Cost Audit, Management Audit, Government of India Report on Cost Accounting Records and Cost Audit 2024	3	
	11	Cost Audit or and Cost Audit Programme	3	
	12	Cost Auditing Assurance Standards	3	
	13	Cost Audit Process, Preparation and filing of Cost audit report to MCA in XBRL format.	4	
IV	Fixed Capital and Working Capital.		10	15

1. Dr.S.N. Maheswari: Management Accounting.
2. Saxena: Management Accounting.
3. MadeGowda: Management Accounting.
4. Dr.S.N. Goyal and Manmohan: Management Accounting.
5. Advanced Management Accounting Taxmann Ravi M. Kishore.
6. R.S.N.Pillai and Bagavathi: Management Accounting.
7. Sharma and Gupta: Management Accounting.
8. ICAI Study Materials

[illegible]

Course Code	COM8MN304				
Course Title	STRATEGIC COST ACCOUNTING				
Type of Course	MINOR				
Semester	VIII				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding about the concept of cost accounting.				
Course Summary	This course aims to equip students with practical skills in applying cost accounting concepts to real-world business situations. Various methods like quality cost management, Just in Time, Activity Based Costing etc are introduced which will help in strategic decision making as well as performance evaluation				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of cost concepts and strategic cost control techniques	U	C	Examinations Practical exercises
CO2	Demonstrate proficiency in quality costing methods	Ap	P	Seminar Assignment Examination Project
CO3	Evaluate the effectiveness of cost control measures and identify opportunities for cost reduction and process improvement.	E	P	Project Assignment Examinations
CO3	Communicate and present various statements related to cost and enhancing the strategic decision-making skills.	Ap	P	Assignments Examinations Project
CO4	Demonstrate the analytical and critical thinking ability to evaluate the Performance	An	P	Project, Case study Examinations
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # -				

Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

Detailed Syllabus:

Module	Unit	Content	Hours	Maximum Marks 70
				Min mark from each module
I		Introduction to strategic cost management	10	15
	1	Concepts of strategic cost management in different stages of value chain, cost control and cost reduction- contemporary techniques	5	
	2	Value chain analysis- value engineering- business process reengineering- supply chain management	5	
II		Quality Cost Management	7	15
	3	Managing quality in competitive environment- cost of quality	4	
	4	Lean Accounting, TQM, Six Sigma	3	
III		Decision making techniques	15	20
	5	Decision involving alternative choices- Pricing decisions and strategies, transfer pricing, relevant cost analysis, target costing	3	
	6	Product life cycle costing, Asset life cycle costing	3	
	7	Decision-making using Probability	3	
	8	Activity-based management- concept, purpose, benefits, stages, relevance in decision making and its application in budgeting, responsibility accounting, Traditional Vs ABC system- comparative analysis	3	
	9	JIT- introduction, benefits, use of JIT in measuring the performance	3	
IV		Evaluation of Performance	16	20
	10	Variance Analyses- Investigation of Variance, Planning and Operating variances, Controllable and Non Controllable Variances	4	

- "Advanced Management Accounting" by S.N. Maheshwari and S.N. Mittal
- "Strategic Cost Management: The New Tool for Competitive Advantage" by Shank and Govindarajan
- "Cost Management: A Strategic Emphasis" by Edward Blocher, David Stout, Gary Cokins, and Paul Juras

[illegible]

MINOR COURSE GROUPING: (D) MARKETING
GROUP 7. DIGITAL MARKETING

Course Code	COM1MN107				
Course Title	ESSENTIALS OF MARKETING				
Type of Course	Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of fundamental business concepts such as supply, demand, competition, etc.				
Course Summary	This introductory marketing course is designed to provide students with a foundational understanding of marketing principles, strategies, and tactics.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Students analyse the fundamental concepts of Marketing	U	C	Examinations/ Quizzes/ Assignment/Seminar
CO2	Analyse the marketing concepts to real-world business scenarios.	An	P	Examination Assignment/Seminar
CO3	Conduct critical analysis and acknowledge the significance of fundamental marketing principles.	An	P	Debates/Discussions/ Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hours	Total Marks 70
				Min mark from each module
I	Introduction to Marketing		8	15
	1	Definition of Marketing: Various marketing concepts: Production, Product, Selling, Marketing, Societal Marketing	1	
	2	Evolution of Marketing Concepts: Historical development of marketing philosophies	2	
	3	The role of marketing in business-Difference between Marketing and Selling	2	
	4	Overview of different marketing philosophies (Product, Sales, Market, Societal)- Marketing environment and its impact on business strategy	3	
II	Product and Pricing		12	20
	5	Concept of Marketing Mix: Introduction to the 4Ps framework: Product, Price, Place, Promotion	1	
	6	Classification of products: Consumer products, Industrial products, Services-New product development process and strategies	2	
	7	Product Life Cycle Management: stages of the product life cycle and their implications for marketing strategy	1	
	8	Brand and Brand Equity-Building and managing brand equity-Brand positioning and differentiation	2	
	9	Building and managing brand equity-Brand positioning and differentiation strategies	1	
	10	Warranties and Guaranties	1	
	11	Pricing objectives and policies in marketing strategy formulation	2	
	12	Factors Determining Price: Market demand, competition, costs, and other factors influencing pricing decisions-Pricing methods and tactics: Cost-based pricing, Value-based pricing, Competition-based pricing, etc.	2	

III	Distribution and Promotion		10	20
	13	Channels of Distribution: Distribution channels and their role in product distribution	2	
	14	Role of Marketing Channels: Importance of intermediaries and channel partners in the distribution process	2	
	15	Types of channels	2	
	16	Sales Promotion- Techniques and strategies for promoting sales	2	
	17	Personal Selling and Public Relations: Role and importance of personal selling- Public relations	2	
IV	Sustainable Marketing		15	15
	18	Meaning- Pillars of Sustainable marketing	3	
	19	Marketing with sustainability concern	3	
	20	Environmental Impact Management: Waste management strategies-Resource depletion mitigation.	5	
	21	Energy Consumption	2	
	22	Green Marketing: Strategies for promoting environmentally friendly products and practices	2	
V	ESSENTIALS OF MARKETING: Experiential Learning and Practices		30	
	23	A project on Green Marketing Initiatives in different Organizations in nearby locality.	6	
	24	Conduct real case studies to analyze marketing challenges, and successes and encourage learners to apply marketing concepts to solve practical problems.	6	
	25	Assign group projects where students develop marketing plans for hypothetical products or services.	6	
	26	Conduct role-playing exercises to simulate various marketing scenarios.	6	
	27	Conduct peer reviews using marketing periodicals and journals.	6	

References:

- Marketing Management, S.A. Sherlakar, Himalaya
- 2. Fundamentals of Marketing, William J Stanton, Me Graw Hill Publishing Co, New York
- 3. Marketing by Lamb.Hair, Me Danniel -Thomson.
- 4. Marketing by Evans&.Berman, 2/e, Biztantra.

5. Marketing-Concepts, strategies by William M Pride.OCFewell.Biztantra.
6. Marketing Management, Ramaswamy&Namakumari,Macmillan.
7. Marketing Management, Arun Kumar&"Meenakshi.Vikas.
8. Principles of Marketing, Philip Kotler, Armstrong, Pearson Education.

Mapping of COs with PSOs and POs:

[illegible]

Course Code	COM2MN107				
Course Title	CONSUMER BEHAVIOUR				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Understanding fundamental marketing concepts and principles will provide a solid foundation for studying consumer behaviour				
Course Summary	This course provides students with a comprehensive understanding of the complexities involved in consumer decision-making, equipping them with the knowledge to formulate effective marketing strategies.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Evaluate the fundamental concepts of consumer behaviour	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Analyse consumer behaviour concepts to marketing strategies.	An	P	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO3	Critically analyses and appreciates the importance of consumer behaviour	E	P	Project Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs	Marks 70
				Min mark from each module
I	An overview of Consumer Behaviour		8	15
	1	Definition- objectives and scope of consumer behaviour.	2	

	2	The importance of studying consumer behaviour in marketing	2	
	3	Consumer Decision-Making Process	2	
	4	Purchase decision and post-purchase behaviour.	2	
II	Elements of Consumer Behaviour		12	20
	5	Factors affecting consumer behavior	1	
	6	Psychological Influences on Consumer Behaviour	1	
	7	Motivation, perception, learning, and memory-Attitudes and attitude change-Personality and lifestyle.	2	
	8	Family and household influences.	2	
	9	Reference groups and social class. Cultural and sub cultural factors.	2	
	10	Socialization and the role of family in shaping consumer behavior.	2	
	11	Value and Lifestyles	2	
III	Models of consumer Behaviour		10	20
	12	Approaches of Consumer behaviour	2	
	13	Challenges in predicting consumer behaviour	2	
	14	Models of Consumer behaviour	2	
	15	Sheth Family Decision making model-Nicosia Model	2	
	16	Engel-Kollat- Back well model- Black Box model	2	
IV	Consumer Protection		15	15
	17	Consumer Rights and Responsibilities.	2	
	18	Consumer Protection Act 1986	2	
	19	Unfair and Restrictive Trade Practices	2	
	20	Three tier mechanism of consumer grievances	3	
	21	Consumer Protection Council	3	
	22	Plaintiff and Complainant	3	
V	Analyze consumer behaviour with cause and effects (Practical exercises)		30	
	23	Facilitate group discussions on controversial topics related to consumer behaviour.		

- Philip Kotler, Kevin Lane Keller, “Marketing Management” (15e), Pearson India Education Services Pvt Ltd
- VS Ramaswamy & S Namakumari, “Marketing Management” (Latest Edition)-Mc Graw Hill Education (India) Private Limited, New Delhi
- S.A. Sherlekar, “Marketing Management-Concepts and Cases”, Himalaya Publishing House Pvt Ltd

[illegible]

Course Code	COM3MN207				
Course Title	SALES MANAGEMENT				
Type of Course	MINOR				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3		2	75
Pre-requisites	A basic understanding of marketing principles and concepts.				
Course Summary	This course provides a comprehensive understanding of sales management, covering topics such as the role of sales management, marketing strategy development, personal selling techniques, theories of selling, and essential personal selling skills. Students will learn the fundamentals of sales administration, including quota setting, sales team formation, and territory design, equipping them with the knowledge and skills necessary to excel in sales roles.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Explain the pivotal role of sales management within an organization and its integration with marketing strategy development	U	C	Examination Assignment Quiz
CO2	Acquire comprehensive knowledge of personal selling techniques, including prospecting, lead generation, and effective sales presentation methods.	AN	P	Examination Assignment
CO3	Develop essential personal selling skills such as negotiation, communication, and effective follow-up, strategies across various communication channels.	AP	P	Case analysis Assignment

CO4	Gain proficiency in sales administration by mastering quota setting, sales team formation, and territory design to optimize sales efforts and enhance organizational performance.	AP	P	Project Marketing Game
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 70
				Min mark from each module
I	UNDERSTANDING SERVICES		8	15
	1	Role of Sales Management in Organisation	1	
	2	Marketing Strategy Development and Sales Management	2	
	3	Personal Selling and Salesmanship – Objectives & Importance of	1	
	4	Personal Selling	1	
	5	Types of Selling	1	
	6	Qualities of Winning Sales Professionals – Physical, Mental, Social and Character Traits	2	
II	THEORIES OF SELLING AND PERSONAL SELLING POCCESS		14	20
	7	AIDA – Buying Formula Theory – Behavioural Equation Theory	3	
	8	Personal Selling Process – Prospecting – Objectives, Sources & Methods – Lead Generation, Getting Appointment	3	
	9	Pre-Approach – Sales Planning, Customer Need Discovery & Analysis – Approach – Sales Presentation / Demonstration	3	
	10	Handling Objections – Closing the Sale	3	

	11	Follow Up After Sales	2	
III	PERSONAL SELLING SKILLS		10	15
	12	Negotiation – Communication – Listening Skills	2	
	13	Presentation & Demonstration Skills	2	
	14	Body Language – Space, Moments, Eye Contacts & Postures	3	
	15	Follow-up Calls – Writing Effective Sales Letters, E-Mail, SMS	3	
IV	SALES ADMINISTRATION		13	20
	16	Objectives & Types of Quotas	3	
	17	Quota Setting Procedure	3	
	18	Administering the Quota System – Sales Team Formation	3	
	19	Designing Sales Territories & Allocating Sales Efforts to Sales Territories	4	
V	HOW TO IMPROVE SALES? (PRACTICAL EXERCISE)		30	
	20	Analyze real-world case studies of successful and unsuccessful sales management strategies. Discuss lessons learned and best practices.		
	21	Conduct role-playing exercises where students take on different roles within a sales organization (sales manager, sales representative, client, etc.). This helps students understand various perspectives and challenges in sales management.		

References

- William L. Cron, Thomas E. Decarlo, Sales Management: Concepts and Cases, 10th ed, Wiley.
- Stanton, Buskirk and Spiro: Management of a Sales Force, Irwin Publishers.
- Pradip Mallik, Sales Management, Oxford University Press.
- Charles Futrell: ABC's of Selling, Irwin Publishers.
- Anderson, Hair and Bush: Professional Sales Management, McGraw Hill International editions
- 6. Rayport, Jeffrey Fand Jaworksi. Bernard J, Introduction to E-Commerce, Tata McGraw Hill, New Delhi

Mapping of COs with POs:

CourseCode	COM8MN307				
CourseTitle	DIGITALMARKETING				
TypeofCourse	Minor				
Semester	III				
AcademicLevel	200-299				
CourseDetails	Credit	Lectureper week	Tutorialper week	Practicalper week	TotalHours
	4	4	-	-	60
Pre-requisites	A basic understanding of various concepts and principles of marketing.				
CourseSummary	Thiscoursegivesan overviewofdigitalmarketingincluding socialmediamarketinganditschallenges. Thiscourseaimstoprepareindividualsforvariousroleswithin thedigitalmarketingfield,empowering them with the practical skills needed to navigate the ever-evolvingdigitallandscape.				

CourseOutcome(CO):

CO	COStatement	CognitiveLevel*	KnowledgeCategory#	EvaluationToolsused
CO1	Explain the fundamental concepts of Digital marketing	U	C	Examinations/Quizzes/Assignment/Seminar
CO2	Analyse digital marketing strategies for business objectives.	An	P	Examinations/Quizzes/Assignment/Seminar
CO3	Conduct a critical analysis and recognize the significance of digital marketing practices.	An	P	DebatesProjectCasestudy

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 70	Min mark from each module
I		Overview of Digital Marketing	10	15	
	1	Definition and scope of digital marketing	2		
	2	Fundamentals of Digital Marketing: Core concepts and principles of digital marketing- Overview of digital marketing channels and strategies	3		
	3	Comparison of traditional marketing approaches with digital marketing methods	2		
	4	Digital Marketing Landscape: digital marketing ecosystem- Importance of a website as a central element in digital marketing strategies	3		
II		Social Media Marketing (SMM)	12	20	
	5	Concept of Social Media Marketing (SMM): Definition and significance of SMM- Overview of popular social media platforms and their roles in marketing	2		
	6	Significance of SMM	3		
	7	Content Creation Strategies for Social Media: Techniques for creating engaging and shareable content for social media platforms	3		
	8	Key Drivers of SMM: Factors driving success in social media marketing campaigns	2		
	9	Common challenges faced in social media marketing and strategies for overcoming them	2		
III		E-Commerce and E-marketing	10	20	
	10	E-Commerce Models and E-Commerce Marketing: Overview of e-commerce business models- E-commerce marketing strategies and tactics	2		

1. Seema Gupta: Digital Marketing 3rd Edition, McGraw Hill; Standard Edition 2. Kailash Chandra upadhyay: Digital Marketing, Notion Press; 1st edition

- ### Mapping of COs with PSOs and POs:

[illegible]

GROUP 8: LOGISTICS

Course Code	COM1MN108				
Course Title	ADVERTISEMENT AND SALES PROMOTION				
Type of Course	Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	TotalHours
	4	3	-	2	75
Pre-requisites	A foundational understanding of marketing principles and concepts is useful before delving into the specifics of advertisement and sales promotion.				
Course Summary	This course that explores the fundamental concepts, strategies, and techniques employed in the field of marketing to stimulate sales and promote products or services effectively.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used	
CO1	Explain the role of advertisement and sales promotion within the broader context of marketing communication.	U	C	Examinations/ Review Questions/Quizzes/ Assignment/Seminar	
CO2	Analyze and interpret consumer behavior theories and concepts to develop insights into consumer motivations, attitudes, and decision-making processes.	An	P	Examinations/ Assignment/online test	
CO3	Evaluate various promotional tools and techniques	E	P	Project /Assignment	
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge					
Module	Unit	Content		Hrs	Marks 70

				Min mark from each module
I	INTRODUCTION TO ADVERTISING		10	15
	1	Meaning, Definition, Nature, and Importance of Advertising:	2	
	2	Scope of advertising	1	
	3	Key objectives and importance of advertising in marketing communication	1	
	4	Overview of various types of advertising (e.g., product advertising, institutional advertising, comparative advertising, etc.)	1	
	5	DAGMAR Approach and Setting of Advertising Budget:	1	
	6	Explanation of the DAGMAR (Defining Advertising Goals for Measured Advertising Results) approach to setting advertising objectives	2	
	7	Methods for determining advertising budget allocation	2	
II	ADVERTISING MESSAGE AND MEDIA		12	20
	8	Advertising Message: Components of an advertising message: headline, body copy, visuals, etc.	2	
	9	Different types of advertising appeals and strategies for creating effective advertising copy	2	
	10	Types of Advertising Media: Overview of traditional and digital advertising media (e.g., print television, radio, outdoor, online, social media, etc.)	2	
	11	Strengths and limitations of each advertising medium	2	
	12	Factors influencing the selection of	2	

		advertising media		
	13	New Trends in Advertising: Emerging trends in advertising, including social media advertising and influencer marketing	2	
III	ADVERTISING EFFECTIVENESS		8	15
	14	Communication and Sales Effects of Advertising: the dual objectives of advertising: communication and sales impact	2	
	15	Methods for measuring advertising effectiveness, including pre- testing and post-testing techniques	2	
	16	Ethical Aspects of Advertising in India: Overview of ethical considerations in advertising practices	2	
	17	Role and functions of the Advertising Standards Council of India (ASCI) in regulating advertising content and practices	2	
IV	SALES PROMOTION		15	20
	18	Nature and Importance of Sales Promotion: role of sales promotion in the marketing mix	4	
	19	Key objectives and benefits of sales promotion activities	3	
	20	Tools of Sales Promotion: Overview of various sales promotion tools and techniques, including premiums, price offs, coupons, sampling, refunds, contests, games, point-of-purchase displays, etc.	4	
	21	Trade Promotion Tools: Convention, conferences, trade fairs, exhibitions and fashion shows, specialties, and novelties.	4	
V	EFFECTS OF ADVERTISEMENT AND SALES PROMOTION (PRACTICAL EXERCISE)		30	

1. "Advertising and Promotion: An Integrated Marketing Communications Perspective" by George E. Belch and Michael A. Belch
2. "Advertising and Promotion: An Integrated Marketing Communications Approach" by Chris Hackley
3. "Advertising Management" by Rajeev Batra, John G. Myers, and David A. Aaker
4. "Sales Promotion: How to Create, Implement, and Integrate Campaigns that Really Work" by Roddy Mullin and Julian Cummins
5. "Advertising: Principles and Practice" by Sandra Moriarty, Nancy Mitchell, and William D. Wells
6. "Sales Promotion and Direct Marketing" by Ken Clow, Karen Whitehill King, and Donald Baack
7. "Integrated Advertising, Promotion, and Marketing Communications" by Kenneth E. Clow and Donald Baack
8. "Sales Promotion Essentials: The 10 Basic Sales Promotion Techniques" by Don Schultz, Beth Barnes, and Beth E. Barnes

[illegible]

Course Code	COM2MN108				
Course Title	STRATEGIES FOR BRAND BUILDING				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	The learner should have a basic understanding about different concepts and principles of marketing				
Course Summary	This course gives an overview of principles, theories, and concepts underlying brand building in the modern marketplace.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the fundamental concepts of brand and brand management.	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Analyze various branding strategies used by businesses to create and maintain strong brands	An	C	Examinations/ Assignment Project
CO3	Critically analyse and appreciate the importance of ethics and CSR in branding practices.	E	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)# - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hrs	Marks 70
I		INTRODUCTION TO BRANDING	8	15
	1	Branding: Meaning- Definition-Nature-Types of Brands.	4	
	2	Brand Management: Meaning and Objectives	2	
	3	Marketing Advantages of Strong Brands- Financial Brand Value	2	
II		CONSUMER PERCEPTION AND BEHAVIOUR IN BRANDING	8	20
	4	Factors Influencing Consumer Perception	2	
	5	Models of Consumer Behavior	3	
	6	Challenges in Predicting Consumer Behavior	3	
III		BRANDING TOOLS AND STRATEGY	12	20
	7	Tool for Marketing and Branding	3	
	8	Marketing Mix, BCG Charts, SWOT Analysis, Benchmarking,	4	
	9	Market Research and the Creation of a Branding Strategy	3	
	10	Strategic Brand Management Process	2	
IV		BRAND EQUITY AND LOYALTY	17	15
	11	Concept- need and advantage of brand communication.	4	
	12	Brand loyalty and equity-factors affecting brand loyalty - Benefits-Types of brand loyalty. Building brand loyalty	5	
	13	Brand Positioning and Brand Associations	5	
	14	Brand Architecture-Brand Crisis (Concepts)	3	
V		Practicum	30	
	15	Discussions on the use of brand-based marketing campaigns		
	16	Case study on various brands like Coca-Cola, Nokia, Loreal, Vodafone		
	17	Discussions on Internet and social media branding		
	18	Group presentation on the topic <ul style="list-style-type: none"> • Branding and ethics • CSR image of companies 		
	19	Discussion on the internationalization of brands		

- "Strategic Brand Management: Building, Measuring, and Managing Brand Equity" by Kevin Lane Keller
- "Building Strong Brands" by David A. Aaker
- "Brand Leadership: Building Assets In an Information Economy" by David A. Aaker and Erich Joachimsthaler
- "Brand Management: Research, Theory, and Practice" by Tilde Heding, Charlotte F. Knudtzen, and Mogens Bjerre
- "The New Strategic Brand Management: Advanced Insights and Strategic Thinking" by Jean-Noël Kapferer
- "Brand Portfolio Strategy: Creating Relevance, Differentiation, Energy, Leverage, and Clarity" by David A. Aaker

[illegible]

Course Code	COM3MN208				
Course Title	RETAILBUSINESSMANAGEMENT				
Type of Course	MINOR				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial Per week	Practical Per week	Total Hours
	4	3		2	75
Pre-requisites	Students should know about the basic concepts of marketing				
Course Summary	By the end of this course, students will comprehend the fundamental principles and dynamics of retailing, distinguishing between organized and unorganized retail formats, and understanding the retail life cycle, challenges, and opportunities in the Indian context. They will also develop a comprehensive understanding of consumer behavior in retail settings, the significance of store formats, pricing strategies, and the integration of technology in retail decision-making processes.				

Course Outcomes(CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a comprehensive view about the retail industry, including its role, classification, growth patterns, and challenges, with a focus on the Indian context.	U	C	Examination Assignment
CO2	Develop proficiency in analyzing factors influencing consumer behavior in retail settings, identifying various types of retail stores, and evaluating location, positioning, and visual merchandising strategies.	Ap	P	Examination Assignment Case analysis
CO3	Demonstrate competence in formulating retail pricing policies, implementing pricing strategies, and	Ap	P	Case Study Project

designing effective salespromotion campaigns, while also understanding the role of technology and ethical considerations in retail decision-making processes.			
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)			

Module	Unit	Content	Hours	Total Marks 70
				Min mark from each module
I		THE RETAIL FUNCTION	10	15
	1	Introduction to Retailing–Role of Retailing	1	
	2	Organised vs Un-organised Retailing–Classification of Retail Stores – Growth of Retail Formats – Observation Study on Mall Management (Mall Visit Required) –Retail Life Cycle	3	
	3	An Overview of Retail Industry in India–Problems & Prospects of Retailing in India	2	
	4	Multi-Channel Retailing–Franchising–Non-Store Retailing Indian Scenario	2	
	5	Functions of Retailing	2	
II		UNDERSTANDING RETAIL CONSUMERS & STORE FORMATS	10	20
	6	Factors Influencing Retail Shopper	3	
	7	Types of Retail Stores	2	

	8	Factors affecting Retail Location–Location Analysis-	3	
	9	Store Positioning–Store Design & Visual Merchandising	2	
III	RETAILPRICINGANDPROMOTION		12	20
	10	Retail Pricing–Pricing Policies –Factors Influencing Pricing–Elements of Retail Price	2	
	11	Price Sensitivity and Mark Down Policy	2	
	12	Retail Pricing Strategies–Every Day Low Pricing(EDLP)–Discussion on Retail Pricing Strategies of Major Retail Groups in India–Case Studies	3	
	13	Retail Pricing Strategies–Every Day Low Pricing(EDLP)–Discussion on Retail Pricing Strategies of Major Retail Groups in India–Case Studies	3	
	14	Retail Sales Promotion Strategies	2	
IV	TECHNOLOGYANDRETAILDECISIONS		13	15
	15	Integrated Systems & Networking-EDI	3	
	16	Bar Coding –RFID–Its Applications in Retailing	4	
	17	Electronic Retailing–Role of Online Retailing	3	
	18	Consumerism & Ethics in Retailing	3	
V	Open Ended Module		30	
	19	Assign students to conduct a SWOT analysis of various retail businesses. They can analyze factors such as location, product assortment, pricing strategy, customer service, and competition. Students should identify key insights and propose strategies based on their analysis.		
	20	Divide students into groups and assign each group a specific retail market segment. Students should conduct market research to understand consumer preferences, market trends, competitive		

- ChetanBajaj,RajnishThuli,NidhiVarmaSrivastava–RetailManagement–OxfordPublishing, India
- Michael Levy, Barton Weitz, Retail Management, McGrawHill
- Barman, Evans & Mathur –Retail Management A Strategic Approach, Pearson Publications
- David Gilbert–Retailing Management–Pearson Education
- K.V.S. Madaan – Fundamentals of Retailing–Tata McGrawHill

[illegible]

Course Code	COM8MN308				
Course Title	LOGISTICS				
Type of Course	Minor				
Semester	VIII				
Academic Level	300-399				
Course Details	Credit	Lectureperweek	Tutorialperweek	Practicalperweek	TotalHours
	4	4	-	-	60
Pre-requisites	A understanding of business principles, including foundationa marketing				
Course Summary	This course gives will help to comprehend the critical role of logistics in facilitating the flow of goods, services, and information across the supply chain.				

Course Outcome(CO):

CO	CO Statement	CognitiveLevel *	KnowledgeCategory #	EvaluationToolsused
CO 1	Analysing of the fundamental principles, concepts, and processes involved in logistics	U	C	Examinations Quizzes/Assignment/Seminar
CO 2	Comprehend the importance of integrating logistics activities within the broader context of	An	P	Examinations/Assignment/Seminar

	supply chain management			
CO 3	Learn how to design and implement effective distribution strategies to ensure the smooth flow of goods from suppliers to customers	Ap	C	Examinations/Assignment/Seminar
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs	Marks
I		Logistics	12	15
	1	Logistics- Definition	4	
	2	History and Evolution- Objectives-Elements-activities importance-	4	
	3	The work of logistics-Logistics interface with marketing-retails logistics	4	
II		Logistics Management	10	20
	4	Logistics Management- Definition- Evolution of the concept	2	

	5	model -process-activities-Achievement of competitive advantage through logistics Framework-Role of Logistics management-Integrated Logistics Management	4	
	6	Key elements of logistics management, including transportation, warehousing, inventory management, and logistics information system	4	
III	Logistics Strategy		13	20
	7	LogisticsStrategy-Strategicroleoflogistics-.	3	
	8	Definition-roleoflogisticsmanagers in strategic decisions-Strategy options, lean strategy, AgileStrategies & Other strategies-	5	
	9	Designing & implementing logisticalstrategyEmerging conceptin logistics	5	
IV	Warehousing and Inventory Management		13	15
	10	Role of Warehousing in Logistics:	3	
	11	Functionsandtypesofwarehouses-Importance of warehousing in inventory management and orderfulfillment-Warehouse Operations and Layout-Warehouse design andlayout principles for maximizing efficiency and space utilization-Material handling equipment and techniques	5	
	12	Inventory Management-Inventory control techniques and principles-Just-in-Time (JIT)inventory management and its applications-Emerging trends inlogistics- Green Logistics: - Sustainable practices and initiatives inlogisticsmanagement	5	
V	PRACTICAL EXERCISE		12	
	13	Advanced themes in logistics		

References:

1. Introduction to Logistics Management by Frederick S. Hillier and Mark S. Hillier.
2. Logistics Management and Strategy: Competing Through the Supply Chain" by Alan Harris and Remko van Hoek.
3. Introduction to Logistics Systems Management by Gianpaolo Ghiani, Gilbert Laporte, and Roberto Musmanno.
4. Supply Chain Logistics Management by Donald J. Bowersox, David J. Closs, and M. Bixby Cooper.
5. Introduction to Materials Management by J.R. Tony Arnold, Stephen N. Chapman, and Lloyd M. Clive.
6. Logistics and Supply Chain Management by Martin Christopher. Logistics Engineering and Management by Benjamin S. Blanchard

Mapping of COs with PSOs and POs:

[illegible]

GROUPING OF MINOR COURSE (E): BUSINESS ANALYTICS AND INTELLIGENCE**GROUP 9: BUSINESS ANALYTICS**

Course Code	COM1MN109				
Course Title	ESSENTIAL STATISTICS FOR BUSINESS ANALYTICS				
Type of Course	Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Understanding of basic statistics and business mathematics				
Course Summary	This course contains fundamental statistical concepts and techniques that are crucial for analyzing and interpreting data in a business context.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop an understanding of fundamental statistical concepts such as sampling, sample estimation, hypothesis testing, and regression analysis	U	C	Internal Examinations/Review Questions/Quizzes/Assignment/Seminar/External Examinations
CO2	Analyze business data using statistical techniques	An	P	Examinations/Quizzes/Assignment/Practicum
CO3	Critically evaluate data and make informed decisions based on statistical analysis.	Ap	P	Assignment Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hours	Marks
				Min mark from each module
I		Introduction to Sampling	12	15
	1	Introduction to Sampling and Sampling Theory	1	
	2	Sampling Distribution - Using probabilistic Sampling Techniques	2	
	3	Estimating Sampling Errors and Confidence Intervals – Sampling Error and Non- Sampling Error		
	4	Central Limit Theorem	4	
	5	Sampling Techniques	2	
II		Hypothesis testing		20
	6	Introduction to Hypothesis testing -Null Hypothesis - Alternate Hypothesis	3	
	7	Testing Hypothesis for larger samples-Test for Single Proportion - Test for Difference of Proportions		
	8	Testing Hypothesis for Small Samples - T-test	3	
	9	Calculating Analysis of Variance- Two-Way Factorial ANOVA - Multivariate Analysis of Variance	3	
	10	Performing Chi-Square Test - Testing the Goodness of Fit	3	
III		Correlation and Regression	11	20
	11	Correlation – Meaning & Types -Spearman's Rank correlation, Karl Pearson's co efficient of correlation	4	
	12	Analysis of Bi Variate Data	2	
	13	Regression – Meaning - Regression lines - Properties of Regression lines and regression coefficient	5	
IV		Time Series Analysis	10	15
	14	Objectives and uses of Time series analysis	2	
	15	Components of Time series	1	
	16	Measuring trend using free hand curve method and method of semi averages	3	
	17	Measurement of Trend by Moving averages method	2	

- Statistics for Big Data for Dummies; Alan Anderson, David Semmelroth; ISBN 9788126558223
- Data Mining and Business Intelligence (Includes Practicals); S.K. Shinde, Uddagiri Chandrasekhar; 789351197188
- Applied Business Statistics, 7ed, ISV (Author- Ken Black)
- Statistical Analysis with Excel For Dummies, 4th Edition; Joseph Schmuller; ISBN: 978-1-119- 27116-1

[illegible]

Course Code	COM2MN109				
Course Title	DATA ANALYTICS FOR BUSINESS				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of various concepts of statistics				
Course Summary	The Business Analytics course provides students with the knowledge and skills necessary to harness the power of data and analytics for effective decision- making in a business context.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a solid understanding of fundamental concepts and techniques in business analytics	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Apply business analytical tools in different context of business	Ap	P	Examinations Assignment/Seminar/Practicum
CO3	Apply descriptive, predictive, and prescriptive analytics techniques to solve business problems	Ap	C	Examinations Practical assignment
CO4	Appreciate the significance of business analytical tools in business field	E	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hrs	Marks
I		Introduction to Data Analytics	12	20
	1	Introduction to Data Analytics- Applications of Data Analysis	2	

	2	Business Analytics-Overview of business analytics and its importance in decision making	2	
	3	Key concepts in business analytics	4	
	4	Concept of Data Science-Areas of Study in Data Science	4	
II		Data Collection and Preparation	09	15
	5	Measurement Scales- Nominal- Ordinal-Interval-Ratio	3	
	6	Forms of Data- Quantitative and Qualitative- Big Data and Small Data	1	
	7	Types of Data Structures	2	
	8	Methods for collecting, cleaning, and pre-processing data	1	
	9	Data quality assurance and validation techniques	2	
III		Types of Analytics	12	20
	10	Data vs Information- Data and Decision Making	1	
	11	Types of Analytics: Descriptive-Predictive-Prescriptive-Traditional Analytics	5	
	12	Big Data Analytics	3	
	13	Application of Data Analytics in Business	3	
IV		Data Analytics Process	12	15
	14	Data Mining- Building an Analytics Framework	2	
	15	Data Analytics Lifecycle	1	
	16	Data Analytics Process	1	
	17	Data Visualization- Data Dictionary	1	
	18	Machine Learning (ML)	1	
	19	SQL Clustering	1	
	20	Text analysis	1	
	21	Data Analytics Tools and Techniques	4	
V		Practical exercises	30	
	22	Practical exercise regarding Forms of data, Measurement scale, Methods for collecting and processing data	10	
	23	Case Study on Application of Data Analytics in Business	3	
	24	Presentation on types of Analytics	5	
	25	Assign hands-on projects where students work with real data sets related to commerce	12	

References

- Joao, Mendes. Andre de, Carvalho and Thomas, Horvath(2018).A General Introduction to Data Analytics.Wiley Interscience,First Edition.
- Maheswary, Anil (2014). Data analytics,McGraw Hill Education, First Edition
- Prasad,R N. and Acharya,Seema.(2011), Fundamentals of Business Analytics.
- John Wiley&Sons. Kumar,U, Dinesh (2017), Business Analytics.

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	P07
CO1					3		
CO2			3				2
CO3	1	1	3	2			
CO4	1				3		2

Course Code	COM3MN209					
Course Title	BUSINESS ANALYTICS TOOLS					
Type of Course	Minor					
Semester	III					
Academic Level	100-199					
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours	
	4	3	-	2	75	
Pre-requisites	Basic skills in computer applications					
Course Summary	This course provides students with the knowledge and skills needed to operate software tools for data analysis, and decision-making in a business context					

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Students should gain proficiency in using basic analytical software tools such as Microsoft Excel	U	C	Examinations/Quizzes/Assignment
CO2	Understand fundamental data structures such as tables, rows, columns, and cells	U	C	Examinations Assignment Practicum
CO3	Apply basic analytical tools to perform descriptive analytics	Ap	p	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hours	Marks
I		Monetizing data to drive business decisions	12	15
	1	Need for data driven decision making-Solving the business problem using Analytics	4	
	2	Overview of Analytical cycle and Hierarchy of information user	4	
	3	The Complete BA professional - Understand BA roles and Responsibilities-Identify the Popular BA Tools.	4	

II		Organizing data with Excel	08	20
	4	Formatting cells- Using the Ribbon to Format Numbers - Using the Format Cells Dialog Box-Add a Border, background Color - Change the Font, Font Size, Font Color.	1	
	5	Formatting input data- Understanding Dates and Times - Format Percentages, Fractions, In Scientific Notations	1	
	6	Formatting worksheet- Align Data, Rotate Data, Wrap Text, Merge and Center-Apply a Style, Using Format Painter, Clear Formats- Structuring the workbook - Cut, Copy, and Paste Cells	2	
	7	Using Live Preview with Paste, Paste from the Office Clipboard, Insert or Delete - Find and Replace Information	1	
	8	Change the Name of a Worksheet, Change Column Widths or Row Heights, Hide Columns or Rows, Hide a Worksheet	1	
	9	Move or Copy a Worksheet - Freeze Worksheet Titles - Hide Gridlines, Headings, or the Formula Bar	2	
III	10	Searching and Combining Data with Power Query	12	20
	11	Getting started with Power Query-Know the Environment tabs and toolbars	3	
	12	Access new or existing reports - Importing and combining data from databases, web, files-Splitting and aggregating data	3	
	13	Query data from SQL - Working in the Select Part of an SQL Query	3	
	14	Managing SQL commands-Managing Tables	3	
IV		Performing computations and aggregations using Excel	13	15
	15	Understanding formulas - Calculate with an Operator - Calculate Using a Function and Cell Addresses	1	
	16	Create an Array Formula using the Sum, Average, Count, Min, and Max Functions Managing formulas in Excel	1	
	17	Create a Formula that Refers to Another Worksheet- Understanding Relative and Absolute Cell Addresses- Edit Formulas, Name Cells and Ranges	1	

	18	Define and Display Constants-Create Formulas That Include Names-Check Formulas for Errors, Trace Precedents and Dependents	2	
	19	Introduction to functions in Excel- Understanding the Function Wizard-Create a Conditional Formula - Calculate a Conditional Sum - Calculate a Conditional Count	2	
	20	Find the Square Root - Using VLOOKUP and index- Retrieve Column or Row Numbers - Using VLOOKUP- Using Index: Match, Search and Text- based functions in Excel- Determine the Location of a Value Using INDEX	3	
	21	Calculate Future Value, Present Value -Exploring inbuilt statistical functions and tools- Calculate an Average - Calculate a Conditional Average - Calculate the Median or the Mode - Calculate Rank	3	
V		PARTICIPATIVE LEARNING(PRACTICAL)	30	
	22	Identify any two BA tools and prepare a detailed note		
	23	Any two practical works to understand the properties of an excel Understanding formulas, Create an Array Formula using the Sum, Average, Count, Min, and Max Functions Managing formulas in Excel		
	24	Practical problems using various formulas used in excel with special reference to Create a Conditional Formula - Calculate a Conditional Sum - Calculate a Conditional Count		

References

1. Excel 2016 for Dummies; Greg Harvey; ISBN: 9788126558964
2. Microsoft Excel Power Pivot & Power Query for Dummies; Michael Alexander; ISBN: 9788126562305
3. Microsoft Excel Formulas & Functions for Dummies, 4ed; Ken Bluttman; ISBN:509788126559466

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3		1				2
CO2	2	1					2
CO3	1			1	3	1	3

Course Code	COM8MN309				
Course Title	MARKETING ANALYTICS				
Type of Course	Minor				
Semester	VIII				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Basic knowledge about the concepts of marketing is required by the student.				
Course Summary	This course on Marketing Analytics provides a comprehensive overview of the analytical processes and methods used in the field of marketing.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a deep understanding of the analytical processes involved in marketing	U	C	Examinations/Review
CO2	Learn how to use analytical models to forecast sales of new products, predict customer behavior.	An	P	Project/ Examination
CO3	Develop practical skills in collecting, cleaning, and analyzing marketing data using analytical tools and software	Ap	P	Examination/ Project / Case study
* - Remember (R), Understand (U), Apply (Ap), Analyze (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 70
				Min mark from each module
I	INTR ODUCTION TO MARKETING ANALYTICS		10	15
	1	Marketing database analytical process, Data Collection, Coding, Screening and Purification, Digital Marketing Measurement Metrics.	6	
	2	Market/Product Analysis Methods; Market Entry and Exit Decisions; Product Portfolio Models.	4	
II	NEW PRODUCT DECISION MODELS, MARKETING DECISIONS		12	20
	3	Product Design Ratings Based Conjoint models, forecasting the sales of New Products. Measurement of association ,Covariance and Correlation , Regression Analysis : Simple and Multiple Regression, Logistic regression,	7	
	4	Cluster analysis ,Conjoint Design, Multidimensional Scaling , Multiple Discriminant Analysis	5	
III	DATA VISUALIZATION, CUSTOMER PROFILING		13	20
	5	Data mining, Behavioral predictions & predictive analytics	4	
	6	Factor analysis and perceptual mapping , Customer Lifetime Value Assessment	5	
	7	Loyalty data and customer Value model and techniques.	4	
IV	ANALYTICS IN MARKETING		13	15
	8	Text analytics, Search Engine Optimization Campaigns, Google Analytics, Display	3	
	9	Advertising Analytics. Customer Retention, Cross-Selling, Up Selling and optimization.	4	
	10	Social Media Measurement, Social Media Analytics,	6	

		Retargeting, Content Marketing. Trust, Privacy, and Ethics in Marketing Analytics		
V	PRACTICAL ASPECTS OF MARKETING ANALYTICS		12	
	1	Assignments on practical problems relating to marketing analytics.		
	2	Assign students business cases that require the application of marketing analytic techniques.		

References:

1. Field, Andy (AF) (2012), Discovering Statistics Using R, 1st ed., London et al.: Sage
2. Hair, Joseph F. Jr.; Black, William C.; Babin, Barry J. & Anderson, Rolph E. (HBBA) (2010) , Multivariate Data Analysis. A Global Perspective, 7th ed., Upper Saddle River et al., Pearson.
3. Stock, James H, Watson, Mark W (2007), Introduction to Econometrics, 2nd ed., Boston:Pearson.
4. Banasiewicz, Andrew D., Marketing Database Analytics: Transforming Data for Competitive Advantage. 2013, Routledge, New York, NY and London, UK
5. Dawn Iacobucci, Marketing Models: Multivariate Statistics and Marketing Analytics

Mapping of COs with PSOs and POs:

	PO1	PO2	PO3	PO4	PO5	PO6	P07
CO1	3	3	-	3	-	3	
CO2	-	3	2	-	2	3	2
CO3	1	-	3	2	3	-	3

GROUP 10: BUSINESS INFORMATION SYSTEM

Course Code	COM1MN110				
Course Title	BUSINESS ANALYTICS FOR DECISION MAKING				
Type of Course	Minor				
Semester	I				
AcademicLevel	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	An understanding of fundamental concepts of business analytics.				
Course Summary	This course gives an overview of business analytics and its role in decision-making processes.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the importance of using data for decision-making processes in the organizations.	U	C	Examination / Quiz / Assignment / Seminar
CO2	Analyze the data collection methods in producing reliable insights for the decision-making purposes.	An	P	Examination / Assignment / Seminar
CO3	Apply techniques of Business Analytics in the corporate entities.	Ap	P	Project / Assignment / Case Study / Practicum
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 70
				Min mark from each module
I	Introduction to Business Analytics		12	15
	1	Definition of Business Analytics-Features	2	
	2	Understanding Data Analytics as a Movement, Decision-making Paradigm, and Set of Practices and Technologies	2	
	3	Importance and Objectives of Business Data Analytics	2	
	4	Role and Applications of Business Data Analytics	2	
	5	Types and Methods of Analytics: Overview of Business Analysis and Business Data Analytics	2	
	6	Descriptive Analytics - Predictive Analytics – Diagnostic Analytics - Prescriptive Analytics	2	
II	Business Data Analytics Process		08	20
	7	Identify the Research Questions	2	
	8	Source Data – Analysis of Data - Interpret and Report Results	2	
	9	Business Decision Making	2	
	10	The Art of Data Science: Volume, Velocity, Variety	2	
III	Decision making in Organisation		13	20
	11	Decision making Functions of Management	2	
	12	Decision Making Functions of Management: Planning, Organizing, and Coordinating Processes	2	
	13	Leading, Motivating, and Controlling Processes	3	
	14	Informed Decision Making within the Organization	2	
	15	Types of Decisions: Operational or Transactional Decisions	2	
	16	Tactical Decisions, Strategic Decisions, Programmed Decisions, Non-programmed Decisions	2	
IV	Data and Information		12	15
	17	Types of data - Primary and Secondary Data	2	
	18	The Problems of Using Secondary Data - Sources of Secondary Data	4	

- Joao, Mendes. Andre de, Carvalho and Thomas, Horvath (2018) A General Introduction to Data Analytics. Wiley Interscience, First Edition.
- Maheswary, Anil (2014). Data analytics, McGraw Hill Education, First Edition.
- Prasad,R N. and Acharya,Seema.(2011), Fundamentals of Business Analytics.
- John Wiley & Sons. Kumar,U, Dinesh (2017), Business Analytics.

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Course Code	COM2MN110				
Course Title	E-BUSINESS STRATEGIES				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of online business concepts, management principles, and information technology.				
Course Summary	This course provides a comprehensive overview of e-business, covering its origins, need, features, development, and economic impact, alongside an exploration of various e-commerce business models, electronic payment systems, and legal, privacy, and security considerations, equipping learners with essential knowledge and understanding to navigate the digital marketplace effectively.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the historical origins and fundamental concepts of e-business, including its necessity, key features, and its impact on economic development, enabling students to describe the evolution and significance of digital commerce in contemporary society.	U	C	Examinations/ Quizzes/ Assignment/Seminar

CO2	Analyse different ways of doing businesses online and their working procedure, like selling to consumers (B2C), other businesses (B2B), or directly to each other (C2C), as well as mobile commerce (M-commerce) and new trends like the sharing economy.	An	P	Examination/Assignment
CO3	Demonstrate skills for using online payment systems safely.	Ap	P	Examination/Assignments/Project
CO 4	Evaluate the Application Service Provider's (ASPs) procedures for handling Online payments.	E	P	Examination/ Assignment
CO 5	Apply the Legal aspects of E. Business in Indian Scenario by ensuring Web security and transaction security	Ap	P	Examination/ Assignment
CO 6	Evaluate the real time case studies of successful E. Commerce and Legal/Privacy issues in E. Commerce	E	P	Debate/Assignments/quiz/Seminar
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Total Marks70
				Min Marks from Each Module
I	INTRODUCTION TO E BUSINESS		10	15
	1	Origin, Overview of E-Business	2	
	2	Need and factors affecting Electronic Business	2	
	3	Features of Electronic Business	2	
	4	Information Services; Shopping Services; Virtual Enterprises	2	
	5	Development and the economic influence of the e-business.	2	
II	ECOMMERCE BUSINESS MODELS		11	20
	6	Retailing in E-Commerce - Introduction	2	
7	Business to Consumer (B2C), Business to Business (B2B), Consumer to Consumer (C2C), Peer to Peer Business Models, M- Commerce Business Models	3		
8	Sharing economy, Value Proposition, Revenue Model, Market Opportunity.	3		
9	Competitive Advantage, Market Strategy, Organizational Development.	3		
III	ELECTRONIC PAYMENT SYSTEMS		12	20
	10	Electronic Data Interchange		
11	Paying via the Net, Payment Protocols, Payment Gateways, Payment and Content Management			
12	Role of Application Service Providers (ASPs) in Payment via the Internet			
13	Electronic Payment Systems (Cash, Check, Credit Card, Stored Value, Accumulating Balance)			
	14	Working of Online Credit Card		
IV	LEGAL, PRIVACY ISSUES, SECURITY AND FUTURE		12	15

	15	Web security: Introduction; Firewalls and transaction security		
	16	Indian e-Commerce Scenario; IT Act, Legal issues in E-commerce		
V	E-Business Dynamics		30	
	17	<ul style="list-style-type: none"> Activity 1: Real-life case studies of successful E-Commerce businesses. Case Studies: E-retail, E-commerce eyewear, E-commerce streaming, E-commerce travel, E-commerce fashion, E-commerce subscription. Institutional visits to those organisations promoting and doing digital marketing and online businesses		
	18	<ul style="list-style-type: none"> Activity 2: Workshop on any one or two legal and privacy issues in e-commerce 1. Overview of e-commerce laws and regulations (e.g., GDPR, CCPA, PCI-DSS) 2. Data privacy and protection (e.g., data collection storage, and sharing) 3. Intellectual property rights (e.g., trademarks copyrights, patents) Workshop Activities: Case study discussions, Group exercises, Panel discussion, Interactive quiz, Scenario-based role-play		

Reference book:

- Laudon & Traver - Electronic Commerce Business, Technology, Society, Pearson Education, 3rd Ed.
- Kalakota R- Electronic Commerce - Frontiers of E-Commerce, Pearson Education, 2007, 3rd Ed.
- Jae K Shim et al., The Handbook of e-commerce.
- Bharat Bhaskar, Electronic – commerce- Framework, Technologies and applications.
- Krishnamurthy- E-Commerce Management: Text and Cases– Vikas Publishing House
- Vince, C., & Cripe, B. (2008). Reshaping your business with web 2.0. New Delhi: McGraw Hill Computing
- Rayudu - E-Business - Himalaya Publications.

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	P07
CO1	3	-	-	1	-	-	-
CO2	2	-	3	3	1	-	3
CO3	2	-	-	2	-	-	-
CO4	3	-	3	2	-	-	-
CO5	2	-	-	-	3	3	-
CO6	2	-	-	3	2	-	-

1 - Slightly / Low, 2 - Moderate / Medium, 3 - Substantial / High, -- Nil

Course Code	COM3MN210				
Course Title	DATA ANALYTICS WITH STATISTICAL SOFTWARE				
Type of Course	Minor				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	2	75
Pre-requisites	A basic understanding of various tools and techniques of statistics				
Course Summary	Data Analytics Using SPSS is a comprehensive course designed to equip students with the knowledge and skills necessary to analyze data effectively using the SPSS				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the role of data analytics in decision- making processes.	U	C	Examinations/Review Questions/Quizzes/ Assignment
CO2	Develop proficiency in using SPSS for data manipulation, analysis, and visualization	Ap	P	Examinations Practicum
CO3	Apply statistical techniques and methods to analyze datasets and derive insights.	Ap	C	Examinations Practicum Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hours	Marks
I		An introduction to SPSS	12	15
	1	SPSS Meaning-Application and Uses of SPSS	2	
	2	SPSS Features, merits and Limitations	1	
	3	Comparison of SPSS with others Statistical Tools	2	
	4	Download and Install SPSS: Step-By-Step Guide	4	
	5	Creating and Editing a Data File	3	
II		Inferential Statistics	08	20
	6	Hypothesis Analysis with SPSS-Null/Alternative Hypothesis Formulation	2	
	7	Chi Square Test	3	
	8	Correlation Analysis	3	
III		Statistical Analysis	12	20
	9	T- Test Procedure- One Sample T Test	2	
	10	Paired Sample T Test	2	
	11	Two Sample (Independent) T Test	2	
	12	ANOVA Procedure- One Way Analysis of Variance	3	
	13	Two Way Analysis of Variance	3	
IV		Predictive Modeling	13	15
	14	Predictive Modeling -meaning, definition, Importance of Predictive Modeling	1	
	15	Types of Business Problems	2	
	16	Mapping of Techniques	1	
	17	Different Phases of Predictive Modeling	2	
	18	Data Preparation- Need of Data Preparation	2	
	19	Outlier Treatment Missing Values	1	
	20	An overview of Variable Reduction Techniques	2	
	21	Factor Analysis	2	
V	22	PARTICIPATIVE LEARNING Practical Exercises	30	
	23	Practical exercise regarding descriptive statistics Analysis	10	
	24	Practical exercise regarding Methods for collecting and processing data of inferential statistics	10	
	25	Assign hands-on projects where students work with related to commerce	10	

References

- Asthana Hari, Shankar. and Bhushan, Braj.(2016).Statistics for Social Sciences.PHI Learning Private Limited Second Edition.
- Field, Andy.(2019). Discovering Statistics Using IBM SPSS Statistics,SAGE Publications India Pvt.Ltd Fourth Edition.
- Jasrai, Lokesh.(2020).Data Analysis Using SPSS.SAGE Publications India Pvt Ltd First Edition.
- George, Darren. and Mallery, Paul.(2018)IBM SPSS Statistics 23 Step By Step,T and F India

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	P07
CO1			2	3	1	1	2
CO2	1	3	1		1	1	1
CO3		3	2				2

Course Code	COM8MN310				
Course Title	BUSINESS INTELLIGENCE AND DATA VISUALIZATION				
Type of Course	Minor				
Semester	VIII				
AcademicLevel	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practicalper week	Total Hours
	4	4	-	-	60
Pre-requisites	Basic understanding of various concepts of business analytics				
Course Summary	This course provides a basic understanding of business intelligence conceptsand techniques, and platforms for data visualization and analysis				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a comprehensive understanding of the principles, processes, and technologies involved in business intelligence	U	C	Internal Examinations/Review Questions/Quizzes/ Assignment/Seminar/External Examinations
CO2	Develop skills for effective data visualizations using various techniques and tools	Ap	P	Examinations/Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitiveKnowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 70
I		Introduction	12	15
	1	Meaning of data visualization- The data visualization process		
	2	Filtering & processing-		
	3	Translation & visual representation		
	4	Perception & interpretation		
	5	Importance of data visualization in reports and statements		
	6	key aspects of reports and statements		
	7	Meaning of business intelligence-concepts and features		
	8	Importance of BI		
II		Trends in data Visualization	11	20
	9	Trends in Data Visualization—Storytelling		
	10	Trends in Data Visualization—Interactive Graphics -		
	11	Uses of Data Visualization		
	12	Visualization Process		
III		Types of Data	13	20
	13	Different types of data - Quantitative (numeric) -Discrete – Continuous – Qualitative (categorical)		
	14	Ordinal -Categorical-scale		
	15	Data relationships -Ranking -Deviation- Correlation- Partial and total relationships		
	16	Nominal comparisons -Series over time		
IV		Storytelling for social and market communication	12	15
	17	Stories that use data to communicate insights		
	18	Simple sequences for telling a story		
	19	Influencing people's emotions by telling a story (drawing in their attention)		
	21	Persuading themthrough benefits that cover specific needs (benefits/ engagement)		
	21	Moving on to concrete steps (call to action)		
V		Data Visualisation and Story Telling Techniques(Practical Exercises)	12	

	22	Assignment on the practical implications of data visualization.		
	23	Prepare a script for story telling including the various sequences of a story telling process		

References

1. Excel Dashboards & Reports for Dummies, 2nd Edition by Michael Alexander - ISBN: 978-1118842423

- Microsoft Data Analytics for Dummies by Jared Decker, Brian Henry, Rob Sickorez - ISBN: 978-1119696360

- Tableau for Dummies by Molly Monsey, Paul Sochan - ISBN: 978- 1119134831

- Data Visualization For Dummies by Mico Yuk, Stephanie Diamond - ISBN: 978-1118502921

- Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts, and PivotTables, 3rd Edition by Denise Etheridge - ISBN: 978- 1118036235

- Storytelling with Data: A Data Visualization Guide for Business Professionals by Cole Nussbaumer Knaflie - ISBN: 978-1119002253

Mapping of COs with PSOs and POs:

	PO1	PO2	PO3	PO4	PO5	PO6	P07
CO1	3	-	2	2	-	1	-
CO2	1	2	-	-	2	-	3

SKILL ENHANCEMENT COURSES (SEC)

Course Code	COM5FS112 (1)				
Course Title	ADVANCED SPREADSHEET APPLICATIONS IN BUSINESS				
Type of Course	SEC				
Semester	V				
Academic Level					
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3			45
Pre-requisites	Understanding of basic spreadsheet functions and familiarity with data entry, basic formulas, and common features in spreadsheet software. Basic knowledge of business concepts is recommended but not mandatory.				
Course Summary	This course explores application of spreadsheet functions, formulas, Pivot Tables and Pivot Charts, Macros and Automation, Data visualization techniques and Efficient data entry techniques.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the characteristics and functions of spreadsheets, data analysis and management.	U	C	Instructor created examinations /practical assignments
CO2	Apply statistical and financial analysis tools in spreadsheet to take business decisions.	Ap	P	Examinations/ Assignment
CO3	Create and implement advanced formulas, lookup functions, and macros for streamlined data manipulation and task automation.	Ap	P	Practical Assignment / Observation of Practical Skills/ Examination
CO4	Apply acquired skills in spreadsheet to diverse business contexts, ensuring relevance and effectiveness in various industries and scenarios.	Ap	P	Projects/ Assignments

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)

Detailed Syllabus:

Module	Unit	Content	Hrs	Total Marks 50
				Min Marks from each Module
I	Introduction to Spreadsheet Applications		5	10
	1	Introduction to spreadsheet applications.	1	
	2	Common Spreadsheet Applications	1	
	3	Basics of spreadsheet interface and functions.	1	
	4	Navigating the interface	1	
	5	Key features and capabilities	1	
II	Data Entry and Formatting with Spreadsheets		12	12
	6	Efficient data entry techniques	2	
	7	Formatting cells, rows, and columns	2	
	8	Introduction to cell referencing and formulas	2	
	9	Creating and managing tables	2	
	10	Generating charts and graphs	2	
	11	Basic formulas and functions for business applications	2	
III	Advanced Functions and Automation		11	12
	12	Advanced Formulas - Nested functions and complex formulas	1	
	13	Logical and Lookup functions (VLOOKUP, XLOOKUP,HLOOKUP)	2	
	14	Understanding IF, AND, OR, TEXT, COUNT, COUNTIF functions	2	
	15	Pivot Tables and Pivot Charts - Data summarization	1	
	16	Dynamic reporting with Pivot Charts	1	
	17	Macros and Automation - Introduction to macros	2	
	18	Creating simple automation scripts (customers, brands, sales, credit data)	2	
	IV	Advanced Financial with Spreadsheets		
19		Statistical Analysis - Descriptive statistics: mean, median, mode	2	
20		Performing simple inferential statistics: t-tests,	2	

Course Code	COM5FS112 (2)				
Course Title	ACCOUNTING SOFTWARE APPLICATIONS				
Type of Course	SEC				
Semester	V				
Academic Level					
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3	-		45
Pre-requisites	A fundamental understanding of accounting principles, concepts, and terminology is crucial. Familiarity with concepts like debits, credits, assets, liabilities, and equity provides a strong foundation.				
Course Summary	This covers a range of topics aimed at providing students with the knowledge and skills needed to effectively use accounting software for financial management.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a thorough comprehension of the principles, concepts, and practices of computerized accounting systems.	Ap	P	Instructor- created exams / Quiz Assignment
CO2	Acquire skills in accurately entering financial data into the accounting software.	Ap	P	Examinations Practical/ assignment
CO3	Acquire the skills to generate various financial reports, including balance sheets, income statements,	An	P	examinations / assignment
CO4	Develop the ability to analyze financial data and extract meaningful insights using advanced features and tools available in accounting software.	An	P	Practical Assignment Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks
				50
				Min mark from each module
I		Introduction to Accounting Software	9	12
	1	Basics of accounting software applications -difference between manual and computerized accounting system	3	
	2	Overview of various software packages for accounting- factors affecting selection of suitable accounting software	3	
	3	Procurement and installation of computerized accounting software	3	
II		Company Creation and Accounting Masters	12	14
	4	Creation of Company- steps-selecting a company-closing a company- alter -delete a company –Accounts Groups- Predefined Groups– Ledgers	3	
	5	Create-alter- delete, voucher types – short cut keys- Voucher Entry- display - alter – delete – Features	3	
	6	Accounting Features- Inventory Features-Configuration menu--	2	
	7	Day Book – Cash and Bank Books-Rectification of Errors-altering the transactions- Bank Reconciliation Statement	2	
	8	Pay roll Processing	2	
III		Accounts with Inventory	7	12
	9	Creation of Stock Groups – display-alter-delete-Stock categories – creation - Stock items- create-display-alter-delete	4	
	10	Godowns - Units of Measure - Inventory Vouchers-Display of inventory reports & statements.	3	
IV		Report Generation	8	12
	11	Cash Book, ledger accounts, Trial Balance, Profit and Loss Account, Balance Sheet	2	
	12	Ratio analysis and Cash Flow Statement; exporting reports in pdf and excel formats.	2	

Course Code	COM6FS113(1) 284				
Course Title	STOCK MARKET INVESTMENT AND TRADING				
Type of Course	SEC				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3	-	-	45
Pre-requisites	It's helpful to have a fundamental understanding of financial concepts such as stocks, bonds, mutual funds, and basic accounting principles. This includes knowing how to read financial statements and understand key financial ratios.				
Course Summary	This course aims to equip students with the knowledge, skills, and confidence to navigate the complexities of financial markets and make informed investment decisions. It provides a solid foundation for further study or a career in finance.				

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Analyse the pre-requisites to invest in securities market	U	C	Instructor-created exams/Quiz
CO2	Develop skills to analyse the intrinsic worth of securities to invest in public issues and secondary market.	Ap	P	Practical assignments to evaluate companies
CO3	Analyse the mechanism of trading futures and options in stock exchanges	An	P	Exam and practical assignment
CO4	Apply the knowledge in creating an optimum portfolio	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hours	Marks 50
				Min mark from each module
I		Introduction to Securities Market	7	12
	1	Difference between gambling, speculation and investment-Investment and Trading in stock market.	1	
	2	Pre-requisite to invest in stock Market-Bank Account, Demat Account and Trading account, Demonstration of Opening demat and trading account, BSDA, closing demat and trading account	2	
	3	KYC documents, CKYC, Power of attorney & DDPI, Nomination	1	
	4	Modes of investment-Mutual fund& Direct equity	1	
	5	Trading-Intra-daytrading,swingtrading&derivativetrading(F&O)-Online trading	1	
	6	SEBI, Scores	1	
II		Primary Market and Secondary Market	10	12
	7	Types of public issues, Initial Public Offer, Modes of pricing,	1	
	8	Application for IPO, ASBA, UPI and offline methods	2	
	9	Prospectus, Evaluation of IPO, allotment and listing	2	
	10	Investment in secondary market, Stock exchanges and indices	1	
	11	Market watch, LTP, OHLC, Upper and lower circuits, volume, Modes of placing orders, types of orders, Demonstration of market watch and order placing.	2	
	12	settlement, Contract note, Charges in demat and trading account, AMC, Margin pledge, Leverage, Taxation of stock market investment and trading.	2	
III		Fundamental and Technical Analysis	10	12
	13	Stock Selection, Security Analysis, Fundamental Analysis– EIC analysis	2	
	14	Tools for company analysis- Business of company, promoters holding & pledge, Sales and profit growth, Majorliquidity,profitability,leverage,valuationandotherRatiosanditsin	3	

		interpretations		
	15	Technical analysis, Basic tools of technical analysis–stock charts(line, bar and Japanese candlestick charts)- Trend and trend reversals, chart patterns, Support and Resistance- Volume, Indicators – Moving averages, Relative Strength Index, Stochastic Oscillators	3	
	16	Portfolio, Portfolio diversification & Portfolio revision.	1	
	17	Dividend, Taxation on stock market investment and trading.	1	
IV	Financial Derivatives		9	14
	18	Stock trading and derivative trading- Trading in futures and options–Pre-requisites– types of futures and options	2	
	19	Futures and option contracts available in Indian stock exchanges	1	
	20	Trading mechanism of futures and options, settlement at expiry, physical settlement and cash settlements	2	
	21	Trading strategies in futures and options. Practical demonstration of Trading strategies in futures and options	3	
	22	Trading charges, Taxation of derivative trading.	1	
V	Open Ended Module		9	
	23	Analysis of the risk return of nifty for the last 20 years		
	24	Demonstration of fundamental analysis by using screener applications		
	25	Practical assignment on fundamental analysis of selected shares Trading using simulative apps		
	26	Analysis of the trends of futures and options trading in India.		

References:

1. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill.
2. Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill.
3. Desai, Vasantha: The Indian Financial System, Himalaya Publishing House.
4. Machiraju, R.H: Indian Financial System, Vikas Publishing House.
5. Khan M.Y: Indian Financial System, Tata McGraw Hill.
6. Donald E. Fisher and Ronald J. Jordan: Securities Analysis and Portfolio Management, Prentice Hall, New Delhi.
7. S. Kevin: Security Analysis and Portfolio Management, PHI Learning
8. Gupta L.C.: Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
9. Machiraju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.

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Course Code	E-FILING OF TAX RETURNS				
Course Title	COM6FS113 (2)				
Type of Course	SEC				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3	-	-	45
Pre-requisites	A basic understanding of the direct and indirect taxes, tax rates, deductions, exemptions, and credits applicable to individuals or entities.				
Course Summary	This course helps students to engage in practical exercises to reinforce their understanding of e-filing concepts and procedures. Familiarizing learners with e-filing, including their features, interface, and functionalities.				

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrates a thorough understanding of the e-filing process, including the steps involved, the required documentation, and the submission methods	Ap	P	Instructor-created exams / Quiz Assignment
CO2	Demonstrates the ability to accurately enter financial information into tax preparation software and report income, deductions, and credits in compliance with tax regulations	Ap	P	Instructor-created exams / assignment Project
CO3	Acquire skills to ensure the accuracy and integrity of data entered into electronic tax forms, minimizing errors and discrepancies in tax filings.	Ap	P	Practical Assignment / discussion
CO4	Gain proficiency in using electronic filing systems provided by tax authorities, including navigating interfaces, entering data, and submitting tax	Ap	P	Project Assignment

	returns securely online.			
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus :

Module	Unit	Content	Hrs	Marks 50
I	Taxation Mechanism		8	12
	1	Direct and Indirect Tax	1	
	2	Basic concepts of direct taxation	1	
	3	Types of Assessee	1	
	4	Income Tax under different heads, Deductions available from Gross Total Income	1	
	5	Basics of Computation of total income and tax liability	1	
	6	Types of Assessments	1	
	7	Application for PAN Card -Due date of filing return	2	
II	Income Tax E-Filing		8	12
	6	Meaning of E-Filing- Difference between E-Filing and manual filing of returns – Benefits and limitations of E- filing	2	
	7	Income Tax Registration- PAN- Types of E-Filing –Faceless Assessment Scheme	1	
	8	Types of returns – DS (Digital Signature)-AIS ,TIS- Introduction to TDS – 26AS	1	
	9	Provisions relating to Advance Payment of Tax	1	
	10	Schedule of deposit of TDS – Schedule for submission of TDS returns	1	
	11	Prescribed forms for filing TDS returns-ITR Filing	1	
	12	Online Tax Payment- E-Verification.	1	
III	GST Law and Return		10	12
	13	GST Registration	1	

	14	Output tax liability of CGST, SGST, UTGST, IGST- GSTR 1,GSTR 3B, Filing	1	
	15	HSN summary preparation	1	
	16	Different rates of GST-HSN Code	2	
	17	GSTR 2A,GSTR2B-	2	
	18	GST Online Tax Payment	1	
	19	Cash Ledger	1	
	20	Credit Ledger.	1	
IV	GST Composition and E Way Bill		10	14
	20	Composition Scheme	2	
	21	CMP08 Filing- GSTR-4 Filing- GSTR 9, GSTR 9C Filing	2	
	22	GST Cancellation	2	
	23	GSTR 10 Filing	2	
	24	Clarification on filing notices-Amendments	1	
	25	E way Bill Registration- E way bill generation cancellation	1	
V	Practical Sessions on E-Filing (Income Tax and GST)		9	
	26	Assign group projects where students collaborate to prepare and file tax returns electronically.		
	27	Provide access to tax preparation software and allow students to practice e-filing tax returns in a simulated environment.		
	28	Use online platforms that replicate the e-filing process, allowing students to practice completing tax forms, entering data, and submitting returns in a virtual environment.		

Reference Books

- Students' Guide to Income Tax by Dr. Vinod Singhania
- Students' handbook on Income Tax by CA T Manoharan
- Income Tax Ready Reckoner by Dr. V.G.Mehta
- <https://www.incometaxindia.gov.in> for relevant provisions of Act and Rules applicable to concerned assessment year.
- <https://www.incometaxindiaefiling.gov.in> for registration on portal, viewing 26AS (tax credits), e-filing and other relevant procedures

- How to File Salary Income Tax, AY 2019-2020 by CA Rahul Gupta

Tax Saving & Investment guide : Income Tax of India by CA Shammie Prabhakar Singh

Mapping of COs with PSOs and POs :

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	-	1	2	-	3	1	-	1	-	-	-
CO 2	3	-	-	-	2	-	3	-	-	1	-	-	2
CO 3	3	-	-	2	3	-	2	3	2	-	-	-	-
CO 4	3	-	1	-	2	3	3	3	-	-	1	1	-

Course Code	COM6FS113 (3)				
Course Title	DATA ANALYSIS USING STATISTICAL SOFTWARE				
Type of Course	SEC				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3	-		45
Pre-requisites	Familiarity with fundamental statistical concepts, such as descriptive statistics such as mean, median, mode, standard deviation, probability distributions, hypothesis testing, and regression analysis, is necessary for interpreting data analysis results and selecting appropriate statistical techniques.				
Course Summary	This course provides students with the knowledge and skills necessary to conduct data analysis using Statistical Package for the Social Sciences.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a thorough understanding of fundamental statistical concepts such as probability distributions, hypothesis testing, regression analysis	Ap	P	Instructor-created exams / Quiz Assignment
CO2	Acquire skills to perform descriptive analysis of data, including calculating measures of central tendency, dispersion, and graphical representation of data distributions.	Ap	P	Instructor-created exams / practical assignment
CO3	Interpret the results of statistical analyses performed using SPSS in the context of research questions or hypotheses.	An	C	Examinations Project
CO4	Apply data analysis techniques to real-world datasets	Ap	P	Project

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks
				50
I		Introduction to statistical software	9	12
	1	Planning the study, Choosing appropriate scales and measures, Reliability, Validity, Preparing a questionnaire- Question types, Response format, Wording the questions.	3	
	2	Preparing a codebook: Variable names, Coding Responses, Coding Open-ended question.	3	
	3	Starting SPSS statistics, Opening an existing data file, Working with data files, Windows, Menus, Dialogue Boxes, Closing IBM SPSS Statistics, Getting Help	3	
II		Preparing the Data File	12	12
	4	Creating a data file and entering data: Changing the SPSS statistics options.	3	
	5	Defining the variables: Procedure – Name, Type, Width, Decimals, Label, Missing, Columns, Align, Measure, and Role. Optional shortcuts.	3	
	6	Entering Data, Modifying the data file,	2	
	7	Data entry using excel, Useful SPSS statistics features, Merging files, Using Sets.	2	
	8	Screening and Cleaning the data: Check for errors, Find and correct the error in the data file	2	
III		Preliminary analysis	7	12
	9	Descriptive statistics, Categorical variables, Continuous variable, Missing data	2	
	10	Assessing normality, Checking for outliers	2	
	11	Histograms, Bar graphs, Line graphs, Scatter plots, Box plots – Interpretation of output from all the graphs.	1	
	12	Editing a graph, Importing graphs into word documents	1	
	13	Interpretation of output from reliability, Presenting the results	1	

1. IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May 2016, <https://www.ibm.com/support/knowledgecenter/SSLVMB/welcome/>

- Publications, Inc

[illegible]

MULTI DISCIPLINARY COURSES (MDC)

Course Code	COM1FM105 (1)				
Course Title	BUSINESS START-UP ESSENTIALS				
Type of Course	MDC				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3			45
Pre-requisites	Students should have a foundational understanding of basic business concepts such as marketing, finance, accounting, and management.				
Course Summary	This course equips students with the knowledge and skills necessary to plan, launch, and manage a successful new venture				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gathering the fundamentals of entrepreneurship and the startup ecosystem.	U	C	Instructor- created exams / Quiz Assignment
CO2	Develop a comprehensive business plan for a new venture	Ap	C	Instructor- created exams /project
CO3	Explore different funding options and financial planning strategies for startups.	An	C	Examinations Assignment
CO4	Develop effective marketing and sales strategies for a startup.	An	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 50
I	Introduction to Entrepreneurship and Start-up		7	12
	1	Defining entrepreneurship and its significance-Entrepreneurial mindset and characteristics	2	
	2	Overview of the start-up ecosystem	1	
	3	Generating business ideas- Identifying opportunities in the market	2	
	4	Evaluating market opportunities-Identifying customer needs	2	
II	Business Planning		11	12
	5	Business Planning-Components of a business plan- Understanding the structure of a business plan-Key elements to include	2	
	6	Writing a mission statement and defining clear objectives	1	
	7	Developing a value proposition and understanding competitive advantage	2	
	8	Conducting market research	2	
	9	Analyzing industry trends	2	
	10	Identifying target market segments and customer personas	2	
III	Funding Options for Start-ups		10	12
	11	Bootstrapping and self-funding- Strategies for bootstrapping Self-funding options	2	
	12	Angel investors and venture capital- Understanding angel investors-Venture capital funding process	2	
	13	Exploring crowd funding platforms-Other alternative financing methods	2	
	14	Financial Planning and Management-Budgeting and financial projections	2	
	15	Pricing strategies- Pricing models and strategies-Pricing for profitability	2	
IV	Legal and Regulatory Considerations		8	14
	16	Business structures (sole proprietorship, partnership, corporation)- Types of business structures-Choosing the right structure	2	

17. Stevenson, H.H., Grousebeck, H.I., Roberts, M.J. and Bhide, A. (2000): *New Business Ventures and the Entrepreneur*, McGraw-Hill, Singapore.
18. Timmons A. Jeffry and Jr. Stephen Spinell (2009): *New Ventures Creation; Entrepreneurship for the 21st Century*, McGraw Hill.
19. Chauhan, A., Abidi, S., Kumar, A., and Joshi, M. (July, 2018), "Reading Tea leaves or Foresightedness- Part II", *Business World / Education*
20. Alexander Osterwalder and Yves Pigneur, *Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers*"
21. Eric Ries, *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses*.

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Multi Disciplinary Courses (MDC)

Course Code	COM1FM105(2)				
Course Title	STOCK MARKET FUNDAMENTALS				
Type of Course	MDC				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3			45
Pre-requisites	A foundational understanding of financial concepts such as assets, liabilities, income, expenses, and financial statements is essential for comprehending stock market fundamentals.				
Course Summary	Stock Market Fundamentals is a foundational course designed to provide students with a comprehensive understanding of the basic principles, concepts, and mechanics of the stock market. Through theoretical learning, practical examples, and hands-on activities, students will explore key topics such as stock exchanges, investment instruments, trading strategies, market analysis, and portfolio management.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Comprehend the pre-requisites to invest in securities market	U	C	Instructor-created exams/Quiz
CO2	Develop skills to analyse the intrinsic worth of securities to invest in public issues and secondary market.	Ap	C	Instructor-created exams/project
CO3	Appreciate the importance of mutual fund and systematic way of investment in mutual fund	An	C	Instructor-created exams/project
CO4	Apply the knowledge in creating an optimum portfolio	Ap	P	Instructor-created exams/project
*-Remember(R),Understand(U),Apply(Ap),Analyse(An),Evaluate(E),Create(C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 50
I	Introduction to Securities Market		8	12
	1	Stock Market–Primary market and Secondary market	1	
	2	Pre-requisite to invest in stock Market-Bank Account, Demat Account and Trading account, Demonstration of Opening demat and trading account, BSDA	2	
	3	KYC documents, CKYC, Power of attorney & DDPI, Nomination	1	
	4	Modes of investment-Mutual fund & Direct equity	1	
	5	Trading-Intra-day trading, swing trading & derivative trading(F&O)- Online trading	2	
	6	SEBI, Scores	1	
II	Primary Market and Secondary Market		10	12
	7	Types of public issues, Initial Public Offer, Modes of pricing,	2	
	8	Application for IPO, ASBA, UPI and off line methods	1	
	9	Prospectus, Evaluation of IPO, allotment and listing	2	
	10	Investment in secondary market, Stock exchanges and indices	1	
	11	Market watch, LTP, OHLC ,Upper and lower circuits, volume, Modes of placing orders, types of orders, Demonstration of market watch and order placing.	2	
	12	Settlement, Contract note, Charges indemat and trading account, AMC, Margin pledge, Leverage.	2	
III	Fundamental and Technical Analysis		11	14
	13	Stock Selection, Security Analysis, Fundamental Analysis–EIC analysis	2	
	14	Tools for company analysis-Business of company, promoters holding& pledge, Sales and profit growth, Major liquidity, profitability, leverage, valuation and other Ratios and its interpretations	3	
	15	Technical analysis, Basic tools of technical analysis	3	
	16	Portfolio, Portfolio diversification & Portfolio revision	1	
	17	Dividend, Taxation on stock market investment and trading	2	
IV	Mutual fund investment		7	12
	18	Structure and working of mutual funds	1	
	19	Types of funds based on structure, objective and investment style	2	
	20	Ways of investing in mutual fund, NFO, NAV, Direct and regular mutual funds, Lump sum and SIP investment, Dividend options, Benefits of SIP	2	

1. Kohn, Meir: Financial Institutions and Markets, Tata McGrawHill.
2. Bhole L.M: Financial Institutions and Markets, Tata McGrawHill.
3. Desai, Vasantha: The Indian Financial System, Himalaya Publishing House.
4. Machiraju, R.H: Indian Financial System, Vikas Publishing House.
5. Khan M.Y: Indian Financial System, Tata McGrawHill.
6. Donald E. Fisher and Ronald J. Jordan: Securities Analysis and Portfolio Management, Prentice Hall, New Delhi.
7. S. Kevin: Security Analysis and Portfolio Management.
8. Gupta L.C.: Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
9. Machi Raju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.
10. Sundar Sankaran, Indian Mutual Funds Handbook, Vision books, New Delhi
11. Ankit Gala & Jitendra Gala, Guide to Indian Mutual Fund, Buzzing stock Publishing house
12. NISM-Series-XII: Securities Markets Foundation Certification Examination (Study material of NISM for their certificate course)

[illegible]

Course Code	COM1FM105 (3)				
Course Title	CONSUMER AWARENESS AND PROTECTION				
Type of Course	MDC				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per	Tutorial	Practical	Total Hours
		week	Per week	Per week	
	3	3			45
Pre-requisites	There are no formal prerequisites for the course, but a basic understanding of consumer behaviour, business ethics, and legal principles may be beneficial				
Course Summary	This course is designed to educate students about their rights as consumers, empower them to make informed purchasing decisions, and equip them with the knowledge and skills to protect themselves from deceptive practices				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain an understanding of basic consumer rights, such as the right to safety, information, choice, and redress, as well as their corresponding responsibilities in the marketplace.	U	C	Instructor- created exams/ Quiz/ Assignments
CO2	Develop critical thinking skills to evaluate marketing practices, product claims, and pricing strategies, and to assess the credibility of information in the marketplace.	An	C	Project
CO3	Learn how to advocate for consumer rights and contribute to positive change by raising awareness, reporting violations, participating in consumer movements,	An	P	Examinations Project
CO4	Learn to recognize common consumer issues and deceptive practices, such as	An	C	Project Case study

	falseadvertising, fraud etc.			
*-Remember(R),Understand(U),Apply(Ap),Analyse(An),Evaluate(E),Create(C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M).				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 50
I	INTRODUCTION TO CONSUMER PROTECTION		8	12
	1	Concept of consumer Protection-Importance of consumer protection	1	
	2	Role of consumer protection agencies and organizations	1	
	3	Concept of Consumer awareness	1	
	4	Fundamental consumer rights and responsibilities	1	
	5	Case studies illustrating violations and resolutions	3	
	6	Ethical considerations in consumer behaviour	1	
II	THE CONSUMER PROTECTION LAW IN INDIA		10	14
	7	Consumer rights- UN Guidelines on consumer protection	3	
	8	Consumer goods-defect in goods-spurious goods and services	2	
	9	Service-deficiency in service	3	
	10	Unfair trade practice- Restrictive trade practices	2	
III	ORGANIZATIONAL SET-UP UNDER THE CONSUMER PROTECTION ACT		10	12
	11	Advisory Bodies: Consumer Protection Councils at the Central, State, and District Levels	3	
	12	Adjudicatory Bodies: District Forums and State Commissions	2	
	13	National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial)	3	
	14	Role of Supreme Court	2	
IV	GRIEVANCE REDRESSAL MECHANISM UNDER THE INDIAN CONSUMER PROTECTION LAW		8	12
	15	Who can file a complaint - Grounds of filing a complaint- Limitation Period.	2	

1. Consumer protection law in India- N V Paranjape
2. Consumer protection act: a commentary – G B Reddy
3. Consumer protection laws – Dr R K Bangia
4. Consumer awareness and protection – Dr S J Maheshwari
5. Consumer awareness, welfare and protection: problems and prospects – G Ganesan&M Sumathy

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CourseCode	COM2FM106(1)				
CourseTitle	FINANCIAL LITERACY				
TypeofCourse	MDC				
Semester	II				
AcademicLevel	100-199				
CourseDetails	Credit	Lectureper	Tutorial	Practical	TotalHours
		week	Perweek	Perweek	
	3	3			45
Pre-requisites	Therearenoformalprerequisitesforthiscourse.However,students with a basic understanding of mathematics, economics, or personal finance may find the material easier to grasp.				
Course Summary	Thiscourseisdesignedtoequipstudentswiththeknowledge,skills,and attitudes necessary to make informed financial decisions throughout their lives.				

CourseOutcomes (CO):

CO	COStatement	Cognitive Level*	Knowledge Category#	Evaluation Toolsused
CO1	Develop a comprehensive knowledge aboutthebasic concepts of financial literacy	U	C	Instructor-createdexams/ Quiz
CO2	Developfinancialliteracyby imparting knowledge about banking,insuranceandother financial products.	An	C	Test&Practical assignments t
CO3	Identify various saving and investmentavenuesavailablein Indiawithitsrisk-returnpayoff	An	P	Test and practical assignment
CO4	Apply the learned knowledge to identifyinvestmentopportunities andtoavoidfraudulentschemes.	Ap	C	Project
*-Remember(R),Understand(U),Apply(Ap),Analyse(An),Evaluate(E),Create(C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 50
I	Financial Literacy		9	12
	1	Concept of Financial literacy-Financial Goals	1	
	2	Components of financial literacy-Financial Knowledge, Financial Planning, budgeting -financial discipline	2	
	3	Saving and investment-Inflation and time value of money-Guidelines for savings and investment	2	
	4	50-30-20 principle, compounding and benefits, Rule of 72	2	
	5	Debt management-CIBIL Score	1	
II	Banking and Insurance		10	14
	6	Need of bank accounts, types of accounts– savings, current, fixed	2	
		Deposit and recurring		
	7	Basic savings bank deposit account(BSBDA) and PMJDY, features	2	
	8	Modes of operating accounts – Deposit and withdrawal, traditional and digital payment methods, Cheque, Bank cards, Internet banking, Mobile banking, UPI & digital Wallet.	2	
	9	Electronic fund transfer–Basic concepts of NEFT, RTGS, IMPS, NUUP & AEPS.	2	
	10	Need for insurance, Life and non-life insurance, Types of insurance	2	
III	Investment Avenues in India		11	12
	11	Various investment avenues and its risk return payoff, Term Deposit, Gold, Real estate and Equity	2	
	12	Fixed interest-bearing schemes & its features–PPF, NSC, Sukanya Samridhi Yojana, Post office schemes,	2	
	13	Gold–ETF, Sovereign gold bond	2	
	14	Stock market–concept, risk, direct equity and mutual funds, Importance of SIP mode of investment.	2	
	15	Retirement planning–NPS, APY, Pension schemes of mutual fund	2	
	16	Construction of an investment portfolio, Portfolio evaluation and revision.	1	
IV	Financial Frauds and Security measures		6	12

- AbhishekKumar,TheRichestEngineer,ManjulPublishingHouse,2016.
- DaveRamsey,TheTotalMoneyMakeover:ClassicEdition:AProvenPlanfor Financial Fitness, Thomson Nelson, 2013,
- DavidBach,SmartWomenFinishRich,ExpandedandUpdated,FinishRichMedia LLC, 2021.
- JohnCBogle,TheLittleBookofCommonSenseInvesting:TheOnlyWayto Guarantee Your Fair Share of Stock Market Returns, 2017.
- KaraRoss,PersonalFinanceForTeensandCollegeStudents,MarketingForte,LLC, 2021
- PVSubramanyam,RetireRich:InvestRs40aDay,Network18Publications, 2013.
- RamitSethi,IWillteachYoutobeRich,Ramit Sethji,2023.

[illegible]

Course Code	COM2FM106 (2)				
Course Title	EVENT MANAGEMENT				
Type of Course	Multi Disciplinary Course				
Semester	II				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3	-	-	45
Pre-requisites	A basic understanding of various aspects of management				
Course Summary	This course familiarises the students about the basic principles and practices of event management.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Acquire knowledge on the basics of event management.	U	C	Quiz/ Assignment/ Seminar Examination
CO2	Develop basic skills for conducting events.	Ap	P	Quiz/ Assignment/ Seminar/ Examination
CO3	Demonstrate the process of staging managing events.	Ap	P	Project / Group discussion/ Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hours	Total Marks 50
				Min mark from each module
I		Introduction to Events	8	12
	1	Meaning and of definition of events	1	

	2	Characteristics and advantages of events	1	
	3	Broad classification of events	2	
	4	Essential Qualities and Skills required for Event Manager	1	
	5	Role of an Event Manager	1	
	6	Five Cs of event management	1	
	7	Event management as a career	1	
II	Concept and Design of events		9	12
	8	Developing Event Concept	3	
	9	Analyzing the event concept	3	
	10	Designing the event	2	
	11	Logistics of event concept	1	
III	Staging an Event		11	14
	12	Choosing an event site	3	
	13	Developing theme	3	
	14	Conducting rehearsals	1	
	15	Providing services	1	
	16	Arranging catering	2	
	17	Managing the environment	1	
IV	Event close-down and evaluation		8	12
	18	Closedown	3	
	19	Event evaluation	2	
	20	Sources of information for evaluation of event	2	
	21	Event divestment and legacies	1	
V	Practical Exercises MICE in India		9	
	22	Components ,significance and role of MICE		
	23	MICE Destinations in India		
	24	Current scenario of MICE In India		

References:

- Hoyle, L.H., CAE and CMP, (2013). Event Marketing. India: Wiley India Pvt Ltd. • Natalie Johnson (2014). Event Planning Tips: The Straight Scoop on How to Run a Successful Event (Event Planning, Event Planning Book, Event Planning Business) Kindle Edition.
- Robincon, P., Wale, D. & Dickson, G. (2010). Events Management 'Ed'. London : CABI
- Saurav Mittal (2017). Event Management: Ultimate Guide to Successful Meetings,

[illegible]

1 – Slightly / Low, 2 – Moderate / Medium, 3 – Substantial / High, -- Nil

Course Code	COM2FM106 (3)				
Course Title	FOUNDATIONS OF ACCOUNTING				
Type of Course	MDC				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3	-		45
Pre-requisites					
Course Summary	This course provides a comprehensive understanding of accounting fundamentals, including principles, recording transactions, preparing financial statements, and implementing depreciation accounting techniques.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools
CO1	Explain the fundamental concepts of accounting	U	C	Examinations/Review Questions/ Assignment
CO2	Apply the skills necessary to accurately record financial transactions	An	P	Assignment Examinations
CO3	Demonstrate proficiency in preparing essential financial statements	An	P	Project/ Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hours	Total Marks 50
				Min mark from each module
I	Introduction to Accounting		9	12
	1	Meaning, Importance, Need, Objectives, Advantages, and Limitations	2	
	2	Accounting as an Information System, Users of Accounting Information, Sources of Accounting Information	2	
	3	Basic Accounting Terms: Transactions, Accounts, Assets, Liabilities, Capital, Drawings, Expenditure, and Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit	2	
	4	Basis of Accounting Principles: Cash, Accrual, and Hybrid	2	
	5	Difference between Double Entry system and Single entry system (accounting for incomplete records)	1	
II	Recording of Transactions		9	12
	6	Identification of Transactions and Events for Recording	1	
	7	Classifications of Accounts (Traditional):Personal Account, Real Account, and Nominal Account	1	
	8	Classifications of Accounts (Modern):Assets, Liabilities, Capital, Income, and Expenses	1	
	9	Accounting Equation and Rules of Debit and Credit	2	
	10	Basis of Recording: Vouchers, Journalizing the Transactions	4	
III	Preparation of Accounts and Depreciation Accounting		9	12
	11	Preparation of Ledger	3	
	12	Cash Book Including Bank Transactions	3	
	13	Depreciation Accounting: Concept, Features, Causes, Methods (SLM and WDV)	3	

IV	Preparation of Trial Balance		9	14
	14	Preparation of Financial Statements	1	
	15	Trial Balance	2	
	16	Concept of Revenue and Capital Expenditure	2	
	17	Preparation of Trading and Profit & Loss Account	4	
V	Practical Foundations of Financial Accounting		9	
	18	Develop an accounting equation for a start-up business by identifying its assets, liabilities, and capital. Record each transaction step-by-step, analyzing how it impacts the equation.		
	19	Review a set of transactions for a business and categorize them as either revenue or capital expenditure.		
	20	With the help of trial balance prepare a Trading Account, Profit & Loss Account, and Balance Sheet. Provide a brief analysis of the business's financial health		

References:

- Financial Accounting" by Dr. S.N. Maheshwari and S.K. Maheshwari
- Financial Accounting for Management" by Dr. Ambrish Gupta
- Financial Accounting: An Introduction" by Prof. R.N. Mukherjee and Prof. M. Hanif

Mapping of COs with PSOs and POs:

	PO1	PO2	PO3	PO4	PO5	PO6	P07
CO1	3	-	2	-	-	-	
CO2	2	-	3	-	-	-	
CO3	3	-	3	1	-	-	1

LIST OF ONLINE COURSES

Sl No	Course Title	Faculty	Course Provider	Duration
1	Advanced Corporate Strategy	Prof R Srinivasan & Prof Sai Yayavaram	IIM Bangalore	6 weeks
2	Advanced Topics in Organizational Behaviour	Prof Sanjay Singh	IIM Sirmaur (H P)	6 Weeks
3	Banking and Financial Markets: A Risk Management Perspective	Prof. P C Narayan	IIM Bangalore	6 weeks
4	Behavioural Finance	Prof. Shiktha Singh	KIIT (deemed to be University) Bhubaneswar	8 weeks
5	Brand Management	Prof. Preethi Krishnan Lyndem	IIM Bangalore	6 weeks
6	Foreign Exchange Market	Prof P C Narayan	IIM Bangalore	4 weeks
7	Equity Stock Market: Concepts, Instruments, Risks and Derivatives	Prof P C Narayan	IIM Bangalore	6 weeks
8	Innovation and Start Up Policy	Prof Rahul K Misra	IILM Institute for Higher Education	8 weeks
9	Research Methodology and Statistical Analysis	Prof (Dr) Subodh Kesharwani	IGNOU	16 weeks
10	Total Productive Maintenance	Dr Anil Kumar Srivastava	QCI	10 weeks
11	Direct Tax Laws and Practice	Prof Subhvangshu Sekhar Sarkar	Tezpur University	15 weeks
12	Operation Management	Prof B Mahadevan	IIM Bangalore	6 weeks
13	Financial Accounting and Analysis	Prof Padmini Srinivasan	IIM Bangalore	6 weeks

MODEL QUESTION PAPER**I Semester B.Com (CUFYUGP) Degree Examinations October 2024****COM1CJ101: MANAGEMENT PRINCIPLES AND APPLICATION****(Credits: 4)****Maximum Time: 2 hours****Maximum Marks: 70 Section A****[Answer All. Each question carries 3 marks]****(Ceiling: 24 Marks)**

- Define the concept of organizing in the context of management.
- Explain the concept of planning premises.
- Define the principle of Unity of Command.
- What is meant by Delegation of Authority?
- Define MBO.
- What is Span of Management?
- Define Democratic Leadership style.
- What is meant by Management by Exception.
- Define Crisis Management within the field of management.
- What is meant by Inclusive Leadership?

Section B**[Answer All. Each question carries 6 marks]****(Ceiling: 36 Marks)**

- Is management considered a science? Discuss its characteristics and principles.
- Describe the features distinguishing Line and Staff organizational structures.
- Elaborate on McGregor's Theory X and Theory Y.
- Critically assess the effectiveness of laissez-faire leadership.
- What are the fundamental principles guiding business ethics?
- Discuss various strategies for resolving conflicts.
- Detail the contributions made by C.K. Prahalad.
- Explain the limitations of the planning function.

Section C**[Answer any one. Each question carries 10 marks]****(1x10= 10 marks)**

- You're managing a small department with three subordinates: Yogesh, Pawan, and Kapil. Here's a quick look at each:

Yogesh: He's hard to understand, often absent, and values family over work. The company's incentives don't motivate him much, seeing his job as merely a means to support his family's basic needs.

Pawan: Unlike Yogesh, he's loyal to the company and follows its rules and compensation schemes. However, he lacks creativity and assertiveness, impacting his ability to sell himself to other departments or top management.

Kapil: He's assertive and motivated by money. He works hard but expects the company to reciprocate. He's driven by financial rewards and is known for pushing for more, even at the expense of intense personality clashes with former employers.

Questions:

- What motivates Yogesh, Pawan, and Kapil, according to motivation theories?
- Who perceives money as a direct reward for performance?
- How does equity theory apply to Yogesh, Pawan, and Kapil's motivation levels?
- "Work is Worship," a prominent construction company, attributes its success to innovative ideas and a scientific approach to work. Ten years ago, the company underwent a significant transformation. They meticulously observed all operations, noting standard task times to determine workforce requirements and manufacturing schedules. After a few months, they progressed to address worker stress, analyzing rest intervals to optimize productivity. Six months later, the company introduced a reward system for efficient workers, offering higher wages for those exceeding performance standards. This incentivized workers to maximize efforts to boost their earnings.

Questions:

1. What management concept is exemplified in the case study?
2. Identify and explain the three types of this management concept mentioned in the case.
3. Explain the significance of this theory.

MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations March 2024**COM2CJ101: FINANCIAL ACCOUNTING****(Credits: 4)****Maximum Time: 2 hours****Maximum Marks: 70****Section A****[Answer All. Each question carries 3 marks]****(Ceiling: 24 Mark)**

10. Critically evaluate the single-entry system of book keeping.
11. Explain cash in transit and goods in transit.
12. 'Rather than exhibiting book values of the assets and liabilities, SOA considers the amount which the organization can recover after selling off their assets and settling their outside obligations.' – Analyse the statement and make a comparison of SOA with Balance sheet.
13. Point out the differences between reserve capital and capital reserve.
14. List out the steps in preparing Income and Expenditure account.
15. A club received ₹. 20,000 as subscriptions during the year 2024-25 of which ₹.3,000 relate to year 2023-24 and ₹.2,000 to 2025-26, and at the end of the year 2024-25 ₹.6,000 are still receivable. Calculate the amount of subscription to be shown in Income and Expenditure account.
16. When does an omission become material? Elucidate your view.
17. Explain the term legacies and describe how it is treated while preparing the financial statements of non-profit making organisations?
18. Write any three features of dependent branches.
19. What is Statement of Affairs? Explain its peculiarities.

SECTION B**[Answer All. Each question carries 6 marks] (Ceiling: 36 Mark)**

20. In Debtors system the head office opens a branch account for each branch. Draw the format of such branch account and show the journal entries in the head office books.
21. Mrs. Vandana runs a small printing firm. She was maintaining only some records, which she thought, were sufficient to run the business. On April 01, 2016, available information from her records indicated that she had the following assets and liabilities: Printing Press ₹5,00,000, Buildings ₹2,00,000, Stock ₹ 50,000, Cash at bank ₹65,600, Cash in hand ₹7,980, Dues from customers ₹20,350, Dues to creditors ₹75,340 and Outstanding wages ₹5,000. She withdrew ₹8,000 every month for meeting her personal expenses. She had also introduced ₹15,000 during the year as additional capital. On March 31, 2017 her position was as follows: Press ₹ 5, 25,000, Buildings ₹2,00,000, Stock ₹55,000, Cash at bank ₹40,380, Cash in hand ₹ 15,340, Dues from customers ₹ 17,210, Dues to creditors ₹65,680. Calculate the profit made by Mrs. Vandana during the year using statement of affairs method.
22. . A Patna based merchant has a branch at Gaya to which it charges out goods at cost plus 25%. The Gaya branch keeps its own sales ledger and remits all cash received to Patna head

office every day. The transactions for the Gaya branch are as follows:

Stock on 1.1.2014 ₹. 11000

Debtors on 1.1.2014 ₹. 1700

Petty cash on 1.1.2014 ₹. 100 Cash sales ₹. 2650

Goods sent to branch ₹. 20000 Collection from debtors ₹. 21000 Goods returned to H.O. ₹. 400

Bad debts ₹.300

Allowances to customers ₹. 250 Return in ward ₹. 500

Cheques sent to branch: Rent ₹. 600 Wages ₹. 200

Salary & Expenses ₹. 900 Stock on 31.12.2014 ₹. 13000

Debtors on 31.12.2014 ₹. 2000

Petty cash on 31.12.2014 ₹. 100

Prepare Gaya branch account in the books of Patna Head Office.

23. From the following Receipt and Payment Account for the year ending March 31, 2015 of Negi's Club, prepare Income and Expenditure Account for the same period:

Receipt and Payment Account for the year ending March 31, 2015

Dr. Cr.

Expenditure	Amount(₹)	Income	Amount(₹)
Balance c/d Bank	25000	Purchase of furniture (1.7.14)	5000
Subscriptions		Salaries	2000
2014 -1500		Telephone expenses Electricity	300
2015-10000		charges Postage and Stationery	600
2016- 500	12000	Purchase of books Entertainment	150
Donation	2000	Expenses	2500
Hall rent	300	Purchase of 5% government papers	900
Interest on bank deposits	450	(1.7.14) Miscellaneous expenses	
Entrance fee	1000	Balance c/d:	
		Cash Bank	8000
			600
			300
			20400

	40750		40750

The following additional information is available:

- Salaries outstanding – ₹. 1,500;
- Entertainment expenses outstanding – ₹. 500;
- Bank interest receivable – ₹. 150;
- Subscriptions accrued – ₹. 400;
- 50 per cent of entrance fees is to be capitalised;
- Furniture is to be depreciated at 10 per cent per annum

24. Draw the format of Profit/Loss Statement as per Part II of Schedule III.

25. Show the following items in the balance sheet of Amba Ltd. as per revised schedule

March 31, 2013:		₹.
8% Debentures		10,00,000
Equity share capital		50,00,000
Securities premium		20,000
Preliminary expenses		40,000
Statement of Profit & Loss (cr.)		1,50,000
Discount on issue of 8% debentures		40,000
(Amount to be written in next 4 years approx.)		
Loose tools		20,000
Bank balance	60,000	
Cash in hand	38,000	

26. Write the need for statement of changes in equity.

27. Distinguish between single entry and double entry system of book keeping.

SECTION C

[Answer One. Each question carries 10marks]
marks)

(1x10=10

28. Electra Ltd. has a Branch at Borivali. All Purchases are by the HO in Pune and Goods for the Borivli Branch are delivered direct and charged out at Selling Price being cost plus 50%. All Cash is received by the Branch out of an Imprest Account reimbursed by the Pune Office, monthly. The Branch keeps Sales Ledger and the necessary Subsidiary Books, otherwise all Branch Transactions are recorded in the books of HO. On 1-4-2007, Stock at the Branch at Sale Price amounted to ₹39,750 and Debtors ₹ 5,820 During the year ended Mar. 31st 2008 the following transactions took place Branch.

Authorised reduction in the Sale Price ₹1,050

Discount Allowed to Debtors ₹ 1,160 Cash received from Debtors ₹38,260 Cash Sales ₹ 43,400
Credit Sales Less Returns ₹40,420 Debtors written off is irrecoverable ₹ 430

Goods received by Branch at Selling Price ₹1,02,900 Goods returned to HO at Selling price ₹ 1,680

Consignment of Goods dispatched to the Branch in March 2008 with Selling Price ₹1,540 was not received by the Branch until April 12, 2008, and has not been included in its figure. On March 31st 2008 stock at Sale Price was ₹53,600. You are required to write up Branch Stock A/c Branch Debtors in the HO Books.

29. The following is the Trial Balance of Alpha Limited as on 31.3.2023:

	Debit		Credit
Land at cost	4400	Equity Capital (Shares of ₹.10 each)	6000
Plant and Machinery at cost	15400	10% Debenture	4000
Trade receivables	1920	General reserve	2600
Inventories	1720	Profit/Loss A/c	1440
Bank	400	Security premium	800
Adjusted Purchases	6400	Sales	14000
Factory expenses	1200	Trade Payable	1040
Administration expenses	600	Provision for Depreciation	3440
Selling Expenses	600	Suspense Account	80
Debenture interest	400		
Interim Dividend paid	360		
Total	33400	Total	33400

Additional Information:

a. The authorised share capital of the company is 8,00,000 shares of ₹. 10 each.

The company, on the advice of an independent valuer, wishes to revalue the land at ₹. 72,00,000.

b. Declared final dividend @10% on 2nd April, 2023

c. Suspense account of ₹. 80,000 represents cash received for the sale of some of the machinery on 1.4.20X1. The cost of the machinery was ₹.2,00,000 and the accumulated depreciation thereon being ₹. 1,60,000.

d. Depreciation is to be provided on plant and machinery at 10% on cost.

You are required to prepare Alpha Limited's Balance Sheet as on 31.3.2023 and Statement of Profit and Loss with notes to accounts for the year ended 31.3.2023 as per Schedule III. Ignore previous years' figures & taxation.

MODEL QUESTION PAPER

**I Semester B.Com (CUFYUGP) Degree Examinations October 2024 COM1MN101:
FUNDAMENTALS OF ENTREPRENEURSHIP****(Credits: 4)****Maximum Time: 2 hours****Maximum Marks: 70****Section A****[Answer All. Each Question Carries 3 Marks]****(Ceiling: 24 Marks)**

- What is entrepreneurship?
- Define the term 'social entrepreneur'
- What is the importance of networking for an entrepreneur?
- Explain the concept of risk-taking in entrepreneurship.
- What role does vision play in entrepreneurial success?
- What is adaptability in entrepreneurship?
- How do angel investors differ from venture capital firms in the Indian startup ecosystem?
- What are the key functions of incubators in supporting startups in India?
- Define digital entrepreneurship.
- List three key characteristics of successful entrepreneurs.

Section B**[Answer All. Each Question Carries 6 Marks]****(Ceiling: 36 Marks)**

- What are the different types of entrepreneurs, and how do their approaches differ?
- What are the traits of successful entrepreneurs, and how do these traits contribute to business success?
- Explain the concept of a feasibility study and describe its key components. How does a feasibility study contribute to reducing the risks associated with starting a new business?
- What is the role of start-up hubs and clusters in the entrepreneurial ecosystem in India, and how do they contribute to regional economic development?
- Evaluate the contribution of educational institutions to the development of the entrepreneurial ecosystem in India. What specific initiatives have been successful in fostering entrepreneurship?
- What is the role of self-help groups (SHGs) in promoting entrepreneurship in Kerala? How do they empower marginalized communities and contribute to the local economy?
- Explain the importance of rural entrepreneurship in rural development.
- Discuss the steps involved in the entrepreneurial decision-making process and explain how each step contributes to the development and success of a business venture.

Section C**[Answer Any One. Each Question Carries 10 Marks]****(1x10= 10 marks)**

- Discuss the role and significance of entrepreneurship in economic development, providing examples of how entrepreneurs contribute to both local and global economies.

- Explore the role of self-help groups (SHGs) in promoting entrepreneurship in rural Kerala. How do SHGs contribute to economic development, and what are the challenges they face in sustaining entrepreneurial activities?

MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations month,year**COM2MN101: ACCOUNTING AND FINANCE FOR ENTREPRENEURS****(Credits: 4)****Maximum Time: 2 hours****Maximum Marks: 70****Section A***[Answer All. Each question carries 3 marks]**(Ceiling: 24 Marks)*

30. What is double-entry bookkeeping?
31. Explain the concept of materiality in accounting.
32. Provide three examples of assets.
33. What is GST?
34. What is a ledger?
35. What is the purpose of a balance sheet?
36. Define capital structure.
37. What is the accounting equation, and what are its three components?
38. What is a cash flow statement?
39. What are the differences between accrual and cash basis accounting?

Section B*[Answer All. Each question carries 6 marks]**(Ceiling: 36 Marks)*

40. What are the functions of accounting?
41. Discuss the importance of accounting in entrepreneurship.
42. What are the differences between financial accounting and cost accounting?
43. Discuss various financial forecasting techniques.
44. Analyze the importance of budgeting in entrepreneurship.
45. Briefly explain the cost of financing and the factors influencing the cost of debt.
46. What are the rules of accounting?
47. Explain income tax and its features.

Section C*[Answer any one. Each question carries 10 marks]**(1x10 = 10 Marks)*

48. Discuss the importance of financial planning for entrepreneurs and its components.
49. Rahul, a young entrepreneur, has developed an innovative product that aims to solve a pressing problem in the renewable energy sector. He has a solid business plan in place and is seeking funding to scale up his operations. However, he is unsure about the best funding option for his venture.

Question:

As a financial advisor, discuss the pros and cons of the following funding options for Rahul's venture:

- Venture Capital (VC) funding
- Angel Investors
- Crowdfunding Consider factors such as:
- Funding amount required
- Equity dilution
- Control and decision-making
- Risk appetite
- Industry expertise
- Network and connections

Which funding option would you recommend for Rahul's venture, and why?

MODEL QUESTION PAPER

I Semester B.Com (CUFYUGP) Degree Examinations October 2024**COM1MN102: ENTREPRENEURIAL MARKETING****(Credits: 4)****Maximum Time: 2 hours****Maximum Marks: 70 Section A****(Ceiling: 24 Marks)****[Answer All. Each question carries 3 marks]**

- Define marketing
- Explain entrepreneurial marketing.
- Define targeting.
- What is a unique value proposition?
- What is market positioning.
- What is guerrilla marketing
- Define product.
- List three key features of a successful marketing strategy.

What is the primary goal of content marketing.

- Mention two benefits of social media marketing for businesses?

Section B**[Answer All. Each question carries 6 marks]****(Ceiling: 36 Marks)**

- Discuss the importance of marketing.
- Describe the process of customer segmentation and its benefits .
- Discuss the product life cycle and its stages.
- Compare and contrast penetration pricing and skimming pricing strategies. Provide an example of a situation where each strategy might be used.
- Analyse differentiation strategies and their role?
- Analyse the role of branding in marketing
- Explain different types of E- commerce business models.
- Explain the concept of agile marketing and describe two benefits of applying agile principles to marketing efforts.

Section C**[Answer any one. Each question carries 10 marks]****(1x10= 10 marks)**

- Discuss the challenges faced by entrepreneurs in the marketing process and suggest solutions.
- Discuss the role of digital marketing in advertising and promotion, highlighting its impact on targeting, cost-effectiveness, and real-time feedback

MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations month ,year**COM2MN102: LEADERSHIP AND TEAM BUILDING****(Credits: 4)****Maximum Time: 2 hours****Maximum Marks: 70****Section A**

[Answer All. Each question carries 3 marks]

(Ceiling: 24 Marks)

1. Define leadership.
What are the key features of effective leadership?
2. Briefly describe the Transactional theory of leadership.
3. What is an Autocratic style?
4. Explain the concept of self-awareness in leadership.
5. What are Manager-led Teams? Provide an example.
6. List out barriers to teamwork.
7. What is group cohesiveness?
8. What is Herzberg's Two-Factor Theory of motivation?
9. What is a conflict resolution?

Section B

[Answer All. Each question carries 6 marks]

(Ceiling: 36 Marks)

- Explain Situational leadership theories.
- Discuss the characteristics of effective teams in business.
- Explain the steps involved in building an effective team.
- Describe the core components of teamwork and the skills required.
- Explain factors influencing motivation.
- Explain the SMART criteria for goal setting with examples.
- Describe effective communication strategies in leadership.
- What are the emerging trends in leadership and team-building processes?

Section C

[Answer any one. Each question carries 10 marks]

(1x10= 10 marks)

- Evaluate the techniques for managing conflicts constructively in a team environment.
- Compare different types of leadership styles.

MODEL QUESTION PAPER**I Semester B.Com (CUFYUGP) Degree Examinations October 2024****COM1MN103: FUNDAMENTALS OF FINANCIAL ACCOUNTING****(Credits:4)****Maximum Time: 2 hours****Maximum Marks:70****Section A**

[Answer All. Each question carries 3 marks]

(Ceiling: 24 Marks)

- Define accounting principles.
- Explain the concept of materiality in accounting.
- Compare and contrast cash accounting and accrual accounting.

What is meant by revenue expenditure?

- Define trial balance.
- State why a bank reconciliation statement is prepared.
- What is the difference between a trading account and a profit & loss account?
- Describe how the modern approach addresses the limitations of the traditional bookkeeping approach.
- Enumerate the rule of debit and credit as per the English approach.
- Explain how depreciation is treated in final accounts.

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

- Explain the steps involved in preparing a bank reconciliation statement.
- Discuss the purpose of a trial balance in the accounting cycle. Examine how the preparation of a trial balance helps ensure the accuracy of financial records.
- Explain the purpose of subsidiary books in the accounting system. Discuss the different types of subsidiary books and their specific roles in recording transactions.
- Distinguish between capital and revenue receipts, providing examples to support your answer.
- Journalize the following transactions of M/s Mallika Fashion House and post the entries to the ledger.

2021 June 05: Business started with cash ₹2,00,000

June 08: Opened a bank account with Syndicate Bank ₹80,000

June 12: Goods purchased on credit from M/s Gulmohar Fashion House ₹30,000 June 12: Purchased office machines, paid by cheque ₹20,000

June 18: Rent paid by cheque ₹5,000

June 20: Sale of goods on credit to M/s Mohit Bros ₹10,000 June 22: Cash sales ₹15,000

June 25: Cash paid to M/s Gulmohar Fashion House ₹30,000 June 28: Received a cheque from M/s Mohit Bros for ₹10,000 June 30: Salary paid in cash ₹6,000

- Prepare a double-column cash book with the help of the following information for December 2016:

Dec 01: Started business with cash ₹1,20,000 Dec 03: Cash paid into bank ₹50,000

Dec 05: Purchased goods from Sushmita ₹20,000

Dec 06: Sold goods to Dinker and received a cheque ₹20,000 Dec 10: Paid to Sushmita cash ₹20,000

Dec 14: Cheque received on December 06, 2016, deposited in bank Dec 18: Sold goods to Rani ₹12,000

Dec 20: Cartage paid in cash ₹500

Dec 22: Received cash from Rani ₹12,000 Dec 27: Commission received ₹5,000

Dec 30: Drew cash for personal use ₹2,000

• From the following particulars, prepare a bank reconciliation statement as on March 31, 2022:

1. The debit balance as per cash book is ₹10,000.
2. A cheque for ₹1,000 deposited but not recorded in the cash book.
A cash deposit of ₹200 was recorded in the cash book as if there is no bank column therein.
3. A cheque issued for ₹250 was recorded as ₹205 in the cash column.
4. The debit balance of ₹1,500 as on the previous day was brought forward as a credit balance.
5. The payment side of the cash book was undercast by ₹100.
6. A cash discount allowed of ₹112 was recorded as ₹121 in the bank column.
7. A cheque of ₹500 received from a debtor was recorded in the cash book but not deposited in the bank for collection.
8. One outgoing cheque of ₹300 was recorded twice in the cash book.

• Prepare a petty cash book from the following transactions. The imprest amount is ₹2,000.

2017 January

01: Paid cartage ₹50 02: STD charges ₹40 02: Bus fare ₹20

03: Postage ₹30

04: Refreshment for employees ₹80 06: Courier charges ₹30

08: Refreshment for customer ₹50 10: Cartage ₹35

15: Taxi fare to manager ₹70 18: Stationery ₹65

20: Bus fare ₹10 22: Fax charges ₹30

25: Telegram charges ₹35 27: Postage stamps ₹200 29: Repair on furniture ₹105 30: Laundry expenses ₹115

30: Miscellaneous expenses ₹100

Section C

[Answer any one. Each question carries 10 marks] (1x10=10 Marks)

• Global Tech Inc., a multinational technology company, is preparing to expand its operations into several new international markets. The company currently prepares its financial statements using U.S. Generally Accepted Accounting Principles (GAAP). However, as part of its expansion strategy, Global Tech plans to list its shares on several stock exchanges across Europe and Asia, where the adoption of International Financial Reporting Standards (IFRS) is

mandatory.

The company's CFO is concerned about the implications of this transition from GAAP to IFRS, particularly in areas such as revenue recognition, lease accounting, and the treatment of financial instruments. The CFO has asked for a comprehensive analysis of the key differences between IFRS and GAAP that will impact the company's financial reporting.

Given the scenario above, analyze the key differences between IFRS and GAAP. Discuss how these differences could affect Global Tech Inc.'s financial statements. Additionally, consider the broader implications of these changes for stakeholders, such as investors and regulators, in the new international markets.

- Prepare the trading and profit and loss account and balance sheet of M/s Shine Ltd. from the following particulars:

Account	Amt. (Rs)	Account Title	Amt. (Rs)
Sundry Debtors	1,00,000	Bills Payable	85,550
Bad Debts	3,000	Sundry Creditors	25,000
Trade Expenses	2,500	Provisions for Bad Debts	1,500
Printing and Stationery	5,000	Return Outwards	4,500
Rent, Rates and Taxes	3,450	Capital	2,50,000
Freight	2,250	Discount Received	3,500
Sales Return	6,000	Interest Received	11,260
Motor Car	25,000	Sales	1,00,000
Opening Stock	75,550	Furniture and Fixture	15,500
Purchase	75,000	Drawings	13,560
Investments	65,500	Cash in Hand	36,000
Cash at Bank	53,000		
Adjustments:			

- Closing stock was valued at Rs. 35,000.
- Depreciation charged on furniture and fixture @5%.
- Further bad debts Rs. 1,000. Make a provision for bad debts @5% on sundry debtors.
- Depreciation charged on motor car @10%.
- Interest on drawings @6%.
- Rent, rates, and taxes were outstanding Rs. 200.
- Discount on debtors 2%.

MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examination

COM2MN103 - ACCOUNTING STANDARDS FOR FINANCIAL REPORTING

(Credits: 4)**Maximum Time: 2 hours****Maximum Marks: 70****Section A****[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)**

What do you mean by financial reporting?

- India is an IFRS converged country. Why?
- List any 3 objectives of IFRS.
- Expand: IASB, IASC, ICAI, IND-AS GAAP & IFRS
- What is an asset?
- What is PPE?
- What is carrying amount?
- What is Fair Value?
- What is residual value?
- What is impairment loss?

Section B**[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)**

- Difference between Ind AS and IFRS
- What is the role of IASB in developing IFRS
- Briefly explain the Principles of recognition, measurements, presentation and disclosure.
- What does the AS 6 accounting standard deal with?
- From the following, compute amount of depreciation on PPE under straight line method and pass journal entries .

Original cost Rs. 10,40,000

Scrap value at the end of the life period Rs. 60,000 Life period 10 years

- Explain 5 Step Model for Revenue Recognition under IFRS 15 .
- Shred Company sells a machine and one years **free** technical support for Rs. 1,20,000.It usually sells the machine for Rs. 1,20,000 but does not sell technical support for this machine as stand alone product .Other support services offered by Shred Co. attract a mark up of 50%. It is expected that the technical support will cost Shred Company Rs. 20,000.How should the transaction price be allocated between the machine and technical support?
- Briefly explain the Revenue from contracts with customers - Objective & Scope (Ind AS115/ IFRS 15)

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

IFRS adoption and Convergence in India – Difficulties and challenges in adopting IFRS.

Or

- On 1st January 2024 Mr.NIM entered into a contract with a customer to construct a specialised building for an agreed price of Rs. 30,00,000. At 31st December 2024 ,Nim had incurred costs of Rs.14 lakh and estimated that costs to complete the contract would amount to a further Rs 7 lakh .Nim measures progress towards contract completion using the input method ,based on cost incurred.At 31st December Nim had invoiced RS. 12 lakh to the customer.

How should the above contract be reflected in the financial statements of Nim for the year ended 31st December 2024?

MODEL QUESTION PAPER

**I Semester B.Com (CUFYUGP) Degree Examinations October 2024
COM1MN104; ESSENTIALS OF COST ACCOUNTING**

(Credits: 4)

Maximum Time: 2 hours

Maximum Marks: 70

Section A

[Answer All. Each question carries 3marks] (Ceiling: 24 Marks)

- Explain in brief about Process costing.
- Define Overhead. Explain various classifications of overhead.
- Name at least one industry in which each of the following methods would be suitable (a) Process (b) Operating (c) Job
- Explain in brief aboutEOQ.
- Explain time booking?
- Discuss the different methods of wage payment to workers.
- Explain the meaning of Activity-based Costing.

Distinguish between allocation, appointment & absorption of overhead.

- List down the factors that you will consider before installing a costing system.
- Explain in brief the various techniques of Inventory Control.

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

- State the important ways of classification of Cost & discuss each of them in detail.
- Calculate Reorder Level, minimum stock level, and average stock level from the following information;

Normal usage	-	300 units per week	Maximum
usage	-	450 units	Minimum usage
-		150 units	Reorder period
			-

4 to 6 weeks Reorder quantity
2400 units

- Calculate EOQ from the following information; Annual consumption 6000 units

Cost of ordering = ₹15 per order Cost per unit = ₹2.50

Carrying cost 20% of average inventory

- How would you trade over time and cost accounts.
- Given the following data calculate wages payable under Merrick's differential price rate system.

Standard production- 120 units

Actual production of workers - A :90 units

:100 units

- :130 units

Rate per piece 0.10 per unit

- From the following particulars prepare Normal wages and Overtime wages of a worker

Day Hours worked Monday 8

Tuesday 10

Wednesday 9

Thursday 11

Friday 9

Saturday 9

51

- Calculate Direct Labour Hour Rate from the following;

Total number of worker 100; short and idle time 5%; Working days in a year 300; Factory overhead ₹11400 No. of hours per day worked 8; Gift to workers ₹1000

- What is Idle time? Give reasons for Idle time. How would you treat idle time in Cost accounting?

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

- “Cost accounting has become an essential tool of the management” Comment
20. Prepare cost sheet:

Opening Materials ₹30850

Opening work-in-progress ₹60850 Purchase of materials ₹143250

Direct wages ₹178500 Works overhead ₹142800 Office overhead ₹112700 Closing materials ₹37700

Closing work-in-progress ₹67750 Sales for the year ₹860625

MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations --

COM2MN104: Cost Book keeping and Cost Accounting Standards

(Credits: 4)

Maximum Time: 2 hours

Maximum Marks: 70

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

- 2 Define the term Cost Bookkeeping.
- 3 Explain the concept of CASB.
- 4 What is meant by an Integrated Accounting System?
- 5 What are Generally Accepted Cost Accounting Principles (GACAP)?
- 6 What are the different types of Quality Costs?
- 7 What is Cost Accounting Standards?
- 8 What are the objectives of Operating Costing?

What is meant by CAS 1?

- 9 What are the benefits of the Cost Accounting Standards?
- 10 What is meant by CAS 6?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

- 11 Distinguish between Operation Costing and Operating Costing
 - 12 Explain the legal provisions relating to applying Cost Accounting Standards in India.
 - 13 What is meant by the Prevention Costs?
 - 14 Discuss various features of Cost bookkeeping in service industries in India.
 - 15 Explain the reasons for the difference in profits between Cost Accounts and Financial Accounts.
 - 16 Basic pay Rs 558,000(Including cost of Idle time hours paid to employee Rs28,000), Accommodation provided to an employee (this accommodation is owned by the employer, depreciation of accommodation 98,000, maintenance charges of the accommodation Rs 14,000, municipal taxes paid for accommodation Rs 2,000) Employer's Contribution to P.F Rs 89585(Including a penalty of Rs 2,000 for violation of PF Rules), Employee's Contribution to PFRs 89,000. Compute Employee Cost as CAS 7.
 - 17 Royalty paid on sales 44,300; Royalty paid on units produced Rs 28,000, Hire Charges of equipment used for production Rs 4000, Design charges Rs 18,500, Software development charges related to production Rs 34,500. Compute Direct Expenses as per CAS10.
- Distinguish between the Indian Accounting Standards and the Cost Accounting Standards of India.

Section C

[Answer anyone. Each question carries 10 marks] (1x10= 10 marks)

18 .Explain about Cost Accounting Standards Applicable in India

19 Raju Transport Company supplies the following details in respect of truck of 8 tonne

Capacity.

Cost of Truck -890,000.

Estimated life -15 years

Diesel,Oil, and grease -Rs 300per trip each way Repairs and maintenance
-Rs 8000 p.m

Driver's wages - Rs 35000p.m

Cleaner's wages - Rs 25000p.m Insurance—Rs 48000 per year

Tax —Rs 29000 per year

General Supervision Charges -Rs 58000 per year

The truck carries goods to and from the city covering a distance of 42 km each way.
On

Outward trip freight is available to the extent of full capacity and on return 25% of capacity. Assuming that the truck runs on an average of 26 days a month, work out:

19.1 Operating Cost per tonne-km

Rate per tonne-km that the company should charge if a profit of 40% on freight is to be earned.

MODEL QUESTION PAPER

I Semester B.Com (CUFYUGP) Degree Examinations October 2024**COM1MN107: ESSENTIALS OF MARKETING****(Credits: 4)****Maximum Time: 2 hours****Maximum Marks: 70 Section A****[Answer All. Each question carries 3 marks]****(Ceiling: 24 Marks)**

- Define the concept of Marketing.
- Explain the concept of consumer product.
- Define brand.
- What is meant by a warranty?
- Define cost-based pricing.
- What is green marketing?
- Define personal selling.
- What is meant by services?
- Define Product Life Cycle?
- What is meant by energy consumption?

Section B**[Answer All. Each question carries 6 marks]****(Ceiling: 36 Marks)**

- Differentiate between marketing and selling.

Briefly explain the concept of marketing mix. 13. Elaborate the importance of personal selling.

14. Critically assess the concept of sustainable marketing.

20 What are the types of distribution channels?

21 Discuss various strategies for promoting the sale of a product.

22 Detail the importance of brand positioning.

23 Explain the stages in PLC.

Section C**[Answer any one. Each question carries 10 marks]****(1x10= 10 marks)**

24 What is the importance of waste management strategies in maintaining sustainability?

Explain in detail the waste management strategies adopted by the government of Kerala. 20..

Pricing objectives and policies in marketing strategy formulation

MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations MONTH, YEAR**COM2MN107: CONSUMER BEHAVIOUR****(Credits: 4)****Maximum Time: 2 hours****Maximum Marks: 70 Section A****[Answer All. Each question carries 3 marks]****(Ceiling: 24 Marks)**

25 Define consumer behavior.

26 What is a purchase decision?

27 Define the term personality.

28 What is meant by attitude?

29 Define motivation.

30 What are consumer rights?

31 Define values.

32 What is meant by perception?

Define post-purchase behavior.

33 What is meant by lifestyle?

Section B**[Answer All. Each question carries 6 marks]****(Ceiling: 36 Marks)**

34 Explain the consumer decision-making process.

35 Describe the psychological influences on consumer behaviour. 13.Elaborate the Consumer Protection Act 1986.

- Explain the Unfair and Restrictive Trade Practices.
- Explain the black box model.
- Explain the Consumer Protection Council.
- What are the Challenges in predicting consumer behaviour?
- Explain the factors influencing the customers perception.

Section C**[Answer any one. Each question carries 10 marks]****(1x10= 10 marks)**

- Discuss in detail the factors influencing consumer behavior with suitable examples.
- 20.Critically evaluate the rights and responsibilities of a consumer.

MODEL QUESTION PAPER

III Semester B.Com (CUFYUGP) Degree Examinations MONTH, YEAR**COM3MN207:SALES MANAGEMENT****(Credits: 4)****Maximum Time: 2 hours****Maximum Marks: 70 Section A****[Answer All. Each question carries 3 marks]****(Ceiling: 24 Marks)**

- Define the concept of Personal selling.

What is AIDA?.

- Define the term quota.
- What is meant by communication?
- Define the term sales territory?
- What are the two physical qualities of a sales professional?
- Define negotiation.
- What is meant by demonstration
- Explain what is an email?
- What is meant by body language?

Section B**[Answer All. Each question carries 6 marks]****(Ceiling: 36 Marks)**

- Explain the importance of a sales letter. 12. Describe the term salesmanship.
- 36 Elaborate the role of sales management.
- 37 Explain the concept of Behavioural Equation Theory.
- 38 Explain the types of quotas.
- 39 Explain the concept of designing sales territories.
- 40 What are the types of selling?
- 41 Explain the significance of sales management.

Section C**[Answer any one. Each question carries 10 marks]****(1x10= 10 marks)**

- 42 .Discuss in detail the qualities of winning sales professional.
10. Critically evaluate the role of follow-up after sales.

MODEL QUESTION PAPER

VIII Semester B.Com (CUFYUGP) Degree Examinations MONTH, YEAR

COM8MN307: DIGITAL MARKETING

(Credits: 4)

Maximum Time: 2 hours

Maximum Marks: 70 Section A

[Answer All. Each question carries 3 marks]

(Ceiling: 24 Marks)

- Define the Social Media Marketing.
- What is email marketing?
- Define the term ecommerce.
- What is meant by influencer marketing?
- Define content marketing.
- Name any two mobile applications for digital payment.
- Define an e-commerce model.
- What is meant by the digital marketing ecosystem?
- What are the legal issues in digital payments?
- What is meant by B2B?

Section B

[Answer All. Each question carries 6 marks]

(Ceiling: 36 Marks)

- Explain the tools for content marketing. 12. Describe the success of e-commerce ventures.
- Elaborate the content creation strategies for social media.
- Explain the tactics for achieving success in e-commerce ventures.
- Explain the digital payment system.
- Explain the significance of social media marketing.

What are the ethical concerns in digital payment?

- Identify the problems of e-commerce.

Section C

[Answer any one. Each question carries 10 marks]

(1x10= 10 marks)

- Discuss in detail the challenges faced in social media marketing and the strategies for overcoming them.
- Critically evaluate AI in digital marketing.

MODEL QUESTION PAPER

I Semester B.Com (CUFYUGP) Degree Examinations October 2024

COM1MN108: Advertisement and Sales Promotion

(Credits: 4)**Maximum Time: 2 hours****Maximum Marks: 70 Section A****[Answer All. Each question carries 3 marks]****(Ceiling: 24 Marks)**

- Define advertising.
- What is the DAGMAR approach in advertising?
- What is product advertising?
- List out the components of an advertising message.
- What are the factors influencing the selection of advertising media?
- What is influencer marketing?.
- What is advertisement copy?.
- List out any new four trends in advertising.
- Mention any three tools used in sales promotion.
- Give any four limitations of advertisement.

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

- Explain the key objectives and importance of advertising.
- Analyze the strengths and limitations of different advertising media.
- Explain the methods used for determining advertising budget allocation.
- Explain the role of social media advertising as an emerging trend.
- Describe the various methods for measuring advertising effectiveness.
- Discuss the role of sales promotion in consumer engagement.

391

Explain the strategies for effectively using sales promotion tools to drive sales.

- Explain the benefits of social media marketing.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

- Evaluate the importance of ethical advertising practices in India, considering the role of ASCI.
- Explain various tools and techniques of sales promotion with examples.

MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations MONTH, YEAR

COM2MN108: Strategies for Brand Building

(Credits: 4)**Maximum Time: 2 hours****Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

- Define branding.
- What are the objectives of brand management?
- List the marketing advantages of strong brands.
- What factors influence consumer perception in branding?
- What is marketing mix?.
- What is branding strategy?
- What is brand equity?.
- What are the benefits of brand loyalty?
- What is brand crisis?.
- What is brand positioning?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

- Discuss the importance of brand communication.
- Analyze the impact of brand loyalty on a company's success.
- Explain the Marketing Mix and its role in branding.
 - How do BCG Charts and SWOT Analysis help in branding strategy?
 - Describe the different types of brand loyalty and their significance.
 - What is brand architecture, and how does it impact brand management?
 - Explain strategic brand management process.
 - Explain the stages in brand positioning.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

- Critically analyze the factors affecting brand loyalty and how companies can build strong brand loyalty.
- Discuss the process of creating a branding strategy, including the tools and models used.

MODEL QUESTION PAPER

I Semester B.Com (CUFYUGP) Degree Examinations October 2024

COM1MN105 Basics of Financial Markets

(Credits: 4)**Maximum Time: 2 hours****Maximum Marks: 70 Section A****[Answer All. Each question carries 3 marks]****(Ceiling: 24 Marks)**

- Discuss the role of the financial system in promoting economic growth. Provide examples to support your answer.
- Analyse the impact of interest rate changes on the bond market.
- Explain how behavioural finance theories can influence stock market investment decisions.
- Define the key components of the financial system.
- What are the differences between money markets and capital markets?
- Explain the concept of risk-return trade-off with an example.
- Describe the different types of financial instruments available in the market.
- Discuss the significance of diversification in investment.
- What are the primary functions of stock exchanges?
- Explain the importance of liquidity in financial markets.

Section B**[Answer All. Each question carries 6 marks]****(Ceiling: 36 Marks)**

- Evaluate the risk-return characteristics of equity versus fixed-income securities using real-world examples.
- Critically assess the impact of regulatory frameworks on financial market stability.
- What are the key roles and responsibilities of investment bankers, underwriters, and registrars in the primary market?
- What are the main functions of the primary market, and why is it significant for the capital market?
- Explain the role of credit rating agencies in the financial system.
- Discuss the advantages and disadvantages of investing in mutual funds.
- What is the significance of market efficiency in the context of financial markets?
- Differentiate between an Initial Public Offering (IPO) and a Follow-on Public Offering (FPO).

Section C**[Answer any one. Each question carries 10 marks]****(1x10= 10 marks)**

- The 2008 financial crisis was one of the most severe economic downturns since the Great Depression, triggered by the collapse of major financial institutions due to exposure to risky mortgage-backed securities and derivatives. The crisis not only led to the failure of major financial institutions but also caused significant economic turmoil across the globe, resulting in widespread job losses, bankruptcies, and a prolonged recession.

1. Analyze the causes: Examine the role of financial instruments such as mortgage-backed securities (MBS) and collateralized debt obligations (CDOs) in the 2008 financial crisis. Discuss how these instruments contributed to the systemic risk in the financial system.

2. Evaluate the impact: Assess the impact of the financial crisis on global financial markets. How did it affect investor confidence and the functioning of financial markets worldwide?

3. Lessons learned: Based on the lessons from the 2008 financial crisis, suggest measures that financial institutions and regulators can implement to prevent a similar crisis in the future.

- Tesla, Inc., an electric vehicle and clean energy company, has experienced significant stock market volatility, with its stock price fluctuating widely due to various internal and external factors. Tesla began as a niche electric vehicle manufacturer, but over the years, it has become a leading innovator in the automotive and clean energy sectors. Tesla's stock saw significant fluctuations, driven by factors such as production milestones, regulatory changes, quarterly earnings reports, and broader market trends.

1. Analyze the factors that have contributed to Tesla's stock price volatility over the past five years. Consider aspects such as innovation, market competition, regulatory changes, and macroeconomic conditions.

Discuss how investor sentiment and media coverage have influenced Tesla's stock performance. Include examples of specific events or news that led to major stock price movements.

2. Based on your analysis, would you recommend investing in Tesla's stock at its current price? Justify your recommendation by considering both potential risks and returns.

MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations October 2024

COM2MN105 ESSENTIALS OF INVESTMENT

(Credits: 4)

Maximum Time: 2 hours**Maximum Marks: 70****Section A****[Answer All. Each question carries 3 marks]****(Ceiling: 24 Marks)**

- Explain the concept of savings.
- What are the key differences between savings and investments?
- Discuss the benefits of systematic investment plans (SIPs).
- Explain the concept of compound interest and its importance in investments.
- What are the different types of bonds available for investment?
- Analyse the risk-return trade-off in equity investments.
- Discuss the role of mutual funds in a diversified investment portfolio.
- Evaluate the advantages and disadvantages of investing in real estate.
- What factors should be considered when choosing an investment option?
- Mr. A has a goal to save for his child's education in 10 years. Discuss the suitable investment avenues considering the time horizon and risk appetite.

Section B**[Answer All. Each question carries 6 marks]****(Ceiling: 36 Marks)**

- Analyse the impact of inflation on savings and investment returns.
- Discuss the process of investing in the stock market for a beginner.
- Mrs. B wants to retire in 20 years and needs a retirement corpus of \$1 million. Discuss the investment strategy she should adopt.
 - How does technical analysis differ from fundamental analysis, and what tools are commonly used in technical analysis?.
 - Evaluate the importance of liquidity in an investment portfolio.
 - Analyse the financial planning needs of a young professional in their early 30s.
 - Discuss the factors influencing the selection of an investment portfolio for an individual nearing retirement.
 - Discuss the significance of portfolio diversification in investment management.

Section C**[Answer any one. Each question carries 10 marks]****(1x10= 10 marks)**

- Sarah, a 28-year-old entrepreneur, recently sold her startup for \$500,000. She wants to invest this money to secure her financial future but is unsure about how to proceed. Sarah is risk-averse and prefers investments that offer stability and moderate returns, but she also wants to explore options that could yield higher returns in the long term. She has no immediate financial obligations, but she is considering buying a house in the next 5 years.

Questions:

1. Evaluate Sarah's investment objectives and suggest a diversified investment strategy that balances her desire for stability with the potential for higher returns.

Hint: Consider the mix of low-risk and moderate-risk investment options, and the potential role of real estate in her portfolio.

2. Analyze the risks and benefits associated with the investment options you recommended for Sarah.

Hint: Consider market volatility, liquidity, and long-term growth potential.

3. Critically assess how Sarah's risk tolerance and future financial goals might impact her investment decisions over time.

Hint: Consider the possible changes in her risk tolerance as she approaches her goal of buying a house and as her personal or business circumstances change.

- John, a 45-year-old marketing manager, has accumulated \$200,000 in his retirement savings. He plans to retire at 60 and is aiming to build a retirement corpus of \$1.5 million. John is willing to take moderate risks but wants to ensure that his portfolio is not overly aggressive. He also wants to include investments that could provide a regular income post-retirement. John is concerned about the impact of inflation and market fluctuations on his retirement savings.

Questions:

1. Design an investment portfolio for John that aligns with his retirement goals, taking into consideration his age, risk tolerance, and the need for income generation post-retirement.

Hint: Consider the allocation between stocks, bonds, and other income-generating assets.

2. Discuss the potential impact of inflation and market volatility on John's retirement savings and how his portfolio can be structured to mitigate these risks.

Hint: Consider inflation-protected securities, diversification, and the role of fixed-income investments.

3. Critically evaluate the trade-offs between growth-oriented investments and income-generating investments in the context of John's retirement planning. *Hint: Consider how John's investment horizon and income needs affect the balance between capital appreciation and income stability.*

MODEL QUESTION PAPER

III Semester B. Com (CUFYUGP) Degree Examinations October 2024

COM3MN205: PERSONAL FINANCIAL PLANNING

(Credits: 4)

Maximum Time: 2 hours

Maximum Marks: 70

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

- A recently graduated college student is trying to make a financial plan for herself as she starts her first job. Evaluate the importance of saving and investment in achieving her financial goals.
- Explain the benefits of insurance.
- In what ways can financial planning help people safeguard their financial future?
- How can debt be efficiently managed to prevent financial distress?
- Define ULIP.
- How can financial literacy be employed to make well-informed investing decisions?

What are the risks of not having a financial plan?

- What is the effect of credit card EMIs, vehicle loans, and educational loans on an individual's financial stability?
- Explain the difference between good and bad debt, providing examples.
- List and explain the three components that make up a personal financial plan.

Section B

[Answer All. Each question carries 6 marks]**(Ceiling: 36 Marks)**

- A person is considering purchasing a home and is reviewing the financial alternatives. Examine how various loan options will affect their long-term financial stability.
- Analyze a scenario where poor debt management has led to financial instability for an individual. What could have been done differently?
- Explain the differences between tax evasion, tax avoidance, and tax planning 14. Describe how a financial plan's structure is influenced by financial goals.
- Define debt management and discuss the significance of it in personal financial planning.
- Explain the various types of insurance with examples.
- Assess the financial strategy of a person who is nearing retirement. Determine the plan's advantages and any possible drawbacks.
- Explain the benefits of the National Pension System (NPS) and Atal Pension Yojana (APY).

Section C

[Answer any one. Each question carries 10 marks]**(1x10= 10 marks)**

- Read the following case carefully and answer the questions that follow:

Strategic Financial Planning

Alex is facing a financial dilemma. Despite having a steady salary, Alex has racked up significant credit card debt over the years. Alex wants to save money for his kids' college, purchase a second house, and prepare for retirement. But Alex's monthly income is being severely reduced by the high-interest loan, leaving little for investments or savings.

1. Examine Alex's financial status and provide a plan for successfully managing the high-interest debt.
 2. Establish a systematic financial plan considering Alex's long-term objectives of purchasing a second house, setting aside money for kids' college, and planning his retirement. How can Alex accomplish these objectives without compromising his financial security?
 3. Assess how investments fit within Alex's overall financial strategy. Considering his present debt burden and financial objectives, what kinds of investments might be appropriate for Alex?
- Read the following case carefully and answer the questions that follow:

Balancing Debt and Investment

Hanna, a recent college graduate, has just started her first full-time job. She owes money on her college loans and wants to start saving for retirement, a down payment on a home, and an emergency fund. Hanna is also confused about whether to prioritize paying off her education loans before making stock market investments.

1. Critically evaluate Sarah's alternatives for handling her student loans by establishing an investing portfolio. Should Sarah put more money into the stock market or pay off her debt first?
2. Develop a short-term and long-term financial plan for Sarah. How should she strike a balance between her long-term objectives, such as retirement and owning a home, and her current requirements, such as setting up an emergency fund?
3. Discuss possible risks Sarah's financial planning may present. How can Sarah accomplish her financial objectives and safeguard herself from these risks at the same time?

MODEL QUESTION PAPER
VIII Semester B. Com (CUFYUGP) Degree Examinations October 2024
COM8MN305: MICRO FINANCE
(Credits: 4)

Maximum Time: 2 hours

Maximum Marks: 70 Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

- A Microfinance Institution intends to extend its reach into a new rural region. What aspects should it consider to ensure smooth operations?
- Explain RBI's involvement in India's regulation of rural financial services. 3. Elucidate the three goals of Microfinance Institutions.
- What role does NABARD play in rural financial services?
- Explain one challenge and one opportunity for intermediaries in Microfinance.
- What are the key features of Microfinance as a development strategy?
- A rural credit institution finds it difficult to connect with women borrowers. What actions should be performed to use microcredit to empower women?
- List and elaborate on two functions of NGOs in the microfinance sector.
- What is the significance of microcredit in microfinance, and what are its limitations?
- Explain the concept of self-help groups (SHGs) in the context of Microcredit.

Section B

[Answer All. Each question carries 6 marks]

(Ceiling: 36 Marks)

- A rural SHG is having trouble paying back its loan. What steps can be taken to strengthen their financial security?

Discuss the evolution of Microfinance in India.

- Examine the potential effects of government subsidies on India's rural banking services.
- Explain the types of Microfinance Products.
- How do various credit institutions support rural development in India? Give examples.
- What are the barriers to rural community empowerment with microcredit?
- Explain the intermediaries for Microfinance in India
- In the event of a financial crisis, what moral and legal obligations should Microfinance Institutions take?

Section C

[Answer any one. Each question carries 10 marks]

(1x10= 10 marks)

- Read the following case carefully and answer the questions that follow:

For the past five years, a microfinance institution has been functioning in a rural area of India with an emphasis on lending microloans to women entrepreneurs. Despite early success, reports from recent times indicate a drop in loan repayments, raising concerns that the loans are not providing women with long-term economic empowerment.

1. Examine the potential socioeconomic and cultural constraints that may be influencing the

repayment behavior of women in rural areas, as well as the factors that may be contributing to the drop in loan repayments among women borrowers.

2. Suggest practical changes the organization may make to boost the efficiency of its microlending programs while ensuring that they result in women's long-term empowerment.
3. Provide metrics and approaches that consider both qualitative and quantitative factors when evaluating women's social and economic empowerment.

Read the following case carefully and answer the questions that follow:

A prominent microfinance organization in India experienced serious financial difficulties during the COVID-19 epidemic because of an abrupt rise in loan defaults and a decrease in new loans. The organization needed support from both the RBI and NABARD while navigating complicated regulatory systems.

4. Evaluate critically how RBI policies and regulations affect the microfinance institution's ability to manage the crisis, either by limiting or assisting it.
5. Explain the specific measures that NABARD may take to give microfinance institutions both short-term support and long-term stability in times of financial crisis.
6. What ethical considerations should the microfinance institution consider while restructuring its operations post-crisis?

Model Question Paper

I Semester B.Com (CUFYUGP) Degree Examinations Month, Year**COM1MN106: FOUNDATIONS OF MODERN BANKING****(Credits: 4)****Maximum Time: 2 hours****Maximum Marks: 70****Section A****[Answer All. Each question carries 3 marks]***(Ceiling: 24 Marks)*

- 3 Define banking.
- 4 Briefly explain the evolution of banking in India.
- What are the primary functions of commercial banks?
- 5 Describe the role of the Reserve Bank of India (RBI).
- 6 What is a negotiable instrument?
- 7 Explain the general relationship between a banker and a customer.
- 8 What is Asset Liability Management (ALM)?
- 9 List the types of accounts available in banks.
- 10 What are KYC norms?
- 11 What is cyber security in banking.

Section B**[Answer All. Each question carries 6 marks]***(Ceiling: 36 Marks)*

- 12 Explain the different types of banks in India and their roles.
- 13 Describe the process of credit creation by commercial banks.
- 14 Discuss the duties and rights of bankers and customers.
- 15 What are the procedures for opening a bank account?
- 16 How does AI impact banking operations?
- 17 Analyze the challenges and opportunities of AI adoption in Indian banking.
- 18 Describe the emerging trends in banking cyber security.
- 19 Explain the role of data analytics in banking.

Section C**[Answer One. Each question carries 10 marks]***(1x10=10 Marks)*

- 20 Discuss the role of modern banking technologies in promoting financial inclusion in India.
- 21 Explain the functions of commercial banks.

Model Question Paper

II Semester B.Com (CUFYUGP) Degree Examinations March 2024**COM2MN106: LIFE INSURANCE: FUNDAMENTALS AND APPLICATIONS****(Credits: 4)****Maximum Time: 2 hours****Maximum Marks: 70****Section A****[Answer All. Each question carries 3 marks]***(Ceiling: 24 Marks)*

- Define life insurance.

Briefly discuss the evolution of life insurance globally.

- What are the tax benefits of life insurance premiums under the Income Tax Act?
- Explain the importance of life insurance in financial planning.
- What are the functions of the Insurance Regulatory and Development Authority of India (IRDA)?
- What is term life insurance?
- What are the features of endowment policies?
- What are the obligations of policyholders regarding premium payments?
- What are the documentation requirements for life insurance claims?
- Mention any three ethical issues in life insurance sales and marketing.

Section B**[Answer All. Each question carries 6 marks]***(Ceiling: 36 Marks)*

- Explain the features of whole life insurance policies.
- Discuss the role of annuities in providing regular income during retirement.
- Explain the factors influencing premium calculations in life insurance.
- Analyze the step-by-step procedure for initiating a life insurance claim.
- What are the new and innovative life insurance products available in the market?
- How have technological advancements impacted the life insurance industry?
- Describe the various settlement options available to beneficiaries.
- Discuss the future outlook and challenges facing the life insurance sector.

Section C**[Answer One. Each question carries 10 marks]***(1x10=10 Marks)*

- Evaluate the impact of new distribution channels and sales techniques on the life insurance industry.
- Explain the functions and responsibilities of IRDA in regulating the insurance industry

I Semester B. Com (CUFYUGP) Degree Examinations October 2024
COM1MN109: ESSENTIAL STATISTICS FOR BUSINESS
ANALYTICS
(Credits: 4)

Maximum Time: 2 hour Maximum Marks: 70

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

- What are sampling Errors?
- What is null hypothesis?
- What is t-test?
- Define Chi-Square test
- What is positive correlation?
- Define Regression analysis
- What is method of least square?
- What is the interpretation of correlation?
- Explain scatter diagram
- What is sampling?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

- Explain the components of Time Series Analysis
- What are the different type correlations?
- . Explain different types of tests? 14. Consider the time series data given below:

X	8	3	2	10	11	3	6	5	6	8
Y	4	12	1	12	9	4	9	6	1	14

Use the least square method to determine the equation of line of best fit for the data.
 Then plot the line.

22 Difference Between correlation and regression

23 Explain steps in testing

24 Explain different types of sampling techniques

25 Explain different types of correlation.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

26 Four brands of flashlight batteries are to be compared by testing each brand in five flashlights. Twenty flashlights are randomly selected and divided randomly into four groups of five flashlights each. Then each group of flashlights uses a different brand of battery. The lifetimes of the batteries, to the nearest hour, are as follows.

Brand A	Brand B	Brand C	Brand D
42	28	24	20

30	36	36	32
39	31	28	38
28	32	28	28
29	27	33	25

Preliminary data analyses indicate that the independent samples come from normal populations with equal standard deviations. At the 5% significance level, does there appear to be a difference in mean lifetime among the four brands of batteries?

27 Calculate and interpret the correlation coefficient of the two variables below.

Person	Hand	Height
A	17	150
B	15	154
C	19	169
D	17	172
E	21	175

II Semester B. Com (CUFYUGP) Degree Examinations MONTH, YEAR
COM2MN109: DATA ANALYTICS FOR BUSINESS
(Credits: 4)

Maximum Time: 2 hours

Maximum Marks: 70

Section A

[Answer All. Each question carries 3 marks]

(Ceiling: 24 Marks)

- What is Data Analytics?
- Explain data preprocessing.
- What is Text Analysis?
- Explain Machine Learning (ML).
- What is Data Mining?
- Explain the difference between Data and Information.
- What is a Nominal Scale?
- Explain the concept of Data Science.
- What is Decision Making?
- What is Big Data?

Section B

[Answer All. Each question carries 6 marks]

(Ceiling: 36 Marks)

- Explain Measurement Scales.
- What are the different methods of data collection?
- Explain the difference between Quantitative and Qualitative data.
- Explain the process of Business Data Analytics.
- What are the different application areas of Business Data Analytics?
- Explain the process of collecting and cleaning data.
- Explain the Data Analytics Lifecycle.
- Differentiate between big data and small data.

Section C

[Answer any one. Each question carries 10 marks]

(1x10 = 10 marks)

- Solve any real-world case study using Business Analytics techniques. 20. Describe Data Analytics Tools and Techniques.

I Semester B. Com (CUFYUGP) Degree Examinations October 2024
COM1MN110: BUSINESS ANALYTICS FOR DECISION MAKING
(Credits: 4)

Maximum Time: 2 hours

Maximum Marks: 70

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

1. What is Questionnaire?
2. Name the Methods of Data Collection
3. What are Predictive Analytics?
4. What is Business Decision Making?
5. What is Programmed Decisions?
6. What is Direct Observation?
7. Explain Decision Making Functions of Management
8. What is Strategic Decision?
9. What are Internal Sources of Data?
10. What is motivation?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. Explain Different Types of data-Primary and Secondary Data
12. What are the features of Business Analytics?
13. Explain Business Data Analytics Process
14. Explain Different Types of Decisions
15. Explain Internal and External Sources of Data
16. Explain The Art of Data Science
17. Explain meaning and features of External Sources of Data
18. Explain the significance of predictive analysis.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

Prepare a structured questionnaire of any case studies.

19. Prepare an example of at least five secondary data from different sources

II Semester B. Com (CUFYUGP) Degree Examinations MONTH, YEAR

COM2MN110 : E-BUSINESS STRATEGIES

(Credits: 4)

Maximum Time: 2 hours

Maximum Marks: 70

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

1. What is Electronic Data Interchange?
2. What is Business to Consumer (B2C)?
3. What is E-Business.?
4. What is electronic payment?
5. What is debit card?
6. Explain the term E-Cash
7. What is protocol?
8. Explain Application Service Provider
9. What is Firewall?
10. What M-Commerce?

Section B

[Answer All. Each question carries 6 marks]

(Ceiling: 36 Marks)

11. What are the factors affecting Electronic Business?
12. What are the features of Electronic Business?
13. Explain Electronic Payment Systems
14. Explain the working of online credit card system
15. What are the important provisions of IT Act?
16. What are the legal and privacy issues in e-commerce?
17. Explain protocol with related to electronic payment
18. Explain the issues of electronic payments.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. Explain Web security, Firewalls and transaction security. Also explain with real life business problems.
20. What are the different Ecommerce Models in the world?

MODEL QUESTION PAPER

**I Semester B.Com (CUFYUGP) Degree Examinations October 2024 COM1MN109:
ESSENTIAL STATISTICS FOR BUSINESS ANALYTICS**

(Credits: 4)

Maximum Time: 2 hours

Maximum Marks: 70

Section A

[Answer All. Each question carries 3 marks]

(Ceiling: 24 Marks)

1. Define the concept of Time Series.
2. Explain the concept of Spearman's Rank Correlation.
3. What is meant by Population?
4. What is meant by MANOVA?
5. What is meant by Hypothesis testing?
6. Distinguish between the Null Hypothesis and the Alternative Hypothesis.
7. What are the objectives of the Time series?
8. Define the Sampling Error
9. What are the assumptions related to the ANOVA Test?
10. What is Non-Parametric Test?

Section B

[Answer All. Each question carries 6 marks]

(Ceiling: 36 Marks)

- ## 11. What are the different probabilistic Sampling Techniques?

Distinguish between the Sampling Error and the Non-Sampling Error.

12. From the following data obtain the two regression equations: X: 8 9 5 4
6

Y: 9 7 3 4 2

- 13.** Discuss various steps involved in the Hypothesis Testing 15. Distinguish between Correlation and Regression.

- Two independent samples of 8 and 7 items gave the following values: Sample X: 8
12 14 15 19 21 23 24

Sample Y: 15 23 22 25 36 41 43

- Find Spearman's rank coefficient of correlation from the following data: X: 40 24 23 25 69 42 56

Y: 31 54 43 31 27 63 39

- Distinguish between the Parametric Test and the Non-Parametric Test.

Section C

[Answer anyone. Each question carries 10 marks]

(1x10= 10 marks)

- What are the Components of Time Series?
- Perform a two-way ANOVA on the data given below:

Plots of Land	P	Q	R	S
I	28	30	31	29
II	35	32	39	26
III	30	28	32	32

MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations-----**COM2MN109: Data Analytics for Business (Credits: 4)****Maximum Time: 2 hours****Maximum Marks: 70 Section A****[Answer All. Each question carries 3 marks]****(Ceiling: 24 Marks)**

- 28 Define data.
- 29 What is Big Data Analytics?
- 30 What is the Nominal Scale?
- 31 Define the Data Mining
- 32 What is meant by Cleaning the data?
- 33 What is meant by cross- validation?
- 34 Explain Deep learning
- 35 What is meant by Artificial Neural Networks?
- 36 Define Predictive Analytics.
- 37 What is meant by Scale?

Section B**[Answer All. Each question carries 6 marks]****(Ceiling: 36 Marks)**

- 38 Distinguish between Qualitative and Quantitative data.
- 39 Discuss various steps involved in the Data Analytics Lifecycle.
- 40 Explain the different Applications of Data Analysis.
- 41 Discuss Popular Data Analytic Tools.

Distinguish between the data and the information.

- 42 Explain the significance of Business Analytics in decision making. 17.Distinguish between the ratio Scale and the interval scale.

- 43 Distinguish between the data and Information.

Section C**[Answer anyone. Each question carries 10 marks]****(1x10= 10 marks)**

- 44 What are the different types of Data Analytics?
- 45 Describe two broad categories of Machine learning techniques.

MODEL QUESTION PAPER

I Semester B.Com (CUFYUGP) Degree Examinations October 2024 COM1MN110:**Business Analytics for Decision -Making****(Credits: 4)****Maximum Time: 2 hours****Maximum Marks: 70 Section A****[Answer All. Each question carries 3 marks]****(Ceiling: 24 Marks)**

- 45.1 Define the concept of Research Questions.

45.2 Explain the concept of secondary Data.

45.3 What is Social Network Analysis?

45.4 What is unstructured data analytics?

45.5 Define Business Analytics

What is Primary Data?

45.6 What is Text Analytics?

45.7 What is meant by Data Modelling?

45.8 Define Data Visualization.

45.9 Define a questionnaire.

Section B

[Answer All. Each question carries 6 marks]

(Ceiling: 36 Marks)

45.10

Is

Data Analytics considered a science? Discuss. 12. Describe the features.

- Elaborate on Predictive Analytics.
- Critically assess the effectiveness of business analytics in the existence and survival of businesses.
- What are the features of business analytics?
- Discuss various steps in business decision- making
- Detail the external sources of data.
- Distinguish between Data Base Management and Data Visualization

Section C

[Answer anyone. Each question carries 10 marks]

(1x10= 10 marks)

- What are the different methods of collecting primary data?
- Discuss different types of decisions.

MODEL QUESTION PAPER
II Semester B.Com (CUFYUGP) Degree Examinations ----
COM2MN110: E-BUSINESS STRATEGIES
(Credits: 4)

Maximum Time: 2 hours

Maximum Marks: 70 Section A

[Answer All. Each question carries 3 marks]

(Ceiling: 24 Marks)

- Define the concept of E-Business.
- Explain the concept of Payment Protocols
- Who is the regulator in the field of Electronic Payment Systems?
- What is meant by Public Key?
- Define Competitive Advantage.
- What is meant by payment Gateway?
- Define C2C Business Model.
- What is meant by E-Commerce?
- What is meant by a Credit Card?
- What is meant by Digital Signature?

Section B

[Answer All. Each question carries 6 marks]

(Ceiling: 36 Marks)

- Are online applications permitted as per the Information Technology Act 2020?
- Describe the role of the electronic payment system in the economic development of India.
- Elaborate on Firewalls
- Critically assess the effectiveness of E-Commerce in Retailing.
- What are the virtual Enterprises?

Discuss the features of E Contract.

- Detail the factors affecting Electronic Business
- Explain the features of e-business.

Section C

[Answer anyone. Each question carries 10 marks]

(1x10= 10 marks)

- Explain about Electronic Data Interchange
- Discuss in detail the Information Technology Act 2000 and the amended act 2008.

MODEL QUESTION PAPER

**I Semester B.Com (CUFYUGP) Degree Examinations October 2024 COM1VN102:
Foundations of Hospitality
(Credits: 4)**

Maximum Time: 2 hours**Maximum Marks: 70 Section A****[Answer All. Each question carries 3 marks]****(Ceiling: 24 Marks)**

1. List the distinctive characteristics of hospitality industry.
2. Write a short note on HRACC.
3. Differentiate between timeshare and condominium.
4. Define meal plan. Explain the various meal plans offered by a 5-star hotel.
5. A package rate is beneficial for guest as well as the hotel. Discuss 6. Differentiate between cabana and lanai room.
- 46 What facilities does a casino hotel does offer to its guests?
- 47 ist the facilities offered by sarais to a traveller in medieval era.
- 48 Define the term hotel.

Explain a suite hotel and how does it differ from other hotels?

Section B**[Answer All. Each question carries 6 marks]****(Ceiling: 36 Marks)**

- 49 Explain the various bases of charging room tariff.
- 50 Hyper personalization is the future of hotel marketing. Discuss
- 51 The classification of hotels is very important. Comment
- 52 Write a short note on heritage hotels.
- 53 Explain the various bases for fixing room tariff.
- 54 List any five international hotel chains. Give three brands of each chain. 17. Describe the various types of rooms you will find in a hotel.
11. What facilities does a hotel provide to its guests?

Section C**[Answer any one. Each question carries 10 marks]****(1x10= 10 marks)**

12. Describe the standard classification of hotels. Give the room sizes of single and double rooms of star hotels.
13. Draw the organizational structure of a 5 star hotel and explain the functions of major departments.

MODEL QUESTION PAPER

**I Semester B.Com (CUFYUGP) Degree Examinations October 2024 COM1VN101:
Fundamentals of Travel and Tourism**

(Credits: 4)

Maximum Time: 2 hours**Maximum Marks: 70****Section A****[Answer All. Each question carries 3 marks]****(Ceiling: 24 Marks)**

- Define the term tourism
- Differentiate between dark and doom tourism
- Write a note on any two luxury tourist train in India
- Write a short note on literary tourism
- List any three alternative types of tourism
- Write a short note on backpacker tourism
- Who is a traveller?
- What is cruise tourism
- Differentiate between visitor and excursionist 10. What do you mean by transportation?

Section B**[Answer All. Each question carries 6 marks]****(Ceiling: 36 Marks)**

- How do you measure tourism demand
- Differentiate between allocentric and psychocentric travel motivators .Give examples of the same
- With a neat illustration, explain leiper's model of tourism system.
- Write a short note on medical tourism
- Explain various types of tourism statistics
- Discuss the role of films in promoting tourism
- Write a note on luxury trains in India
- Explain the significance fo tourism.

Section C**[Answer any one. Each question carries 10 marks]****(1x10= 10 marks)**

- Define travel motivators. Discuss various travel motivation theories.
- Tourism and transport are inseparable and complementing to each other . Discuss

MODEL QUESTION PAPER

**II Semester B.Com (CUFYUGP) Degree Examinations MONTH, YEAR COM2VN101:
TOURISM BUSINESS**

(Credits: 4)

Maximum Time: 2 hours

Maximum Marks: 70 Section A

[Answer All. Each question carries 3 marks]

(Ceiling: 24 Marks)

14. Write a short note on role of intermediaries in travel distribution channels.
15. List the various modes of transportation.
16. What do you mean by Tourist specific infrastructure?
17. Define a tour operator.
18. Define tourism destination
19. List any six positive impacts of tourism.
20. Write a short note on Doxey's Irridex model.
21. List any six e- intermediaries.
22. How does lack of amenities at tourism spots affect a destination?
23. Differentiate between core and periphery attractions.

Section B

[Answer All. Each question carries 6 marks]

(Ceiling: 36 Marks)

24. Explain the concept of multiplier effect.
25. Accommodation services are a crucial part of tourism industry. Discuss.
26. List the various direct and indirect benefits of tourism.
27. Explain the common characteristics of a tourism destination. 15. Describe the role and functions of travel agency.
28. Explain Butler's TALC, with examples.
29. Seasonal variations in demand is a reality for most tourism destination. Discuss.
30. List any six functions of a tour operator.

Section C

[Answer any one. Each question carries 10 marks]

(1x10= 10 marks)

31. Tourism is a socio- cultural phenomenon. Critically analyze.
32. Transport is a key factor for economic development. Discuss with relevant examples.

MODEL QUESTION PAPER

**II Semester B.Com (CUFYUGP) Degree Examinations MONTH, YEAR COM2VN102:
FRONT OFFICE MANAGEMENT**

(Credits: 4)

Maximum Time: 2 hours

Maximum Marks: 70 Section A

[Answer All. Each question carries 3 marks]

(Ceiling: 24 Marks)

33. List the various sources of reservation in front office.
34. what is overbooking?
35. What is 6 PM hold?
36. List the various stages of guest cycle.
37. List any six qualities of front office personnel.
38. List the precautions to be taken for a scanty baggage guest.
39. What do you mean by amendment of reservation? 8. Differentiate between pre- registration and registration.
40. What do you mean by concierge?
41. What is reservation?

Section B

[Answer All. Each question carries 6 marks]

(Ceiling: 36 Marks)

42. As a reservationist, what are the points to be considered while accepting reservation from a guest.
43. Draw the layout of front office department and indicate the location of various sections of front office department.
44. Write a short note on types of reservation.
45. Differentiate between Form C and Form F
46. Draw the organisational chart of front office department of a 5 star hotel and discuss the duties and responsibilities of Front Office Manager.
47. Write a note on express check out.
48. Explain the process of cancellation of reservation. 18. Differentiate between registration and reservation.

Section C

[Answer any one. Each question carries 10 marks]

(1x10= 10 marks)

49. Draw a neat diagram of guest cycle. Explain each stage with activities involved.
50. Front office plays a crucial role in guest satisfaction by ensuring comfortable, safe and pleasant stay of all in house guests. Elaborate on the statement with examples.

I Semester B.Com. (CUFYUGP) Degree Examinations October 2024**COM1FM105 (1): BUSINESS START-UP ESSENTIALS****(credits: 3)**

Maximum Time: 1.5 hours

Maximum Marks: 50

Section A**[Answer All. Each question carries 2 marks] (Ceiling 16 marks)**

- Define entrepreneurship.
- What are the key characteristics of an entrepreneurial mindset?
- What is a start-up ecosystem?
- List two methods for generating business ideas.
- What is the purpose of a business plan?
- What is a value proposition?
- Name two types of business structures.
- What is the role of angel investors in start-up funding?
- What is 'bootstrapping' in the context of start-ups.
- What is intellectual property protection?

Section B**[Answer All. Each question carries 6 marks] (Ceiling 24 marks)**

- Discuss the components of a business plan.
- Explain the process of conducting market research for a start-up.
- Describe the various funding options available for start-ups.
- What are the key considerations in financial planning for a new venture?
- Outline the ethical considerations in business.

Section C**[Answer any one. Each question carries 10 marks] (1x10=10 marks)**

- Explain the different types of business structures and how to choose the right one for a startup.
- Discuss the significance of entrepreneurship in modern times.

MODEL QUESTION PAPER

I Semester B.Com (CUFYUGP) Degree Examinations October 2024**COM1FM105 (2): STOCK MARKET FUNDAMENTALS****(Credits: 3)****Maximum Time: 1.5 hours****Maximum Marks: 50 Section A****[Answer All. Each question carries 2marks]****(Ceiling: 16 Marks)**

- List out the three accounts required to start stock market investment.
- Write two mandatory KYC documents to start stock market investment online.
- What do you mean by mutual fund?
- Explain intra-day trading.
- What is IPO?
- Expand and explain ASBA.
- What is Book building?
- What do you mean by listing of shares?
- Explain the term 'Dividend'
- What is SIP in mutual fund?

Section B**[Answer All. Each question carries 6 marks]****(Ceiling: 24 Marks)**

- Distinguish Primary Market and Secondary market
- Write and explain any four methods of public issue.
- Write and explain any four types of orders in secondary market.
- What is portfolio? How to diversify a portfolio?
- Distinguish direct and regular mutual fund.

Section C**[Answer any one. Each question carries 10 marks]****(1x10= 10 marks)**

- XYZ Ltd is planning to list its shares through an Initial Public Offering (IPO). The company has informed the public through its prospectus that interested individuals can apply for the shares using the ASBA mechanism. The shares are being offered at a price range of ₹72-77 under the book-building process. If you want to apply for one lot of shares, what methods and options are available to you for application? Explain in detail.
- ABC Ltd is a listed company on both NSE and BSE, with the last traded price of its shares at ₹116. You are considering purchasing the company's shares in the secondary market. What fundamental factors should you consider before buying the shares of ABC Ltd?

I Semester B.Com. (CUFYUGP) Degree Examinations October 2024
COM1FM105 (3): CONSUMER AWARENESS AND PROTECTION
(credits: 3)

Maximum Time: 1.5 hours

Maximum Marks: 50

Section A

[Answer All. Each question carries 2 marks]

(Ceiling 16 marks)

51. Define consumer protection.
52. What are the fundamental consumer rights?
53. What is consumer awareness?
54. What is a spurious good?
55. Define 'deficiency in service.'
56. What is an unfair trade practice?
57. Name the three levels of Consumer Protection Councils.
58. What is the role of the District Forum under the Consumer Protection Act?
59. Who can file a consumer complaint?
60. What is the limitation period for filing a consumer complaint?

Section B

[Answer All. Each question carries 6 marks]

(Ceiling 24 marks)

61. Discuss the role of consumer protection agencies and organizations.
62. Explain the UN Guidelines on consumer protection and their significance.
63. Analyze the role of the National Commission in consumer protection.
64. Discuss the procedure for filing a consumer complaint in India.
65. Explain the relief/remedy available to consumers under the Consumer Protection Act.

Section C

[Answer any one. Each question carries 10 marks]

(1x10=10 marks)

66. Critically evaluate the grievance redressal mechanism under the Indian Consumer Protection Law with relevant case studies.
67. Explain the fundamental consumer rights and responsibilities.

MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations MONTH, YEAR

COM2FM106(1) : FINANCIAL LITERACY

(Credits: 3)

Maximum Time: 1.5 hours**Maximum Marks: 50 Section A****[Answer All. Each question carries 2 marks]****(Ceiling: 16 Marks)**

8. What is financial planning?
9. What is rule of 72?
10. What do you mean by BSBDA?
11. List out four types of deposit accounts in a bank.
12. Name any four investment opportunities available in post offices?
13. List out four modes of investment in gold.
14. What is Phishing?
15. What do you mean by ATM fraud?
16. Explain the term 'National Pension System'
17. Expand NUUP and AEPS?

Section B**[Answer All. Each question carries 6 marks]****(Ceiling: 24 Marks)**

18. Distinguish saving and investment with examples.
19. What is compounding? What are its benefits?
20. What are the features of PMJDY?
21. Distinguish Life and Non-life insurance.
22. Explain the features of Public Provident fund?

Section C**[Answer any one. Each question carries 10 marks]****(1x10= 10 marks)**

23. If you want to save and invest 20% of your salary every month in a good investment avenue, what are the available choices in front of you? Explain the potential risks and returns associated with each investment.
24. One of your friends residing in Tamil Nadu has requested you to send ₹5,000 to his bank account for an emergency. What electronic transfer methods are available to transfer this money? Explain the features of each method.

II Semester B.Com. (CUFYUGP) Degree Examinations MONTH, YEAR COM2FM106
(2): Event Management
(credits: 3)

Maximum Time: 1.5 hours

Maximum Marks: 50 Section A

[Answer All. Each question carries 2 marks]

(Ceiling 16 marks)

- List the main concerns in staging an event.
- Define special event.
- Briefly explain the characteristics of an event.
- Define the terms event management and event designing.
- How will you evaluate an event?
- List the essential ingredients of an event.
- Give examples of corporate events.
- List the classification of events based on the nature of the event.
- Write a short note on green events.
- Enlist the important activities in event management.

Section B

[Answer All. Each question carries 6 marks]

(Ceiling 24 marks)

- Write a short note on types of events.
- List the elements of developing event concept.
- Explain 5 Cs of successful event planning.

Write a short note on pre- event activities.

- What do you mean by theme of an event?

Section C

[Answer any one. Each question carries 10 marks]

(1x10=10 marks)

- Explain the various steps involved in planning an event.
- Discuss in detail the evaluation process of an event.

**I Semester B.Com. (CUFYUGP) Degree Examinations October 2024 COM1FM105:
FOUNDATIONS OF ACCOUNTING
(credits: 3)**

Maximum Time: 1.5 hours

Maximum Marks: 50 Section A

[Answer All. Each question carries 2 marks]

(Ceiling 16 marks)

- Define Accounting.
- What is a Nominal Account?
- What is the Double Entry System?
- Write any four limitations of Financial Accounting.
- What is Depreciation?
- What do you mean by Capital Expenditure?

Briefly explain Accounting for Incomplete Records.

- A company purchased machinery at a cost of Rs 33,000 with an estimated useful life of 10 years. Calculate the depreciation rate of the machinery under the Straight Line Method when the estimated scrap value of the machinery is Rs 3,000.
- Write any four examples of Intangible Assets.
- If the total assets of a company amount to Rs 1,50,000 and the owner's equity is Rs 70,000, what will be the amount of liabilities?

Section B

[Answer All. Each question carries 6 marks]

(Ceiling 24 marks)

- What are the objectives of Accounting?
- Classify the following under Personal Account, Real Account, and Nominal Account:
(i) Drawings Account (ii) Bank Account (iii) Inventory Account (iv) Salaries Account
(v) William's Account (vi) Cash Account (vii) Goodwill Account (viii) Commission Account
(ix) Capital Account (x) Rent Account (xi) Furniture Account (xii) Depreciation Account
- Journalize the transactions given below in the books of Sakesha & Co. in 2023:
 1. 01/01/2023: Sakesha starts a business with Rs. 40,000.
 2. 01/01/2023: Paid into the bank Rs. 36,000.
 3. 02/01/2023: Bought furniture for Rs. 1,700 and a typewriter for Rs. 3,000; payment made by cheque.
 4. 05/01/2023: Goods purchased from Ramasamy & Co. for Rs. 11,200 on credit.
 5. 07/01/2023: Goods purchased from Porwal & Co. for cash Rs. 2,200.
 6. 08/01/2023: Goods sold on credit to Gupta & Co. for Rs. 3,000.
 7. 11/01/2023: Paid for office stationery Rs. 500.
 8. 12/01/2023: Paid rent Rs. 400.
 9. 14/01/2023: Bought fixtures for Rs. 2,000.
 10. 17/01/2023: Received cash from Gupta & Co. Rs. 2,940; allowed them a discount of Rs. 60.

11. 20/01/2023: Issued cheque for Rs. 11,000 in full settlement to Ramasamy & Co.

12. 30/01/2023: Paid insurance premium Rs. 900 by cheque.

- On 1st April 2019, machinery was purchased by Surya Ltd. for Rs. 1,00,000. On 1st September 2020, one more machinery worth Rs. 40,000 was purchased. The rate of depreciation charged is 20% under the diminishing balance method. Show the machinery account for four years from 2019 to 2023.
- Briefly explain the steps involved in the process of Accounting.

Section C

[Answer any one. Each question carries 10 marks]

(1x10=10 marks)

From the following information of Jansons Ltd. On 31st March 2023 you are required to prepare the trading, profit and loss A/c and Balance Sheet

	RS		RS
Opening stock	5,000	Capital	89,500
Bills Receivables	22,500	Commission (Cr.)	2,000
Purchases	1,95,000	Return outwards	2,500
Wages	14,000	Trade expenses	1,000
Insurance	5,500	Office fixtures	5,000
Sundry Debtors	1,50,000	Cash in hand	2,500
Carriage inwards	4,000	Cash at bank	23,750
Commission (Dr.)	4,000	Rent & rates	5,500
Interest on capital	3,500	Carriage outward	7,250
Stationary	2,250	Sales	2,50,000
Return inwards	6,500	Bills payables	15,000
		Creditors	98,250
		Closing stock	12,500

- Write a note on the nature, functions and scope of accounting

Appendix

25. Format of the Internship Report

1. Title Page:	
	26. Title of the report, Name of the organization, Name of the intern, Duration of the internship, Date of submission.
2. Certificate, Declaration and Acknowledgments:	
	27. Internship completion certificate from the organization
	28. Include a declaration stating that the internship report is original work and has not been submitted elsewhere.
	29. Express gratitude.
3. Table of Contents:	
	30. Provide a list of sections and subsections with corresponding page numbers.
4. Introduction:	
	31. Introduce the organization where the internship was conducted, including its background, mission, products/services, industry sector, and any other relevant information.
	32. State the objectives of the internship report.
5. Description of the Organization:	
	<ul style="list-style-type: none"> • Provide a detailed overview of the organization, its history, organizational structure, core functions, target market, competitors, and industry trends. • Describe the department or division where the internship was undertaken and its role within the organization.
6. Internship Experience:	
	33. Describe the tasks, projects, and responsibilities undertaken during the internship.
	34. Discuss the skills, knowledge, and competencies acquired or enhanced through practical experience.
	35. Provide examples of significant achievements, challenges faced, and how they were overcome.
7. Learning Outcomes:	
	22. Reflect on the key learning and insights gained from the internship experience.
	23. Discuss how the internship contributed to personal and professional development, including skill development, industry knowledge, and career aspirations.
8. Recommendations:	
	24. Offer recommendations for the organization based on observations and experiences during the internship.
	25. Suggest areas for improvement, future opportunities, or strategies to enhance

organizational effectiveness.

9. Conclusion:

26. Summarize the main findings and outcomes of the internship experience.

2. **appendices:**

3. Include any references, sources, or materials cited in the internship report.

4. **References:**

1. Attach any supplementary materials.

Format of Internship Daily Report

27. **Title:** Daily Report of Internship in [Organization Name]

28. **Date:**

29. **Internship Details:**

30. Intern Name:

31. Department/Division:

32. Supervisor/Mentor:

4. **Objective/Task for the Day:**

33. Briefly describe the main objective or tasks assigned for the day.

5. **Work Activities:**

- List the activities performed during the day, including:

6. **Challenges Faced:**

34. Identify any challenges or obstacles encountered during the day.

35. Describe how the challenges were addressed or mitigated.

7. **Learning and Insights:**

- Reflect on the key learning, insights, or new skills acquired during the day.

8. **Feedback and Comments:**

- Provide feedback on the internship experience,

9. **Signature:**

- Intern's Signature:
- Date:

36. Format of Internship Certificate

Certificate of Internship Completion

This is to certify that [Intern's Name] has successfully completed the internship program at [Organization Name] from [Start Date] to [End Date].

During this period, [he/she] actively participated in [brief description of internship responsibilities and projects], demonstrating [list of skills developed] and achieving [mention any notable achievements].

[Signature]

[Name and Title of Signatory]

Signature and Name of Faculty in Charge Signature of HoD

[Date]

37. Format of Optional Project Report

Sl.no	Content
1	Introduction 1. Background of the Study 2. Statement of the Problem 3. Relevance & Scope of the Study 4. Objectives of the Study
2	Review of Literature 5. An Overview of Earlier Studies 6. Uniqueness of Research Study
3	Methodology of the Study 7. Research Approach and design 8. Sources of Data 9. Sampling Design – Reliability & Content Validity 10. Data Analysis Tools 11. Report Structure 12. Limitations of the Study
4	Data Analysis, Interpretation and Inference
5	Findings and Conclusion
6	Suggestions
	Appendix Bibliography

38. Format of Research Diary Name of the Student:**Title of the research work:****Month:**

Sl.No	Date	Particulars of Research Work done	Signature of the research Scholar

Signature of the Supervisor**Signature of the HOD****39. Format of Practicum Record Book (Front Page) Index page**

Sl.No	Date	Title of the Practicum	Page No	Remarks

40. Format of Practicum Record Book (Inner Page)

Practicum No:	Date:
Title of the activity:	
Brief description of the practical activity:	

Signature of the Course Teacher