Est. in 1921

UNION CHRISTIAN COLLEGE (AUTONOMOUS) ALUVA

Affiliated to Mahatma Gandhi University, Kottayam, India
NAAC Accredited with A++ Grade in Vth cycle
0484 2609194, +91-7012626868
email: ucc@uccollege.edu.in

DEPARTMENT OF COMMERCE

Commerce Syllabus

UNDERGRADUATE (HONOURS) PROGRAMMES {UCC UGP (HONOURS)}

Adopted from THE MAHATMA GANDHI UNIVERSITY
UNDER GRADUATE PROGRAMMES
(HONOURS) SYLLABUS
MGU-UGP (Honours)
(2024 Admission Onwards)

UNION CHRISTIAN COLLEGE
(AUTONOMOUS)
UNDERGRADUATE PROGRAMME (HONOURS) SYLLABUS
(2025Admission Onwards)

Faculty: Commerce
BoS: Commerce
Subject: Bachelor of Commerce (Honours)

UNION CHRISTIAN COLLEGE
(AUTONOMOUS)
UCCOLLEGE PO
ALUVA, KERALA
683102

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Preface

The Board of Studies in Commerce at Union Christian College (Autonomous), Aluva, for the Four-Year Undergraduate Program (FYUGP) desire to submit the curriculum and syllabus adopting from the Board of Studies in Commerce, Mahatma Gandhi University. We would like to express our profound gratitude to Mahatma Gandhi university for providing the framework and guidelines for the syllabus.

The primary goal of B. Com UG Honours program is to equip students with deep understanding of business principles, practices and theories as well as the skills and knowledge necessary to succeed in a rapidly changing global business environment.

This Four-Year Undergraduate program offers a strong foundation in core business disciplines such as accounting, finance, economics, marketing, and management. This well-rounded education opens up a wide range of career opportunities in sectors like banking, auditing, marketing, human resources, and entrepreneurship. It also serves as an excellent stepping stone for further studies, including professional certifications like CA, CPA, CFA, or advanced degrees such as an MBA. Its global relevance and versatility make B.Com graduates attractive in both local and international job markets.

Additionally, the program enhances financial literacy, equipping students with practical knowledge in budgeting, investment, and taxation. It also fosters essential soft skills such as communication, problem-solving, and analytical thinking. Thus studying B.Com not only prepares students for the workforce but also empowers them with the tools to pursue entrepreneurial ventures or advanced education.

With genuine optimism, we ardently hope that the meticulously designed syllabus will indeed prove to be highly beneficial for the learners, empowering them with comprehensive knowledge and essential skills. This enriching experience will undoubtedly aid them in shaping their futures with confidence and competence.

With warm regards,

Chairperson and Members

BoS Commerce

Department of Commerce Board of Studies

SL NO.	NAME	POSITION
01	Ms. Bisha Thomas, Assistant Professor & Head, Department of Commerce, Union Christian College, Aluva – 683102	**Chairperson**
02	Ms. Sumitha Pankaj, Assistant Professor Department of Commerce, Union Christian College, Aluva – 683102	**Member**
03	Ms. Ancy M, Assistant Professor Department of Commerce, Union Christian College, Aluva – 683102	**Member**
04	Ms. Rintu Jose, Assistant Professor Department of Commerce, Union Christian College, Aluva – 683102	**Member**
05	Ms. Sabeela K Abdulsalam, Assistant Professor Department of Commerce, Union Christian College, Aluva – 683102	**Member**
06	Ms. Rugma Suresh, Assistant Professor Department of Commerce, Union Christian College, Aluva – 683102	**Member**
07	Ms. Aswathy AG, Assistant Professor Department of Commerce, Union Christian College, Aluva – 683102	**Member**
08	Ms. Anitta Jose, Assistant Professor Department of Commerce, Union Christian College, Aluva – 683102	**Member**
09	Ms. Preetha KS, Assistant Professor Department of Commerce, Union Christian College, Aluva – 683102	**Member**
10	Dr. Anna Celine EJ, Assistant Professor Department of Commerce, Union Christian College, Aluva – 683102	**Member**
11	Ms. Sanitha KS, Assistant Professor Department of Commerce, Union Christian College, Aluva – 683102	**Member**
12	Mr. Sreeraj NR, Assistant Professor Department of Commerce, Union Christian College, Aluva – 683102	**Member**
13	Dr. Deepa Divakaran N, Assistant Professor, Department of Commerce, Mahatma Gandhi College, Trivandrum, Kerala University	**External Experts**
14	Mr. Varghese P.A, Associate Professor, Department of Commerce, Christ College (Autonomous), Irinjalakuda, University of Calicut.	**External Experts**
15	Dr. Shereena John, Assistant Professor, St. Xaviers College for Women, Aluva, M.G University	**One expert** nominated by VC
16	Mr. George Oommen K, Business Head – Mobility and general loans at ESAF Bank	**One** representative from **industry/corporate sector**
17	Ms. Sarah Almas, Chartered Accountant	**One** member of College **Alumni**
18	CA (Dr). Joseph Joy Puthussery, Assistant Professor, Bharata Mata College (Autonomous), Thrikkakara, M G University	**Subject specific experts**
19	Dr. Sujo Mary Varghese, Assistant Professor, Marthoma College for Women, Perumbavoor, M G University	**Subject specific experts**

Syllabus Index

Name of the Major: **Commerce**

Semester: 1

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution/ week			
					L	T	P	O
UC1DSCCOM100	Basic Finance for Daily Life	DSC A	4	5	3	0	2	0
UC1MDCCOM100	Business Organisation and Entrepreneurship	MDC	3	4	2	0	2	0
UC1MDCCOM101	Personal Finance and Planning							

L — Lecture, T — Tutorial, P — Practical/Practicum , O — Others

Semester: 2

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
UC2DSCCOM100	Indian Securities Market: Structure and Operations	DSC A	4	5	3	0	2	0
UC2MDCCOM100	Fundamentals of Accounting	MDC	3	4	2	0	2	0
UC2MDCCOM101	Event Management							

Semester: 3

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
UC3DSCCOM200	Financial Accounting	DSC A	4	5	3	0	2	0
UC3DSCCOM201	Quantitative Techniques for Business	DSC A	4	5	3	0	2	0
Elective- Any One								
UC3DSECOM200	Special Business Accounting (Accounting Specialization)							

UC3DSECOM201	Fundamentals of Co-operation (Co-operation Specialization)	DSE	4	4	4	0	0	0
UC3DSECOM202	Services Marketing (Marketing Specialization)							
UC3DSECOM203	Financial Services (Financial Markets Specialization)							
UC3DSECOM204	Public Finance (Finance and Taxation Specialization)							
UC3DSECOM205	Fundamentals of Logistics Management (Logistics Management Specialization)							
UC3DSCCOM202	Digital Marketing and Creative Advertising (Minor for others)	DSC B	4	5	3	0	2	0
UC3MDCCOM200	E-Commerce	MDC	3	3	3	0	0	0
UC3VACCOM200	Consumer Affairs and Protection	VAC	3	3	3	0	0	0

Semester: 4

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
UC4DSCCOM200	Corporate Accounting	DSC A	4	5	3	0	2	0
UC4DSCCOM201	Quantitative Techniques for Business Decisions	DSC A	4	5	3	0	2	0
Elective- Any One		DSE	4	4	4	0	0	0
UC4DSECOM200	Advanced Accounting (Accounting Specialization)							

UC4DSECOM201	Co-operative Legislations (Co-operation Specialization)							
UC4DSECOM202	Social and Rural Marketing (Marketing Specialization)							
UC4DSECOM203	Fixed Income Securities and Debt Market (Financial Markets Specialization)							
UC4DSECOM204	Trends and Innovations in Banking (Finance & Taxation Specialization)							
UC4DSECOM205	Essentials of Supply Chain Management (Logistics Management Specialization)							
UC4DSCCOM202	Logistics and Supply Chain Management (Minor for others)	DSC C	4	5	3	0	2	0
UC4VACCOM200	Intellectual Property Rights	VAC	3	3	3	0	0	0
UC4SECCOM200	Salesmanship and Personal Selling	SEC	3	3	3	0	0	0
UC4INTCOM200	Internship	INT	2					

Semester: 5

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
UC5DSCCOM300	Income Tax –I (Not for Pathway 2)	DSC A	4	4	4	0	0	0
UC5DSCCOM301	Cost Accounting	DSC A	4	4	4	0	0	0
UC5DSCCOM302	Financial Management	DSC A	4	4	4	0	0	0
Elective- Any Two		DSE	4	4	4	0	0	0
UC5DSECOM300	Financial Reporting (Accounting Specialization)							
UC5DSECOM301	Administration and Management of Co-operative Societies (Co-operation Specialization)							

UC5DSECOM302	Brand Management (Marketing Specialization)							
UC5DSECOM303	Legal Framework for Financial Markets (Financial Markets Specialization)							
UC5DSECOM304	Advanced GST Laws (Finance & Taxation Specialization)							
UC5DSECOM305	Procurement and Global Sourcing (Logistics Management Specialization)							
UC5DSECOM306	Human Resource Management							
UC5SECCOM300	Computerised Accounting	SEC	3	5	1	0	4	0

Semester: 6

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
UC6DSCCOM300	Income Tax- II (Not for Pathway 2)	DSC A	4	5	3	0	2	0
UC6DSCCOM301	Cost Accounting Methods	DSC A	4	4	4	0	0	0
Elective- Any Two		DSE	4	4	4	0	0	0
UC6DSECOM300	Management Accounting and Performance Management (Accounting Specialization)							
UC6DSECOM301	Accounting and Audit of Co-operatives (Co-operation Specialization)							
UC6DSECOM302	Customer Relationship Management (Marketing Specialization)							
UC6DSECOM303	Mutual Fund Dynamics (Financial Markets Specialization)							

UC6DSECOM304	Working Capital Management (Finance & Taxation Specialization)							
UC6DSECOM305	Advanced Logistics Management (Logistics Management Specialization)							
UC6DSECOM306	Business Ethics and Corporate Social Responsibility							
UC6VACCOM300	Auditing and Assurance	VAC	3	3	3	0	0	0
UC6SECCOM300	Spreadsheet & AI Tools for Financial Data Analysis	SEC	3	5	1	0	4	0
UC6SECCOM301	Practical Income Tax Skills *(Exclusively for Students who pursue Pathway 2)*							

Semester: 7

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
UC7DCCCOM400	Advanced Corporate Accounting	DCC	4	4	4	0	0	0
UC7DCCCOM401	Social Science Research: Principles, Methodology and Practices	DCC	4	4	4	0	0	0
UC7DCCCOM402	Quantitative Data Analysis for Business Research	DCC	4	5	3	0	2	0
Elective- Any Three Courses								
UC7DCECOM400	Financial Investment Analysis	DCE	4	4	4	0	0	0
UC7DCECOM401	International Business and Finance							
UC7DCECOM402	Organisational Behaviour and Industrial Psychology							
UC7DCECOM403	Consumer Behaviour and Marketing Research							
UC7DCECOM404	Economic, Business and Commercial Regulations							

Semester: 8

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
	Capstone Elective							
UC8DCECOM400	Advanced Financial Management and Policy	DCE	4	5	3	0	2	0
UC8DCECOM401	Strategic Management							
UC8DCECOM402	Portfolio Management							
UC8DCECOM403	Financial and Commodity Derivatives							
UC8DCECOM404	Management Optimisation Techniques							
UC8DCECOM405	Strategic Human Resource Management							
UC8PRJCOM400	Project	PRJ	12					

SEMESTER 1

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Programme	B Com. Honours					
Course Name	**BASIC FINANCE FOR DAILY LIFE**					
Type of Course	DSC A					
Course Code	UC1DSCCOM100					
Course Level	100					
Course Summary	This course aims to convey the focus and purpose of financial literacy, its foundational concepts, budgeting, and investing. The course is designed to equip students with knowledge and skills needed to engage in effective financial planning, helping them navigate various financial aspects across different life stages.					
Semester	Credits			4	Total Hours	
Course Details	Lecture	Tutorial	Practical	Others		
	3	0	1	0	75	
Pre- requisites, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the concepts regarding financial literacy, financial education, and financial socialization	Understand	1
2	Apply the concepts of financial literacy for decision making regarding the selection of financial products or services	Apply	1, 10
3	Analyse the prospects of financial products/services and identify the best options.	Analyse	2
4	Evaluate the financial behaviour of individuals and suggest the best.	Evaluate	2,10
5	Design financial literacy campaigns.	Create	6,7,9

Remember(K),Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1 Financial Literacy - Concepts	1.1	Finance - Meaning and Importance Financial Literacy - Role of Financial literacy in decision making	3	1
	1.2	Components of Financial Literacy – Financial knowledge – financial attitude – Skills – Financial Behaviour	5	1
	1.3	Financial literacy and financial education	3	1
	1.4	Financial socialisation – Socializing agencies – Factors affecting success of financial socialisation	4	1
2 Financial Knowledge	2.1	Interest rate -Simple interest – Compound interest- Effective Interest rate –	2	2
	2.2	EMI - Inflation and its effect on purchasing power	2	2
	2.3	Knowledge about money market products.	2	3
	2.4	Capital market products – Fin tech- Investing in real assets.	3	3
	2.5	Factors to be considered while choosing an investment- Concept of Risk and Return- Systematic Investment- meaning and advantages	3	2,3
	2.6	Factors to be considered while borrowing – Insurance – life and health - Pure insurance and endowment policies – Testing adequacy of insurance coverage- Difference between insurance and investment.	3	2,3
3 Financial Attitude, Financial Skills and Financial Behaviour	3.1	Meaning of attitude – relevance of attitude in decision making – Money attitude – different types.	2	3
	3.2	Numeracy as a skill for finance – Test of numeracy using compound interest calculation – EMI determination – Evaluation of offers by sellers of products and services	2	3
	3.3	Outcomes of financial attitude in personal finance.	2	3
	3.4	Types of financial behaviour – Expenditure control and saving – Role of impulsivity in expenditure and savings – Family financial planning and budgeting.	2	4
	3.5	Investment behaviour- common mistakes in investment decisions – factors to be considered while investing	2	4
	3.6	Inertia of investment – meaning – factors influencing	2	4

		it – impact of inertia of investment		
	3.7	Credit behaviour – selection of credit – utilization – repayment behaviour – CIBIL Score and its importance – default of loan and CIBIL score.	2	4
	3.8	Financial Discipline- Financial Ethics- Financial Well being	1	1,4
4. Financial Awareness Activities and Campaigns	4.1	Conducting a financial literacy survey and preparation of reports	30	5
	4.2	Financial Awareness campaigns in association with Financial Literacy Cell or similar forum.		5
	4.3	Prepare Comparative tables/ charts etc. of investment avenues and various government schemes like Mudra Yojana, Jan Dhan Scheme		5
	4.4	Awareness regarding Money Market Investments and Opening of Bank Accounts, campaign, Update KYC norms etc.		5
	4.5	Understanding the various insurance products and their relative merits- Presentations		5
5.	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** 1. Lecture 2. Financial literacy quiz 3. Collaborative/ Small Group Learning 4. Field survey 5. Financial literacy seminars/ workshop 6. Group Discussions and Debate
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ based test (b) Financial Surveys OR Financial Campaigns within or outside the campus -Group activity with written/typed or video reports. (c) Presentation or Group Discussions on Various schemes like Jan Dhan Scheme, Welfare schemes in India, Welfare Schemes in Kerala etc. (Group activity)

(d) Presentation on investment avenues OR Presentation on Insurance Products OR Group discussions etc. (Group activity)

B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Jack R Kapoor, Les R Dlabay, Robert J Hughes, Melissa M Hart (12th edition). 2020. Personal Finance. *McGraw Hill Education (India) Pvt Ltd, New Delhi.*
2. Indian Institute of Banking & Finance. 2020. Introduction to Financial Planning. *Taxmann Publications Private Limited*
3. Sinha, Madhu.2017. Financial Planning: A Ready Reckoner. *McGraw Hil*l
4. Singh, Amit Kumar. Financial Literacy-*Taxmann Publication*
5. Muraleedharan D, Modern Banking: Theory and Practice, *Prentice Hall of India*
6. Agarwal OP. Modern Banking In India, *Himalaya Publishing House*
7. Gupta L P, India Insurance Guide
8. Mishra M N, Insurance: Principles and Practice, *S Chand Publishing Company Limited*

Suggested Readings

1. Kiyosaki, Robert. 2022. Rich Dad, Poor Dad.
2. Halan, Monika. 2018. Let's Talk Money: You've Worked Hard for It, Now Make It Work for You, Harper Business.
3. Kiyosaki, Robert. 2012. Rich Dad, Poor Dad for Teens: The Secrets about Money-That You Don't Learn in School!
4. The Organisation for Economic Co-operation and Development(OECD) reports on financial education and financial literacy.
5. https://www.ncfe.org.in/
6. https://www.unfcu.org/guides/
7. https://irdai.gov.in/
8. https://financialservices.gov.in/beta/en
9. https://www.cribfb.com/journal/index.php/ijfb/index

Est. in 1921	**UNION CHRISTIAN COLLEGE, ALUVA**

Programme	BCOM HONOURS					
Course Name	**BUSINESS ORGANISATION AND ENTREPRENEURSHIP**					
Type of Course	MDC					
Course Code	UC1MDCCOM100					
Course Level	100					
Course Summary	This course in intended to create an awareness among non-commerce students regarding business enterprises, establishment, entrepreneurship and the journey of entrepreneurs. The course in addition to developing a theoretical understanding, provides a platform for learning through activities.					
Semester	1	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		2	0	1	0	60
Pre-requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome At the end of the course the students shall be able to:	Learning Domains*	PO No
1	Develop an understanding on the concept, classification, and importance of business organisation	Understand,	1,2,3
2	Analyse the concept, functions and role of entrepreneurs and understand the process of establishment of enterprises	Analyse	1,3,5
3	To understand the fundamentals connected with establishment and development of enterprises, various models and design of enterprises.	Understand	2,5,6
4	Evaluate the process of establishment of enterprises through cases and visits and presenting the ideas	Evaluate, Interest	2,5,6
Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Business Organisation and Forms	1.1	Economic and non - economic activities - Concept of Business–Characteristics, Business Vs Profession/ Employment	1	1
	1.2	Objectives of Business	1	1
	1.3	Classification of business activities - Industry and types- Commerce	1	1
	1.4	Social responsibilities of business- Business Ethics	1	1
	1.5	Forms of Business Organisation - Sole proprietorship, Partnership, LLP, Joint Stock Company, Co-operative Society	2	1
	1.6	Features of each form of business- Merits and limitations -Comparison	2	1
	1.7	Public Sector and Private Sector enterprises - Comparison	1	1
	1.8	Meaning of micro, small, and medium enterprises	1	1
	1.9	How to register various forms of business enterprises	5P	4
2. Entrepreneurship the Entrepreneurial Journey	2.1	Meaning and characteristics of entrepreneurship	1	2
	2.2	Functions of entrepreneurs- Role of entrepreneurs in economic development	1	2
	2.3	Basic classification of entrepreneurs	1	2
	2.4	Creativity, Innovation, and entrepreneurship – Types of innovation	1	2
	2.5	Intrapreneurs	1	2
	2.6	Entrepreneurial Journey - Idea generation- Sources of ideas	1	2,3
	2.7	Idea screening and Feasibility report	1	2,3
	2.8	Business Plan Development - Components	2	2,3
	2.9	Testing, validation, and commercialization of business ideas	1	2,3
	2.10	Success stories of entrepreneurs- Enterprises in the localities – (Field Study)	5P	4
	2.11	Case Studies on successful and failed ventures	5P	4

		(Field Study and Bibliographical Study)		
	2.12	Preparation of a simple Business Plan/ Business Idea	10P	4
3. Entrepreneurial Fundamentals (Overview only)	3.1	Sources of Funds- Own fund and Borrowed funds	2	2,3
	3.2	Angel funds, Venture capital - Concept	1	2,3
	3.3	Government assistance to entrepreneurs	2	2,3
	3.4	Startups-Meaning and features –Support for start up –	1	2,3
	3.5	Patents, Trademarks and other IPR–Meaning, features and importance	2	2,3
	3.6	E-Commerce- Meaning, Scope and importance	1	2,3
	3.7	Business Models - B2B B2C, C2C, C2B, B2B2C, B2C.	1	2,3
	3.8	Basic financial terms like variable cost, fixed cost, breakeven point, Unit cost, unit selling price etc.	5P	4
4	4	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** • Activity learning. • Collaborative learning. • Experiential learning. • Problem-based learning. • Roleplay • Industrial and Field Visit • Lecture and Presentations • Flipped Classroom
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 25 marks** (a) Assignment on registration of an enterprise (b) MCQ Test – Best One (Based on first three modules) (Module 4 shall be part of CCA only) (c) Presenting business ideas OR Idea on prototype/ Design/ Art/ Instruments/ Apps etc. OR Case Studies - OR Identify a business unit – its establishment and growth etc. from nearby locality or Preparing a Business Plan OR Reports on basic business plans with financial calculations - Remaining marks
	B. End Semester examination – 50 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	30 out of 32	MCQ	30 x 1= 30
Section B- Multiple Choice Questions	10 out of 12	MCQ	10 x 2 = 20
Total			**50 marks**

References

1. Tulsian, P.C, and Pandey, Vishal, Business Organisation and Management, *Pearson Education*
2. Srivastava, Himanshu and Bahal, Mohit, Business Organisation and Management, *Kitab Mahal*
3. Bhushan, Y.K, Fundamentals of Business Organisation and Management, *Sultan Chand and Sons*
4. Khanka, SS, Entrepreneural Development, S Chand and Company Limited
5. Gordon, E and Natarajan, K, Entrepreneurship Development, *Himalaya Publishing House*
6. Sood S K and Aroa, Renu, Entrepreneurship Development and Small Business, *Kalyani Publications*

Suggested Readings

1. Zero to One: Notes on Startups, or How the Build the Future by Peter Thiel
2. The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses by Eric Ries
3. India as Global Start-up Hub: Mission with Passion by C B Rao
4. Elon Musk: Tesla, Space X, and the Quest Fora Fantastic Future by Ashlee Vance
5. Steve Jobs by Walter Isaacson
6. Innovation and Entrepreneurship: Practice and Principles by Peter F Drucker

Est. in 1921	**UNION CHRISTIAN COLLEGE, ALUVA**					
Programme	BCOM HONOURS					
Course Name	**PERSONAL FINANCE AND PLANNING**					
Type of Course	MDC					
Course Code	UC1MDCCOM101					
Course Level	100					
Course Summary	This course aims to acquaint students with various facets of financial planning, covering areas such as savings, investment, insurance, and retirement planning. The objective is to cultivate essential skills that fosters a comprehensive understanding of the intricacies involved in managing personal finances successfully. Through this curriculum, students will gain the knowledge needed to navigate the complexities of personal financial planning					
Semester	1	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		2	-	1	-	60
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	To understand the steps involved in the personal financial planning process	Understand	1,2, 10
2	To acquaint individuals with the concept of investment management	Apply	2,6,10
3	To develop insightful perspectives in to the intricacies of insurance & retirement planning	Analyse	2,6,10
4	To develop a simple personalized retirement calculator using spreadsheet	Apply	2,6
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to financial planning	1.1	Finance–concept, meaning & sub - categories	2	1
	1.2	Financial planning - meaning, need, process - consequences of poor financial planning	2	1
	1.3	Personal Finance – Meaning, need, objectives	2	1
	1.4	Savings – Meaning, Importance Investment – Meaning, Importance Conceptual difference between saving & investment	2	1,2
	1.5	Understanding of the terms Inflation, interest, and the impact on investment	2	1
	1.5	Case Study and Discussions – on consequences of poor financial planning-	5P	1
2. Investment Management	2.1	Process & objectives of investment	1	1,2
	2.2	Household investment decision making	1	1,2
	2.3	Various investment avenues: gold, real-estate, sovereign gold bonds, digital gold	2	1,2
	2.4	Bank Accounts- Shares and Debentures- Features and importance - Mutual Funds and importance – SIP, SWP , Government bonds, Cryptocurrencies and NFTs	3	1,2
	2.5	Concept of return & risk for various asset class – Diversification and portfolio	2	1,2
	2.6	Tax Implications of various investment avenues- Impact of interest and inflation on investment decisions	1	1,2
	2.7	Preparation of Charts showing Investment avenues with comparative features	6P	1,2
	2.8	Comparison of various types of bank accounts- Account opening procedure- KYC norms etc.	6P	1,2
	2.9	Procedure for trading in stock markets- Familiarisation of online trading- Demat account and formalities	6P	1,2
	2.10	Situations and financial planning	4P	1,2
3. Risk Management & Retirement Planning	3.1	Risk – Meaning – Types - Management of Risk- Insurance Products	2	1,3
	3.2	Life Insurance – Types of Policies and features–Steps in taking a life policy – Tax implications- LIC, GIC and other insurers	4	1,3
	3.3	Health Insurance – Types of Policies and features – Impact- Tax implications	2	1,3
	3.4	Retirement Planning, Goals, objectives, Pensions plans available in India – New Pension Scheme Tax implications	2	1,3

	3.5	Retirement Calculator using software/ spreadsheet	3P	4
4	4	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture, Peer to Peer learning, Case studies, Discussions and Presentations Online tools
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) - 25 marks** (a) MCQ based tests (b) Viva Voce (c) Group Discussions or Group Presentation on Investment alternatives or personal financial planning process or hypothetical situations (d) Situation Analysis OR Retirement Calculator Applications OR Portfolio construction
	B. End Semester examination – 50 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	30 out of 32	MCQ	30 x 1= 30
Section B- Multiple Choice Questions	10 out of 12	MCQ	10 x 2 = 20
Total			**50 marks**

References

1. Sinha, Madhu. Financial Planning: A Ready Reckoner. *McGraw Hill*
2. Madura J, Financial Planning, *Pearson*
3. Tripathi V, Fundamentals of Investment, *Taxmann Publication*

Suggested Readings

1. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning (4th Edition). Taxmann Publications Pvt. Ltd.
2. Pandit, A.(CNBCTV18).(Year). The Only Financial Planning Book that You Will Ever Need. Network 18 Publications Ltd.
3. J, Arthur.(Year). Personal Finance: Turning Money into Wealth & Student Workbook.
4. Rajput, V. K. (Notion Press).(Year).5W'sofFinancialPlanning(1st Edition).

SEMESTER 2

Est. in 1921	**UNION CHRISTIAN COLLEGE, ALUVA**					
Programme	B.Com. Honours					
Course Name	**INDIAN SECURITIES MARKET: STRUCTURE AND OPERATIONS**					
Type of Course	DSC A					
Course Code	UC2DSCCOM100					
Course Level	100					
Course Summary	This course in Stock Market provides students with a foundational understanding of the structure and functioning of the financial markets, the types and features of various securities. Covering the primary and secondary markets, students delve into the workings of initial public offerings, stock exchanges, and trading mechanisms. Through theoretical modules and hands-on practical sessions, participants develop essential skills in security investments.					
Semester	2	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre-requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Develop a comprehensive understanding of the structure, functions, and significance of securities markets	Understand (U)	10
2	Acquire in – depth knowledge of the primary market, including the mechanisms of initial public offerings (IPOs), the role of underwriters, and the process of issuing new securities.	Analyse(An)	2, 10
3	Gain insights into the functioning of secondary markets, including stock exchanges, trading mechanisms, and the impact of market indices.	Understand (U)	2,10
4	Understand and compare instruments like Mutual Funds, Derivatives and Innovative Instruments	Evaluate(E)	2,10
5	Demonstrate practical skills and knowledge of investing in the securities market by using various tools and software and by participating in simulated and live market scenarios.	Skill (S)	1,2,6,10

Remember(K), Understand(U), Apply(A), Analyse (An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Securities Market in India & Primary Market	1.1	Financial System and components- Financial Markets – Components - Role of Financial Markets in Financial System	2	1
	1.2	Money Market Vs Capital Market -Capital Market segments- cash and derivative market - Structure of Indian Capital Market – Instruments in capital market	3	1
	1.3	SEBI – Mandates and Functioning - Powers- Regulatory Functions- Developmental Functions	2	1
	1.4	Primary Market -Meaning- importance- functions	1	1
	1.5	Intermediaries in the new issue market	1	1
	1.6	Public Issue – Rights Issue - Bonus Issue and Private Placements IPO, FPO, Preferential Issue, Qualified Institutional Placement, Offer for Sale	2	1
	1.7	Pricing of a new issue – Book Building - Fixed price	2	1
	1.8	How to apply for a public issue- Requirements and procedure - ABSB	2	1
2. Secondary Market	2.1	Secondary Market- Meaning- importance- functions-role of Stock Exchanges	1	3
	2.2	Listing of Securities, Stock Exchanges in India – BSE - NSE	2	3
	2.3	Stock market Indices - Sensex and NIFTY- Methodology for Calculating Index- Sectoral Indices	2	3
	2.4	Trading in secondary market – types of orders-Settlement of trades-Contract Note	4	3
	2.5	Depository – functions –NSDL - CDSL - Demat Accounts- Rematerialisation	4	3
	2.6	Speculators in Stock Markets- Bulls, Bears, Lame ducks, Stags – Impact of speculation	2	3

3.MutualFunds, Derivatives & Innovative Instruments	3.1	Mutual Funds-Features-Importance-Advantages	2	4
	3.2	Types of Mutual Funds	2	4
	3.3	Derivative Instruments – features - Financial Derivatives and Commodity Derivatives - Major Commodity Exchanges in India	2	4
	3.4	Forwards, features, Futures and features-Forwards v/s Futures	2	4
	3.5	Options - Features - Types - Moneyness in options	2	4
	3.6	Swaps-Features-Meaning of Interest rate futures and Currency Futures	2	4
	3.7	Innovative Instruments in Indian Capital Markets (Brief outline)	2	4
	3.8	Dos and Don’ts in buying and selling shares in Securities market	1	4
4. Practical Investment.	4.1	Pre-requisites for Investing in Stock Market, opening a Demat account and Trading Account-Mandatory and Voluntary Documents required, KYC, Basic Services Demat Account (BSDA)	10P	5
	4.2	Virtual Trading using online platform (Practical) and Practical Session on live stock trading (Practical)	10P	5
	4.3	Familiarise with the trading mechanism in derivatives market	5P	5
	4.3	Visit the website of SEBI and familiarise with SEBI Investor protection measures - Investor Grievance Redressal Mechanism SCORES -	5P	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** • Lecture • Collaborative/ Small Group Learning • Peer Teaching • Practical Sessions on Stock Market • Simulation • Financial Games • Flip classroom

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ and Viva Voce (b) Case studies of recent IPOs/ Analysing the major Stock Market Developments (c) Presentation on various Stock Markets and Commodity Markets in India (d) Participation in demat and trading account opening campaigns OR Participation in virtual/live trading session and recording the details OR preparing the details of stock price movements or changes in the values of indices over a period of time and evaluate the scenario OR Participation in Stock Games and similar financial games etc. (based on reports, presentations, discussions etc.)
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
MCQ Based	1.15

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Khan, M.Y., Indian Financial System, Tata Mc Graw Hill, New Delhi.
2. Singh, Preethi, Dynamics of Indian Financial System, Ane Books, New Delhi
3. Guruswami, S., Capital Markets, Tata Mc Graw Hill, New Delhi
4. Avadhani, V. A., Investment and Securities Market in India, Himalaya Publishing House.
5. Yogesh Maheswary: Investment Management, *PHI Learning Pvt. Ltd.*
6. Gordon E and Natarajan K, Financial Markets and Institutions, *Himalaya Publishing House*

Suggested Readings

1. Kevin.S: Security Analysis and Portfolio Management, PHI *Learning Pvt. Ltd.*
2. Bharathi.V. P. Pathak, The Indian Financial System: Markets, Institutions and Services, *Pearson Education*
3. https://www.sebi.gov.in/
4. https://www.amfiindia.com/
5. https://www.bseindia.com/
6. https://www.nseindia.com/
7. https://www.sebi.gov.in/sebi_data/faqfiles/nov-2021/1636459721896.pdf

Est. in 1921	**UNION CHRISTIAN COLLEGE, ALUVA**
Programme	BCOM HONOURS
Course Name	**FUNDAMENTALS OF ACCOUNTING**
Type of Course	MDC
Course Code	UC2MDCCOM100
Course Level	100
Course Summary	The course deals with the familiarization of basic accounting concepts, principles required in the field of accounting. It aims at how the accounting transactions are recorded in the books of accounts of a sole trader. It focuses on providing an insight on real life experience in daybook maintained by traders. It also emphasizes on how the profitability and financial positions are ascertained

Semester	2	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		2	0	1	0	60
Pre-requisites, if any	Basic interest in day – to – day accounting.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Explain theory – based accounting and rule for journal entry	Understand(U)	1
2	Experiment day to day accounting, prepare various accounts and show its arithmetical accuracy	Apply (A)	1&2
3	Assess the profitability and financial position of a sole trader by preparing financial statements	Evaluate(E)	1&2
4	Experimenting accounting process and preparation of simple final accounts in practical situations	Skill	1,2,10

Remember(K), Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Accounting and Accounting Cycle	1.1	Introduction, Meaning of accounting, Functions, objectives, Advantages, and disadvantages	1	1
	1.2	Basic Accounting Terminology	2	1
	1.3	Accounting Equation- Accounting Process: Journals, Ledger, Trial balance	3	1
	1.4	Journal and process of journalising, Rule of debit and credit	4	1
2. Special journals and Ledger2	2.1	Sub division of journal-preparation of sales day book, purchases day book – Simple cash book, Cash book with Cash, Bank and Discount Columns (Simple situations only only)	5	1
	2.2	Ledger - meaning, definition, difference between journal and ledger, accounts	1	2
	2.3	Process of posting, balancing of accounts	2	2
	2.4	Preparation of trial balance	2	2
3. Preparation of final accounts of a sole trader	3.1	Meaning and definition of financial statements, closing entries,	1	3
	3.2	Preparation of Trading account	2	3
	3.3	Calculate cost of goods sold	1	3
	3.4	Preparation of Profit and loss accounts	2	3
	3.5	Preparation of balance sheet	2	3
	3.6	Preparation of financial statements (Adjustments other than closing stock excluded)	2	3
	3.7	Day to day accounting - Practical application (Journalising to Day book preparation and Trial Balance) - Simple Problems only	15P	4
	3.8	Preparation of financial statements of a sole trader and interpret the profitability and position	15P	4
4	4	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture- Discussion Session: Hands on activities: - Peer teaching: - Experiential learning

<table>
<tr><td>Assessment Types</td><td>

MODE OF ASSESSMENT

A. Continuous Comprehensive Assessment (CCA)- 25 marks

(a) MCQ based test and Viva Voce
(b) Descriptive tests
(c) Visit to trading concerns and submit daybook by considering one month's transactions OR Using a set of 20 to 30 transactions, complete the accounting cycle from journal entry to financial statement preparation (individual or group)-

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B. End Semester examination – 50 marks

<table>
<tr><th>Mode</th><th>Time in Hours Maximum</th></tr>
<tr><td>Written Examination</td><td>1 hour 30 minutes</td></tr>
</table>

<table>
<tr><td>Question Type</td><td>Number of questions to answered</td><td>Answer word/ page limit</td><td>Marks</td></tr>
<tr><td>Section A- Very short answer</td><td>10 out of 12</td><td>Word, Phrase, or a sentence</td><td>10 x 1 =10</td></tr>
<tr><td>Short Answer Questions- 2 theory and 4 problems</td><td>4 out of 6</td><td>Theory- Maximum- 1 page</td><td>4 x 5 = 20</td></tr>
<tr><td>Essay Questions- Problems only</td><td>2 out of 3</td><td>Question Based</td><td>2 x 10 = 20</td></tr>
<tr><td colspan="3">Total</td><td>50 marks</td></tr>
</table>

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</table>

References

1. R L Gupta and M Radhaswamy – Advanced Accountancy-*Sultan Chand Publishers*
2. P C Tulsian. Advanced Accountancy - S *Chand Publications-*
3. S Kr.Paul – Fundamentals of Accounting – *New Central Agency*
4. M. C. Shukla and T.S. Grewal – Advanced Accounting, *S Chand Publication*
5. Jain and Narang – Fundamentals of Accounting, *Kalyani Publishers*
6. B S Raman – Financial Accounting - *United Publishers*

Suggested Readings

1. https://boslive.icai.org/index.php
2. https://icmai.in/studentswebsite/Syl-2022-Fdn-Stdy-Mtrls.php

Est. in 1921	**UNION CHRISTIAN COLLEGE, ALUVA**
Programme	BCOM HONOURS
Course Name	**EVENT MANAGEMENT**
Type of Course	MDC
Course Code	UC2MDCCOM101
Course Level	100
Course Summary	The course will provide the learner with an understanding on various types of events, organisation of events and related aspects

Semester	2	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		2	0	1	0	60
Pre-requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome At the end of the course the students shall be able to:	Learning Domains*	PO No
1	Identification of various kinds of events and analyse the activities involved	Understand, Analyse	1,2,3
2	Development of an event management plan including budgets, check list etc.	Skill	1,3,5
3	Develop an idea on various event marketing channels and evaluate the comparative advantages	Evaluate	2,5,6
4	Evaluate the events and preparation of reports with documents	Evaluate, Skill	2,5,6

Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Events and Event	1.1	Event- Concept of events- 5 C's of events- Types of events	2	1
Management	1.2	Need for events- Advantages offered by events	2	1

	1.3	Event Management- Features- Scope and Significance	2	1
	1.4	Event Management Process	2	1
	1.5	Event Managers- Role and Functions -Skills required	2	1
	1.6	Identifying and classifying various kinds of events- College level, local events, state level, National events, international events etc. and preparing comparative reports	5P	1
2. Event Planning and Activities	2.1	Developing the event concept- objectives and target audience -	2	2
	2.2	Event Planning- Event planning checklist- Pre-event, During event and post-event activities	2	2
	2.3	Selection of venues- Consideration of various factors- Arrangement of Permissions and Licenses	2	2
	2.4	Budgeting the event- Pricing Decisions- Factors to be considered while fixing the price	2	2
	2.5	Arrangement of event logistics	2	2
	2.6	Preparation of Event Plans for different event types-	7P	2
	2.7	Budget Preparation for different types of events	5P	2
	2.8	Preparation of Event Checklist for various events	3P	2
3. Event Marketing and Evaluation	3.1	Marketing and Publicity for events- Creating an interest among target audience	2	3
	3.2	Channels for promoting events- Traditional Channels- Digital media and social media- Innovative Methods- Positioning the events – Event Sponsorship	2	3
	3.3	Evaluation of events – Measurement of performance- Formative, Objective and Summative evaluation	2	4
	3.4	Corrective actions- Reporting and documentation	2	4
	3.5	Trends and Innovations in events- Sustainability and event management- Technology Integration in events	2	4

	3.6	Event Marketing Planning for selected events	5P	3
	3.7	Event Reports of Programmes Conducted at various levels	5P	4
4	4	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Video Presentation Case Study Field Study and Industrial Visit Expert Talks Peer to Peer learning Discussions and Presentations
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 25 Marks** (a) MCQ test (b) Preparation of Event Plans OR Budgets OR Checklists- (c) Group Discussions or Group Presentation on various events. (d) Presentation on Event Marketing Tools OR Event Report
	B. End Semester examination – 50 marks **Mode** / **Time in Hours Maximum** Project, Presentation – 35 marks / As fixed Viva Voce – 15 marks / • The students shall prepare a short project report, either individually or a group The report shall be a detailed description of a particular event planned (and / or conducted) with every step explained. The evaluation shall be based on the Report with details, methodology, content etc. for 20 marks and an oral group presentation for 15 marks. The evaluation shall be done by internal examiner(s) as nominated by the department Council/ HoD. Besides, there shall be a viva voce for 15 marks based on the modules.

References

1. Gaur, Sanjaya Singh and Saggere, Sanjay V: Event Marketing and Management. *Vikas Publishing House Pvt Ltd.*
2. Mohan, Savita, Event Management and Public Relations, *Enkay Publishing House*
3. Srikanth S, Principle of Event Management, *Skyward Publishers Publication*

4. Goyal, Swarup K, Event Management, *Adhyayan Publishers*
5. Mohan, Savita, Event Management and Public Relations, *Enkay Publishing House*
6. Singh, Kaushalendra Saran, Event Management Principles and Methods, *Kaniska Publication*
7. Kaur, Paramjeeth, Event Management, *Kalyani Publishers*

Suggested Readings

1. Sonder, Mark, Event Entertainment and Production, *Wiley Publications*
2. The Wiley Event Management Series
3. Event Management Journal- ISSN: 1525-9951; E-ISSN: 1943-4308
4. https://www.emeraldgrouppublishing.com/journal/ijefm
5. Websites of:

a. Event Industry Association (EIA)
b. Meeting Professionals International (MPI)

SEMESTER 3

Programme	B Com. Honours					
Course Name	**FINANCIAL ACCOUNTING**					
Type of Course	DSC A					
Course Code	UC3DSCCOM200					
Course Level	200					
Course Summary	The Course focuses on the preparation of financial statements and familiarization with accounting of various types of business entities/ transactions such as departments, branch, and Royalty. It gives an insight into how the transactions are recorded in various accounts prepared by such entities. The course provides a solid foundation for navigating the complexities of accounting in various business context.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any	Basic knowledge in financial accounting, understanding on the accounting cycle and financial statements					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Develop application-oriented knowledge and skill on the preparation of financial statement of profit seeking enterprises established in the proprietary form	Apply	1 ,2
2	Shows the allocation and apportionment of expenses in departments to find out its profitability.	Analyse	1 ,2
3	Calculate branch profit in head office books and in branch books and demonstrate how to incorporate inter branch transactions and transits in independent branch.	Apply	1,2
4	Illustrate the accounting treatments for royalty in the books of lessee and lesser.	Apply	1,2
5	To evaluate the performances of undertakings by preparation of necessary statements	Evaluate	2

Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1.Financial Statement Preparation	1.1	Four Frameworks of Accounting-Conceptual, Legal, Institutional and Regulatory	1	1
	1.2	GAAP- Accounting Standards – Need for and importance of AS-Procedure for issuing AS in India – ASB – AS1	1	1
	1.3	Financial Statements of Commercial Organisations – Horizontal and Vertical formats	1	1
	1.4	Final Accounts of Sole Proprietors with Advanced Adjustments and Journal Entries related to the same	7	1
	1.5	Practical Problems of Sole trader financial statements based on a set off transactions and completing the accounting cycle and Preparation of workbook and recording of transactions and preparing financial statements	15P	1 &5
2.Departmental Accounts	2.1	Introduction to department accounts, Meaning, Objectives, Advantages	1	2
	2.2	Accounting Procedure, Allocation of Expenses and Income	2	1
	2.3	Inter Departmental Transfers	2	1
	2.4	Provision for Unrealized Profits.	2	1
	2.5	Advanced Problems	3	1
	2.6	Visiting a department undertaking, identifying the departments and possible ways of allocation of expenses-	5P	2 &5
	3.1	Introduction to branches-Objectives-Features– Types- Branch vs Departments- Branch Accounting Systems	1	3
	3.2	Dependent branches – Systems of Accounting	1	3
	3.3	Accounting for Branches keeping full system of accounting - Debtors System-cost price (cash and Credit)	1	3
	3.4	Accounting for Branches keeping full system of accounting – Debtors System – invoice price	2	3
	3.5	Accounting for Branches keeping full system of accounting- Stock and Debtors System	2	3
	3.6	Independent branches – Transits items: -Cash in Transit and Goods in Transit, Interbranch transactions: -	2	3

3.Branch Accounts	3.7	Incorporation of Branch Accounts in the Books of H. O	1	3
	3.8	Consolidated Balance Sheet	2	3
	3.9	For CCA only Visit to branches, identification of method of accounting and nature of branches	5P	3 &5
4.Royalty Accounts	4.1	Introduction, meaning, Minimum Rent, Short Working,	1	4
	4.2	Analysis table: - Recoupment and its adjustments -no provision & provision for recoupment of short working	2	4
	4.3	Journal Entries in the books of Lessee	1	4
	4.4	Preparation of Minimum Rent Account, Short Working Account, Royalty Account, Lessor account	2	4
	4.5	Copyright and patent right royalty	2	4
	4.6	Special Circumstances: Adjustment of Minimum Rent in the event of Strike and Lock – outs, cash subsidy,	2	4
	4.7	Journal Entries in the books of Lessor: -Short Working suspense, Royalty receivable Account, Lessee account	2	4
	4.8	Practical problems in the books of lessor	2	4
	4.9	Identify and discuss technical aspects relating to royalty, the relevant AS etc.	5P	4 &5
	Note-Sublease excluded			
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** • Lecture • Discussion and Chalk and Talk-Session • Software based learning. • Hands on activities • Peer teaching • Blended leaning
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ based test (b) Descriptive tests (c) Activities mentioned in the modules for Practicum component OR Work Book OR accounts based on data sets

B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 2 Theory and 4 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- Problems only	2 out of 3		2 x 15= 30
Total			**70 marks**

References

1. Jain, S.P., & Narang, K.L., Advanced Accountancy, *Kalyani Publishers, NewDelhi*
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, *Vikas Publishing House, NewDelhi.*
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S *Chand and Company (Pvt.) Ltd, New Delhi.*
4. Ashok, Sehgal, & Deepak Sehgal, Financial Accounting *Taxman Allied Service (Pvt.) Ltd, New Delhi.*
5. M A Arulanandam and K S Raman, *Advanced Accountancy, Himalaya Publications, Mumbai.*
6. Paul, S.K., & Chandrani, Paul, Advanced Accountancy, New *Central Book Agency, New Delhi.*
7. Raman BS, *Financial Accounting - United Publishers*

Suggested Readings

1. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.
2. https://kb.icai.org/pdfs/PDFFile5b28becfab1417.61553097.pdf
3. https://www.mca.gov.in/Ministry/notification/pdf/AS_9.pdf
4. https://icmai.in/icmai/
5. https://www.icai.org/

Programme	B Com. Honours					
Course Name	**QUANTITATIVE TECHNIQUES FOR BUSINESS**					
Type of Course	DSC A					
Course Code	UC3DSCCOM201					
Course Level	200					
Course Summary	This course is designed to provide a foundation for the application of statistical and mathematical tools and techniques for business data analysis. The course is intended to provide a strong insight into the application of quantitative techniques for decision making in business situations.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any	An understanding on the meaning, features and functions of statistics, collection of data, presentation of data, Calculation of simple measures of central tendency					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Comprehend the concept of data, role of quantitative techniques in business and understanding the importance and application of measures of central tendency	Apply,	1,2,3,10
2	Application of measures of dispersion in various situations	Apply,	1,2,3,10
3	To gain insights in to the statistical tools and techniques namely skewness, moments and Kurtosis and interpreting the nature of series	Analyse,	1,2,3,10
4	Develop an understanding on matrix operations and applications in business and apply the same in business situations	Apply	1,2,3,10
5	Preparation of Questionnaires for Survey and Actual application of the various statistical tools in various situations, preparation of reports and develop skills for	Create, Apply,	1,2,3,10
	calculations using computer		

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1 Introduction to Quantitative Data and Measures of Central Tendency	1.1	Data- Quantitative and Qualitative data- Attributes and variables- Univariate - Bi-variate and Multivariate (concept only)	1	1
	1.2	Descriptive and Inferential statistics- Application of quantitative techniques in business and commerce	1	1
	1.3	Application of mean, median and mode in business decisions- - Empirical relation between mean, median and mode, calculation of combined mean, Correction in mean	4	1
	1.4	Geometric mean – calculations and uses	2	1
	1.5	Harmonic mean – Applications in business and commerce	2	1
2.Measures of Dispersion and Skewness	2.1	Measures of dispersion – Concept - Properties of a good measure of dispersion	1	2
	2.2	Absolute and Relative Measure-	1	2
	2.3	Range - Inter Quartile Range - Quartile Deviation-	1	2
	2.4	Mean Deviation and applications	1	2
	2.5	Standard Deviation and Variance – calculations – Mathematical properties of standard deviation	2	2
	2.6	Co-efficient of variation-Significance - Application of standard deviation and co-efficient of variation	2	2
	2.7	Combined standard deviation	1	2
	2.8	Lorenz Curve	1	2
	2.9	Skewness – Meaning and features –Test for skewness	1	3
	2.10	Types of skewness – Absolute and relative measures	1	3
	2.11	Calculation of skewness-various methods	2	3
	2.12	Moments-Meaning and importance	1	3
	2.13	Central moments & Raw moments	1	3
	2.14	Conversion of raw moments into central moments – Skewness based on moments	2	3
	2.15	Kurtosis – meaning and types	1	3
	2.16	Calculation of kurtosis	1	3

3.Matrices and Determinants	3.1	Calculation of kurtosis	1	3
	3.2	Matrix– addition and Subtraction	2	5
	3.3	Matrices - Multiplication	1	5
	3.4	Transpose of a matrix, Diagonal Matrix Identity Matrix, Scalar Matrix, Orthogonal Matrix	1	5
	3.5	Adjoint of a matrix	1	5
	3.6	Determinants	1	5
	3.7	Inverse of a matrix	2	5
	3.8	Application of matrices in business and commerce - (Simple problems)	6	5
4.FieldStudy and Practical Applications	4.1	Primary Data Vs Secondary Data- Questionnaire and Survey for Data Collection- Drafting a questionnaire- Steps and Precaution- Census Vs- Sample- Types of sampling- Preparation of Questionnaire for data collection (Simple situations), Collection and Tabulation of data- Types of table- Cross Tabulation	14P	5
	4.2	Conducting field study and preparing a report applying the various tools learned in the first three modules	13P	5
	4.3	Calculation of average and standard deviation using spread sheet package using survey data/ secondary data	3P	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture, Discussions, Assignments, Field Study, Discussions,
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) -30 marks** (a) MCQ (b) Written Test (c) Group Surveys-Questionnaire preparation and Collection of data,

Application of tools, Report preparation and presentation

B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 2 Theory and 4 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- Problems only	2 out of 3		2 x 15= 30
Total			**70 marks**

References

1. Sharma, J.K., Business Statistics, *Pearson Education*.
2. Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House.*
3. Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi.*
4. Elhance D N, Elhance, Veena and Aggarwal B M, Fundamentals of Statistics, *Kitab Mahal*
5. Gupta,C B and Gupta, Vijay., An Introduction to Statistical Methods, *Vikas Publishing House*
6. Pillai, R S Nand Bhagavathi., Statistics, *S Chand & Co*

Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, New Delhi.*
2. Spiegel, M.R., Theory and Problems of Statistics, *Schaum's Outlines Series, McGraw Hill Publishing Co.*
3. Prem S. Mann, Mann's Introductory Statistics, *Wiley.*

Programme	B Com. Honours					
Course Name	**SPECIAL BUSINESS ACCOUNTING**					
Type of Course	DSE					
Course Code	UC3DSECOM200					
Course Level	200					
Course Summary	The Course focuses on the accounting of special business and dissolution of firms. It helps to gain insights into the various terms and techniques applied in different business situations.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any	Basic knowledge in financial accounting					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Gain application-oriented knowledge regarding accounting treatment of hire purchase transactions	Apply	1 ,2
2	Gain insightful knowledge and apply the same in recording transaction under consignment system.	Apply	1 ,2
3	Analyse the claims to be lodged in the event of loss of stock and profit on account of fire by applying accounting techniques	Analyse, Apply	1,2
4	Apply the basic accounting principles in the preparation of accounts of farm.	Apply	1,2
Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1.Hire Purchase Accounts	1.1	Hire Purchase – meaning and features- Hire Purchase agreement- Hire Purchase vs sale- Hire purchase vs instalment – Downpayment- Basic terms	2	1
	1.2	Calculation of interest- various situations	4	1

	1.3	Entries and ledger accounts in the books of Hire Purchaser- Credit Purchase Method and Asset Accrual Method	4	1
	1.4	Entries and ledger accounts in the books of Hire Vendor	4	1
	1.5	Default and complete repossession- Entries and accounts in the books of both parties	3	1
	1.6	Default and partial repossession- Entries and accounts in the books of both parties	3	1
2.Consignment Accounts	2.1	Consignment- Meaning, Important terms- Consignment and sale	2	2
	2.2	Accounting entries and ledger accounts in the books of consignor	4	2
	2.3	Accounting entries and ledger accounts in the books of consignee	4	2
	2.4	Delcredre commission, Over riding commission and treatment	3	2
	2.5	Valuation of unsold stock	3	2
	2.6	Loss of stock- Normal and abnormal loss- treatment	4	2
3. Insurance Claims	3.1	Insurance claims- Loss of stock policy- Computation of loss of stock – Memorandum Trading Account	3	3
	3.2	Under insurance and average clause in case of loss of stock	3	3
	3.3	Poor selling goods and treatment	3	3
	3.4	Loss of profit policy- Steps in computation of consequential loss	3	3
4.Farm Accounts	4.1	Farm Accounting- Meaning – Objectives – Farm Household – Notional transactions – Records maintained	2	4
	4.2	Treatment of specific items in farm accounting	1	4
	4.3	Preparation of farm accounts including cattle account, crop account, poultry account etc.	3	4
	4.4	Preparation of Profit and Loss account and Balance Sheet	2	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Discussion and Chalk and Talk-Session: Peer teaching: Blended learning
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)– 30 marks** (a) MCQ based test. (b) Viva Voce (c) Descriptive tests (d) Presentation or Group assignment (Best One)
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 2 Theory and 4 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- Problems only	2 out of 3		2 x 15= 30
Total			**70 marks**

References

1. Jain, S.P., & Narang, K.L., Advanced Accountancy, *Kalyani Publishers, NewDelhi*
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, *Vikas Publishing House, NewDelhi.*
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S *Chand and Company (Pvt.) Ltd, New Delhi.*
4. Ashok, Sehgal, & Deepak Sehgal, Financial Accounting *Taxman Allied Service (Pvt.) Ltd, New Delhi.*
5. M A Arulanandam and K S Raman, *Advanced Accountancy, Himalaya Publications, Mumbai.*
6. Paul, S.K., & Chandrani, Paul, Advanced Accountancy, New *Central Book Agency, New Delhi.*

7. Raman BS, *Financial Accounting - United Publishers*

Suggested Readings

1. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.
2. https://kb.icai.org/pdfs/PDFFile5b28becfab1417.61553097.pdf
3. https://www.mca.gov.in/Ministry/notification/pdf/AS_9.pdf
4. https://icmai.in/icmai/
5. https://www.icai.org/

Programme	B Com. Honours					
Course Name	**FUNDAMENTALS OF CO-OPERATION**					
Type of Course	DSE					
Course Code	UC3DSECOM201					
Course Level	200					
Course Summary	This course explores the dynamics of cooperation, emphasizing on its importance and the role of co-operative societies in various sectors.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any	Basic Knowledge in Management and Administration					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Familiarize with the history and values of cooperation	Understand	3,6,7,8
2	Develop idea on the co-operation principles	Understand	3,6,7,8,9
3	Gain knowledge on the role of cooperatives in rural development operative societies and evaluate their functions	Analyse	3,6,7,8,9
4	Understanding on the various prominent co-operative movements in foreign countries.	Understand	3,6,7,8,9,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1.Introduction to Co-operation	1.1	Co-operation- Meaning – Definition - Features Importance - Objectives - Benefits of Co-operation – Different aspects of Co-operation-	5	1
		Economic, Social and Morale.		
	1.2	Co-operatives and other Forms of Business Organizations- Distinctive Features of a Co-operative Organization vis-à-vis Partnership and Joint Stock Companies	5	1

	1.3	A Co-operative as an Institution and as an Enterprise	5	1
2. Co-operative Principles	2.1	Co-operative Principles - Application	3	2
	2.2	Different Stages – Rochdale Pioneers - Karve Committee on Co-operative Principles	7	2
	2.3	Principles of ICA in 1995 (IVth Stage) – Distinction between Co-operative Values and Cooperative Principles	5	1
3. Types of Co-operative Societies	3.1	Short term and Medium term Co-operative Credit Structure-Primary Agricultural Credit Societies-Urban Cooperative Banks- Employees Credit societies District Co- operative Banks and State Co-operative Banks - Long term Credit Structure-PCARDBs and SCARDBs	5	3
	3.2	General Purpose and Special Purpose Agricultural Marketing Societies- Primary Marketing Societies and their Federations including NAFED -Rubber Marketing Societies and their 46 Federations-Dairy Co-operative Societies and their Federations – Fishery Co- operatives and their Federations – Processing Co- operatives- Need and Importance Housing Cooperatives and their Federations	5	3
	3.3	Consumer Co-operatives and their Federations - Industrial Co-operatives and their Federations - Handlooms and Power looms – Coir - Handicrafts -Workers Co-operatives Significance of Workers Co-operatives in Kerala	5	3
4. Foreign Co-operative Movements	4.1	Great Britain (Consumer) (Brief Study)	5	4
	4.2	Germany (Agricultural Credit) – Sweden (KF) (Brief Study)	5	4
	4.3	Denmark (Dairy) – China (Indus cos) - Japan (Multi - purpose)-USA(Marketing) (Brief Study)	5	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Seminars, Presentation, Case study discussions Industrial Visits

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ based test. (b) Viva Voce (c) Case study OR Field Visit Report on the functioning of Co-operative Societies of Kerala OR Presentation or discussions on the trends and progress of co-operative movement
	B. End Semester examination - 70 hours

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Hejela, T.N., Principles, Problems and Practice of Co-operation, *Konark Publishers*
2. Krishnaswami, O.R., Fundamentals of Co-operation, *S. Chand & Company.*
3. Krishnaswami, O.R., Kulandaisamy, V., Theory of Co-operation- An in – depth Analysis, *Shanma Publications*
4. Mathur,B.S., Co-operation in India, *Sahithya Bhavan Publishers*
5. Bedi,R.D., Theory, History and Practice of Co-operation. *R. Lal Book Depot*

Suggested Readings

1. https://cooperation.kerala.gov.in
2. Websites of prominent co-operative societies

Programme	B.Com. Honours					
Course Name	**SERVICES MARKETING**					
Type of Course	DSE					
Course Code	UC3DSECOM202					
Course Level	200					
Course Summary	This course helps in creating an awareness on the concept of services and service marketing and the techniques adopted in various service industries.					
Semester	3	Credits				Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites if any	Basic Understanding of Marketing and marketing mix.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the concept of services and service marketing	Understand	1,2
2	Application of strategies related to services marketing	Apply	1,2
3	Evaluate the strategies relating to service standards, quality and recovery	Evaluate	1,2,8
4	Analyse and Evaluate service marketing strategies in various sectors	Analyse, Evaluate	1,2
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)			

COURSECONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CONo.
1. Services and Services Marketing: An Introduction	1.1	Service- Meaning and concept- Nature and Characteristics of services-The 4 Is and 5Is of services-	2	1
	1.2	Product Vs Service- Classification of services- The Services Environment-	2	1
	1.3	Services Marketing- Meaning- Features and characteristics-	2	1
	1.4	Need for services marketing- Different service marketing activities	2	1
	1.5	Service Market in India- Reasons for growth of service sector- Recent developments	2	1

2. Strategies of Services Marketing	2.1	Marketing Mix in Services- the 7 Ps of services marketing	3	2
	2.2	Management of services marketing- Planning and segmentation - Bases of service segmentation- Segmentation strategies	3	2
	2.3	Targeting customers and relationship building- Positioning a service	3	2
	2.4	Service Product- Product Bundling in services -	3	2
	2.5	Service Lifecycle and Stages-Service Lifecycle management and importance	3	2
3. Service Standards, Quality and Recovery – Models and Strategies	3.1	Customer defined service standards- Types – Strategies for meeting customer defined service standards- Service standards and service excellence	5	3
	3.2	Delivering Quality Service- Service Quality gaps- Customer expectations and perceived service gap – Strategies to resolve the gap - SERVQUAL and GAP models	7	3
	3.3	Service failure and recovery- Customer responses to failures- Customer recovery expectations- Recovery strategies	5	3
	3.4	Service Guarantee- Service Blue Printing	3	3
4. Service Marketing in Different Sectors	4.1	Service Marketing: Banking and Insurance Sectors- Specialties, Strategies and Cases	3	3
	4.2	Service Marketing: Education - Specialties, Strategies and Cases	3	3
	4.3	Service Marketing: Hospitality - Specialties, Strategies and Cases	3	4
	4.4	Service Marketing: Health - Specialties, Strategies and Cases	3	4
	4.5	Service Marketing: Public Utility- Specialties, Strategies and Cases	3	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** 1. Lecture 2. Filed and Industry Visits 3. Case Discussions and Discussions on real life situation 4. Focus Group Discussions and activities. 5. Expert Lectures

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) - 30 marks** (a) MCQ based test. (b) Case Studies – Discussions and Presentations, (c) Group Discussion/ Report of Industry or field visit. (d) Discussions of Issues related to service marketing OR Service Quality Measurement using Models etc.
	B. End Semester examination – 70 marks

Mode	**Time in Hours Maximum**		
MCQ Based			
Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Jha S M , Services Marketing , *Himalaya Publishing House*
2. Natarajan L , Services Marketing, *Margam Publications*
3. Balaji B, Services Marketing and Management , *S Chand & Co*
4. Srinivasan R: Services Marketing : Indian Context , *PHI*
5. Rao, Rama Mohana K , Services Marketing , *Pearson India*

Suggested Readings

1. Bhattacharjee C, Services Marketing, Excel books
2. Bateson , John E G and Hoffman, Douglas K, Services Marketing, Cengage

Programme	B Com. Honours					
Course Name	**FINANCIAL SERVICES**					
Type of Course	DSE					
Course Code	UC3DSECOM203					
Course Level	200					
Course Summary	The course entails the structure and components of Indian Financial System, detailing about the regulatory framework of IFS, exchanges and Financial Services.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Basic Idea regarding the fundamentals of financial markets.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Enable the students to get a clear picture about Indian Financial system and Financial Services, the trends, and regulatory authorities	Understand	1 &10
2	Understand the various fund based and fee-based services, their scope, and roles and identify the role of merchant banking in issue management	Understand	1,6 & 10
3	Understand the concept of venture capital and its importance and evaluate the progress	Understand	1, 6 &10
4	Develop ideas and interest in the process of Securitization. Leasing and factoring	Analyse	6,7,8 &10
5	Develop an awareness regarding the importance of credit rating and evaluate the various instruments rated by the agencies in India and the role of stockbroking and depository services	Evaluate	6, 8 & 10
Remember(K),Understand(U),Apply (A),Analyse(An),Evaluate (E),Create(C),Skill (S), Interest(I)and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Regulatory Framework of IFS	1.1	Financial System and Financial Services Role and Importance of Financial Services-	2	1
	1.2	Types of services - Fund based and fee-based services	2	1
	1.3	Regulatory Bodies related to Financial Services	2	1
	1.4	Overview of Financial services in India	2	1,2
	1.5	Recent trends and progress of financial services industry in India	2	1,2
	1.6	Merchant Banking Services – Role and functions-	3	2
	1.7	Obligations and responsibilities of merchant bankers – Developments in merchant banking – AIBI and role	2	2
2. Venture Capital and Securitisation	2.1	Features and Types of Venture Capital- various Stages of Venture Capital Financing	3	3
	2.2	Factors affecting investment decision- investment nurturing	3	3
	2.3	Venture capital Exit Strategies -Venture Capital Firms in India	2	3
	2.4	Securitisation of Debt- Parties involved- Steps of securitisation	2	4
	2.5	Types of securitisation – Advantages- Limitations	3	4
	2.6	SARFAESI Act 2002 - Background Purpose of the Act- Main provisions	2	4
3. Leasing and Factoring	3.1	Leasing: Meaning and Definition, Lease Rental, Parties involved in a lease agreement	2	4
	3.2	Operating and Financial Lease: Meaning, Concept, Process, Differences between Operating Lease and Financial Lease	3	4
	3.3	Sale and Lease back other classifications - advantages and Limitations of Leasing – Leasing Vs Hire purchase	3	4
	3.4	Factoring, Parties involved, Process of Factoring, Functions of a Factor, Different Forms of Factoring Services	4	4
	3.5	Factoring Vs. Bill Discounting – Forfaiting,	3	4

		Mechanism of Forfaiting, Factoring Vs. Forfaiting		
4. Credit Rating, Stock broking and Depository Services	4.1	Meaning, types of Credit Rating- Need for credit rating-	1	5
	4.2	Factors affecting credit rating- Methodology of credit rating – Advantages and Limitations of Credit rating	3	5
	4.3	Credit Rating Agencies in India - An Overview	2	5
	4.4	Stockbroking: meaning, types of stock brokers, sub brokers; stock broking in India- e-broking, Brokers to the Issue/Syndicate Members/ Designated Intermediaries	3	5
	4.5	Depositories in India: NSDL & CSDL, Depository participants (DPs) and their role Custodial services, meaning; obligations and responsibilities of custodians, code of conduct	4	5
	4.6	Depository Services: Dematerialisation - Constituents of the Depository System - Investor ‘s Interface with the Depository	2	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture-Discussion Session Collaborative/Small Group Learning Case studies Quiz Report Discussion
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)– 30 marks** (a) MCQ-Two (b) Presentation/ Discussion – Based on any financial service trend or progress or development OR comparative study and evaluation of– securities rated by agencies (Best One)
	B. End Semester examination – 70 marks **Mode** | **Time in Hours Maximum** MCQ Based | 1 Question Type | Number of | Answer | Marks

	questions to answered	word/ page limit	
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Bhole, L.M., & Mahakud, J. Financial Institutions and Markets: Structure, Growth & Innovation. *Tata McGraw Hill Education.*
2. Guruswamy,S. *Financial Markets & Institutions. Tata McGrew Hill Education.*
3. Khan, M.Y, *Financial Services. Tata McGraw Hill Education.*
4. Suresh Padmalatha, Paul Justin, Management of Banking and Financial Services, *Pearson India*
5. Pathak B. V, Indian Financial System, *Pearson*
6. Gupta, Shashi K, Aggarwal, Nisha, and Gupta, Neeti, *Financial Services, Kalyani Publishers*

Suggested readings

1. Srivastva, R.M.,& Nigam,D. (2019). Management of Indian Financial Institutions. *Himalaya Publishing House Pvt Ltd.*
2. Financial Markets: A Beginner's Module, *Workbook from NSE*
3. Deep & Deep Bhole L.M.& Mahakud J. Financial Institutions and Markets: Structure, Growth & Innovations, *Tata-McGraw Hill*.
4. Pezzullo M. N.: Marketing of Financial Services, *Macmillan*

Websites;

- https://www.rbi.org.in/Scripts/OccasionalPublications.aspx?head=Working%20Papers
- https://www.sebi.gov.in/
- https://www.nism.ac.in/

Programme	B Com. Honours					
Course Name	**PUBLIC FINANCE**					
Type of Course	DSE					
Course Code	UC3DSECOM204					
Course Level	200					
Course Summary	This course presents the importance and components of public finance, federalism, monetary and fiscal policy appraisal and the trends of public finance and administration in India.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Basic Understanding on the concept of finance and governments in India.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand scope and concept of public finance and the key components namely expenditure and revenue	Understand(U)	1,10
2	Appraise the sources of public revenue and expenditure.	Analyse	1,10
3	Analyse and evaluate the concept of public debt, budgeting and allied concepts	Evaluate	1,10
4	Understand the concept of finance federalism and the sources of finance for local governments and appraise and evaluate the trends	Understand	1,10
5	Identify the scope and components of fiscal policy and critically appraise the fiscal and monetary policy	Analyse	1,10
6	Critically evaluate and appraise the progresss and trends of Public Finance in India by analysing and evaluating the public finance trends, Finance Commission recommendations, budgeting etc.	Evaluate	1,8,10
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Public Expenditure and Public Revenue	1.1	Nature and scope of Public Finance – Public Finance VS Private Finance	2	1
	1.2	Public goods, Private Goods - Principle of Maximum Social Advantage	2	1
	1.3	Public Expenditure – Classification - Wagner‘s Law	3	1
	1.4	Role of Public expenditure in economic development, employment generation and reduction in inequalities	3	1,2
	1.5	Public Revenue - Sources - Distinction between Tax Revenue and Non-Tax Revenues of Centre and States	2	1,2
	1.6	Taxation – Classification of taxation - Canons of taxation - Theories of Taxation - Impact and incidence of Taxation - Important taxes in India- Concept of Tax Buoyancy	3	1,2
2. Public Debt and Budgeting	2.1	Public Debt – Sources – Effects of Public debt – Management, Utilisation and Repayment	3	3
	2.2	Government Budget – Meaning and Type - Principles – Budgeting in India - Role of Finance ministry Revenue expenditure and Capital expenditure- revenue and Capital Budgets	5	3
	2.3	Concept of deficit and deficit financing -Revenue deficit, fiscal deficit, monetized deficit, Deficit, Surplus, and Balanced Budget	4	3
	2.4	(For CCA only)– Appraisal of budgets and deficits in India over the years (Broader overview)	3	3
3. Federal Finance and Finance Commission	3.1	Federal Finance – Role of Federalism - Principles of Fiscal federalism-	3	3
	3.2	Finance Commission of India - Constitution – Role of Finance Commission-Central State Financial relations	3	3
	3.3	Appraisal of the recommendations of the latest Finance Commission and comparison with Previous Commissions	4	3
	3.4	Local Finance – Sources - Dependence on State Governments -	2	3
	3.5	(For CCA only)- Critical Appraisal of latest Union budget and State Budget	3	3
4. Fiscal Policy	4.1	Fiscal Policy- Objectives of Fiscal Policy - Instruments of Fiscal Policy	3	4

	4.2	Types of Fiscal Policy - Impact of Fiscal Policy – Limitations of Fiscal Policy	3	4
	4.3	Monetary Policy Vs Fiscal policy	3	4
	4.4	Fiscal Trends and Fiscal Reforms in India	3	4
	4.5	(For CCA only) – Critical Appraisal of Monetary and Fiscal Policy	3	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** 1. Lecture 2. Case Discussion and Role Play/ Skit: 3. Presentations 4. Videos 5. Group Assignments and Group Discussions
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ based test. (b) Review and Presentation of Books or Research articles discussing the trends of Public Finance in India – (c) Group Project on the evaluation of recently presented budgets or Finance Commission recommendations. – (d) Budget Presentation – Presentation of model budgets (Group Activity)
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Mithani, D. M., Modern Public Finance, *Himalaya Publishing House. Mumbai.*
2. Rao, Govinda M, Studies in Indian Public Finance - *Oxford University Press*
3. Bhatia H L, Public Finance, *Vikas Publishing House*
4. Tyagi B P, Public Finance, *Jai Prakash Nath and Company*
5. Lekhi R K and Singh, Joginder, Public Finance, *Kalyani Publishers*

Suggested Readings

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2. https://dea.gov.in/
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Programme	B.Com. Honours					
Course Name	**FUNDAMENTALS OF LOGISTICS MANAGEMENT**					
Type of Course	DSE					
Course Code	UC3DSECOM205					
Course Level	**200**					
Course Summary	Course provides an overview of basic understanding of the concepts of Logistics management. This course intends to enable the students in applying the knowledge into insights of the practical aspects of Logistics. This course is meant to provide the fundamentals of logistics and to relate the concepts to real life business and to become efficient suppliers					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Basic understanding on marketing concepts and functions.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO No
1	Gain understanding on the role of logistics and logistics management and the interface with marketing	Understand (U)	1,4
2	Understand the systems of material handling and packaging	Understand (U)	1
3	Analyse the important strategies and development related to warehousing	Analyse (An)	1
4	Evaluate the impact of ICT on the Logistics industry and trends emerging in logistics management	Evaluate (E)	1,4,10

COURSE CONTENT

Content for Classroom transaction (Units)Module	Units	Course description	Hrs	CO No.

1. Logistics Management	1.1	Logistics -Meaning- History, -Evolution of the concept- Dynamic landscape of logistics- Air, Road, Sea, and Rail (Air cargo Logistics, Shipping and Ocean Freight Logistics) Inter-model transportation	4	1
	1.2	Modes of Logistics, Cutting edge models of logistics; inbound, outbound, reverse Logistics, Green Logistics	3	1
	1.3	Logistics providers - Third-party Logistics, Fourth-party Logistics, Fifth-party Logistics, Sixth Party Logistics	4	1
	1.4	Logistics Management Role and Importance of Logistics Management -Integrated Logistics Management	4	1
2. Material Handling and Packaging	2.1	Understanding Procurement- Material Handling Systems- Material Handling Equipment - Storage Equipment	4	2
	2.2	Engineered Systems- Industrial Trucks and Bulk Handling Equipment	4	2
	2.3	Packaging- types of packaging- Equipment Selection and Maintenance-	3	2
	2.4	Packaging Design and Optimization- Packaging Compliance and Labelling- Barcoding and RFID Technology	4	2
3. Warehousing	3.1	Introduction– Concepts of Warehousing– Types of Warehouses, Functions of Warehousing– Value added services by warehouses	5	3
	3.2	Warehousing Strategy– Warehouse Design– Operational Mechanism of Warehouse- Warehouse internal operations-	5	3
	3.2	Storage and Inventory Management- Warehouse Layout and Design- Temperature Control and Specialty Storage- Safety and Security in Warehouse – Trends in warehousing	5	3
	4.1	Introduction to logistics information systems- Inventory Management Systems- Warehouse management systems (WMS)- Transportation management systems (TMS), and Enterprise resource planning (ERP) systems- EDI in logistics	5	4

4. Trends in Logistics and Logistics Information Systems	4.2	Digital Logistics- Logistics Resource Management- Application of AI in Logistics – Internet of Things (IOT)	3	4
	4.3	Challenges in Logistics Management: Outsourcing, Transportation Constraints, Customer Management, Business Process Planning, Improving Supply Chain Visibility, Workforce Management, Technological Developments, Regulatory Compliances,	4	4
	4.4	Environmental Issues in Logistics Management- Last-Mile Delivery, Talent Management and Skills Shortages	3	4
5		Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture-Discussion Session: Group Discussion Peer learning Quiz Field Visits Survey- Videos
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ based test. (b) Preparation of reports related to trends in logistics OR Field Visit report on warehousing OR Interviews with logistics personnel/experts OR Surveys related to developments and mechanisms in logistics

B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Arnold J.R.T. (1996).*' Introduction to Materials Management*' (2nd ed.). Englewood Cliffs, NJ: Prentice Hall.
2. Axsäter, S. (2015). *'Inventory Control. Sweden: Springer. Baily, P., Farmer, D., Jessop, D. & Jones. (1998). Purchasing Principles and Management*' (7th ed.). London: Pitman.
3. Apple, J. M. (1972).' *Material Handling Systems Design*.' New York, USA: Ronald Press.
4. Jones, J.V. (2006).' *Integrated Logistics Support Handbook*' (3rd ed.). New York, USA: McGraw Hill.
5. Harrison A. &Hoek, R. (2008). *'Logistics Management and Strategy: Competing through the supply chain*' (3rd ed.). Pearson Education Limited.
6. Ballou, R.H. (1998). *'Business Logistics Management*' (4rd ed.). Englewood Cliffs, NJ: Prentice Hall.
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Suggested Readings

Websites;

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2. https://www.infosysbpm.com/portland/resources/Documents/third-party- logistics-study.pdf
3. Multi Industry Scenarios for Transport (MIST). (2000). Retrieved from http:// tfig.unece.org/pdf files/MIST%20Report%20version_2000.rtf
4. innovative technologies transforming the logistics industry. Retrieved from https://www.bizjournals.com/bizjournals/how-to/ technology/2016/09/7-technologies-transforming-logistics-industry.html
5. Glossary of Procurement Terms, Chartered Institute of Procurement & Supply. Retrieved from www.cips.org/en/knowledge/glossary-of-terms/

Programme	BCOM HONOURS					
Course Name	**DIGITAL MARKETING AND CREATIVE ADVERTISING**					
Type of Course	DSC					
Course Code	UC3DSCCOM202					
Course Level	**200**					
Course Summary	This course is intended to develop a firm theoretical foundation and build creative ability and skills in the emerging fields of digital marketing and creative advertising. The course has been curated to enable learners to identify digital platforms and use digital marketing tools and strategies effectively. The course deals with the fundamentals of digital marketing with a special focus on social media marketing, content marketing, and email marketing. The course also combines the principles of advertising with strategies for establishing and enhancing brand identity. Learners can delve into creative thinking and crafting messages that resonate with consumers. Practical skills in developing advertising campaigns, utilizing digital platforms, and measuring brand effectiveness is also included.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre-requisites, if any	Basic understanding on the concepts of marketing and knowledge on the promotion mix.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the basic concepts of Digital Marketing, its Opportunities and Challenges	Understand (U)	1, 4
2	Gain expertise in using major social media platforms and Develop skills in creating compelling and sharable content for different Digital channels	Create (C)	4,9, 10
3	Recognise Ethical and Privacy issues related to Digital Marketing and Demonstrate the moral courage to implement ethics in digital marketing	Analyse(An)	1, 2, 6, 8
4	Understand the basic concepts of Advertising, Advertising Media, Creative Advertising and Brand Building, identify the media options available and media planning	Understand(U),	1,2, 4, 9
5	Develop the ability to create effective Digital Marketing Strategies aligned with Business Objectives and develop the ability to write, design and prepare advertisements for different media.	Create(C)	2,4,5,9, 10

Remember(K),Understand(U), Apply(A),Analyse(An),Evaluate(E),Create (C),Skill(S), Interest (I)and Appreciation(Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Digital Marketing and Social Media Marketing	1.1	Concept of digital marketing- Transition from traditional to digital marketing- Importance of digital marketing,	3	1
	1.2	Key digital marketing channels	2	1
	1.3	Social Media Marketing Trends – Social Media Marketing Platforms– An Overview Facebook, Instagram, Snapchat, X(Twitter), Linked In, YouTube Marketing	5	2
	1.4	Community Building and Engagement through social media - Engaging with followers, Handling negative feedback	2	2
	1.5	Mobile Marketing and Influencer Marketing	3	1,2
	1.6	Case Study on Exploring the opportunities of digital marketing and social media marketing, Review of various social media platforms, Analysis of influencers' performance etc.	10P	1,2,5
2. Content and E-mail Marketing	2.1	Overview of Content Strategy in Marketing- How to create content that matches the user intent and business goals	3	3
	2.2	Word- of- Mouth Marketing- Digital versions of WoM- Using Content for Story Telling- Content for Blogs, Vlogs and Videos	3	3
	2.3	E-mail Marketing - Effective E-mail Marketing Strategy – Building E-mail List and Content	3	1, 3
	2.4	Privacy and Data Protection – Transparency and Authenticity – Social Responsibility	3	3
	2.5	Pillars of Ethical Digital Marketing– Transparency – Cause - related Marketing – Authenticity - Consistency	3	1,3
	2.6	Activities involving blog writing, vlogging, storytelling, email marketing process, case	7P	1,3,5
		Advertising Concept – Evolution- Functions		

3. Advertisement: Functions, Channels, media Selection and Copy	3.1	– Types -	2	4
	3.2	Channels of Advertisement	1	4
	3.3	Media Mix Selection – Role of Media Planning in Advertising- Media Buying Strategies	2	4
	3.4	Creative Advertising – Process – Role of Creativity in Advertising- Techniques for generating creative ideas	2	4
	3.5	Copywriting-Concept-Principles-Techniques-	2	4
	3.6	Ad copy creation activities	4P	4,5
4. Effectiveness of advertising, Advertising Agencies, Ethics	4.1	Effectiveness of advertising- Methods to measure effectiveness	2	
	4.2	Advertising Agency-Role-Types- Selection	1	4
	4.3	Advertising and Society- Social responsibility in advertising-Ethical and legal aspect of advertising- ASCI and functions	3	4
	4.4	Enactment of advertisements, video presentations of advertisements,	6P	4,5
	4.5	Measuring advertisement effectiveness	3P	4,5
5		Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture -Discussion Session: Teacher provides a platform for review of experiences and Knowledge, develop insights into the disciplinary knowledge on the theories and its various aspects. Focused Group Learning: Students will work together in small groups on various issues in macro environment of business Flipped classroom- Video Presentation Copy writing Case study discussions Role play Logo creation/ Caption creation etc.
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ based test (b) Role Play/ Skit/ Presentation/ Development of ideas in a digital platform/ Designing Ad copy/ Logo Creation / Case Studies etc.
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Answer	10 out of 12	Word, Phrase, or a sentence	10 x 1=10 marks
Section B- Short Essay	5 out of 7	One Page	5 x 8= 40 marks
Essay Questions- Case Study or Situation Type	1 out of 2	Question Based	1 x 20 = 20 marks
Total			**70 marks**

References

1. S. Gupta., (2022) "*Digital Marketing*", Mc Graw - Hill, 3rd Edition.
2. N. Kamat and C.N. Kamat, "*Digital Marketing"*, Himalaya Publishing House, 2nd Edition.
3. V. Ahuja (2015), 'Digital Marketing', Oxford University Press.
4. D. Ryan (2008), 'Marketing Strategies for Engaging the Digital Generation', Kogan Page.
5. Jeth Waney Jaishri and Jain Shruti, Advertising Management, Oxford University Press
6. Batra, Myers and Aaker, Advertising Management, Pearson Education, 5th Edition
7. Ruchi Gupta, Advertising Principles and Practices, S Chand Publications
8. David A Aaker, Alexander L, Biel, Brand Equity and Advertising – Advertising's Role in Building Strong Brand, Psychology Press.

Suggested Readings

1. American Marketing Association, Statement of Ethics
2. learndigital.withgoogle.com
3. socialmediatoday.com
4. https://www.singlegrain.com/ digital-marketing/ 9-successful- digital- marketing case- studies/
5. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion: An Integrated Marketing Communications Perspective (SIE), *McGraw Hill Education*
6. S. Wats Dunn and Barban, Arnold M. Advertising: Its Role in Marketing. *Dryden Press*
7. Terence A. Shimp. Advertising and Promotion: An IMC Approach. *Cengage Learning.*

Programme	BCOM HONOURS					
Course Name	**E-COMMERCE**					
Type of Course	MDC					
Course Code	UC3MDCCOM200					
Course Level	200					
Course Summary	This course is intended to develop an understanding of E Commerce, its components, and developments. The course intends to provide learners with ample motivation to be a part of the E Commerce team and establish E business. The skill to make use of E Commerce sites and E Payment modes are also developed on completion of the course.					
Semester	3	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	0	0	45
Pre-requisites, if any	Basic understanding on the internet and technology					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the basic concepts of E Commerce and E business and the models associated with E Commerce	Understand	1, 4
2	To find out the applications of E Commerce in various fields and industries	Apply	4,9, 10
3	Evaluate the strategies associated with E Commerce	Evaluate	1, 2, 6, 8
4	Understand the threats to E Commerce and Electronic operations and analyse the possible solutions at various levels	Understand, Analyse	1,8
5	Awareness and application E payment systems and the skill of linking the same with E business	Apply	1,2, 4, 9
6	Understand the concept of EDI and analyse the trends in E Commerce	Analyse	2,4,5,9, 10

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S),Interest(I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. E Commerce– Scope and Types	1.1	E-Commerce – Meaning - History- traditional Commerce Vs E Commerce – Driving forces of E Commerce	2	1
	1.2	E-Commerce Business Models - Key elements	3	1
	1.3	Functions and Scope of E Commerce- Merits and Limitations of E Commerce	2	1
	1.4	Types of E-Commerce models - pre-requisites for E Commerce	2	1,2
	1.5	E-Business, E-Commerce and E-Business - Concept of M Commerce and merits-	2	1,2
	1.6	E Commerce in industries and areas like Banking, Insurance, E-Auction, E-Publishing, E-entertainment, E- tailing	4	1,2,5
2. Resources, Strategies and Security in E Commerce	2.1	Types of E-Commerce Providers and Vendors	2	3
	2.2	Modes of operations associated with E-Commerce – Various activities in connection with E-Commerce	2	3
	2.3	E-Commerce Marketing Strategies- Pure Click Companies and Brick and Click Companies- E Commerce Promotion Strategies - Content Marketing and Email Marketing	3	3
	2.4	Target E Mails, Banner Exchange and Shopping Bots – Advantages-	3	3,5
	2.5	E-Commerce Security and Privacy- Security protocols – Operations and components- Security issues and breaches – Cyber-attack and vandalism- Risks of Internet Privacy – Technology solutions and Use of software against threats	5	3,4
3. EDI, Electronic Payments and Trends in E	3.1	Electronic Data Interchange - Meaning and need- Components- Traditional Orders vs EDI based documents- Benefits	3	6
	3.2	Applications of EDI – Types of EDI – Limitations	3	6

Commerce	3.3	Electronic Payments-Features-EFT-Cards- E-Cash, Wallets – Payment Gateways, Online Banking – Electronic cheques-	3	5
	3.4	Other emerging modes of E Payment- UPI based, UPI Lite, Aadhar enabled Payment systems- M-Pay	3	5
	3.5	Planning E-Commerce initiates - E-Commerce personalization – Types - Trends in E Commerce	3	1, 5,6
4	4	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture- Discussion Session: Flipped Classroom- Video presentation Activity based assignments and Field Study Case study discussions Trial site development
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) - 25 marks** (a) MCQ based tests (b) Presentation of ideas on E Commerce OR Reports on trends and developments in E-Commerce OR Presentation on Ecommerce Start Ups (c) Survey or presentation on E Payment Popularity OR Case Study on Successful E-Commerce ventures/ entrepreneurs OR Demonstration of purchasing from E Commerce site along with use of E Payment options OR Video presentation on Cybercrimes and precautions etc. –
	B. End Semester examination – 50 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	30 out of 32	MCQ	30 x 1= 30
Section B- Multiple Choice Questions	10 out of 12	MCQ	10 x 2 = 20
Total			**50 marks**

References

1. Kalakota Ravi and Wilson Andrew, Frontiers of Electronic Commerce, *Pearson Education Asia*,
2. Joseph S J, E-Commerce: An Indian perspective, PHI
3. Diwan, P., & Sharma, S.(2002). Electronic commerce – A Manager‘s Guide to E-Business,
   Vanity Books International.
4. Rayudu C S, E– Commerce & E-Business, *Himalaya Publishing House*

Suggested Readings

1. E. Frami Turban, JAE Lee, David King, K. Michale Chung, Electronic Commerce, PearsonEducation,2000
2. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, *Pearson*
3. Whiteley,D.(2000).E-Commerce:Strategy,TechnologiesandApplications,*McGrawHill*
4. Dietel, H. M., Dietel, P. J.,& Steinbuhler, K., E-Business and E-commerce for Managers.
   Prentice Hall.
5. Kamaleshk Bajaj and Debjani Nag, E-Commerce, the Cutting Edge of Business, *Mc Graw Hill*

Programme	BCOM HONOURS					
Course Name	**CONSUMER AFFAIRS AND PROTECTION**					
Type of Course	VAC					
Course Code	UC3VACCOM200					
Course Level	200					
Course Summary	This course is intended to develop an understanding of E Commerce, its components, and developments. The course intends to provide learners with ample motivation to be a part of the E Commerce team and establish E business. The skill to make use of E Commerce sites and E Payment modes are also developed on completion of the course.					
Semester	3	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	0	0	45
Pre-requisites, if any	Basic understanding on the legal framework					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the concepts of consumer, consumer movements and quality and standardization	Understand	6,9
2	Gain awareness regarding the rights of consumers, the various trade practices and the legislations for consumer protection	Understand	6,8
3	Evaluate the provisions and procedure for redressal of consumer grievances	Evaluate	8,10
4	Develop an idea on the role of regulating agencies in consumer protection	Understand,	10
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S),Interest(I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Consumer and Consumerism	1.1	Consumer- Meaning- Who is a consumer and not a consumer? -	2	1
	1.2	Consumerism- Concept- Features- Consumer movement- consumer movements in India	2	1
	1.3	Consumer movements in India- Formation of consumer organisations and their role-	3	1

		National Consumer Helplines		
	1.4	Quality and Standardisation- Voluntary and Mandatory Standards- Role of BIS- An overview of ISO	3	1
2. Consumer Rights and Protection	2.1	History of Consumer Protection Legislations in India- Consumer Protection Acts of 1986 and 2019 – Features of 2019 Act – Comparison of Acts of 1986 and 2019	4	2
	2.2	Consumer Rights- Meaning of goods-services- Defect in goods- Spurious goods and services- Deficiency in service- Unfair trade practice- Restrictive Trade Practice – Misleading Advertisements	6	2
	2.3	Product Seller- Product Liability- Product liability Action- Harm in relation to product liability	5	2
3. Consumer Grievances and Settlement	3.1	Consumer Disputes Redressal Agencies- Pecuniary limits-	3	3
	3.2	Central Consumer Protection Authority- Constitution of CCPA- Powers-	3	3
	3.3	Complaints – Who can file a complaint- Grounds and Procedure for filing complaints- Time limit- Fee for filing complaint	3	3
	3.4	Grounds for claiming compensation from product manufacturer, product service provider and seller	3	3
	3.5	Mediation and settlement of complaint- Reliefs provided by Consumer Commissions – Appeal mechanism- Time limit for appeal	4	3
	3.6	Very brief overview of Role of regulators in consumer protection- RBI, IRDA, TRAI and FSSAI	4	4
4	4	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture- Discussion Session: Flipped Classroom- Video presentation. Activity based assignments and Field Study Discussion on Judgments related to consumer grievances. Discussion on research articles Expert lecture
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)- 25 marks** (a) MCQ based. (b) Presentation on role of regulators OR Various Standards of BIS/ISO and indications (c) Role Play or Discussions on simulated situations OR Case Law Presentation OR survey on Consumer Awareness OR Consumer Education Campaigns

B. End Semester examination – 50 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	30 out of 32	MCQ	30 x 1= 30
Section B- Multiple Choice Questions	10 out of 12	MCQ	10 x 2 = 20
Total			**50 marks**

References

1. Khanna , Sri Ram, Savita Hanspal, Sheetal Kapoor and Aswathi H K ,Consumer Affairs, *Universities Press* ,
2. Sengupta, Consumer Protection Act, *Kamal Law House*
3. Reddy G B and Kumar, Bagleka Akash, Consumer Protection Act : A Commentary,

Eastern Book Company

4. Kumar, Narender, Ket to Consumer Protection Law : Practice and Procedure, *Lexis Nexis*
5. Agarwal V K, Consumer Protection Act 2019 (Principle and Practice) , *Bharat Law*
6. Myneni S R Consumer Protection Law, *Asia Law House*

Suggested Readings

1. Consumer Protection Act 2019 Bare Act
2. Consumer *Protection Act 1986 Bare Act*
3. Bangia, R K , Consumer Protection Laws, ,*Allahabad Law Agency*
4. Consumer Protection Act: A Commentary, *TAxmann Publication*
5. Tripathi, Commentaries on The Consumer Protection Act, 2019 , *Sweet and Soft Publication*
6. https://consumeraffairs.nic.in/sites/default/files/file-uploads/latestnews/Landmark_Judgements.pdf
7. https://consumeraffairs.nic.in/
8. https://www.fssai.gov.in/
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10. https://www.bis.org/
11. http://www.iso.org.in/

SEMESTER 4

Programme	B Com. Honours					
Course Name	**CORPORATE ACCOUNTING**					
Type of Course	DSC A					
Course Code	UC4DSCCOM200					
Course Level	200					
Course Summary	The course aims to familiarise students in the accounting procedures of shares and debentures. The students will gain practical exposure in preparation of financial statements under section 2(40) of Companies Act 2013 and analysis of financial statements.					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre-requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the applicability of Ind AS	Understand(U),	1
2	Understand and apply the provisions of Companies Act 2013 to the accounting procedures of Shares and Debentures	Apply (A)	1,2,5,4
3	Construct the Financial Statements of Companies based on Companies Act 2013 and AS	Create (C)	1,2,5,4
4	Analyse the cash position of the company using Cash Flow statement	Analyse (A)	1,2,5,4
5	Practical application of the accounting procedure, analyse the impact of various transactions and develop the skills and knowledge to read and understand the Financial Statements from the Annual Report of the company	Skills (S)	1,2,5,4
6	Apply the provisions of Companies Act 2013, in connection with Internal Reconstruction of Company and prepare the revised Balance Sheet as per Schedule III of Companies Act 2013	Apply	1,2,10
Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation(Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Ind AS, Accounting for Shares and Debentures	1.1	Ind AS and its applicability	1	1
	1.2	First time adoption of Ind AS and three Divisions of schedule III of Companies Act 2013	1	1
	1.3	Accounting procedure for Issue of shares and debentures- Journal Entries	1	2
	1.4	Pro-rata allotment of shares –book-building- Accounting procedure	3	2
	1.5	Forfeiture and Reissue of Shares	3	2
	1.6	Bonus shares and right shares - SEBI guidelines- Accounting entries of bonus shares- Value of rights	2	2
	1.7	Redemption of Preference shares - Entries	3	2
	1.8	Collection of data regarding issue of shares and debentures from secondary sources, websites etc. and take note of the pricing mechanism	4P	5
	1.9	Collection of data regarding bonus issue, right issue, dividend declaration etc. and understanding the impact on aspects including share price etc.	8P	5
2. Final Accounts of Joint Stock Companies	2.1	Preparation of Statement of profit and loss as per Schedule III and AS, Companies Act, 2013 (excluding Managerial Remuneration)	4	3
	2.2	Preparation of Balance Sheet as per Schedule III, Companies Act, 2013. (AS)	4	3
	2.3	Preparation of Changes in Equity (As per Ind AS)	4	3
	2.4	Reading and comparing the actual financial statements from the Annual Reports and arrive at meaningful interpretation	6P	5
	3.1	Meaning and importance of cash flow statement -AS 3-	2	4
	3.2	Operating Activity, Financial activity and Investing Activities- Meaning and scope	1	4

3. Cash Flow Statement	3.3	Direct and Indirect method of cash from operating activities	3	4
	3.4	Preparation of Cash Flow Statements	4	4
	3.5	Examine the Cash Flow Statements and Statement of Changes in Equity prepared as part of the Annual Report and prepare reports/ present the same.	6P	4, 5
4. Internal Reconstruction	4.1	Alteration of Capital - Internal Reconstruction - Objectives - Methods	2	6
	4.2	Capital Reduction – Accounting Procedure	2	6
	4.3	Surrender of shares - Accounting Treatment	2	6
	4.4	Revised Balance Sheet	3	6
	4.5	Case Studies relevant to reduction and alteration of share capital	6P	6
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture -Conceptual and knowledge-based transmission of accounting system followed by corporate entities. Skill enhancement for preparation and analysis of financial statements of joint stock companies Collaborative/ Small Group Learning: Students will work together in small groups for analysing financial statements of companies. ICT enabled presentations and Analyses of the Financial Statements of a Listed Company

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) - 30 marks** (a) Case study of listed companies that have issued bonus issue during the previous financial year. (Prepare a table showing the impact of bonus issue on the number of shares, shareholders' funds, etc.) OR Collect 5 brochures/ notices/ advertisements of IPOs or debenture issues from online sources/ newspapers etc. and prepare a report. OR Presentation on the contents of Annual Report of a company showing major disclosures OR Presentation of situations of alteration and reduction with the formalities involved (b) MCQ based tests (c) Viva OR Workbook (d) Written Test
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 2 Theory and 4 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- Problems only	2 out of 3		2 x 15= 30
Total			**70 marks**

References

1. Goyal,V.K., & Goyal,R. (2019). Corporate Accounting. New Delhi: PHI Learning.
2. Jain,S.P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
3. Monga, J.R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks. S.K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House
4. Mukherjee, A., & Hanif, M.(2005). Corporate Accounting. New Delhi: Tata Mc Graw Hill Education.
5. Shukla, M.C., Grewal, T.S., & Gupta,S. C.(2021). Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.
6. Sehgal, A. (2011). Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication. Tulsian,
7. P.C., & Tulsian, B.(2022). Corporate Accounting. S. New Delhi: Chand Publishing

Suggested Readings Websites;

1. https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf
2. https://www.sebi.gov.in/legal.html

Programme	B Com. Honours					
Course Name	**QUANTITATIVE TECHNQUES FOR BUSINESS DECISIONS**					
Type of Course	DSC A					
Course Code	UC4DSCCOM201					
Course Level	200					
Course Summary	This course is designed to develop critical thinking, analytical and scientific reasoning, problem solving skills using statistical concepts and techniques. At the end of the course, the students will be able to solve business and real life problems.					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any	Basic Understanding of Statistics					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	To determine relationship between variables using correlation	Analyse (An)	1,2,3, 4,10
2	To equip the students for model building and fore casting using regression.	Apply (A)	1,2,3, 4,10
3	To analyse and forecast using time series data.	Analyse (An)	1,2,3, 4,10
4	To identify and apply probability in business and real life.	Apply (A)	1,2,3, 4,10
5	Collecting data and applying the tools for establishment of relationship and predictions	Evaluate (E)	1,2,3, 4,10

Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest (I) and Appreciation (Ap)

COURSECONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Correlation & Regression	1.1	Correlation-Concept-Correlation and Causation - Probable Error	1	1
	1.2	Types of Correlation- Methods – Properties of correlation co-efficient -Karl Pearson's Co- efficient of Correlation	3	1
	1.3	Spearman's Rank Correlation Co- efficient	2	1
	1.4	Concurrent Deviation Method	1	1
	1.5	Regression Analysis– Concept- Utility- Conditions for applying regression- Comparison of correlation and regression	2	1,2
	1.6	Lines of Regression - Regression Equations and regression co- efficient- Properties of regression co- efficients	3	2
	1.7	Algebraic Methods of studying regression- Standard Error of estimate-(Problems- ungrouped Data only)	3	2
2. Time Series Analysis	2.1	Time Series Analysis –Meaning - Definition-	1	3
	2.2	Components of Time Series -Time series analysis-	1	3
	2.3	Utility of Time Series Analysis- Mathematical models-	1	3
	2.4	Determination of Trend- Free hand curve method-	2	3
	2.5	Method of semi averages - Method of Moving Average-	4	3
	2.6	Method of Least Squares (first degree only)	5	3
	2.7	Shifting the origin of trend equation- conversion into monthly and quarterly trend (first degree equations only)	1	3
3. Probability	3.1	Probability-Meaning-Definition- Basic Terms- Concepts-	2	4
	3.2	Approaches to Assigning Probability -	1	4
	3.3	Permutation and Combination- (Simple problems)	4	4

	3.4	Theorems of Probability- Addition Theorem- Multiplication Theorem-	5	4
	3.5	Conditional Probability - Baye's Theorem of Inverse probability	3	4
4. Practical Applications	4.1	Field Study – Collection of data– both primary and secondary for bivariate analysis	15	5
	4.2	Calculation of correlation co- efficient including using spread sheet packages	5	5
	4.3	Predictions using Time series for business data	5	5
	4.4	Business Application of probability	5	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Chalk and Talk Discussions Presentations Flipped Classrooms Field Study Group Assignments Software applications etc.
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ test (b) Descriptive tests (c) Quiz (d) Collection of data (primary or secondary), applying the tools for establishing relation, using the tools for prediction and presentation of reports
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short	4 out of 6	Theory – 1	4 x 7 = 28

Answer / Problems- 2 Theory and 4 problems		page	
Essay Questions- Problems only	2 out of 3		2 x 15= 30
Total			**70 marks**

References

1. Sharma, J.K., Business Statistics, *Pearson Education*.
2. Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House.*
3. Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi.*
4. Elhance D N, Elhance, Veena and Aggarwal B M, Fundamentals of Statistics, *Kitab Mahal*
5. Gupta,C Band Gupta, Vijay., An Introduction to Statistical Methods, *Vikas Publishing House*
6. Pillai, RSN and Bhagavathi., Statistics, *S Chand & Co*

Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, New Delhi.*
2. Spiegel, M.R., Theory and Problems of Statistics, *Schaum's Outlines Series, McGraw Hill Publishing Co.*
3. Prem S. Mann, Mann's Introductory Statistics, *Wiley.*

Programme	B.Com. Honours					
Course Name	**ADVANCED ACCOUNTING**					
Type of Course	DSE					
Course Code	UC4DSECOM200					
Course Level	200					
Course Summary	The course aims to provide a comprehensive understanding of Accounting Standards and its board, Capital Restructuring techniques and preparation of Financial statements of Banking Companies, thereby enabling students to apply these concepts effectively in practical scenarios.					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any	Understanding of accounting procedure of companies.					

COURSE OUTCOMES(CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Construct the financial statements of Life Insurance Companies	Create	1,2,10
2	Prepare the ledger accounts of combining entities as per AS14 and prepare the balance sheet of transferee company	Create	1,2,10
3	Construct the financial statement of Banking Company as per Banking Regulation Act 1949	Create	1,2,10
4	Analyses of financial statements of Banking Companies through ratios	Skills (S)	1,2,4,5
Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
	1.1	Life Insurance Books maintained by Life Insurance Companies- Applicability of Accounting Standards-	1	1

1. Accounts of Life Insurance Companies	1.2	Premium–Commission-Claim-Calculations Bonus in Reduction of Premium – Annuities and Consideration for Annuities Granted – Journal Entries and Treatment in Financial Statements	1	1
	1.3	Life Assurance Fund – Paid Up Value Policy - Bonus – Surrender Value – Other Related Terms	1	1
	1.4	Preparation of Revenue Account (Policyholders' Account) of Life Insurance Companies [Schedule A, Form A - RA, Regulation 3 of IRDA Regulations]	4	1
	1.5	Preparation of Profit and Loss Account of Life Insurance Companies (Shareholders' Account) [Schedule A, Form A-PL, Regulation 3 of IRDA Regulations] and Balance Sheet (A-BS)	2	1
	1.6	Preparation of Balance Sheet of Life Insurance Companies [Schedule A, Form A-BS, Regulation 3 of IRDA Regulations]	3	1
	1.7	Preparation of Valuation Balance Sheet- Distribution of Surplus – Related Accounting Procedure	3	1
2. Amalgamation, Absorption and External Reconstruction	2.1	Meaning, Objectives, legal procedures	1	2
	2.2	AS-14 and important terms-Purchase consideration, transferee company, transferor company, types of amalgamation under AS-14	2	2
	2.3	Purchase consideration- Methods - Lumpsum Method - Net Asset- Net payment - Fair value- Intrinsic value	2	2
	2.4	Purchase method - Accounting Procedure (Excluding inter-company holdings)	4	2
	2.5	Pooling of Interest-Accounting Procedure (Excluding inter-company holdings)	4	2
	2.6	External Reconstruction	2	2

3. Accounts of Banking Companies	3.1	Meaning, Important terms of Banking Regulation Act, 1949 - NBA, Share Capital - statutory reserve, cash reserve, SLR, Repo Rate	1	3
	3.2	Books of Accounts – Memorandum - Subsidiary – Principal Books of Accounts - Books and registers	1	3
	3.3	Slip system of posting – advantages and disadvantages	1	3
	3.4	Transactions of special type – Inter branch adjustments - rebate on bills discounted – bad debts and provision for doubtful debts - asset classification - NPA provisioning	2	3
	3.5	Final Accounts of banking Companies - Profit and Loss account - schedules -	5	3
	3.6	Bank Balance Sheet and Schedules	5	3
4. Analysis of Financial Performance of Banks	4.1	Performance of Banks – Ratios for performance evaluation of bank CAMELS model of Evaluation	3	4
	4.2	BASEL norms – Capital Adequacy norms	3	4
	4.3	Calculation of ratios - CRAR, debt-equity ratio, gross NPA ratio, Net NPA ratio and provision coverage ratio	4	4
	4.4	Comparison of bank performances using ratios	5	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	Lecture-Conceptual and knowledge-based transmission preparation of financial statements of banking companies. Providing an insight into accounting involving restructuring a Company's financial and Capital Structure. Skill enhancement for analyses of financial statements of Banking Companies through ratios using spreadsheet

<table>
<tr><td>Assessment Types</td><td>

MODE OF ASSESSMENT

A. Continuous Comprehensive Assessment (CCA) – 30 marks

(a) Case study of listed companies that have gone through amalgamation/ external reconstruction during the previous financial year OR Prepare a table showing the impact of alteration of share capital / Preparation of list of mergers of companies or banks etc. OR Presentation and discussion on the financial statements of banks OR Presentation and Discussions on financial Statements of Life Insurance Companies

(b) MCQ

(c) Written Test

(d) Bank Performance Evaluation using actual figures

</td></tr>
<tr><td></td><td>

B. End Semester examination – 70 marks

<table>
<tr><th>Mode</th><th>Time in Hours Maximum</th></tr>
<tr><td>Written Examination</td><td>2</td></tr>
</table>

<table>
<tr><td>Question Type</td><td>Number of questions to answered</td><td>Answer word/ page limit</td><td>Marks</td></tr>
<tr><td>Section A- Very Short Questions</td><td>12 out of 14</td><td>Word, Phrase, or a sentence</td><td>12 x 1= 12</td></tr>
<tr><td>Section B- Short Answer / Problems- 2 Theory and 4 problems</td><td>4 out of 6</td><td>Theory – 1 page</td><td>4 x 7 = 28</td></tr>
<tr><td>Essay Questions- Problems only</td><td>2 out of 3</td><td></td><td>2 x 15= 30</td></tr>
<tr><td colspan="3">Total</td><td>70 marks</td></tr>
</table>

</td></tr>
</table>

References

1. Goyal, V.K., & Goyal, R.(2019). Corporate Accounting. New Delhi: PHI Learning.
2. Jain, S.P.,& Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
3. Monga, J.R.(2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.
4. S.K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House.
5. Mukherjee, A., & Hanif, M.(2005). Corporate Accounting. New Delhi: Tata Mc Graw Hill Education.
6. Shukla, M.C.,Grewal,T.S.,& Gupta,S.C.(2021).Advanced Accounts. Vol.-II. New

Delhi: S. Chand Publishing
7. Sehgal, A.(2011). Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication.
8. Tulsian, P.C.,& Tulsian, B.(2022). Corporate Accounting. S. New Delhi: Chand Publishing

Suggested Readings Websites

1. https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf
2. https://www.icai.org/
3. https://www.icsi.edu/home/
4. https://www.icsi.edu/varanasi/home/

Programme	B.Com. Honours					
Course Name	**CO-OPERATIVE LEGISLATIONS**					
Type of Course	DSE					
Course Code	UC4DSECOM201					
Course Level	200					
Course Summary	The course provides an overview on the co-operative legislations and the legal aspects involved in the management of co-operative societies					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Understanding on the functioning of co-operative societies					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Develop an understanding on the Co-operative legislations.	Understand	1,10
2	Understand and apply the provisions of Kerala Co-operative Societies Act in the registration and management of societies	Apply	1,6,10
3	Understand and apply the legal formalities regarding functioning of co-operative societies.	Apply	1,6,10
4	Evaluate the procedure for dispute settlement mechanism and understand the offences and penalties as per the provisions of the Act	Evaluate	1,6,8,10
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1.Co-operative Legislations	1.1	Co-operative Legislation in India and in Kerala - Evolution of Co-operative Legislation in India - 1904 Act - Act of 1912- Co-operation as a State Subject in 1919- Madras Co-operative Societies Act, 1932	4	1
	1.2	Multi State Co-operative Societies Act 1984 - and its Replacement in 2002 with latest amendments	5	1

	1.3	Evolution of Cooperative legislation in Kerala - Cochin Co-operative Societies Act- Travancore Co-operative Societies Act- Kerala Co-operative Societies Act 1969	6	1
2. Registration, Bye-laws and Membership	2.1	Preamble and its Significance of Kerala Co-operative Societies Act - Important Definitions	3	2
	2.2	Registration of Co-operative Societies - Procedure for Registration, Byelaws- Contents	3	2
	2.3	Amendment of Bye laws – Change of Name and Liability	4	2
	2.4	Membership- Qualification for Membership- Rights and Liabilities of Members- Removal and Expulsion of Members- Withdrawal and Transfer of Shares by Members- Restriction on Holding Shares Nomination by Members	5	2
3. Meetings, Administration and Privileges	3.1	Management of Co-operatives- Annual General Meeting- Special General Meeting- Powers of General Body- Constitution of Committee- Term- Reservation for Weaker Sections	5	3
	3.2	Disqualification of Committee Members- Election- State Co-operative Election Commission and its Powers- Appointment of Administrator/ Administrative Committee	5	3
	3.3	Privileges of Co-operatives- Charge and Setoff- Register of Members as Prima Facie Evidence - Exemption from Stamp Duty- Taxes and Fees Deduction of Dues of Co- operatives Exemption from Compulsory Registration of Certain Documents Enquiry, Inspection and Supervision procedures - Surcharge procedures.	5	3
4.Disputes and Settlement Mechanism	4.1	Settlement of Disputes, Arbitration and Awards - Provisions and procedures - Execution and Enforcement of Awards – Provisions and Procedures- Appeals, review and revision - Meaning and Distinction	8	4
	4.2	Authority of Appeals- Co-operative Tribunal-	7	4
		Constitution and Powers- Offences and Penalties, Provisions and Procedures		
5	5	Teacher Specific Module		

<table>
<tr><td>Teaching and Learning Approach</td><td>Classroom Procedure (Mode of transaction)
Lecture
Seminars,
Presentation,
Case study discussions
Industrial Visits</td></tr>
<tr><td>Assessment Types</td><td>MODE OF ASSESSMENT
A. Continuous Comprehensive Assessment (CCA) – 30 marks
(a) MCQ
(b) Case study OR Field Visit Report or Presentation or discussions on the legal formalities relating to co-operative sector OR Case Law presentation by way of mock trial, role paly etc.</td></tr>
<tr><td></td><td>B. End Semester examination – 70 marks
<table>
<tr><th>Mode</th><th>Time in Hours Maximum</th></tr>
<tr><td>MCQ Based</td><td>1</td></tr>
</table>
<table>
<tr><td>Question Type</td><td>Number of questions to answered</td><td>Answer word/ page limit</td><td>Marks</td></tr>
<tr><td>Section A-Multiple Choice Questions</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1= 20</td></tr>
<tr><td>Section B- Multiple Choice Questions</td><td>25 out of 27</td><td>MCQ</td><td>25 x 2 = 50</td></tr>
<tr><td colspan="3">Total</td><td>70 marks</td></tr>
</table></td></tr>
</table>

References

1. Goyal, D. B, Co-operative Legislation: Trends and Dimensions, *Deep and Deep Publications*
2. Mohanan, P.N, Co-operative Societies Laws in Kerala, *Kerala State Publications*
3. Trivedi, B.B, Law and Management of Co-operatives, *Meerut Loyal Book Depot*
4. Pillai F.R(ed.), *Kerala Co-operative Societies Act and Rules*

Suggested Readings

1. Kerala Co-operative Societies Act, 1959 (Bare Act)
2. https://www.indiacode.nic.in/bitstream/123456789/17772/1/kcs_act_1969.pdf
3. https://mscs.dac.gov.in/Guidelines/GuidelineAct2002.pdf

Programme	B Com. Honours					
Course Name	**SOCIAL AND RURAL MARKETING**					
Type of Course	DSE					
Course Code	UC4DSECOM202					
Course Level	200					
Course Summary	This course is intended to create a mindset among the learners to take up marketing of social cause and the scope and applicability of social marketing. It also throws slight into the rural marketing concepts and various aspects related to rural markets.					
Semester	4	Credits				Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites if any	Basic Understanding on Marketing, its emergence, and basic concepts					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the basic concepts of Social Marketing and Design Social Marketing Campaign	Understand	1,3,6,7
2	Analyse the various aspects related to social marketing, Evaluate Social Marketing Strategies in different Sectors and understand the scope of cause related marketing	Analyse	1,3,6,7
3	Analyse the concept of Rural Marketing and the decisions and the processes involved	Analyse	1,3,6,7
4	Evaluate the trend of rural marketing, considering sector wise developments	Evaluate	1,3,6,7
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)			

COURSECONTENT

Content for Classroom transaction (Units)

Module	Units		Course description	Hrs	CONo.
	1. Social	1.1	Meaning and Principles of Social Marketing	2	1
		1.2	Social Marketing Versus Commercial Marketing – Historical development and key milestones in Social Marketing	3	1
		1.3	Social Marketing Planning Process - Relevance of social marketing	2	1

Marketing	1.4	Unique Value proposition of social marketing – Environment in social marketing and impact of the same	3	1
	1.5	Designing Social Marketing Campaign – Analysing successful Social Marketing Campaign	5	1
2. Social Marketing- Sectoral Overview	2.1	Segmentation, Targeting and Positioning in Social Market	5	2
	2.2	Role of Third Sector and NGOs in social marketing	3	2
	2.3	Marketing Health, Medicare and Sanitation Sectors	4	2
	2.4	Marketing of Social Issues – Cause Related Marketing - Concept and Scope – Types	3	2
3. Rural Marketing – Process and Mix decisions	3.1	Growing importance of rural marketing - Rural Vs Urban Marketing,	2	3
	3.2	Rural marketing environment Characteristics and motives of rural customers	2	3
	3.3	Segmentation, targeting and Positioning in Rural Markets	4	3
	3.4	Rural Product characteristics, Product Innovations for rural market – challenges in developing products for the rural market	4	3
	3.5	Factors affecting pricing decisions in rural market- Methods and Strategies for setting up of prices in rural market	3	3
4. rural Marketing decisions, Agricultural Marketing and Trends in rural marketing	4.1	Promotion mix for rural markets - Challenges in rural promotion and communication	2	3
	4.2	Logistics decision for rural markets - influencing factors and challenges	2	3
	4.3	Agricultural marketing- Nature and type of agricultural produce -Types of agricultural markets- Agricultural Marketing- Functions of agricultural marketing	4	4
	4.4	FMCG sector in rural marketing- Marketing channels for FMCG - Rural Marketing of consumer durables in India	4	4
	4.5	Trends in rural marketing in India - E-rural marketing - Advanced Practices and technology application-	3	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Role Play/ Skit Field Visit Case Discussions Focus Group Discussions Campaign
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) - 30 marks** (a) MCQ (b) Descriptive Test (c) Group Discussion/ Case Study (d) Field Visit and Report OR Social Marketing Campaign OR Working with NGO for social Marketing etc.- Report or Presentation
	B End Semester examination – 70 marks

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Answer	10 out of 12	Word, Phrase, or a sentence	10 x 1=10 marks
Section B- Short Essay	5 out of 7	One Page	5 x 8= 40 marks
Essay Questions- Case or Situation Type	1 out of 2	Question Based	1 x 20 = 20 marks
Total			70 marks

Mode	Time in Hours Maximum
Written Examination	2

References

1. Kotler P. Roberto N. Lee N, Social Marketing: Improving the Quality of Life, *Sage Publications*
2. Badi, Ravindranath V and Badi, Narayansa V, Rural Marketing, *Himalaya Publishing House*
3. Krishnamacharyulu C G and Ramakrishnan, Lalitha, Rural Marketing, *Pearson Education*
4. Balram, Dogra and Ghuman, Karminder, Rural Marketing: Concepts and Practices, *Tata MacGraw Hill*
5. Kashyap Pradeep, Rural Marketing, *Pearson*
6. Gopalaswamy, Rural Marketing, *Vikas Publishing House*

Suggested Readings

- Rediscovering market segmentation [http://socialmarketing.blogs.com]
- Audience insights [http://socialmarketing.blogs.com]

Programme	B.Com. Honours					
Course Name	**FIXED INCOME SECURITIES AND DEBT MARKET**					
Type of Course	DSE					
Course Code	UC4DSECOM203					
Course Level	200					
Course Summary	This course is intended to provide an understanding on Fixed Income Securities and the operation and components of debts market in India.					
Semester	4	Credits				Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites if any	Basic Understanding on Financial Markets and operations					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Gain understanding on the concept of debt markets, its role and regulators	Understand	1,2
2	Compare the various fixed income bearing securities and evaluate their differences	Evaluate	1,2, 10
3	Understand and analyse the aspects of Indian Money Market with reference to fixed income bearing securities	Understand, Analyse	1,2
4	Analyse the evolution and growth of government debt market and corporate debt market	Analyse	1, 2
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)			

COURSECONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CONo.
1. Debt Market	1.1	Introduction to Debt Market- Meaning- Features- Role and Importance of debt market -	2	1
	1.2	Structure of debts market in India- Role of Regulators- Role of credit rating agencies in debt market- Role of monetary policy-	3	1
	1.3	History and Evolution of debt market in India-	3	1

	1.4	Players in debt markets- Primary Dealers- Meaning Eligibility- Role and Functions	3	1
	1.5	PDAI, FIMMDA , CCIL	4	1
2. Fixed Income Securities	2.1	Fixed Income Securities- Meaning, Features and Importance	3	2
	2.2	Advantages and Disadvantages of Fixed Income Securities	2	2
	2.3	Classification of Fixed Income Securities- Based on type of issuer, maturity, coupon, currency, embedded options, securities - Other securities in India	4	2
	2.4	Bonds- Features- Types- Par Value	3	2
	2.5	Various Risks associated with fixed income securities- Risk mitigation tools	3	2
3. Indian Money Market	3.1	Money Market in India- Structure- Instruments in Indian Money Market	2	3
	3.2	Borrowing and Lending Segment in Money Market- NDS-Call System- CROMS- TREPS, F-TRAC	4	3
	3.3	Asset Segment- NDS-OM,	3	3
	3.4	Important Rates in Indian Inter Bank Call Money Market- MIBOR, WACR,	4	3
	3.5	Repo Transaction- Importance of REPO-	2	3
4. Indian Debt Market	4.1	Government Debt Market- Evolution	2	3
	4.2	Types of instruments in government debt market- T-bills, CMBs, Dated G-Secs and types-	3	3
	4.3	Trends in government debt market- Foreign investors and Retail investors	3	4
	4.4	Corporate Debt Market- Players in Corporate Bond Ecosystem in Inda- Issuer, Debenture Trustees, QIBs, Retail Investors and the Stock Exchanges- equity- Benefits of brand equity -CBBE Pyramid	4	4
	4.5	Trends in Corporate Debt Market in India- Issuance Mechanism- Public Issuance and Private Placement - Secondary Markets Mechanism in debt market-	3	4
5	5	Teacher Specific Module		

<table>
<tr><td>Teaching and Learning Approach</td><td>Classroom Procedure (Mode of transaction)
1. Lecture
2. Online Trading and Familiarisation
3. Focus Group Discussions and activities.
4. Campaigns
5. Expert Talks
6. Video Lectures</td></tr>
<tr><td>Assessment Types</td><td>MODE OF ASSESSMENT
A. Continuous Comprehensive Assessment (CCA) - 30 marks
(a) MCQ
(b) Participation in online sessions OR Live Trading Session discussion
(c) Presentations on Trends in Debt Markets, Recent Instruments OR Analysing the progress of any aspect related to debt market</td></tr>
<tr><td></td><td>B.End Semester examination – 70 marks
<table>
<tr><th>Mode</th><th>Time in Hours Maximum</th></tr>
<tr><td>MCQ Based</td><td>1</td></tr>
</table>
<table>
<tr><td>Question Type</td><td>Number of questions to answered</td><td>Answer word/ page limit</td><td>Marks</td></tr>
<tr><td>Section A-Multiple Choice Questions</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1= 20</td></tr>
<tr><td>Section B- Multiple Choice Questions</td><td>25 out of 27</td><td>MCQ</td><td>25 x 2 = 50</td></tr>
<tr><td colspan="3">Total</td><td>70 marks</td></tr>
</table></td></tr>
</table>

References

1. Suryanarayan A, Debt Markets: New Horizons, *ICFAI Press*
2. Bharadwaj, Goutam ,The Future of India's Debt Market, *Tata McGraw Hill*
3. Dun and Bradstreet, Fixed Income Securities, *McGrawHill Education*
4. Fixed Income Securities , *Taxman Publications Private Limited*

Suggested Readings

1. http://pdai.co.in/#:~:text=PDAI%20was%20formed%20as%20an,healthy%20development%20of%20the%20market.
2. https://www.fimmda.org/PageContent.aspx?Iid=MTY1
3. https://www.ccilindia.com/
4. https://api.nism.ac.in/cmp/Share.aspx
5. FIMMDA-NSE Debt Market (Basic) Module, Workbook from NSE.

Programme	B Com. Honours					
Course Name	**TRENDS AND INNOVATIONS IN BANKING**					
Type of Course	DSE					
Course Code	UC4DSECOM204					
Course Level	200					
Course Summary	Students will gain expertise in analyzing emerging trends, evaluating the impact of disruptive technologies, and formulating strategies for innovation in the banking sector. The hands-on activities and case studies will provide students with practical experience in applying these concepts to real-world challenges.					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Basic understanding on the concept of banking, types of banks.					

COURSE OUTCOMES(CO)

CO No.	Expected Course Outcome At the end of the course the students shall be able to:	Learning Domains*	PO No
1	To understand the shift from traditional to present day banking in India and develop an idea on the fundamental terms and concepts related to banking activities.	Understand	1,2,3
2	Analyze the drivers of innovation in the banking industry and identify the key emerging trends.	Analyse	1,2,3
3	Assess the potential of emerging business models such as open banking, neo-banks, and fintech partnerships to transform the financial landscape.	Evaluate	1,3,5
4	Critically examine the role and importance of regulatory bodies.	Evaluate	2,5,6
5	Understand the operations and developments in international banking	Understand	2,5,6
6	To collect data pertaining to emerging trends in banking and perform model banking activities	Apply	2,5,6

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Traditional Banking to Modern Banking in India – Changes and Developments	1.1	The Evolving Banking Landscape: Journey From Traditional Banking to present day's banking.	2	1
	1.2	Understanding Banking Fundamentals - CRR, SLR, Base Rate, MCLR, MPC	2	1
	1.3	Banking Activities - Retail and Corporate Fund Based and Non-Fund based financing- Working Capital Financing, BG, Bill discounting, Forex, Inward andOutward remittance, LRS, Treasury Operations, Para Banking Activities, IBPC, Assignments, Hedging Facilities	3	1
	1.4	Regulatory Body, RBI & its subsidiaries – Changing role of RBI	1	4
	1.5	Recent Regulatory Changes, Banking Regulation Act, Evolution of NPCI, IFSCA – Gift City,	3	4
	1.6	NPAs in banks, DRT, SARFAESI Act, Revenue Recovery, Bad Bank	2	1,4
	1.7	Banking Ombudsman Scheme - Operational Mechanism and Importance	1	1,4
	1.8	From Nationalisation of Banks to Merger of Banks – The Big Bank Theory	2	1
	1.9 (CCA only)	Case Studies and Report Analysis on Banking mergers, Ombudsman activities,	2	6
	1.10 (CCA only)	Basic Banking Mathematics including Interest calculations, Bill discounting, etc.	2	6
2. Disruptive Technologies in Banking	2.1	Drivers of Innovation in the Banking Industry: Customer Demands, and Technological Advancements	1	2
	2.2	Key Emerging Trends in Banking: CBS, Digital Transformation, Mobile Banking, Internet Banking, CTS,	1	2
	2.3	Payment Systems: NEFT, RTGS, IMPS, SWIFT,	2	2

	2.4	UPI, CBDC, Payment Wallet, UPI Lite, NUUP, APBS, AEPS, WhatsApp based lending, Wearable Contactless Payment Devices- Changing approach- Door step banking, Green banking- ATM types- Brown Label, White Label, Green Label, Orange Label, Yellow Label and Pink Label – Biometric ATM	4	2
	2.5	Fintech Disruption, and Open Banking, Co-branded Credit Cards, Unsecured personal loans	2	2
	2.6	Blockchain Technology: Applications in Payments, Trade Finance-Concept of Cloud Banking	2	1, 2
	2.7	Artificial Intelligence (AI) in Banking: Personalization, Robotics, Risk Management, and Fraud Detection	2	2
	2.8	Big Data Analytics in Banking: Customer Profiling & Segmentation, Market Insights and Predictive Modelling. (Overview only)	2	2
	2.9- For CCA only	Presentation on innovative banking products, technological advancements in banks , fintech etc.	2	6
3. Emerging Business Models in Banking and Considerations in the digital era	3.1	Open Banking: Fostering Collaboration and Innovation in Financial Services	2	3
	3.2	Neo-Banks: Redefining the Banking Experience with Digital-First Solutions	2	3, 6
	3.3	Small Finance Banks, Payment Banks.	1	3, 6
	3.4	Bank assurance and banks - Process, advantages, and limitations	2	3, 6
	3.5	Data Privacy and Cybersecurity	1	3,4
	3.6	Considerations in the Digital Banking Era the Role of Regulatory Sandbox in Fostering Responsible Innovation - Major Cohorts (Brief understanding only)	2	4
	3.7	Navigating the Future of Banking: Adapting to Evolving Customer Needs and Regulatory Landscape- Door step banking	2	1
4. International	4.1	International banking – Structures and operation of international banking-	2	5
	4.2	International Financial Centres, Offshore banking units, SEZ	2	5

Banking	4.3	Letter of credit- Types and operating mechanism	3	5
	4.4	Bank for International Settlement- BASEL norms, CRAR	3	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** • Activity learning. • Reflective learning. • Experiential learning. • Flip-Classroom • Branch Visits and Surveys • Case Study • Role Plays and Skits • Discussions and Presentations
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ tests (b) Viva Voce (c) Visit to bank branches, collection data and preparation of reports OR Opening of Bank accounts – Demonstration or presentations on latest banking technology or any related topics or activities mentioned in the units set aside for CCA only (Individual or Group activity)

B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

- Tandon M.L, Banking Law and Practice in India, *Indian Law House*
- Muraleedharan D, Modern Banking: Theory and Practice, *Prentice Hall of India*
- Agarwal O P. Modern Banking in India, *Himalaya Publishing House*
- E. Gordon, K. Natarajan, Banking: Theory, Law and Practice, 29th Edition, *Himalaya Publishing house, Mumbai*
- Sundaram K. P. M, Varshney P.N. Banking Theory Law and Practice, *Sultan Chand & Sons, New Delhi.*
- Maheswari S. N, Banking Theory, Law and Practice, *Kalyani Publishers, New Delhi*
- Sekhar K. C, Banking Theory Law and Practice, *Vikas Publishing House, New Delhi*.

Suggested Readings

1. https://www.rbi.org.in/
2. https://www.iba.org.in/
3. https://financialservices.gov.in/beta/en
4. https://www.cribfb.com/journal/index.php/ijfb/index

Programme	B.Com					
Course Name	**ESSENTIALS OF SUPPLY CHAIN MANAGEMENT**					
Type of Course	DSE					
Course Code	UC4DSECOM205					
Course Level	200					
Course Summary	This course is intended to create an understanding on the concept of brand, the key terminologies associated with brand and develop strategies to manage brands.					
Semester	4	Credits				Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites if any	Basic Understanding on Marketing and 4 Ps of marketing					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the core supply chain management concepts.	Understand (U)	1,2
2	Evaluate the inventory management techniques and comprehensive supply chain network design	Evaluate(E)	1,2
3	Evaluate Logistics and transportation strategies and other supply chain management strategies	Evaluate (E)	1,2
4	Implement sourcing and supplier coordination strategies and evaluate the trends in SCM	Apply (A)	1,3
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)			

COURSECONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CONo.
1. Introduction to Supply Chain	1.1	Meaning of supply chain, scope and evolution of supply chain. Types of supply chain	2	1
	1.2	Supply Chain Management- Elements and Components of Supply Chain management Objectives	2	1

Management	1.3	SCM Activities-Role of SCM, benefits and challenges.	3	1
	1.4	Supply chain strategies, Performance indicators of supply chain	3	1
2. Inventory Management and Supply Chain Network Design	2.1	Inventory management- Techniques - ABC Analysis, VED, XYZ, FSN, SOS, GOLF, EOQ Model, P& Q System, Concept of JIT, Elements, and benefits of JIT	4	2
	2.2	Materials Requirement Planning (MRP), Process of MRP, Benefits & limitations of MRP; Inventory Control Process – Perpetual Review, Periodic Review, Modified Control; Materials Audit	4	2
	2.3	Demand Forecasting – Planning of demand and supply in supply chain	3	2
	2.4	Role of Distribution in supply chain- Key Features- advantages of distribution Management- Benefits of implementing distribution management in a supply chain.	3	2
	2.5	Key components of distribution in supply chain. Types of distribution networks in supply chain management.	3	2
	2.6	Factors influencing distribution network design	3	2
3. Logistics in Supply Chain and Supply Chain Strategies	3.1	Role of transportation in supply chain- factors affecting transportation decision- Risks in supply chain transportation.	3	3
	3.2	Tailored transportation-Routing and scheduling in transportation	3	3
	3.3	Supply chain Strategies and Implementation – WBSCM-	3	3
	3.4	Global Supply Chain Management-Essentials of GSCM- Strategies - Advantages and Disadvantages	3	3
4. Sourcing and Co-ordination in SCM and Recent Trends	4.1	Meaning of sourcing in supply chain- Concept and types of sourcing- Impact of sourcing on supply chain- Sourcing functions- Role of sourcing .	4	4
	4.2	Co-ordination in supply chain- Aspects of co-ordination in SCM, Co-ordination in SCM process	3	4
	4.3	Bull whip effect and supply chain- Effect of lack of coordination in supply chain, obstacles.	4	4
	4.4	Building strategic partnerships and trust within a supply chain.	3	4

	4.5	Trends and Developments in SCM- Lean Supply Chain Management- Green Supply Chain Management- World Class Supply Chain	4	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** 1. Lecture 2. Role Play 3. Case Discussions and Discussions on real life situation 4. Focus Group Discussions and activities. 5. Field Study and Industrial visits
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) - 30 marks** (a) MCQ based test (b) Presentations on issues and developments related to supply chain management. (c) Presentation of observations of field and industrial visits (d) Group Discussions and Case Study
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Mohanty R P and Deshmukh S G , Essentials of Supply Chain Management, *Jaico Publishing House*
2. Chandrasekharan N, Supply Chain Management, *Oxford University Press*
3. Vyas, Anand and Vyas, Jyothi , Supply Chain and Logistics Management, *Dr Anand Vyas Publications*

4. Chpora Sunil, Meindl, Peter and Kalra D V, Supply Chain Management: Strategy, Planning and Operation : Text and Cases (An Indian Perspective) , *Pearson*
5. Hugos, Michael H : Essentials of Supply Chain Management , *Wiley Publications*
6. Janat Shah , Supply Chain Management: Texts and Cases, *Pearson Education*
7. Altekar, Rahul V : Supply Chain Management-Concept and Cases , *PHI*
8. Agarwal D K : Textbook of Logistics and Supply Chain Management , *McMillan India Ltd*

Suggested Readings

1. The International Journal of Logistics Management
2. Burt, Dobler and Starling , World Class Supply Chain management: The Key to Supply Chain Management , *McGrawHill Education*
3. Shapiro, Jeremy F , Modeling the Supply Chain , *Brooks/Cole*

Programme						
Course Name	**LOGISTICS AND SUPPLY CHAIN MANAGEMENT**					
Type of Course	DSC C					
Course Code	UC4DSCCOM202					
Course Level	200					
Course Summary	This course provides an in-depth exploration of the concept, strategies, and practices in logistics and supply chain management. Emphasis will be placed on the integration of technology, sustainability, and global considerations in optimizing supply chain performance.					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre-requisites, if any	Understanding on the concepts and functions of marketing					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the fundamental concepts and components of logistics and supply chain management.	Understand(U)	1,4,10
2	Analyze and evaluate the strategic importance of effective supply chain management in various industries.	Analyze(An)	1
3	Apply logistics and supply chain strategies to improve efficiency, reduce costs, and enhance overall organizational performance.	Apply(A)	1,2
4	Examine the trends in and the role of technology, sustainability, and global perspectives in modern supply chain management.	Analyze(An)	1

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Logistics and Supply Chain Management	1.1	Logistics – Evolution - Nature and Importance - Components of Logistics Management – Competitive advantages of Logistics – Functions of Logistics management –	2	1
	1.2	Principles – Logistics Network - Integrated Logistics system	2	1
	1.3	Supply Chain Management: Meaning & definition – objectives – Need & importance – scope and functions- Advantages	2	1
	1.4	Basic concepts of SCM – Stages of Supply Chain – Best practices in SCM	2	1
	1.5	Discussions and Presentation on supply chain theories, supply chain strategies of different organisations etc.	8P	1
2. Warehousing and Transportation	2.1	Elements of Logistics management – Inventory carrying and Warehousing,	2	2
	2.2	Factors influencing warehousing decisions - Types of warehousing	2	2
	2.3	Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing –	3	2
	2.4	Transportation – Factors affecting transportation decisions - Modes of transport – Multimodal transportation and Containerisation	3	2
	2.5	Major documentation in transportation and warehousing -Airway bill, Bill of lading, MBL, HBL, CY, CFS, Seaway Bill	3	2
	2.6	Discussions, Field Visits, Industrial Visits. Case Studies etc. on Transportation, Warehousing techniques , Channel strategy etc. .	8P	2
3. Inventory Management and Processes	3.1	Inventory - Importance, Function, Classification of Inventory, Inventory related Cost, Objectives of Inventory planning and Control, Types of Inventory Situations	3	3
	3.2	Selective Inventory Control Model- ABC Analysis, VED, XYZ, FSN, SOS, GOLF, EOQ	5	3
		Model, P& Q System, Concept of JIT, Elements, and benefits of JIT,		

	3.3	Materials Requirement Planning (MRP), Process of MRP, Benefits & limitations of MRP; Inventory Control Process – Perpetual Review, Periodic Review, Modified Control; Materials Audit.	5	3
	3.4	Discussions, Field Visits, Industrial Visits. Case Studies etc. on Inventory Management	8P	3
4.Outsourcing logistics and Technology Application	4.1	Distribution channels - Functions Performed - Types designing	2	3
	4.2	Outsourcing logistics – reasons - Logistics Providers – Stages - Role of logistics providers - 3PL, 4PL, 5PL and 6PL	2	3,4
	4.3	Quality customer service & integrated logistics - customer service - importance elements - the order cycle system - Green Logistics	2	3,4
	4.4	Technology in Logistics and Supply Chain – E – Logistics – Logistics Resource Management and E – LRM - Robotics, Block Chain and AI – Reverse Logistics	2	4
	4.5	Re-engineering the supply chain - Supply chain integration- Bull whip effect - Agile Supply Chain- reverse Supply chain- Computerisation, Barcoding, RFID and WMS	3	4
	4.6	Discussions and presentations as well as Case Studies on Emerging trends in logistics and supply chain management, role of technology in logistics and supply chain management etc.	6P	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Sessions Video Presentation Case study discussions Flipped Classroom Peer group discussions Industrial Visit and Field Study

<table>
<tr><td>Assessment Types</td><td>MODE OF ASSESSMENT
A. Continuous Comprehensive Assessment (CCA) – 30 marks
(a) MCQ based tests
(b) Report/ Presentation on Inventory Management in organisations OR IT tools used by firms in logistics OR comparative evaluation of transporting and warehouse modes OR Evaluative report on any warehouse OR Presentation on the operation of warehouses etc.</td></tr>
<tr><td></td><td>B. End Semester examination – 70 marks
<table>
<tr><th>Mode</th><th>Time in Hours Maximum</th></tr>
<tr><td>MCQ Based</td><td>1</td></tr>
</table>
<table>
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<tr><td colspan="3">Total</td><td>70 marks</td></tr>
</table></td></tr>
</table>

References

1. Muninarayanappa. Mand Raju G.S(2021), Fundamentals of Logistics and Supply Chain Management, *Jayvee International Publication,*
2. Sunil Chopra & Peter Meindl, Supply Chain Management - Strategy, Planning and Operation, *PHI*
3. Dr. R.P.Mohanty & Dr.S.G.Deshmukh, Essentials of Supply Chain Management, *Jaico Publishing House*
4. D.K.Agarwal, Supply Chain Management - Stategy, Cases and Best Practices, *Cengage*
5. David Simchi - Levi, Philip Kamiusky, Edith Simchi - Levi, Designing & Managing the Supply Chain, *McGraw Hill*
6. Janat Shah, Supply Chain Management Text and Cases, *Pearson Education*
7. Rahul V Altekar, Supply Chain Management – Concepts and Cases, *PHI*
8. Agarwal, D.K., 'Textbook of Logistics and Supply Chain Management', *Mac Millan India Ltd,*
9. Chase, R.B., Shankar, Rand Jacobs, F.R. 'Operations Management and Supply Chain Management', *McGraw Hill Publications*
10. Chopra, S., Meindl, P. and Kalra, D.V. 'Supply Chain Management', *Pearson Education India,*

11. Krishnaveni Muthiah, ‘Logistics Management and Seaborne Trade’, *Himalaya Publishing House*,
12. Martin Christopher, ’Logistics and Supply Chain Management’ *Pearson Education*

Suggested Reading

1. https://www.diva-portal.org/smash/get/diva2:1540087/FULLTEXT02.pdf
2. www.managementstudyguide.com
3. https://www.tutorialspoint.com/supply_chain_management/supply_chain_management _t utorial.pdf
4. https://www.camcode.com/asset-tags/supply-chain-management-guide/
5. https://library.ku.ac.ke/wpcontent/downloads/2011/08/Bookboon/Magement%20andOr ganisation/fundamentals-ofsupply-chain-management.pdf

Programme						
Course Name	**INTELLECTUAL PROPERTY RIGHTS**					
Type of Course	VAC					
Course Code	UC4VACCOM200					
Course Level	200					
Course Summary	The course covers the various aspects of IPR, applications and situations related to IPR. An idea will be obtained regarding situations of infringement and protection of the same. The Graduates will be able to advise businesses on IPR strategies.					
Semester	4	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	0	0	45
Pre-requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome At the end of the course the students shall be able to:	Learning Domains*	PO No
1	Demonstrate a thorough understanding of the fundamental concepts and principles of intellectual property rights (IPR) from a commercial perspective.	Understand, Apply	1,2,3
2	Analyze the strategic role of IPR in business operations, including protecting intellectual assets, enhancing brand reputation, and driving innovation and competitive advantage.	Analyse	1,3,5
3	Identify and differentiate between the various types of IPR, including patents, copy rights, trademarks, and trade secrets, and their relevance to different business sectors.	Evaluate	2,5,6
4	Apply IPR principles to real-world business scenarios, including patent licensing, copyright infringement, trademark registration, and trade secret protection.	Apply	2,5,6
5	Analyse and Evaluate the ethical aspects of IPR, the social obligations and the trends in IPR in the digital world	Evaluate	2,5,6,7,8,10

Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Intellectual Property Rights and Business	1.1	IPR in the Context of Business: Significance, Scope, and Economic Impact	2	1
	1.2	IPR as a Business Asset: Protecting Intellectual Capital and Generating Value	2	1,2
	1.3	IPR and Competitive Advantage: Enhancing Brand Reputation, Innovation, and Market Differentiation	3	1,2
	1.4	IPR in the Global Marketplace: International Treaties, Conventions, and Harmonization Efforts	3	1,2
1. Types of Intellectual Property Rights and Their Business Applications	2.1	Patents: Protecting Inventions and Technological Innovations in Business	4	3
	2.2	Copyrights: Safeguarding Creative Works and Intellectual Property in Business	4	2
	2.3	Trademarks: Distinguishing Goods and Services, Brand Protection, and Business Reputation	4	3
	2.4	Trade Secrets: Confidentially Protecting Proprietary Information and Know-How in Business	3	3
3. IPR in Business Transactions and Agreements & Ethical Considerations	3.1	IPR Licensing: Strategies for Monetizing Intellectual Assets and Expanding Business Reach	3	4
	3.2	IPR Valuation: Assessing the Economic Value of Intellectual Property for Business Decisions	3	4
	3.3	IPR Transfers and Assignments: Legal Considerations and Implications for Business Transactions	3	4
	3.4	IPR Infringement and Remedies: Protecting Business Interests and Addressing Intellectual Property Disputes	3	4

	3.5	IPR and Fair Competition: Balancing Intellectual Property Rights with Open Markets and Business Ethics	3	5
	3.6	IPR in the Digital Age: Challenges and Opportunities for Businesses in the Digital Landscape	2	5
	3.7	IPR and Artificial Intelligence: Protecting Creativity, Innovation, and Intellectual Property in AI-Driven Businesses	3	5
4	4	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** • Activity learning. • Reflective learning. • Collaborative learning. • Experiential learning. • Problem-based learning. • Interdisciplinary learning. • Flip-Classroom • Role play
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)– 25 marks** (a) MCQ based tests (b) Viva Voce (c) Case Studies on IPR Infringements or protection strategies OR Presentation/ Role Play/ Discussions on aspects like Case Laws, Trends, IPR related statistics or Business applications of IPR etc. OR Discussions on Traditional Indian Knowledge and IPR

B. End Semester examination – 50 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	30 out of 32	MCQ	30 x 1= 30
Section B- Multiple Choice Questions	10 out of 12	MCQ	10 x 2 = 20
Total			**50 marks**

References

1. Pandey, Neeraj and Dharney, Khushdeep, Intellectual Property Rights: *PHI Learning*
2. Bhandari M K, Law related to Intellectual Property Rights, *Central Law Publication*
3. Myneni S R, Law of Intellectual Property, *Asia Law House*
4. Narayanan, P, Intellectual Property Law, *Eastern Law House*
5. Ahuja V K, Law Related to Intellectual Property Right, *Lexis Nexis*

Suggested Readings

1. World Intellectual Property Organization (WIPO)
2. Controller General of Patents, Designs and Trademarks (CGPDTM)
3. Indian Institute of Intellectual Property Management (IIPM)
4. The Intellectual Property Law Association of India(IPLPAI)
5. The Society of Intellectual Property Law (SIPL)
6. https://www.icsi.edu/media/webmodules/publications/9.4%20Intellectual% 20Pro perty%20Rights.pdf

Programme						
Course Name	**SALESMANSHIP AND PERSONAL SELLING**					
Type of Course	SEC					
Course Code	UC4SECCOM200					
Course Level	200					
Course Summary	This course is intended to develop an understanding of E Commerce, its components, and developments. The course intends to provide learners with ample motivation to be a part of the E Commerce team and establish E business. The skill to make use of E Commerce sites and E Payment modes are also developed on completion of the course.					
Semester	4	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	0	0	45
Pre-requisites, if any	Basic understanding on marketing					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the importance of salesmanship and personal selling	Understand	1, 4
2	Evaluate the various buying motives and methods to deal with customer types	Evaluate	1,4,5
3	Analyse the stages of sales and apply various techniques	Analyse, Apply	1,5
4	Preparation of sales records, evaluation and application of compensation techniques and ethical dealings in salesmanship	Apply	2,8,9,10
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S),Interest(I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Salesmanship and	1.1	Salesmanship-Meaning, Features and Essentials of salesmanship-	2	1
	1.2	Scope of salesmanship- Importance	3	1
	1.3	Qualities of a good salesman- Role of a salesman	2	1
	1.4	Types of salesmen – Fundamentals of successful selling	3	1

Personal Selling	1.5	Importance of Product Knowledge – Sources of acquiring product knowledge	3	1
	1.6	Personal Selling- Differences between Salesmanship and Personal Selling -	2	1
2. Selling Process and Role of Salesman	2.1	Buying motives of the customer- Recognition of buying motives by the salesman-	3	2
	2.2	Types of customers – Dealing with various categories of customers	3	2
	2.3	Selling Process- Prospecting- Needs and Methods	3	3
	2.4	Pre-approach- Approach- Sales Presentation and methods – Demonstration	3	3
	2.5	Objections- Common Objections- Handling of Objections-	3	3
	2.6	Closing of sale- Post-Sale activities	3	3
	2.7	AIDAS approach of selling	2	3
3. Sales Records, Sales activities, and Incentives	3.1	Sales Records and Reports- Documents prepared- Daily and Periodical Reports- Sales Manual- Tour Diary – After sales service report	2	4
	3.2	In-store selling environment- Types of stores	2	4
	3.3	Field Selling- Sales territories- Sales Quotas	2	4
	3.4	Incentives for salesman – Motivating and compensating the salesmen	2	4
	3.5	Ethics in Personal Selling and Salesmanship-	2	4
4	4	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture- Discussion Session: Video Presentations Field Trips and Experiential Learning Expert Talks Role Play Case Study Discussions

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)- 25 marks** (a) MCQ based tests and Quiz. (b) Group Discussions (c) Case Studies (d) Role Paly based on Situations OR Marketing Games OR Interview with Salesmen OR Presentation and Discussion on Strategies

B. End Semester examination – 50 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	30 out of 32	MCQ	30 x 1= 30
Section B- Multiple Choice Questions	10 out of 12	MCQ	10 x 2 = 20
Total			**50 marks**

References

1. Davar, Rustom S, Davar, Sharob R and Davar, Nusil R, Salesmanship and Publicity *Vikas Publishing House Pvt Ltd*
2. Kapoor Neeru, Advertsiing and Personal Selling , *Pinnacle*
3. Sahu P K and Raut K C, Salesmanship and Sales Management *Vikas Publishing House Pvt Ltd*
4. Krishnamoorthy R, Personal Selling and Sales Management, *Himalaya Publishing House*
5. Chumawalla S A, Sales Management with Personal Selling and Salesmanhsip, *Himalaya Publishing House*

Suggested Readings

1. Still, Cundiff and Govani, Sales Management, *Prentice Hall of India*
2. Futrell, Charles,Fundamentals of Selling , *McGraw Hills*
3. Anderson, Rolph E, Essentials of Personal Selling: The New Professionalism, *Prentice Hall of India*

SEMESTER 5

Programme	B. Com. Honours					
Course Name	**INCOME TAX – I**					
Type o fCourse	DSC A *(Not for Pathway 2)*					
CourseCode	UC5DSCCOM300					
Course Level	300					
Course Summary	The Course intends to explain in clear terms the concepts of Income tax. The course deals with determination of residential status, create an awareness amongst the learner regarding the heads of Basic income, exempted incomes, filing of returns of individuals. The course provides an understanding on the Tax calculations of Individuals having Income from salary and House Property					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	60
		4	0	0	0	
Pre-requisites, if any	Basic awareness of taxation system prevailing in India					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Gain knowledge about the basic concepts of income tax and agricultural income	Understand(U)	3 &6
2	Provide awareness regarding TDS and advance payment of tax	Understand(U)	6 &8
3	Analyse the residential status of an individual along with determination of his tax incidence	Analyse(A)	1 &2
4	Empower the students to identify taxable and exempted incomes	Skill (S)	1,2 & 10
5	Enable the students to structure the salaried and house property income with optimising the tax benefits and claiming deductions	Apply(A) Skill	1,2 ,8 &10

Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Income Tax, Residential Status and Exempted Incomes	1.1	Introduction - Brief History of Income Tax in India - Basic Concepts - Finance Act- Income - Gross Total Income- Total Income – Assesses - Assessment Year Average Rate of Tax – Maximum Marginal Rate – Previous Year - Accelerated Assessment -Person – Finance Act – Rates of Income Tax applicable for individuals- – (Old regime and new regime) - Heads of Income	3	1
	1.2	Agricultural Income – Treatment	2	1
	1.3	PAN – TDS – Advance Payment of Tax (Brief study only)	2	2
	1.4	Residential Status – Determination of Residential Status of Individual	3	3
	1.5	Incidence of Tax – Determination of scope of Tax income	3	3
	1.6	Income Exempt from Tax	2	4
2. Income from Salary	2.1	Income from Salary - Chargeability— Items included	1	5
	2.2	Allowances and treatment	1	4, 5
	2.3	Perquisites – Types - Valuation	2	4
	2.4	Profit in lieu of Salary – Provident Funds and Treatment – Deductions from Salary-	2	5
	2.5	Computation of Income from Salary	3	5
	2.6	Retirement - Pension - Commuted pension - Treatment	1	5
	2.7	Treatment of gratuity, voluntary retirement compensation and leave salary encashment	2	5
	2.8	Calculation of income from salary of retired employees	3	5
3. Income from House Property	3.1	Income from House Property - Basis of Charge - Deemed Ownership - Income from House Property Exempt from Tax-	2	5
	3.2	Annual Value and its Determination in Various Cases	3	5

	3.3	Deductions Permissible – Unrealised Rent - Recovery of Unrealized Rent and Arrears of Rent	4	5
	3.4	Computation of Income from House Property	6	5
4. Deductions and Tax Planning for salaried individuals	4.1	Deductions under Chapter VIA -80C to 80GGC AND 80U	9	5
	4.2	Tax Planning for Individuals based on salary and House Property Income – Practical Situations - (Simple problems only)	6	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture - Discussion Session: Peer Learning Case studies Quiz Practical Sessions **Expert Lectures**
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ based tests (b) Written Test (c) Case laws relating to Income from Salary and House Property OR Case Study relating to Salaried Income assesses OR Presentation on Applicability of PAN OR Collection of Salary details of 5 individuals from the college and calculating tax thereon
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 2 Theory and 4 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- Problems only	2 out of 3		2 x 15= 30
Total			**70 marks**

References

1. Ahuja, G., & Gupta, R.(2023). Direct Taxes Law & Practice, *Commercial Law Publishers India Pvt Ltd*
2. Bhagwathi, P.(2023). Direct Taxes Law & Practice. *Vishwa Prakashan.*
3. Manoharan, T.N.(2023). Direct Taxes. *Snow white Publications*.
4. Mehrotra, H.C., & Goyal, S.P.(2023). Direct Taxes Law & Practice. *Sahitya Bhawan Publications.*

Suggested Readings

1. Income Tax Act and Rules
2. Study material for IPCC and Final on Direct Taxation by ICAI
3. Study material on Direct Taxes by ICMAI
4. Singhania, V.K.(2023). *Direct Taxes.* Taxmann Publications.

Websites

1. https://www.icai.org/post.html?post_id=17878
2. https://egyankosh.ac.in/handle/123456789/66965

Programme	B. Com. Honours					
Course Name	**COST ACCOUNTING**					
Type of Course	DSC A					
Course Code	UC5DSCCOM301					
Course Level	300					
Course Summary	The course provides an insight into the concept of cost, costing and Cost Accounting and helps to understand the basic elements of cost. A basic understanding of related Standards is also provided. It focuses on how to control the various cost elements.					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	The learner will be able to grasp the fundamental concepts & standards in cost accounting	Understand(U)	2,8,10
2	Develop the skills to effectively analyse, control, and manage material cost as a tool of cost control	Analyse	2,7
3	To acquire the ability to analyse, control and manage labour cost effectively and to equip the students to demonstrate the keen awareness of social consciousness by considering fair wage system	Analyse	6,7
4	To attain proficiency in overhead cost management and absorption methods and apply the same in the real-world scenario	Apply	2,6
5	To equip students with the skills to create and present detailed information about the cost associated with producing goods or services	Skill	1 ,2
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1.Introduction	1.1	General Introduction to Cost, Costing, Cost Accounting & Cost Accountancy, Financial Accounting Vs Cost Accounting	2	1
	1.2	Cost Accounting Standards Board (CASB), An idea on CAS1 to CAS24 (Understanding only)	2	1
	1.3	Cost Concepts and classification, Objectives of Costing – Cost Reduction and Cost Control-	2	1
	1.4	Understanding on the methods of Costing, Cost Units, Responsibility Centres and Cost Centres	2	1
	1.4	Installation of a Costing System	1	1
	1.5	Preparation of cost sheet – Simple and Detailed Cost Sheet - (Estimated Cost Sheet excluded)	6	1 &5
2. Material Cost	2.1	CAS-6 (Basic Understanding)	1	2
	2.2	Purchase Procedure and Documents – EOQ	2	2
	2.3	Inventory Control Techniques - Order Levels, ABC, VED and other techniques	3	2
	2.4	Issue of materials – Procedure – Bin card and Stores Ledger	2	2
	2.5	Pricing of FIFO, LIFO, Simple Average and Weighted Average Methods	7	2
3. Employee Cost	3.1	CAS-7 (Basic Understanding)	1	3
	3.2	Direct and Indirect Labour - Calculation of Labour Cost	2	3
	3.3	Time keeping and Time booking – Payroll department- Idle time and Overtime-Reason, Treatment and effect - Calculations related to overtime	2	3
	3.4	Methods of wage payment- Time rate- Piece rate - Taylor's differential system,	4	3
		Merrick's Differential System, Gantt Task and Bonus System		
	3.5	Incentive piece rate – Halsey Plan, Rowan plan – Comparison of bonus	3	3&5

	3.6	Labour Turn over – Reasons, Cost and Methods of calculations	2	3
	3.7	Indirect monetary incentives, Non-monetary benefits, Group Bonus, Outworkers, casual workers etc.	1	3
4. Overheads	4.1	Introduction to overheads, Types, - Over heads as per CAS3, CAS11 and CAS15	1	4
	4.2	Production Overheads - Allocation, Apportionment of Overheads, Steps in Overhead distribution	1	4
	4.3	Primary overhead distribution summary	1	4
	4.4	Secondary Distribution – Direct method, Simultaneous Equation Method, Repeated distribution, Step Ladder method	6	4
	4.5	Absorption of overheads- Methods – Comparison of overheads charged based on various methods – Under and Over absorption - reasons and Treatment	2	4
	4.6	Problems based on labour hour rate and machine hour rate	4	4 & 5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lectures, Problem Solving Industrial Visits Case Studies Discussions and Debates
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)- 30 marks** (a) MCQ based tests (b) Descriptive Test (c) Case Studies
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 2 Theory and 4 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- Problems only	2 out of 3		2 x 15= 30
Total			**70 marks**

References

1. Jain, S. P., & Narang, K. L., Advanced Cost Accounting, *Kalyani Publishers, New Delhi*.
2. Iyengar,S.P., Cost Accounting, *Sultan Chand & Sons, New Delhi*.
3. Maheswary, S.N., Advanced Cost Accounting, *Sultan Chand & Sons, New Delhi.*
4. Arora, M.N., Cost Accounting, *Vikas Publishing House Pvt. Ltd, New Delhi*
5. Shukla, M.C.,& Grewal, T.S., Cost Accounting, *Sultan Chand & Sons, New Delhi*
6. J Madegowda, Advanced Cost accounting, *Himalaya Publishing House, Mumbai*
7. Lall Nigam BM and Jain IC-Cost Accounting Principles and Practice-*Prentice Hall of India*

Suggested Readings

1. https://icmai.in/icmai/
2. https://www.icai.org/

Programme	B. Com. Honours					
Course Name	**FINANCIAL MANAGEMENT**					
Type of Course	DSC A					
Course Code	UC5DSCCOM302					
Course Level	300					
Course Summary	To familiarize students with functional areas and principles of financial management and equip them with the skills needed to make informed and strategic financial decisions in the corporate world.					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Describe the basic concepts in finance, such as risk-return trade-off, shareholder wealth maximization and time value of money	Understand(U)	1
2	Compute the cost of capital and help the company management in optimizing financial & investment decisions	Apply	1,2,4
3	Evaluate Financial plans using EPS framework and Leverage analysis	Evaluate	1,2,10
4	Develop skills to evaluate various projects under NPV, PI and IRR frameworks and selection of the best projects	Skills	1,2,4
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Central Concepts in Finance	1.1	Finance - types of finance – meaning of financial management – Importance - Scope – Finance function – Objectives – Profit Maximization – wealth Maximization – Risk – return tradeoff	3	1
	1.2	Time value of money – Discounting and compounding	2	1
	1.3	Multi - period Compounding - Annuity- Effective rate of Interest	2	1
	1.4	Sources of finance- Internal and External sources	1	1 & 2
	1.5	Cost of Capital - Concept- Importance- Measurement of Specific Costs – Cost of Debt – Cost of Preference Capital – Cost of Equity – Cost of Retained Earnings - WACC	7	2
2. Basic Financial Decisions	2.1	Investment decisions - types of investment decisions –	1	2
	2.2	Financing Decisions – capitalization - cost theory and earnings theory - under capitalisation and over capitalisation - capital structure-financial structure- optimum capital structure	4	2
	2.3	Dividend Decisions- types of dividend- dividend policy-types of dividend policies- calculation of dividend payout ratio and retention ratio – factors influencing dividend decisions	5	2
	2.4	Working capital management - meaning- concepts – types - factors affecting working capital – operating cycle computation - optimum working capital	5	2
3. Leverage Analysis	3.1	Leverage - Operating leverage analysis	3	3
	3.2	Financial leverage analysis	4	3
	3.3	Combined leverage analysis	3	3
	3.4	Evaluation of Financial plans using EPS framework – Indifference point	5	3
4. Capital Budgeting	4.1	– Meaning of capital budgeting – types – importance – process – calculation of cashflows - Capital budgeting techniques -	6	4
		traditional techniques- Payback period and ARR		
	4.2	Modern techniques – discounted cashflow techniques - NPV, PI and IRR	8	4

	4.3	Concept of capital rationing	1	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	Lecture - To impart conceptual and practical knowledge on financial management decisions. Provide an insight into the Company's financial and capital structure. Skill enhancement for analyzing the financial health of a business organization from the purview of various stakeholders. Presentations
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)– 30 marks** (a) Case study and presentation of capital structure of Listed Companies of Various Industries OR Dividend decisions and related aspects of companies - OR Cases on Evaluation of Projects (b) MCQ based tests (c) Written Exam
	B. End Semester Examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 2 Theory and 4 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- 1 Theory and 2 Problems	2 out of 3	Theory- 3 pages	2 x 15= 30
	Total		**70 marks**

References

1. Pandey, I.M., Financial Management, Vikas publishing House Pvt. Ltd. New Delhi.
2. Khan, M.Y. & Jain, P.K., Financial Management, McGraw Hill (India)Private limited; New Delhi.
3. Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing company, New Delhi.
4. Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited, New Delhi.
5. O P Agarwal, Financial Management, Himalaya Publishing House, Mumbai
6. Raman B S, Financial Management - United Publishers
7. Srivastava, T.M., Financial Management, Principles and Problems, Pragati Prakashan, Meerut

Suggested Readings

1. Vanhorne, James C and Wachowicz John, Fundamentals of Financial Management, *Pearson Education India*
2. https://www.icai.org/
3. https://www.icsi.edu/home/

Programme	B.Com. Honours					
Course Name	**FINANCIAL REPORTING**					
Type of Course	DSE					
Course Code	UC5DSECOM300					
Course Level	300					
Course Summary	The Course provides an overview for the learners to understand the basic framework of Ind AS and AS to analyse and interpret information provided in the financial statements of a company and summarise the emerging areas in financial reporting.					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Understanding on Accounting Standards and basic concepts					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the conceptual framework related to financial statements as per Ind AS 1	Understand(U)	1,3,4,10
2	Identify the components of financial statements of companies as per Division II of Schedule III of Companies Act 2013.	Understand(U)	1,2,3,10
3	Understand the procedure of valuation and compute the value of various assets for Balance sheet disclosure as per Accounting Standards.	Apply (A)	1,2,3,10
4	Analyse various revenue recognition scenarios and earnings reporting procedures in connection with Income Statements as per Accounting Standards.	Analyse(An)	1,2,3,4,10
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
	1.1	Meaning of Financial Statements as per Companies Act 2013 – General Purpose of Financial Reporting - Meaning, qualitative features, need, objectives and Limitations	3	1

1. Introduction to Corporate Financial Reporting as per IndAS	1.2	Presentation of financial statements - Structure and content of Balance sheet and statement of Profit and Loss as per Ind AS 1.	2	2
	1.3	Basic elements in Financial Statements - Asset, Liability, Equity, Income and Expense.	5	2
	1.4	Simple Problems relating to disclosure of items, current and noncurrent classification and preparation of Balance sheet and statement of Profit and Loss with imaginary figures. (Ind AS)	5	2
2. Valuation of Assets (Balance sheet related Accounting Standards)	2.1	Basic concepts – Historical Value, Fair value - Net realisable value-Present Value	5	3
	2.2	Valuation of PPE (AS-10)	2	3
	2.3	Valuation of Inventory (AS-2)	3	3
	2.4	Valuation of Intangible Assets (AS-26)	2	3
	2.5	Valuation of Investments (AS-13) - Excluding Multiple Investment Problems, Bonus Shares and Right Shares.)	4	3
3. Revenue Recognition and Earnings Reporting (Income Statements related Accounting Standards)	3.1	Revenue Recognition AS - 9	5	4
	3.2	Earnings Per Share AS - 20	5	4
	3.3	Accounting for Taxes AS - 22	5	4
4. Annual Report and Disclosures	4.1	Meaning, Need and Objectives, Constituents of annual report and how it is different from financial statements	2	4
	4.2	Content of Annual Report, Mandatory and Voluntary disclosures through Annual Report	5	4
	4.3	XBRL Reporting. Drafting of Notes to Accounts, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting.	5	4
	4.4	IFRS- Need and importance- Convergence to IFRS-	2	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Spread sheet-based Learning. Group Discussions Problem Solving Approach Presentations
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) Assignment (b) MCQ based tests (c) Descriptive Test (d) Viva Voce (e) Examine the annual reports of business organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not and preparation of a report OR Make a Presentation on various disclosures in the annual report of a listed company OR Comparison of provisions of AS with that of Ind AS /IFRS and present the same

B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 2 Theory and 4 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- 1 Theory and 2 Problems	2 out of 3	Theory- 3 pages	2 x 15= 30
Total			**70 marks**

References

1. Bergeron, B. Essentials of XBRL: Financial Reporting in the 21st Century ‖John *Wiley & Sons, New Jersey.*
2. Gupta, Meenu, Kaur, Hersheen & Gupta, Rekha. Financial Reporting and Analysis. *JSR Publishing House LLP, New Delhi.*
3. Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. *Himalaya Publishing House, Mumbai*
4. Young, David and Cohen, Jacob, Corporate Financial Reporting and Analysis: A Global Perspective. *Wiley Publications*
5. Dhamja, Sanjay, Financial Reporting and Analysis, *Sultan Chand and Sons*
6. Sharma, Praveen, Kapileshwar, Financial Reporting, *Cracker Publishers*

Suggested Readings

1. Gibson, C. H., Financial Reporting and Analysis. Nelso nEducation

Websites

1. www.icai.org
2. www.icmai.in
3. https://www.icsi.edu

Programme	B.Com. Honours					
Course Name	**ADMINISTRATION AND MANAGEMENT OF CO-OPERATIVE SOCIETIES**					
Type of Course	DSE					
Course Code	UC5DSECOM301					
Course Level	300					
Course Summary	To understand about the functioning of cooperatives in Kerala and the administration procedures					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Basic Understanding about co-operative societies and the functioning of Co-operative Societies in Kerala					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understanding and appreciation of the management of co-operative societies	Understand	1,6,10
2	Understand and evaluate the administrative set up of co-operative organisations	Evaluate	1,6,10
3	Analyse and evaluate the progress of co-operative education	Analyse	1,6,10
4	Analyse and evaluate the major co-operative organisations in India	Analyse Evaluate	1,6,10
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Management of Co-operative Societies	1.1	Co-operative Management - Democracy in Co-operatives – Managing the Relationship between the Board of Directors and Members	4	1
	1.2	Governance – Management Structure	3	1
	1.3	Role and responsibilities of General Body – Role of Board of directors-Role of President-Role of Secretary/ General Manager – Functions and Duties	8	1
	2.1	Administrative Setup of Co-operative – State Level - District level and Taluk level	5	2

2.Administrative Set up of Co-operative societies	2.2	Powers and Responsibilities of Co-operative Department – Conferment of Powers of Registrar-Functional Registrars in Kerala	5	2
	2.3	Need for Separating Administration from Audit – Employment Opportunities in Cooperative Sector– Selection Procedure	5	2
3. Co-operative Education and Training	3.1	Need and importance - Arrangements for Co-operative Education and Training in India and in Kerala	5	3
	3.2	NCUI, NCCT, VAMNICOM – Institute of Cooperative Management	5	3
	3.3	Kerala State Co-operative Union, Circle Co-operative Unions, Specialized Sectoral Training Institutes in Kerala	5	3
4. Co-operative Organisations in India	4.1	Management and Working of Major Co-operative Organizations and Institutions in India - NAFED, IFFCO, KRIBCO	6	4
	4.2	NABARD, NDDB, NCDC, and National Housing Bank and other National Organizations Aiding Housing Co-operatives	7	4
	4.3	Trends of co-operative movements in India	2	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Seminars, Presentation, Case Study discussions Industrial Visits
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ based tests Case study OR Field Visit Report or Presentation or discussions on the various prominent co-operative societies in India OR Report or presentation of institutions involved in co-operative training and education
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Krishnaswami, O. R., Kulandaiswamy V.,Co-operation Concept and Theory *Arundhra Academy*
2. Bedi, R.D., Theory, History and Practice of Co-operation, R. *Lal Book Depot, Meerut.*
3. Kulandaiswamy, V., Principles of Co-operative Management, *Rainbow Publication*, Coimbatore.
4. Nakkiran, S., A Treatise on Co-operative Management, *Rainbow Publications* Coimbatore.
5. Sinha S. K., Sahaya R., Management of Co-operative Enterprises *NCCT, New Delhi.*
6. Rajagopalan R.(ed). Rediscovering Co-operation, *Institute of Rural Management Anand, Gujarat*

Suggested Reading

1. Seetharaman S. P. and Mohan N. Framework for Studying Co-operative Organisation: The case of NAFED, *Oxford &IBH Publishing Co*
2. Websites of various co-operative societies/ training institutes mentioned in the syllabus document

Programme	B.Com Honours					
Course Name	**BRAND MANAGEMENT**					
Type of Course	DSE					
Course Code	UC5DSECOM302					
Course Level	300					
Course Summary	This course is intended to create an understanding of the concept of brand, the key terminologies associated with brand and develop strategies to manage brands.					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites if any	Basic Understanding on Marketing and 4 Ps of marketing					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the basic concepts of brand and branding	Understand	1,2
2	Develop an idea regarding brand identity and brand personality and apply the same in situations	Apply	1,2
3	Understand the concept and process of positioning	Understand	1,2
4	Evaluate the various strategies relating to brand communication and brand equity building	Evaluate	1,2,8
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)			

COURSECONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CONo.
1. Brand and Branding	1.1	Meaning and concept of product- types of products -	2	1
	1.2	Brand- Meaning- Product Vs Brand- Concept of branding – Brand Management	4	1
	1.3	Types of brand- Functions of brand- Significance of brands	4	1
	1.4	Brand Architecture- Types of architecture- Designing brand architecture – Importance	5	1
	2.1	Brand Identity- Meaning and importance – Elements of brand identity-	2	2

2. Brand Identity and Personality	2.2	Branding Vs Brand Identity Brand Identity Vs Brand Image- Steps to build a powerful brand identity – Examples of brand identity	3	2
	2.3	Concept of logo- types of logo- Logo Vs Brand Identity	3	2
	2.4	Concept of Brand Personality- Meaning- Examples-	2	2
	2.5	Models related to Brand Identity and Personality- David Aaker's Model- Kepferer's Identity Prism	5	2
3. Brand Positioning	3.1	Brand Positioning- Concept- Advantages	3	3
	3.2	Process of Brand Positioning – Identifying and establishing brand positioning and values-	4	3
	3.3	Brand Positioning Vs Product Positioning – Brand Re-positioning	3	3
4. Brand Communication, Extension and Equity	4.1	Brand Communication- Importance- Creation of brand awareness	2	3
	4.2	Brand Image- Image Building- Brand Promotion measures- Brand loyalty progarmmes	3	3
	4.3	Brand Extension- Merits and limitations- Factors affecting brand extension- Types of brand extension- Factors influencing extension- Rebranding	4	4
	4.4	Brand Equity- Concepts- Factors influencing brand equity and sources of brand equity- Benefits of brand equity -CBBE Pyramid	5	4
	4.5	Building brand equity and choice of elements- Brand element tactics-	3	4
	4.6	Brand licensing- Merits- Co- branding- Examples and merits	3	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** • Lecture • Role Play/ Skit • Case Discussions and Discussions on real life situation • Focus Group Discussions and activities. • Campaigns

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) - 30 marks** (a) MCQ based test (b) Presentations on strong brand identity OR Activity on Brand positioning Strategies (c) Group Discussion/ Case Study OR Activities related to any aspects of branding and brand management. (d) Discussions of Brand strategies with examples
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Moorthy YLR, Brand Management, *Vikas Publishing House*
2. Dutta, Kirti, Brand Management: Principles and Practices, *Oxford University Press*
3. Chitale, Avinash K and Gupta, Ravi, Product Policy and Brand Management: texts and Cases, *Prentice Hall of India*
4. Gupta, S L: Brand Management: Text and Cases (An Indian Perspective) , *Himalaya Publishing House*
5. Kumar, Ramesh , Managing Indian Brands : Concepts and Strategies , *Vikas Publication*

Suggested Readings

1. Keller, Kevin Lane, Swaminathan, Vanitha, Parameswaran, Ambi M G and Jacob, Isaac C: Strategic Brand Management: *Pearson Education*
2. Aaker, David, Building Strong Brands, *Simon & Shuster Ltd*

Programme	B.Com. Honours					
Course Name	**LEGAL FRAMEWORK FOR FINANCIAL MARKETS**					
Type of Course	DSE					
Course Code	UC5DSECOM303					
Course Level	300					
Course Summary	The course provides an overview of different Acts and other legal framework required to have an in-depth understanding of financial markets. The course also discourses the information relating to IPR laws.					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Basic awareness about financial markets.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the basic provisions of Negotiable Instruments Act and apply the same in practical situations	Understand Apply	1 ,7 &10
2	Evaluate and Apply the provisions of SCRA in governing the financial markets.	Apply Evaluate	1&2
3	Get a concrete picture of part of SEBI in governance of financial markets considering the provisions of the Act	Understand	1 ,7 &8
4	Enable the learner to grasp the concepts of copy rights and Patent rights and practical application	Apply	1 &2
5	Equip the learner to work with IPR laws.	Skill	1 &2
Remember(K),Understand(U),Apply(A), Analyse(An),Evaluate(E),Create(C),Skill(S),Interest (I) And Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Negotiable Instruments Act 1881- An Overview	1.1	Negotiable instruments - meaning – promissory note, bill of exchange, cheque, drawer, drawee, drawee in case of need - Accept or, accept or for honour, payee, holder, holder in due course, endorsement, foreign instrument, maturity, days of grace	4	1
	1.2	Types of Negotiable Instruments- features- presumptions as to negotiable instrument-bill of exchange- Promissory notes - conditions	3	1

	1.3	Classifications of Negotiable Instruments- distinction between bill of exchange and promissory notes-	3	1
	1.4	Negotiation – modes - assignment	2	1
	1.5	Crossing of cheques - Significance - Endorsement and types- Effect	3	1
2. Securities Contract Regulation Act 1956-an overview	2.1	Securities Contract Regulation Act 1956: meaning of securities – derivatives – Grant of recognition to stock Exchanges	3	2
	2.2	Corporatisation and demutualization of stock exchanges – Clearing corporation - Power of stock exchanges	2	2
	2.3	Contracts in securities - Additional Trading Floor- Contract in certain areas to be void – Power to Prohibit Contracts in Certain Cases - Licensing of dealers in certain areas	5	2
	2.4	Listing Procedure and powers of Securities Appellate Tribunal - cancellation of recognition - penalties and procedure- title to dividends	5	2
3. Securities and Exchange Board of India Act 1992 – An Overview	3.1	Securities and Exchange Board of India Act 1992: Establishment of SEBI – SEBI – Objectives – Functions and Powers Theory	3	2
	3.2	Securities and Exchange Board of India Act 1992: Meaning- in corporation of board – management of board – term of office - removal of member from office – Meetings	2	2
	3.3	Prohibition of manipulative and deceptive Devices, insider trading and substantial Acquisition of securities or control	5	2
	3.4	Powers and functions of the Board - penalties – security Appellate tribunal and its establishment – appeals and revision	5	2
4. Intellectual Property Laws	4.1	Copyright Act; 1957; Meaning of copyright, first owner of copy right, assignment of copyright – modes of assignment, term of copy right, rights of owner, rights of author to relinquish copyright, licences, infringement of copy right offences	5	4
	4.2	Patents Act; 1970; Definitions, form of application, publication of application, examination of application,	5	4
		grant of patent, powers of controller.		

	4.3	Geographical indication of Goods (Registration and Protection) Act;1999; Definitions; Registrar of Geographical Indications; powers of registrar; registration; prohibition of registration; offences and penalty.	5	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture-Discussion Session Collaborative/Small Group Learning: Case Studies Role Play Case Laws
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ based test (b) Descriptive Test (c) Presentation/ Role Play/ Discussions/ Mock Court or Tribunal – dealing with various case laws or developments
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Corporate and Economic Law – G Sekharand B Saravana Prasath – *Padhuka Publication*
2. Kapoor, N.D., Business Laws, *Sultan Chand Publications*
3. Tulsian, Business Law, *Mc Graw – Hill Education*
4. Bhandari M K, Law Relating to Intellectual Property Rights, *Central Law Publications*
5. Myneni S R, Law of Intellectual Property, *Asia Law House*
6. Lokapore, Sachin G, Principle of Indian Intellectual Property Right – Law and Practice, *Notion Press*
7. Garg, Pankaj, Corporate and Other Law, *Taxmann Publication*

Suggested Readings

1. Securities Contract Regulation Act 1956 – Bare Act
2. Securities and Exchange Board of India Act 1992 – Bare Act
3. Negotiable instruments Act 1881- Bare Act
4. Manual of SEBI, Act, Rules, Regulations, Guidelines, Circulars etc. *Bharat Publication*
5. National Institute of Securities Markets (NISM) NISM – Series -XV: Research Analyst Certification Examination
6. Securities and Exchange Board of India Act 1992, *Taxmann Publication*

Websites

1. https://www.rbi.org.in/scriptshttps://sebi.in
2. https://ipindia.gov.in/related-websites.htm

Programme	B.Com. Honours					
Course Name	**ADVANCED GST LAWS**					
Type of Course	DSE					
Course Code	UC5DSECOM304					
Course Level	300					
Course Summary	This course gives a deep insight into the practical aspects of GST. The course enables the students in applying their knowledge in complying with various procedural provisions relating to Goods and Services Tax.					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Understanding on the basic concepts of GST					

COURSEOUTCOMES(CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Provide deep insight into the procedural compliance of GST	Understand(U)	6
2	Equip the learner to apply the concept of ITC in special Circumstances	Apply (A)	1,2,8
3	Apply the provisions to compute the tax liability and claim refund	Analyse(A)	1,2,8,10
4	Familiarisation with various GST Authorities and Appeals	Understand(U)	1,6,8
5	Facilitate tax consultancy and advisory services to small/ medium scale taxpayers	Create(C) Skill	1,6,8,10

Remember(K), Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Procedural Compliance for registration	1.1	Registration under GST – Persons Liable and not liable for Registration	2	1
	1.2	Compulsory Registration - Deemed Registration – UIN - Deemed Registration - Special provisions relating to casual taxable person and nonresident. Taxable person – Familiarisation with portal for registration	4	1

and collection of Tax	1.3	Procedure – Amendment – Cancellation and Revocation of Registration	4	1
	1.4	Collection of tax - Prohibition on unauthorized collection of tax	3	1
	1.5	Procedural formalities regarding issue of tax invoices, delivery challan E-Waybill	2	1 & 5
2.Special Provision regarding Input -Tax-Credit, Accounts & Returns	2.1	ITC in special Circumstances - Blocked Credits	3	2
	2.2	Reversal of ITC – Matching Reversal and reclaim of ITC- Practical cases	4	2
	2.3	Tax Refunds – Circumstances of refund- Procedure -With holding of refund– Refund order Including Practical Problems	4	2
	2.4	Tax Deducted at Source – Tax Collected at Source - Interest on delayed payment of tax	4	1 & 2
3. Accounts and Records, Assessment and Authorities	3.1	Accounts and records to be maintained - Period of retention of accounts. Furnishing details of outward supplies - Furnishing details of inward supplies - Furnishing of returns by regular taxpayers	4	1 & 3
	3.2	Returns – Types – Annual Return - Final Return - Default in furnishing return - Information return - GST practitioners - Payment of tax,	5	1 & 3
	3.3	GST authorities - Powers and duties	1	4
	3.4	Assessment and Types of assessment – Basic Provisions- Special Audit	5	3
4. Inspection, Appeals, Offences and Procedural	4.1	Inspection – search - seizure	2	4
	4.2	Appeal to Appellate Authority – Power of Revisional Authority - Appeal to Appellate Tribunal - Appeal to High Court - Supreme	6	4
formalities		Court – Non - Appealable decisions and Orders		
	4.3	Offences and Penalties	2	4 & 5
	4.4	Case studies for advising dealers regarding procedural Compliance	5	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture- Discussion session Group Discussion Peer Learning, Quiz Case Studies Field Visits
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) - 30 marks** (a) MCQ based tests (b) Practical situations based (c) Case Study OR Field Visit based Reports OR Reports on familiarization with procedures of Registration in the portal or return filing OR Report and presentation of GST based case laws OR Presentation of Progress in the GST regime OR GST related presentation
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Haldia, Arpit, & C A Salim, Mohammed - Taxmann's GST Law & Practice–Unique/ Concise Compendium of Updated, Amended & Annotated text of CGST/ IGST Acts along with Gist of Relevant Rules, Notifications, Forms, etc. *Taxmann Publications Private Limited*.
2. Garg, R., & Garg, S., Guide to GST on Services (HSN Code wise taxability of all services). *Bloomsbury Publishin*g.
3. Jain, R. K. (2022). R.K. Jain's GST Law Manual (Set of 2 Vols.) – Acts, Rules, Forms with Ready Reckoner & 1000 Tips along with SGST, Circulars, Notifications & Advance Rulings *Taxmann Publications Private Limited.*
4. Mehrotra, H.C.). Goods and Services Tax(G.S.T.). *Sahitya Bhawan Publications*
5. Viswanathan. B, Goods and Services tax (GST) in India. *New Century Publications*. *(Latest Edition of books to be referred)*

Suggested Readings

1. http://www.gstcouncil.gov.in/
2. https://www.icai.org/ https://icmai.in/icmai/

Programme	B.Com. Honours					
Course Name	**PROCUREMENT AND GLOBAL SOURCING**					
Type of Course	MAJOR- DSE- Specialisation (Stream- Logistics Management)					
Course Code	UC5DSECOM305					
Course Level	300					
Course Summary	This course provides an overview of procurement principles and practices, with a focus on global sourcing strategies. It covers topics such as supplier selection, negotiation, risk management, and ethical considerations in sourcing from international markets.					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Understanding on the process of Logistics Management					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO No
1	Understand the fundamental concepts of procurement and global sourcing.	Understand(U)	1
2	Develop skills in supplier evaluation, negotiation, and contract management.	Analyse (A)	1
3	Analyze global market trends and their impact on procurement decisions.	Analyse (A)	1
4	Evaluate risk factors associated with global sourcing and implement risk mitigation strategies.	Evaluate(E)	1

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
	1.1	Overview of logistics in the context of procurement and global sourcing- Meaning of procurement- Importance of procurement	3	1

1.Procurement and Global Sourcing-Introduction	1.2	Key components of global sourcing-Trends and challenges in global procurement- Opportunities in global sourcing	4	1
	1.3	Digital transformation in procurement-Blockchain technology in supply chain management	4	1
	1.4	Reshoring and nearshoring trends - Predictive analytics and forecasting in procurement	4	1
2. Global Supply Management	2.1	Meaning of strategic sourcing- Importance of strategic sourcing-Strategic sourcing process- Make vs. buy decisions- Total cost of ownership analysis	4	2
	2.2	Supplier relationship management - Criteria for supplier selection-Supplier performance measurement- Supplier relationship management tools	4	2
	2.3	Sustainable sourcing practices: Life Cycle Assessment (LCA)-Renewable energy Integration-Water Management in Supply Chains- Regulatory Compliance and Standards.	4	2
	2.4	Environmental and social considerations in procurement- Green procurement policies and certifications	3	2
3. Risk Management in	3.1	Risk identification and assessment-Supplier risk assessment-Geopolitical and regulatory risks-Supply chain disruption	4	3
Global Sourcing		risks-Quality and compliance risks-Financial risks.		
	3.2	Risk mitigation strategies- Business continuity planning.	3	3
	3.3	Procurement automation tools-Supplier management software- Data analytics in procurement-Ethical issues in procurement and global sourcing.	4	3
	3.4	Corporate social responsibility (CSR) in supply chain management-Components of governance frameworks in supply chain management.	4	3

4. Quality Management and Procurement	4.1	Quality assurance and control processes, ISO standards in procurement and sourcing, Six Sigma and continuous improvement methodologies	4	4
	4.2	IPR in Global Sourcing-Protection of intellectual property in global sourcing,	3	4
	4.3	Licensing agreements and patents-Strategies for safeguarding IPR in International transactions.	4	4
	4.4	Business continuity planning and resilience strategies, Case studies of supply chain disruptions and recovery efforts	4	4
5		Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture-Discussion Session: Group Discussion Peer learning Quiz
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ (b) Descriptive Test (c) Viva Voce (d) Case Studies OR Presentations OR Reports on Trends OR Filed Visit reports etc.

B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Answer	10 out of 12	Word, Phrase, or a sentence	10 x 1=10 marks
Section B- Short Essay	5 out of 7	One Page	5 x 8= 40 marks
Essay Questions- Case or Situation Type	1 out of 2	Question Based	1 x 20 = 20 marks
Total			70 marks

References:

1. Selvan Athishtaraj V, *'Basics of Strategic Sourcing'* Notion Press
2. Kirit Pandit and H Marmanis, *'Spend Analysis: the window into strategic Sourcing'*, J Ross Publications.
3. Dr. Pratima Pandey,' *Global Procurement and Sourcing*', Thakur Publications and
4. Justin Ashlock, '*Sourcing and Procurement*', Rheinwerk Publishing
5. Kenneth Lysons and Brain Farrington, '*Procurement Supply Chain Management*', Pearson Publications
6. Fred Sollish and John Semanik*,'Strategic Global Sourcing Best Practices'* Wiley Publications
7. Van Weele and Frank Rozemeijer*,' Procurement and Supply Chain Management*', Cengage Learning.

Suggested Readings Websites;

1. https://www.gep.com/knowledge-bank/glossary/what-is-global-sourcing
2. https://www.cgnglobal.com/global-sourcing-and-procurement

Programme	B.Com. Honours					
Course Name	**HUMAN RESOURCE MANAGEMENT**					
Type of Course	DSE					
Course Code	UC5DSECOM306					
Course Level	300					
Course Summary	This course presents an overview of the scope, functions and trends in Human Resource Management					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Basic Understanding on the nature and functions of Management					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the key scope and concepts of HRM and the basic steps involved in employee placement	Understand(U)	1,4
2	Analyse the techniques involved in training, job evaluation and performance appraisal.	Analyse,	1,3,5
3	Analysis and Evaluation of employee related situations and employee participation in the organisation	Evaluate	1,3,5,7,8
4	Identify and appraise the trends in HRM including outsourcing, HR Accounting and evaluate the developments	Evaluate	1,3,5,8,10
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Strategic HRM	1.1	Nature, Scope and Functions of Human Resource Management - Personnel Management Vs HRM	3	1
	1.2	Human Resource Planning- Objectives and need – Steps involved - Levels of HR Planning - Limitations	3	1
	1.3	Job analysis – Objectives – Process and Techniques - Job description and specification – Job design – Methods.	4	1

	1.4	Recruitment – Process and Techniques - Steps – Selection - Placement and Induction	4	1
	1.5	Human Resource Development- Objectives and Mechanisms - HRM and HRD - Principles of HRD	2	1
2. Strategic Human Resource Planning	2.1	Training of human resources - Need and Importance--	2	2
	2.2	Training methods and techniques	2	2
	2.3	Technical training - Training for creativity and problem solving – training for management change – Training for Productivity.	2	2
	2.4	Job Evaluation – Objectives and Process- Limitations.	3	2
	2.5	Performance appraisal – significance – Methods or techniques of performance appraisal	5	2
3. Human Resource Development	3.1	Promotion and demotions; transfer, separations: resignation; discharge; dismissal; suspension; retrenchment	3	3
	3.2	Lay off; - Industrial relations – Compensation- Grievance-meaning and causes of grievance	3	3
	3.3	Importance of Grievance handling – procedure of grievance handling - Hot stove rule - code of discipline.	3	3
	3.4	Employee participation in management techniques - Sweat equity scheme	3	3
	3.5	Concept of Quality of Work life - Factors influencing QWL	3	3
4. Strategic Approach to Talent Management	4.1	HR outsourcing: - legal requirements contractor ‘s liabilities-	3	4
	4.2	HR appraisal and audit - concept, scope, methods, and importance.	3	4
	4.3	Human Resource Accounting – meaning – significance – Approaches to HR Accounting (Theory Only)	4	4
	4.4	Trends in Human Resource Management- Moonlighting- Hybrid work- Employee Surveillance- Growing role of Analytics-	5	4
		Challenges faced by HR Managers- Future of HRM		
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** 1. Lecture 2. Case Discussion and Role Play /Skit: 3. Presentations 4. Videos 5. Industrial Visits
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) - 30 marks** **A.** MCQ **B.** Roleplay/ Skit OR Case Study OR Situation Analysis and Presentation OR Review of Research Papers - Suggestive areas – Employee Grievances, employee Participation etc.
	B. End Semester examination – 70 marks

Mode	**Time in Hours Maximum**
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Answer	10 out of 12	Word, Phrase, or a sentence	10 x 1=10 marks
Section B- Short Essay	5 out of 7	One Page	5 x 8= 40 marks
Essay Questions- Case or Situation Type	1 out of 2	Question Based	1 x 20 = 20 marks
Total			70 marks

References

1. Aswathappa, Human Resource Management, *Tata McGraw Hills*
2. Charles R. Greer, Strategic Human Resource Management, *Pearson Education*
3. Venkatesh D Nand Jyothi P, Human Resource Management, *Oxford University Press*
4. Rao V S P, Human Resource Management, *Taxmann Publications*
5. Gupta C B, Human Resource Management Text and Cases, *Sultan Chand and Sons*
6. Sharma, Ekta, Strategic Human Resource Management and Development, *Pearson Education*

Suggested Readings

1. Beardwell, Julie and Claydon, Tim, Human Resource Management: A Contemporary Approach, *Prentice Hall*
2. Crawley, Eileen, Swailes, Stephen and Walsh, David, Introduction to International Human Resource Management, *Oxford University Press*

Programme	B.Com. Honours					
Course Name	**COMPUTERISED ACCOUNTING**					
Type of Course	SEC					
Course Code	UC5SECCOM300					
Course Level	300					
Course Summary	Course deals with the familiarisation of Computerised accounting software Tally and its application in trading concern. It also enhances the skill of the learner in the area of GST and payroll management. Its emphasis on creating employability skill among the learner in the global perspective.					
Semester	5	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		1	0	2	0	75
Pre-requisites, if any	Basic knowledge in Financial accounting, GST, Income from Salary, cashflow statement					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the basics of computerised accounting	Understand	1
2	Experiment accounts with inventory in tally prime	Apply (A)	1
3	Assess GST liability and make use of the Forms required for e-filing	Evaluate(E)	1&2
4	Create payroll accounts and produce reports	Create (C)	1&2

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)
Note- The latest version of the software must be used.

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
	1.1	Introduction to Computerised Accounting- Computerised Accounting Vs. Manual Accounting – Merits of Computerised Accounting	1	1
	1.2	Tally Prime – Features of Tally prime – Screen Components Creation of Company – Selecting A Company – Altering/ Modifying Company Creation Details Deleting a Company, F11 Features – F12 Configuration	5(T-1, P4)	1

1. Introduction to computerised Accounting	1.3	Ledger Accounts – Account Groups – Pre-Defined Groups – Creating Single & Multiple Groups – Creation of Primary Account Groups – Creating Ledger Accounts in Single & Multiple – Displaying - Altering and Deleting Account Groups and Ledgers	5(T-1, P-4)	1
	1.4	Accounts with Inventory– Enabling F 11 and F 12 - Stock Category – Stock Group Single/ Multiple Creation of Stock Category and Stock Group – Creation of Units of Measurement –Creating Single/ Multiple Stock Items –Creating God owns - Displaying, Altering and Deleting Stock Groups, Units, Items and God owns – Cost Categories – Cost Centres – Creating Cost Categories and Cost Centres - Displaying, Altering and Deleting Cost Categories and Cost Centres – Purchase/ Sales Orders	5(T-1, P-4)	1
	1.5	Accounting Vouchers – Entering Transactions in Accounting Vouchers – Bill Wise Details - Altering and Deleting a Voucher Entry – Creating New Voucher Types – Modifying an Existing Voucher – Duplicating a Voucher– Optional Vouchers – Post- Dated Vouchers – Reverse Journal Inventory Vouchers - Using Inventory Vouchers–	5(T-1, P-4)	1
	1.6	Using Accounting Vouchers with Inventory Details (Invoice Mode) - Tally Security - Tally Vault –Tally Audit – Advanced Security Control – Back – Up and Restore – Inventory Reports – Stock Summary - Inventory Books – Statement of Inventory.	5(T-1, P-4)	1
2. Accounting With GST	2.1	GST. GST Terminologies – Types of GST - Computing GST –	1	2
	2.2	Ledgers and Vouchers Pertaining to GST– Ledger creation – Creation of CGST input SGST and input IGST ledger in Tally -	6 (P-6)	2
	2.3	GST Reports – GST Forms–generating GST data –GSTR 1-GSTR 3B –GSTR 2- E-Way Bill	5(T-1, P-4)	2
	2.4	Chellan Reconciliation – GST Rate Set Up– Update Party GSTIN.	5(T-1, P-4)	2

3. Payroll in Tally	3.1	Payroll: Enabling Payroll – Creating Pay Heads – Single/ Multiple Creation of Employee Groups, Single/ Multiple Creation of Employee Head	5(T-1, P-4)	3
	3.2	Salary Details – Configuration of Salary Details	5(T-1, P-4)	3
	3.3	Creating Units of Work – Managing and Creating Attendance/ Production Types – F12 Payroll Configuration	5(T-1, P-4)	3
	3.4	Payroll Vouchers – Creating Payroll Voucher Types -Displaying, Altering and Deleting Payroll Documents	5(T-1, P-4)	3
	3.5	Payroll Reports (Full) – Configuring All Payroll Reports	2 (P-2)	3
	3.6	Statutory Deductions – PF – Employers Contribution to PF – PF Ledger Heads – PF Related Heads in Pay Structure	5(T-1, P-4)	3
	3.7	Gratuity Calculation, Creation and Accounting– Generating a Sample Pay Slip – Employee Loan & amp; Salary Advance Management	5(T-1, P-4)	3
4	4	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture - Discussion Session: Teacher provides a platform for review of experiences and Knowledge to be applied in various forms of business Peer teaching: - students take on role of teachers to reinforce their understanding. Experiential learning- Practical experience in Tally

Note- The latest version of the software shall be used.

<table>
<tr>
<td>Assessment Types</td>
<td>
MODEOF ASSESSMENT
A. Continuous Comprehensive Assessment (CCA) – 25 marks
(a) MCQ test
(b) Practical record
(c) Practical Examination
(d) Visit to trading concerns, enter one month’s transaction in tally and submit the report generated in Tally OR Develop a set of hypothetical transactions, enter the same in tally and generate necessary reports – (individual or group)
</td>
</tr>
<tr>
<td></td>
<td>
B. End Semester examination- 50 marks
<table>
<tr><th>Mode</th><th>Time in Hours Maximum</th></tr>
<tr><td>Practical examination</td><td>1 hour</td></tr>
<tr><td>Viva Voce</td><td></td></tr>
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<table>
<tr><td>Question Type</td><td>Number of questions to answered</td><td>Answer word/ page limit</td><td>Marks</td></tr>
<tr><td>Practical Examination</td><td>2 out of 3</td><td></td><td>2 x 15 = 30</td></tr>
<tr><td>Viva Voce</td><td></td><td></td><td>20</td></tr>
<tr><td colspan="3">Total</td><td>50 marks</td></tr>
</table>
</td>
</tr>
</table>

References

1. Roopa, Tally for Everyone - *ATC Publishing Chennai.*
2. Nadhani, A.K. Mastering Tally Prime,

Suggested Readings

1. https://tallysolutions.com/#gref

SEMESTER 6

Programme	B.Com. Honours					
Course Name	**INCOME TAX -II**					
Type of Course	DSC A *(Not for Pathway 2)*					
Course Code	UC6DSCCOM300					
Course Level	300					
Course Summary	This Course explains the calculation of incomes form heads other than salary and house property filing of returns of individuals having business or professional income, capital gains and other sources. The course also illustrates the practical aspects of filing of returns for individuals under different types of returns.					
Semester	6	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre-requisites, if any	Basic Understanding on the concept of Tax					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Equip the students to ascertain the business or professional income.	Apply (A)	1,2,6 ,8
2	Making aware the students regarding computation of taxable capital gains and other sources income	Evaluate(E)	1,2,6 ,8
3	Familiarise the students with calculation of Gross Total Income and Total Income of Individuals considering situation like clubbing, set off etc.	Understand(U)	6 ,8
4	Assessing the total income	Evaluate(E)	1,2,6,8 ,10
5	Enable the students to facilitate the income tax compliance services for individual tax payers. Including salaried class	Skill, Create (C)	1,2,6 8 ,10

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Profit and Gains of Business or Professi on	1.1	Chargeability – Deductions Expressly Allowed - General Deductions - Depreciation	4	1
	1.2	Expenses/ Payments Not Deductible – Expenses Allowed on Actual Payment Basis Only- Deemed Profits U/S 41 -	2	1
	1.3	Computation of Profits and Gains of Business or Profession *(Simple Problems only)*	7	1
	1.4	Practical aspects relating to Business Income- Case laws, Tax Audit etc.	4P	1 &5
Capital gains & Income from Other Sources	2.1	Basis of charge – Capital assets –Transfer – Kinds - Computation of Short term and Long-term Capital Gains-	4	2
	2.2	Capital Gain in following Special Cases- Conversion of Capital Asset into Stock in Trade - Compensation on Compulsory Acquisition of Assets and also Enhanced Compensation - Right Share and Bonus Shares - Converted Shares/ Debentures	3	2
	2.3	Capital Gains Exempt from Tax - Capital Gains Account Scheme – Computation of Income from Capital Gain.	4	2
	2.4	Income from other sources – General and Specific Chargeability- -	2	2
	2.5	Kinds of Securities and Grossing up of Interest- Bond Washing Transaction	3	2
	2.6	Deductions Allowed while calculation income from other sources - Deduction Not permitted-. Computation of Income under the head Income from Other Source	4	2
3. Gross Total Income and Total Income, Tax computation s	3.1	Clubbing and Aggregation of Incomes- Deemed Incomes -	2	3
	3.2	Set off and Carry forward of Losses - Order of Set off	3	3
	3.3	Computation of Total Income and tax liability (Problems based on the provisions covered in Semester 5 and Semester 6 only)	6	3, 5

	3.4	Concepts of Tax planning, Tax evasion, Tax avoidance and Tax management-	1	5
4. Assessment and Filing of Return- Practical Aspects	4.1	Familiarisation of Income Tax e filing Portal - PAN Registration – Income Tax Registration	4P	4,5
	4.2	Familiarisation with Form 16, 26AS, ITR - 1SAHAJ Returns and E-payment of tax	4P	4,5
	4.3	Assessment Procedure – Filing of Return- Procedural formalities- ITR1, ITR2, ITR3, ITR4- Types of returns	8P	4,5
	4.4	Case Studies – Reducing tax burden through tax planning measures (Individuals only)	6P	4,5
	4.5	Practical Situations – Relief of Tax, Rebate, Refund, Tax Clearance Certificate and TAN	4P	4,5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture- Discussion Session: Problem based learning Peer Learning Case studies Quiz
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ based tests (b) Written Test (c) Calculation of Total Income of Individuals and return preparation using Data Sets and Identifying the relevant Return Form OR Tax Planning Case Study OR Presentations on Various Deductions and Exemptions OR Presentation on Tax Management Aspects OR Return Filing Procedure OR Presentation of case laws

Mode	Time in Hours Maximum
Written Examination	2

	B. End Semester examination – 70 marks

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 2 Theory and 4 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- Problems only	2 out of 3		2 x 15= 30
Total			**70 marks**

References

1. Ahuja, G., & Gupta,R.(2023). Direct Taxes Law & Practice, *Commercial Law Publishers India Pvt Ltd*
2. Bhagwathi,P.(2023). Direct Taxes Law & Practice. *Wishwa Prakashan.*
3. Manoharan,T .N.(2023). Direct Taxes. *Snowwhite Publications*.
4. Mehrotra, H.C., & Goyal, S.P.(2023). Direct Taxes Law & Practice. *Sahitya Bhawan Publications.*

Suggested Readings

1. Income Tax Act and Rules
2. Study material for IPCC and Final on Direct Taxation by ICAI
3. Study material on Direct Taxes by ICMAI
4. Singhania, V.K. (2023). *Direct Taxes.* Taxmann Publications.

Websites

1. https://www.icai.org/post.html?post_id=17878
2. https://egyankosh.ac.in/handle/123456789/66965

Programme	B.Com. Honours					
Course Name	**COST ACCOUNTING METHODS**					
Type of Course	DSC A					
Course Code	UC6DSCCOM301					
Course Level	300					
Course Summary	This course is designed to provide an understanding on the methods of costing applicable for various undertakings based on their nature and output and understand the method and procedure for accumulation of cost.					
Semester	6	Credits				Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any	Understanding on the fundamentals of Cost Accounting					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO No
1	Students will be adept at creating estimated cost sheet and mastering the reconciliation process to ensure accuracy and financial transparency	Create	1,2,6
2	Apply the job and batch costing methods and determining cost for a job	Apply	2,10
3.	Ascertain the cost of contract, progress payment, retention money, value of work certified and work uncertified, application of escalation and de-escalation clause	Analyse	2
4	Students will master process costing, skillfully allocating and analysing production cost through different manufacturing stages	Analyse	2
5	Students will acquire expertise in costing of service industries	Analyse	3,7,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Estimated Cost Sheets and	1.1	Estimated Cost Sheet-quotations/ tenders	6	1
	1.2	Reconciliation of cost and financial accounts- Reasons for profit disagreement- Steps	2	1

Reconciliation	1.3	Preparation of Reconciliation Statements, Memorandum Reconciliation Account	7	1
2.Specific Order Costing	2.1	Job and Batch Costing- Steps- Job and Batch Cost Sheets- EBQ	3	2
	2.2	Contract Costing – Terminology- Steps- Completed Contract	2	3
	2.3	Profits and Loss on incomplete contracts- Contract and WIP accounts-Retention money- Balance Sheet (extracts and full balance sheet) – Contracts lasting for more than a year	7	3
	2.4	Contracts lasting for more than a year, Multiple Contracts	2	3
	2.5	Escalation clause, cost plus contract,	1	3
3.Process Costing	3.1	Process Costing - Features - Procedures	1	4
	3.2	Process Accounts, Normal Loss, Abnormal Loss, Abnormal gain, - Valuation –	2	4
	3.3	Preparation of Process Accounts and other accounts	6	4
	3.4	Joint products-Bye Products-Split off Point- Accounting for Joint Products	4	4
	3.5	Accounting for bye-products	2	4
4. Operating Costing	4.1	Operating Costing- features- Composite Cost Units-	1	5
	4.2	Transport Costing- Cost classification- Problems	7	5
	4.3	Powerhouse costing	3	5
	4.4	Costing for Cinema House	2	5
	4.5	Costing for Lodging	2	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lectures and Chalk and Talk Discussions Video Lectures Industrial Visits to manufacturing and service industries Quiz

<table>
<tr><td>Assessment Types</td><td>MODE OF ASSESSMENT
A. Continuous Comprehensive Assessment (CCA)- 30 marks
(a) MCQ
(b) Descriptive test
(c) Visiting/ Understanding the nearby industries and identifying the method of costing and cost units
(d) Case Studies</td></tr>
<tr><td></td><td>B. End Semester examination – 70 marks
<table>
<tr><th>Mode</th><th>Time in Hours Maximum</th></tr>
<tr><td>Written Examination</td><td>2</td></tr>
</table>
<table>
<tr><td>Question Type</td><td>Number of questions to answered</td><td>Answer word/ page limit</td><td>Marks</td></tr>
<tr><td>Section A- Very Short Questions</td><td>12 out of 14</td><td>Word, Phrase, or a sentence</td><td>12 x 1= 12</td></tr>
<tr><td>Section B- Short Answer / Problems- 2 Theory and 4 problems</td><td>4 out of 6</td><td>Theory – 1 page</td><td>4 x 7 = 28</td></tr>
<tr><td>Essay Questions- Problems only</td><td>2 out of 3</td><td></td><td>2 x 15= 30</td></tr>
<tr><td colspan="3">Total</td><td>70 marks</td></tr>
</table></td></tr>
</table>

References

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, *Kalyani Publishers, New Delhi*.
2. Iyengar, S. P., Cost Accounting, *Sultan Chand & Sons, New Delhi*.
3. Maheswary,S.N., Advanced Cost Accounting, *Sultan Chand & Sons, New Delhi.*
4. Arora, M. N., Cost Accounting, *Vikas Publishing House Pvt. Ltd, New Delhi.*
5. Shukla, M.C., & Grewal, T. S., Cost Accounting, *Sultan Chand & Sons, New Delhi.*
6. J Madegowda, Advanced cost accounting, *Himalaya Publishing House, Mumbai*
7. Lall Nigam B M and Jain I C- Cost Accounting Principles and Practice- *Prentice Hall of India*

Suggested Readings

1. https://icmai.in/icmai/

https://www.icai.org/

Programme	B.Com. Honours					
Course Name	**MANAGEMENT ACCOUNTING AND PERFORMANCE MANAGEMENT**					
Type of Course	DSE					
Course Code	UC6DSECOM300					
Course Level	300					
Course Summary	This course is intended to equip the learners with the skills in analysing the financial statements, making decisions using various techniques applicable and also help them to gain understanding on the recent developments, trends and techniques					
Semester	6	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any	Knowledge of Cost Accounting terminology and methods					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the scope of various techniques for performance evaluation and decision making	Understand	1,2
2	Analyse costs, calculate contribution margins and make informed business decisions using marginal cost principles	Apply	1,2
3.	Develop the skills required to effectively analyse, interpret and manage budgets with in a business context and introduce the concepts related to business	Skill	1,2
4	Acquire proficiency in interpreting key financial ratios, including those related to liquidity, profitability, solvency and efficiency	Skill	1,2
5	Gain the knowledge and skills to make comparisons and performance evaluation of the organisations	Evaluate	1,2,6
6	Applying the techniques of Standard Costing to evaluate	Understand,	1,2,6
	performances and enable cost control and Gain insight full knowledge regarding the specialized cost and management accounting techniques gaining popularity	Apply	
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Marginal Costing and Decision Making	1.1	Management Accounting and Performance Management- Meaning, Importance and Techniques	2	1
	1.2	Marginal Costing – Features - Absorption Costing Vs Marginal Costing – Marginal Costing Equation -Profit Volume Ratio- Concept of Break Even Point- Break Even Chart (Traditional Chart and Contribution Chart)	7	2
	1.3	Cost – Volume Profit Analysis, Applications of Marginal Costing in Decision Making – Make or Buy, Foreign Orders, Profitable Mix, Key Factor, Pricing and Profitability decisions	6	2
2. Budgeting and Control	2.1	Budget and Budgetary Control - Meaning, Objectives, Process and requirements – Types of Budget	3	3
	2.2	Functional Budgets- Preparation of Purchase Budget, Production Budget, Sales Budget and Cash Budget	7	3
	2.3	Preparation of Flexible Budgets-	3	3
	2.4	Performance Budgeting, Responsibility Accounting and Zero-based budgeting (Theory Only)	2	3
3. Ratios for performance Analysis	3.1	Ratio Analysis - Meaning, Objectives, Types and Classification of Ratios	1	4
	3.2	Calculation of various types of ratios	8	4
	3.3	Preparation of Profit/ Loss account and Balance sheet using ratios - performance Evaluation and Comparison applying ratios	6	4,5
4. Standard Costing and Specialised Techniques	4.1	Standard Costing – Meaning and Scope- Importance – Variance	2	6
	4.2	Material Variances- Mix and Yield variances (Simple problems only)	5	6
	4.3	Labour Variances - (Simple Problems only)	5	6
	4.4	Specialised Techniques – Overview on Target Costing, Throughput Costing, Life Cycle Costing and Environmental Costing (Theory Only)	3	6
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lectures, Problem Solving, Case Study Industrial Visits Expert Lectures
Assessment Types	**MODEOF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ (b) Written Test (c) Case Study on decision making situation applying the relevant (d) Techniques OR Presentation of various techniques and applicability including recent trends and developments

B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 2 Theory and 4 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- Problems only	2 out of 3		2 x 15= 30
Total			**70 marks**

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2. Iyengar, S. P., Cost Accounting, *Sultan Chand & Sons, New Delhi.*
3. Maheswary, S.N., Advanced Cost Accounting, *Sultan Chand & Sons, New Delhi.*
4. Arora, M.N., Cost Accounting, *Vikas Publishing House Pvt. Ltd, New Delhi*.
5. Shukla, M.C.,& Grewal, T.S., Cost Accounting, *Sultan Chand & Sons, New Delhi.*
6. J Madegowda, Advanced cost accounting, *Himalaya Publishing House, Mumbai*
7. Lall Nigam B Mand JainIC-Cost Accounting Principles and Practice- *Prentice Hall of India*
8. Manmohan & Goyal, S.N., Management Accounting, *Sahithya Bhawan Publication, New Delhi.*
9. Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, *Taxmann. Applied Services, New Delhi.*
10. J Madegowda, Advanced Management Accounting, *Himalaya Publishing House, Mumbai*

Suggested Readings

1. Study Materials - ICMAI
2. Study Materials - ICAI
3. Drury, Colin. Management and Cost Accounting. *Thomson Learning*.

Programme	B.Com. Honours					
Course Name	**ACCOUNTING AND AUDIT OF CO-OPERATIVES**					
Type of Course	DSE					
Course Code	UC6DSECOM301					
Course Level	300					
Course Summary	To understand the basics of co-operative accounts and auditing and provisions relating to the same.					
Semester	6	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Basic accounting Knowledge and awareness on the functioning of co-operative societies					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Familiarisation with the special features of accounting and auditing of co-operatives and the Registers and Records to be maintained	Understand Evaluate	1,2, 10
2	Develop and understanding on the sources of funds	Understand	1,2,10
3	Develop the skill of preparing Final Accounts of co-operative societies and disposal of surplus	Understand Skill Appreciate	1,2,10
4	To enable the students to understand the procedures of co-operative audit	Understand Apply	1,2, 6,8,
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1.Introduction to co-operative accounting	1.1	Meaning – Importance – Special Features of Cooperative Accounting	5	1
	1.2	Books and Registers Kept by Co- operatives as	6	1
		per Kerala Co-operative Societies Act and Rules		
	1.3	Statutory forms and records related to Co-operative Societies	4	1

2. Sources of Funds	2.1	Aid to Co-operatives – Share Capital Contribution	2	2
	2.2	Principal State Partnership Fund – Subsidiary State Partnership Fund	5	2
	2.3	Grants - Subsidies	3	2
	2.4	Owned Funds – Borrowed Funds	2	2
	2.5	Management of overdue – Causes, remedies	3	2
3. Final Accounts of Co-operative societies	3.1	Preparation of Trial Balance - District Co-operative Bank - State Co-operative Bank - Agricultural and Rural Development Banks- Preparation of Receipts and Disbursement Statement of Primary Societies	5	3
	3.2	Preparation of Trading-Profit and Loss Account and Balance Sheet of Consumer Marketing - Housing – Dairy - Primary Agricultural Credit Societies and Primary Agricultural and Rural Development Banks	5	3
	3.3	Disposal of Net Profit – Statutory and Non-Statutory Requirements	2	3
	3.4	Practical Problems relating to Consumer Marketing-Housing – Dairy – Fishery – Industrial – Processing Societies	3	3
4. Auditing of Co-operative Societies	4.1	Objectives - Scope - Advantage – Difference between Audit of Co-operative Societies and Joint Stock Companies	3	4
	4.2	Special Features of Co-operative Audit Administrative Set Up for Co-operative Audit – Types of Audit – Preparations for Audit and Framing of Audit Programme	5	4
	4.3	Stages of Practical Audit - Mechanical Audit- Administrative Audit - Preparation of Final Statements - Reconciliation of Bank Accounts	3	4
	4.4	Co-operative Auditor – Duties - Powers and Liabilities - Audit Report - Audit Certificate - Audit Classification - Assessment and Levy of Audit Fees	4	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Seminars, Presentation, Case study discussions Industrial Visits
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ (b) Descriptive (c) Report on how societies manage overdue OR Collect the final accounts of society and preparation of report
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions	2 out of 3	Theory- 3 pages	2 x 15= 30
Total			**70 marks**

References

1. Khandelwal, M. C., Co-operative Audit X-rayed: A Study Based on the Cooperative Banking Institutions of Rajasthan, *Pitaliya Pustak Bhandar*
2. Krishnaswami, O.R., Co-operative Account Keeping *Oxford and IBH Publishing Company Pvt Ltd*
3. Krishnaswami, O.R, Co-operative Audit *Oxford and IBH Publishing Company Pvt Ltd*
4. Samiuddin, M. R. Cooperative Accounting and Auditing, *Himalaya Publishing House*

Suggested Readings

1. Department of Co-operation, Government of Kerala Co-operative Audit Manual.

Programme	B.Com. Honours					
Course Name	**CUSTOMER RELATIONSHIP MANAGEMENT**					
Type of Course	DSE					
Course Code	UC6DSECOM302					
Course Level	300					
Course Summary	The course helps learners master the art of cultivating customer relationships through a deepened understanding of the concepts and best practices of CRM. The course will enable learners to understand the meaning and application of CRM, the benefits of CRM to companies and consumers, how to implement CRM best practices, the importance of bonding and building loyalty with customers.					
Semester	6	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Basic Understanding on Marketing and buyer behaviour					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the key concept and process of CRM	Understand(U)	4
2	Apply customer satisfaction measurement in the real world	Apply (A)	1,4
3	Explain the importance of bonding and building loyalty with customers	Understand(U)	4,5,8
4	Evaluate the practices of CRM in different sectors	Evaluate(E)	1,2,4
5	Analyse the trends in CRM	Analyse	1,4,10
6	Demonstrate how to build long - term customer relationships	Create(C)	1,4,5,6,7, 8,9,10
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
	1.1	Understanding CRM – Criticality of Customer Relationships - Benefits of Customer Relationships	2	1
	1.2	Philosophy of CRM – Corporate Advantage	2	1

1. Introduction to CRM	1.3	CRM process, types – Functional CRM– Departmental CRM - Partial CRM – Collaborative CRM – Analytical CRM – Operational CRM;	3	1
	1.4	Relationship – Leaky Bucket Theory - Relationship Lifecycle	3	1
	1.5	Relationship types - Dwyer's Relationship Ladder Theory	3	1
	1.6	CRM and Relationship Marketing	2	1
2. CRM Concepts	2.1	Customer Value – Customer value creation process	3	2
	2.2	Customer Expectation – Customer satisfaction	3	2
	2.3	Customer Centricity – Customer retention – Customer Loyalty-Dimensions of customer loyalty-Types of loyalty – Customer Loyalty ladder- Customer loyalty management - Loyalty matrix Campaign management Customer Delight	7	2
	2.4	Customer Experience Management – Customer Satisfaction Measurement - Feedback analysis	2	2
3. CRM Models and Framework	3.1	CRM Models – IDIC Model of CRM - Payne and Frow's Five forces - QCI Model-	5	1,3
	3.2	Customer Bonds – Customer defections	2	3
	3.3	CRM Frame work – CRM Planning - Steps involved - Elements of CRM Plan	3	3,6
	3.4	CRM strategy – CRM Strategy development process- Strategy Grid	3	3, 6
	3.5	Issues and Problems in implementing CRM	2	6
4. CRM in various sectors and Trends in CRM	4.1	CRM Initiatives – CRM in Consumer Market	3	4
	4.2	CRM in Service Sector – Banking, Insurance and Hospitality	5	4
	4.3	Emerging trends in CRM – E – CRM - Uses-	3	5
	4.4	CRM Analytics - Features, Importance and Types	2	5
	4.5	Information Technology Tools in CRM – E – CRM - Future of CRM	2	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture - Discussion Session: Collaborative/ Small Group Learning: Case Presentation: Mock CRM Job Interview: Role Play

<table>
<tr><td>Assessment Types</td><td>MODE OF ASSESSMENT
A. Continuous Comprehensive Assessment (CCA) – 30 marks
(a) MCQ
(b) Descriptive
(c) Group Projection Customer Feedback Analysis OR Case Study on CRM Practices/ Road blocks/ Trends OR Role Play etc.</td></tr>
<tr><td></td><td>B. End Semester examination – 70 marks
<table>
<tr><th>Mode</th><th>Time in Hours Maximum</th></tr>
<tr><td>Written Examination</td><td>2</td></tr>
</table>
<table>
<tr><td>Question Type</td><td>Number of questions to answered</td><td>Answer word/ page limit</td><td>Marks</td></tr>
<tr><td>Section A- Very Short Answer</td><td>10 out of 12</td><td>Word, Phrase, or a sentence</td><td>10 x 1=10 marks</td></tr>
<tr><td>Section B- Short Essay</td><td>5 out of 7</td><td>One Page</td><td>5 x 8= 40 marks</td></tr>
<tr><td>Essay Questions- Case or Situation Type</td><td>1 out of 2</td><td>Question Based</td><td>1 x 20 = 20 marks</td></tr>
<tr><td colspan="3">Total</td><td>70 marks</td></tr>
</table></td></tr>
</table>

References

1. Jagdish N. Sheth, Atul Parvatiyar & G. Shainesh, “Customer Relationship Management”, Emerging Concepts, Tools and Application”, *TMH.*
2. Dilip Soman & Sara N - Marandi,” Managing Customer Value” *Cambridge.*
3. Rai, Alok Kumar, “Customer Relationship Management: Concepts and Cases”, *PHI.*
4. Ken Burnett, “The Handbook of Key Customer Relationship Management”, *Pearson Education.*
5. Mukesh Chaturvedi, Abinav Chaturvedi, “Customer Relationship Management – An IndianPerspective”, *Excel Books*
6. Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and Technologies, *Routledge Publishers*
7. Kumar, V., Reinartz, Werner Customer Relationship Management Concept, Strategy and Tools, 1st edition, *Springer Texts*

Suggested Readings

1. https://kylas.io/blog/crm-case-study
2. https://crmside.com/crm-case-studies/
3. Ekta Rastogi, Customer Relationship Management: Text and Cases, *Excel Books*

Programme	B. Com. Honours					
Course Name	**MUTUAL FUND DYNAMICS**					
Type of Course	DSE					
Course Code	UC6DSECOM303					
Course Level	300					
Course Summary	This course offers a thorough exploration of mutual funds and their significance in financial markets. Students will gain knowledge about the fundamentals of mutual funds, including their structure, types, regulatory framework, performance assessment, and associated risk. The curriculum will delve into Code of ethics and Taxation policies of mutual funds.					
Semester	6	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Basic Understanding on the Financial Market Operations					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Explain the concept, benefits, limitations of mutual funds and regulatory environment governing them.	Understand(U)	6, 10
2	Analyse organizational structure of mutual funds and procedure for investing in mutual funds.	Analyse	10
3	Learn the operational realities of mutual funds, understand the significance of NAV in investment decision - making, and incorporating risk - return concepts.	Skill (S)	1
4	Understand Ethical practices, investor services and taxation of mutual funds	Understand(U)	6, 8, 10
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
	1.1	Basics of Mutual Funds – Meaning- Features - Benefits – Limitations - Difference from other financial products -Role of mutual funds in Financial Market	5	1

1. Introduction to Mutual Funds	1.2	Classification of Mutual Funds – Open - ended Funds – closed – ended funds - Equity Funds – debt Funds - Hybrid funds – Passive Funds – active funds – Index funds – ETFs – large cap funds – small cap funds – mid cap funds – specialised funds	6	1
	1.3	Legal and Regulatory Environment - SEBI guidelines and regulations - Regulatory Compliance - Investor rights - transparency requirements	4	1
2. Mutual Fund Structure and Investment Strategies	2.1	Organisational Design and Other Constituents- Sponsor, Trustee – AMC - Registrars - Agents- Role and Functions	6	2
	2.2	Regulations in drafting and filing of an Offer - Document for NFO - Process of NFO - Offer Documents in NFOs - Scheme Information Document (SID) - Key Information Memorandum (KIM) - Statement of Additional Information (SAI)	5	2
	2.3	Investment Objectives and Styles - Growth, income, balanced funds –Active vs passive management styles	4	2
3. Operations, Performance and Risk Management	3.1	Practical Steps to Buy Mutual Funds - KYC (Know Your Customer) Process – Online and Offline Purchase - SIP (Systematic Investment Plan)	4	2
	3.2	Operational Processes - Scheme initiation, subscription/ redemption process - Valuation, accounting, pricing and distribution	4	3
	3.3	Net Assets Value - Meaning – Importance - Role of NAV in Investment Decisions - Factors Affecting NAV- Market Value Vs NAV - NAV Calculation	4	3
	3.4	Risk and Performance Evaluation - Types of	3	3
		Risks in Mutual Funds – Risk - Return Trade - off		
	4.1	AMFI - Role and Objectives- Code of Conduct - Code of Ethics – Best Practices for Mutual Fund Industry	6	4

4. Code of Conduct and Mutual Fund Taxation	4.2	Investor Services - Application and Redemption Process - Investment Plans and Services - Grievance Redressal - Education initiatives - KYC norms	5	4
	4.3	Mutual Fund Tax Provisions – Securities Transaction Tax (STT) - Capital Gains Tax - Tax on Income Distributed - Tax deducted at source (TDS) / withholding tax	4	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** ● Lectures and Discussions ● Guest Lectures from Industry Experts ● Practical Exercises and Simulations ● Visit and interaction with Mutual Fund Distributor ● Online Quizzes and Webinars ● Group Presentations and Debates
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) - 30 marks** (a) MCQ (b) Case studies on various Mutual Funds OR Evaluation of Mutual Fund Schemes OR Presentation of Trends and Progress in Mutual Fund Industry (c) Presentation on mutual fund schemes
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
MCQ	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Sharma, V.K., Mutual Funds: A Guide for Investors. *Excel Books India.*
2. Selvi, M.A. Mutual Funds in India: Marketing Strategies and Investment Practices. *Notion Press.*
3. Kumar, B. & Gupta,S. Investments: Concepts and Applications. *McGraw Hill Education.*
4. Avadhani,V.A. Investment Management: Security Analysis and Portfolio Management. *Himalaya Publishing House.*
5. Gupta, P. & Gillman M. (Eds.). (2015). Mutual Funds and Asset Preference - Household Investments. *Applied Research in Financial Economics Book Series. Springer.*
6. Chandra, A. Performance Evaluation of Mutual Funds in India. *Bloomsbury Publishing India.*

Suggested Readings

1. Securities and Exchange Board of India (SEBI) guidelines and circulars.
2. Association of Mutual Funds in India (AMFI) literature and publications.

Additional reference

3. NISM-Series-V-B: Mutual Fund Foundation Certification Examination, National Institute of Securities Markets
4. NISM-Series-V-C: Mutual Fund Distributors (Level2) Certification Examination Workbook

Websites;

- https://www.amfiindia.com
- https://www.nism.ac.in
- https://www.sebi.gov.in

Programme	B. Com. Honours					
Course Name	**WORKING CAPITAL MANAGEMENT**					
Type of Course	DSE					
Course Code	UC6DSECOM304					
Course Level	300					
Course Summary	This course covers essential topics such as working capital management, inventory and receivables management, cash management, and fund flow statements. Students will grasp inventory and receivables management techniques, cash planning, and the fundamentals of fund flow statements. Through practical applications and evaluations, students will develop skills in optimizing working capital, making informed short-term investment decisions, and strategically managing cash and funds in a business organisation.					
Semester	6	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Basic Course in Financial Management					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Apply various quantitative methods to estimate the working capital requirements of a business organization.	Apply	1
2	Analyze the basic issues in inventory management and strategies of receivables management.	Analyze (An),	1,2,4
3	Apply various financial strategies to get maximum return from the investment in cash.	Apply (A)	1,2,10
4	Analyse the working capital financing modes	Analyse	1,2,4 10
5	Evaluate changes in working capital, calculate funds from operations, and systematically present various sources and applications of funds through the preparation of fund flow statement.	Evaluate (E)	1,2,4

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom Transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Estimation of Working Capital Requirements	1.1	Meaning of Working Capital Management - Scope of Working Capital Management Sources of Financing Working Capital – Optimum Working Capital-	4	1
	1.2	Working Capital Financing Policies - Working Capital Policies – Advantages and Disadvantages Financing Current Assets Using Current Liabilities – Factors Influencing Selection of Short-Term Source of Funds - Effect of Working Capital Management Policies	4	1,4
	1.3	Estimation of Working Capital Using Various Methods – Theory and Problems of Percentage Sales Method -Percentage Fixed Asset Method Operating Cycle Method -Net Current Asset Forecast Method – Overview of other methods	7	1
2. Inventory Management & Receivables Management	2.1	Financial Meaning of Inventory – Motives for Holding Inventory - Inventory Management – Objectives -Techniques of Inventory Management – Analysis of Investment in Inventory [Problems will cover EOQ with cash discount, Stock-out Situations, Inventory Turnover Ratio and Incremental Investment in Inventory only]	6	2
	2.2	Financial Meaning of Receivables – Receivables Management – Cost - Benefit Analysis of Receivables Management- Credit Policy and its Components – Impact of Credit Policy - Optimum Credit Policy – Factors Affecting Receivables	3	2

	2.3	Dimensions of Receivables Management – Formulation of Credit Policy –Credit Standards - Credit Terms – Cash Discount - Execution of Credit Policy -Credit Information -Credit Evaluation -Credit Granting and Collection Policy Formulation and Execution- Techniques- Analysis and Evaluation of various credit policies	6	2
3. Cash Management and Working Capital Financing	3.1	Financial Meaning of Cash - Motives for Holding Cash - Objectives of Cash management – Factors Affecting Cash Requirements	2	3
	3.2	Dimensions of Cash Management - Cash Planning – Controlling Techniques in Cash Management	3	3
	3.3	Determination of Optimum Cash Balance (Cash Management Models)	4	3
	3.4	Management of Surplus Cash - Alternatives available - comparison	3	3
	3.5	Working capital financing by banks- Working Capital Gap and MPBF (Brief study)	3	4
4. Fund Flow Statement	4.1	Meaning of Fund – Flow of Fund - Fund Flow Statement – Advantages – Disadvantages – Comparisons with Other Financial Statements	3	4
	4.2	Schedule of Changes in Working Capital and Calculation of Funds from Operations	4	4
	4.3	Various Sources and Application of Fund - Preparation of Fund Flow Statement	8	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	- Lecture Method - Problem Solving Approach - Case Studies - Classroom Discussions - Mini Group Projects - Presentations

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ Examinations (b) Written (c) Case Study – Download the financial statements of a listed company for the two consecutive years and prepare the Fund Flow Statement based the same. OR Download the financial statements of a listed company for the five consecutive years and calculate the funds blocked in current assets and explain its relationship with sales OR Prepare a report showing various services offered by the Indian banks to reduce collection and deposit floats OR Presentation on MPBF using figures from reports OR Presentation on various Committee reports on Working Capital Financing and illustration of the same
	C. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 2 Theory and 4 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- 1 Theory and 2 Problems	2 out of 3	Theory- 3 pages	2 x 15= 30
Total			**70 marks**

References

1. Pandey, I.M., Financial Management, *Vikas Publishing House Pvt. Ltd.*
2. Khan, M.Y.& Jain, P.K., Financial Management, *McGraw Hill (India) Private Limited;*
3. Rustagi, R. P., Financial Management, Theory, concepts and Problems, *Galgotia Publishing Company*
4. Prasanna Chandra, Financial Management, *Tata McGraw Hill publishing company Limited*
5. O P Agarwal, Financial Management, *Himalaya Publishing House*
6. Raman B S, Financial Management - *United Publishers*
7. Srivastava, T.M., Financial Management, Principles and Problems, *Pragatiprakashan,*
8. Maheswari S. N. Principles of Management Accounting. *Sultan Chand & Sons.*

Suggested Readings Websites

1. www.icsi.edu
2. www.icai.org
3. www.icmai.in
4. https://www.rbi.org.in/

Programme	B.Com. Honours					
Course Name	**ADVANCED LOGISTICS MANAGEMENT**					
Type of Course	DSE					
Course Code	UC6DSECOM305					
Course Level	**300**					
Course Summary	The course provides the students with in-depth knowledge about documents and procedures related to logistics management, emerging trends and challenges, ship management along with chartering practices, understanding the different logistics providers, and shipping and port economics.					
Semester	6	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Understanding on the principles, processes and concepts relating to logistics management					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO No
1	Understanding the importance of various documents and procedures related to Logistics Management	Understand (U)	1
2	Understanding about the emerging trends and challenges faced in logistics management, containerization, role of CFS.	Understand (U)	1
3	Understanding about green logistics, block chain in logistics, risk in supply chain and analyse the importance of the same	Analyse (An)	1
4	Understanding of ports and evaluate the role of ports in economic development, intermodal transportation, port logistics	Evaluate (E)	1

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Documentation and Procedures in connection with Logistics Management	1.1	Foreign trade procedures, Documents related to export and import, instruments and payment in export and import.	8	1
	1.2	Methods of export -import financing, letter of credit and bill of exchange, foreign exchange regulations and formalities	4	1
	1.3	Procedures and documentation for availing export incentives, bill of lading and other documents, GST E-way bill and other documents.	4	1
	1.4	INCOTERMS in logistics	2	1
2. Trends and Challenges in Logistics Management	2.1	Recent developments in logistics, transport, and mobility technologies- An overview	1	2
	2.2	Green logistics and cold chain logistics- concept and applications	2	2
	2.3	3D printing and wearable devices in logistics, transport services, costing and performance - Logistics Demand Forecasting- Asset Light Logistics approach	4	2
	2.4	Administration and control and use of IT.- Digital twins in Logistics Management--Block chain technology and Logistics Management- Robotics- AI and its application- AR and VR technologies- Advanced geo-location technology	4	2
	2.5	Risk in supply chain, disaster management, marine insurance and maritime fraud, country risk analysis, environment and training, protection and indemnity clubs- Other challenges in logistics management	4	2
3. Modes of Transportation, Containerisation and Chartering	3.1	Containerization introduction, concept, classification, benefits and constraints, Break Bulk, FCL and LCL	3	3
	3.2	Inland container depot (ICD), roles and function, CFS, export clearance at ICD, Transportation.	3	3
	3.3	Consolidation, CONCOR ICDs under CONCOR. Air freight	3	3
	3.4	SEA/AIR Chartering, different kinds of charter, charter party and arbitration	3	3

4 Shipping and Port Management	4.1	Introduction about Port, different types of ports, Role and significance of ports in global trade	4	4
	4.2	Ports and economic development. Port users and service providers, passengers, and port operators.	4	4
	4.3	Intermodal transportation and hinterland connections for port-centric logistics.	4	4
	4.4	Regulatory frameworks and Industry - Initiatives for sustainable shipping and Port Management	3	4
5		Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture-Discussion Session, Video based lectures. Group Discussion Case studies to analyse real world logistics scenario Field trips Workshop and seminars
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ exam (b) Case Studies (c) Reports based on field trips OR Presentation on trends in logistics OR Discussion on articles or videos based on advancement and challenges in logistics OR Discussions and presentation on logistics based issues etc.
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Dr. L Natarajan *'Logistics and supply Chain Management*', Margham Publications
2. Lee J Krajewski, Manoj K Malhotra, Larry P Ritzman, Samir K Srivastva, *'Operations Management-Processes and Supply Chain*' The Write Order Publication
3. Villivalm Rangachari Rangarajan (2022), *'Basics of Warehouse and Inventory Management '*,India Specific Edition, Nation Press
4. Dr.Asha Rani*,' Logistic Management*', Red Shine Publication
5. John Mangam, Chandralalwani, Agustina Calatayud, Ram Singh '*Global Logistics and Supply Chain Management*', Wiley publication
6. Apple, J. M. (1972*).'Material Handling Systems Design*.' New York, USA: Ronald Press
7. Jones, J.V. (2006) '*Integrated Logistics Support Handbook*' McGraw Hill Publications
8. Harrison A. &Hoek, R. (2008*)'. Logistics Management and Strategy: Competing through the Supply Chain* 'Pearson Education Limited.

Suggested Readings Websites;

1. https://www.infosysbpm.com/portland/resources/Documents/third-party- logistics
2. https://www.infosysbpm.com/portland/resources/Documents/third-party-logistics-study.pdf
3. https://www.aitworldwide.com/resources/incoterms/
4. Know Your Incoterms (trade.gov)
5. https://www.iata.org/

Programme	B.Com. Honours					
Course Name	**BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**					
Type of Course	DSE					
Course Code	UC6DSECOM306					
Course Level	300					
Course Summary	This course is intended to familiarize the students with various concepts, practices and importance of business ethics, Corporate Governance and Corporate Social Responsibility					
Semester	6	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if Any	Basic awareness about business, its objectives, and corporate regulations					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Knowledge of ethics and the role of business ethics in the day-to-day working of business organizations	Understand(U)	1,2,3,6,7, 8,10
2	Develop an understanding about Corporate Governance and its Importance and its application	Understand	1,2,3,6,7, 8,10
3	To familiarize the issues involved in maintaining ethics and how to deal with such situations	Analyse	1,2,3,6,7, 8,10
4	To understand and evaluate organizational structure for CSR, its importance and the regulators of CSR and the legal aspects involved	Evaluate(E)	1,2,6,7,8, 10
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S),Interest(I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
	1.1	Ethics – Principles of Personal Ethics - Principles of Professional Ethics - Meaning and Concept of Business Ethics	2	1
	1.2	Distinction between Values and Ethics - Morality and Spirituality -Business Approaches to Business Ethics	2	1

1.BusinessEthics-Importance, Concepts and Functional Areas	1.3	Ethical Standards in Business - Ethical Foundations of Business - Significance of Ethics and Values in Business	3	1
	1.4	Theories of Business Ethics - Normative Theories and Ethical Theories.	3	1
	1.5	Business Ethics and Functional Areas - HRM - HR related ethical issues-Role of HRM in building an ethical organization - Marketing - Areas of marketing ethics - Accounting and finance - Essence of accounting ethics- Ethics and market structure - Perfect competition – Oligopoly - Monopoly.	5	1
2. Corporate Governance-Concept and Provisions	2.1	Corporate governance: concept – need to improve corporate governance – standards -Features of good governance	1	2
	2.2	Emergence of Corporate Governance - Various Committee reports- Different Approaches to Corporate Governance- Different models of Corporate Governance	3	2
	2.3	Revised Clause 49 of Listing Agreement - Applicability, Objectives and Provisions	4	2
	2.4	Corporate governance abuses – Role played by regulators to improve corporate governance	3	2
	2.5	Corporate Governance and Other Stakeholders: Board of Directors - Role, Duties and Responsibilities of Auditors – Banks and Corporate Governance- National Foundation of Corporate Governance- Establishment and Objectives	3	2
	2.6	Business Ethics and Corporate Governance**.**	1	1,2
3. Moral Issues in Business	3.1	Importance of moral issues and reasoning-Principles of moral reasoning – implications of moral issues in different functional areas of Business like finance, HR and marketing	4	3
	3.2	Whistle blowing: Kinds of whistle blowing-Blowing as morally prohibited, Whistle blowing as morally permitted, Whistle blowing as morally required, precluding the need for whistle blowing.	3	3
	3.3	Marketing truth – Truth and advertising - Manipulation and coercion- Allocation of moral responsibility in advertising	3	3

	3.4	Trade secrets – corporate disclosure -insider trading - Employment - Discrimination, affirmative action and reverse discrimination- Equal employment opportunity, Preferential hiring	3	3
	3.5	Environmental protection: Safety and acceptable risk, Environmental harm- Pollution and its control, - Product safety and corporate liability - strict liability	2	3
4. Corporate Social Responsibility	4.1	Meaning - Evolution of corporate social responsibility - Limits of corporate social responsibility – Voluntary responsibility Vs Legal requirements -Profit maximization vs. social Responsibility	4	4
	4.2	Concept of Corporate Philanthropy – CSR – Environmental Aspects of CSR – Drivers of CSR	4	4
	4.3	CSR Provisions under the Companies Act 2013- CSR Committees – CSR Reporting – CSR Models	4	4
	4.4	Codes and Standards on CSR – Global Reporting Initiatives - ISO 26000 - Prestigious Awards for CSR.	3	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture - Discussion Session Collaborative/ Small Group Learning: Flip Classroom Organisational Visit Case Studies Group Assignments
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ (b) Descriptive (c) Case Study/ Role Play/ Presentation on Business Ethics related issues or Corporate Governance Related issues (d) Report based on CSR Spending Trends - 5 marks

B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Fernando, A.C., Business Ethics and Corporate Governance, *Pearson*
2. Francis, Ronald & Mishra, Muktha, Business Ethics: An Indian Perspective, *Tata McGraw Hill Pvt. Ltd*
3. Gupta, Ananda Das, Business Ethics, *Springer India*
4. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, *Ane Books Pvt Ltd*
5. Ghosh, B.N., Business Ethics and Corporate Governance, *Tata McGraw Hill Pvt Ltd*

Suggested Readings

1. Velasquez Manuel G: Business Ethics-Concepts and Cases, *PHI.*
2. Fernando A.C.: Business Ethics – An Indian Perspective, *Pearson*.
3. Crane Andrew & Matten Dirk: Business Ethics, *Oxford Press.*

Websites

1. https://sebi.in
2. https://www.icsi.edu/home/
3. https://www.icai.org/
4. https://www.mca.gov.in/content/mca/global/en/about-us/affiliated-offices/nfcg.html

Programme	B.Com. Honours.					
Course Name	**AUDITING AND ASSURANCE**					
Type of Course	VAC					
Course Code	UC6VACCOM300					
Course Level	300					
Course Summary	The courses are intended to familiarize the students with audit procedures and practices and to enable the students to understand prevalent internal check system. At the end of the course, students will be made aware of the prominent auditing standards and recent trends.					
Semester	6	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	0	0	45
Pre-requisites, if any	Basic Understanding on accounting and company regulations					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand various audit procedures and practices	Understand	1,2,3,4,6,8, 10
2	Apply relevant audit practices	Apply	1,2,3,4,6,8, 10
3	Demonstrate, apply and evaluate internal check and internal control practices.	Evaluate	1,2,3,4,6,8, 10
4	Gain knowledge with respect to various auditing standards and the application of the same	Apply	1,2,3,4,6,8, 10
5	Empower students with recent developments and trends in Auditing and practices	Analyse	1,2,3,4,6,8, 10
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
	1.1	Meaning and Definition – Scope of Audit - Objectives -Advantages -Limitations- Qualities and Qualifications of an auditor	3	1,2
	1.2	Audit Engagement and Documentation- Audit Procedures: Audit Plan, Audit Programme	3	1,2

1. Introduction to Auditing, Auditing Standards and Audit Procedures	1.3	Auditing standards- International Auditing and Assurance Standards Board(IAASB)- Auditing and Assurance Standards Board - Standards on Auditing–	1	1,2,4
	1.4	An overview on the following Standards- SA-230 Audit documentation, SA-500 Audit Evidence SA-530 Audit sampling, SA-520 Analytical procedures	2	1,2, 4
	1.5	Audit Documentation - Nature, Purpose and Extent: Audit Working Papers and Files	2	1,2,4
	1.6	Sampling, Test Checking, Techniques of Test Checks - Physical verification	2	1,2,4
	1.7	Audit Report – Types of report - Model Report	2	1,2,4
2. Audit Risk and Internal Control	2.1	Audit Risk – Meaning - Assertions, Business Risk -	2	2,4
	2.2	Risk Assessment Procedures (brief study only) - Documenting the risks	3	2,4
	2.3	Internal control – Procedure - Internal Audit	3	2,3,4
	2.4	Internal Check - Auditors Duties as Regards Internal Check – Internal Check and Internal Control –	2	2,3,4
	2.5	Internal Check and Internal Control- Internal Audit and Internal Check	1	2,3,4,
	2.4	Concept of vouching – Types of voucher - Essentials of a voucher - Concept of verification and valuation (Detailed study is not expected)	4	1,2
3. Audit in automated environment, Fraud Reporting & Trends in Auditing	3.1	Audit in an automated environment- Features of automated environment- relevance IT in auditing-	2	4,5
	3.2	Risks in an automated environment- Impact of risks – Types of control–CAAT (Only Brief study of the unit expected - Technical aspects excluded)	4	4,5

	3.3	Fraud- Meaning- Fraudulent financial reporting and Misappropriation of assets- Defalcation of cash - Circumstances relating to possibility of fraud – Brief study on Fraud Reporting	6	4.5
	3.3	Recent trends in Auditing – Forensic Audit – AI and robotic automation process in Auditing – data analytics in auditing	3	4,5
4	4	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Discussion Case study Analysis Flipped class room Reflective Learning Collaborative Learning Industrial Visit
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)- 25 marks** (a) MCQ test- (b) Presentation on areas related to auditing OR Model Report preparation and presentation as a group activity– (c) Case Studies (one or two) - Covering the areas covered in the syllabus
	B. End Semester examination – 50 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	30 out of 32	MCQ	30 x 1= 30
Section B- Multiple Choice Questions	10 out of 12	MCQ	10 x 2 = 20
Total			**50 marks**

References

1. Saxena, R.G., Principles and Practice of Auditing, *Himalaya Publishing House*
2. Sharma, T.R., Auditing, *Sahitya Bhawan Publication Agra*.
3. Kamal Gupta: Contemporary Auditing: *Tata McGraw Hill Education Limited*
4. Arun Jha, Auditing – University Edition, *Taxman Publications*
5. Sekhar G and Prasath, Saravana B, Students Handbook on Auditing and Assurance, *Commercial Law Publisher (India) Private Limited*
6. Tandon B N, Sudharsanam Sand Sundarabahu, A Handbook of Practical Auditing, *S Chand & Company*

Suggested Readings

1. Garg, Kamal, Standards on Auditing – A Practitioner's Guide – Bharat Law House
2. Sekhar G and Prasath, Saravana B, Student's Referencer on Standards on Auditing, Commercial Law Publisher (India) Private Limited
3. ICSI Study material on Forensic Audit
4. ICAI Study Material for IPCC and Final – Auditing
5. Bologna, Jack and Lindquist, Robert J., Fraud Auditing and Forensic Accounting, *Wiley*

Programme	B.Com. Honours					
Course Name	**SPREADSHEET & AI TOOLS FOR FINANCIAL DATA ANALYSIS**					
Type of Course	SEC					
Course Code	UC6SECCOM300					
Course Level	300					
Course Summary	This course will enable the student to employ apply spreadsheet and AI applications in various business scenarios.					
Semester	6	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		1	0	2	0	75
Pre-requisites, If any	Basic Understanding of Computer and Spreadsheet packages					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Apply spreadsheet functions applicable in business	Apply	1,2,4,9,10
2	Employ spreadsheet functions for analyzing data	Skill, Apply	1,2,4,9,10
3	Create Pivot table, visualize and summarize data	Skill, Create	1,2,4,9,10
4	Apply AI integrated spreadsheet tools	Skill, Apply	1,2,4,9,10
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S) , Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Spreadsheet Package	1.1	Spreadsheet Package - Introduction – User Interface - Working with Cell and Cell Addresses	1	1
	1.2	Selecting a Range, Moving, Cutting, Copying with Paste - Inserting and Deleting Cells - Freezing Cells	6P	1
		- Adding, Deleting and Copying Worksheet Within a Workbook - Renaming a Worksheet-		

	1.3	Cell Formatting Options - Formatting Fonts – Aligning - Wrapping and Rotating Text - Using Border s- Boxes and Colors- Centering a Heading, Changing Row/Column Height / Width-Formatting a Worksheet Automatically - Insert Comments – Clear Contents in a Cell-Linking Data between Worksheet – Conditional Formatting – Highlight Cells	6P	1
	1.4	Using Print Preview- Preparing Worksheet for the Printer - Selecting Print Area-Margin and Orientation - Centering a Worksheet – Using Header and Footer- Inserting Page Breaks - Sorting Data.	1+5P	1
2. Spread Sheet Applications for Data Analysis	2.1	Data -introduction- Elements, variables and Observations- Types of data- Data applications in finance and business- Data sources-Big data- Data mining – Data cleaning in spreadsheet	3	
	2.1	Advanced Features of Spreadsheet Logical Functions: (AND, IF, IFS, IF ERROR, CHOOSE, INDEX, MATCH, VLOOK UP, HLOOK UP, XLOOK UP) Statistical Functions: (AVERAGE, CORRELATION, COUNT, COUNTIF, RANK, SMALL)	6P	2
	2.2	Mathematical Functions: (SUM, SUM IF, SUMIFS, SUM PRODUCT, ROUND, ROUND UP, ROUND DOWN, PRODUCT)	4P	2
	2.3	Data visualization, balance score card using Charts, Formatting Charts, Using 3D Graphs, Using Bar and Line Chart together, Using Secondary Axis in Graphs, Sharing Charts with PowerPoint/MSWord dynamically	1+5P	3
	2.4	Pivot-Create-Modify-Slicer-Group Pivot table - Add field - Create Pivot Chart-Interactive Dashboards	5P	3
	2.5	Financial Functions: (PV, RATE, PMT, PMD, FPV, YIELD, CUMPRINC, Depreciation,	1+6P	2
	2.6	Calculation of NPV, IRR, and STOCK HISTORY using spreadsheet	1+5P	3
	2.7	Analysis of Financial Statements - Use of spread	3+6P	3
		sheet for Comparative Financial Statements, Common Size Statements and Important ratios		

3. Introduction to AI applications	3.1	AI and AI tools - Scope, brief history	2	4
	3.2	Spreadsheet Features relevant to AI – Flash Fill-Smart Lookup and dynamic arrays	1+3P	4
	3.3	Spreadsheet chatbots	1+3P	4
4	4	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture and Demonstration Practical Work Peer group learning
Assessment Types	**MODEOF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 25 marks** (a) Activity Reports (soft copy) (b) Viva (c) Group exercises of data analysis and visualization OR Financial Statement Analysis using simulated data set – Remaining Marks Suggested set of activities include preparation of payroll, application of charts using simulated data, application of various functions, application of various techniques for simulated financial data sets etc.
	B. End Semester examination – 50 marks

Mode	Time in Hours Maximum
Practical examination	1
Viva Voce	

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Practical Examination	2 out of 3		2 x 15 = 30
Viva Voce			20
Total			**50 marks**

References

1. Excel 2010 (Excel Bible), John Walkenbach

Suggested Readings

1. Gini, Courter & Annette Marquis, MS-Office 2013, *BPB Publications*
2. Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck, Special Edition MS Excel 2013, *Prentice Hall India Pvt. Ltd.*
3. Taulli, Tom, Artificial Intelligence Basics, *Apress*

Programme	B. Com. Honours					
Course Name	**PRACTICAL INCOME TAX SKILLS**					
Type of Course	SEC ***(Exclusively for Students who pursue Pathway Two)***					
Course Code	UC6SECCOM301					
Course Level	300					
Course Summary	The Course intends to explain in clear terms the concepts of Income tax. The course deals with determination of residential status, create an awareness amongst the learner regarding the heads of income, exempted incomes, computation of total income and filing of returns of individuals. The course provides a practical understanding on the Tax calculations of Individuals and develop necessary related skills.					
Semester	6	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	75
		1	0	2	0	
Pre-requisites, if any	Basic awareness of taxation system prevailing in India					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Gain insights into the basic aspects of Income Tax	Understand(U)	3 &6
2	Apply the provisions of Income Tax Act to compute incomes under various heads	Apply (A)	6 &8
3	Apply the provisions of Income Tax Act to calculate Total Income of Individuals	Apply (A)	1 &2
4	Develop skills for identifying the various forms for filing returns of individuals and filing procedure	Skill (S)	1,2 & 10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
	1.1	Introduction – Concepts of Income, Gross Total Income and Total Income- Assessee, Previous Year and Assessment Year	1	1

4. Introduction to Income Tax, Residential Status and Exempted Incomes	1.2	Residential Status – Determination of Residential Status of Individual	1+ 2P	1
	1.3	Incidence of Tax – Determination of scope of Tax income	1+1P	1
	1.4	Income Exempt from Tax	1	1
	1.5	Tax Rates for Individuals (old and new regimes) – PAN, TDS	1+1P	1
	1.6			
5. Heads of Income and Computations	2.1	Meaning of Salary - Allowances – Perquisites – Always taxable perquisites, exempted perquisites, perquisites taxable for specified employees – Gratuity and Pension of retired employees	2+5P	2
	2.2	Computation of taxable salary (Simple Problems)	6P	2
	2.3	House Property- Annual Value of House Property- Deductions from Annual Value- Computation of Income from House Property (Simple Problems)	1+8P	2
	2.4	Profit and Gains of Business or Profession - Deductions Expressly Allowed and disallowed – Depreciation (Brief overview of provisions)	1+2P	2
	2.5	Computation of Profits and Gains of Business and Profession (Simple Problems)	8P	2
	2.6	Capital Assets- Capital Gain- Computation of Short Terma and Long-term Capital Gains (Basic Problems only- special cases excluded) – Overview of Exemptions under Section 54, 54B, 54EC and 54F (Simple problems of exemptions)	1+7P	2
	2.7	Computation of Income from other sources	1+3P	2
	2.8	Overview of Clubbing of Income- Intra-head and Inter head set off – Simple problems of set off	1+2P	3
6. Computation of Total Income and Filing of	3.1	Deductions from Gross Total Income- Section 80C, 80D, 80 DD, 80 DDB, 80E ,80G and 80U	2+3P	3
	3.2	Computation of Total Income of Individuals (Simple Problems)	1+5P	3
	3.3	Familiarisation of Income Tax e filing Portal	3P	4

returns	3.4	Income Tax Returns and Forms used	2P	4
	3.5	Form 16, Form 26 AS – E-Payment of Tax-Tax Clearance Certificate	2P	4
4	4	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture - Discussion Session: Peer Learning Case studies Quiz Practical Sessions Expert Lectures
Assessment Types	**MODE OF ASSESSMENT** **C. Continuous Comprehensive Assessment (CCA) – 25 marks** (d) MCQ based tests (e) Written Test (f) Collection of Salary details of 5 individuals from the college and calculating tax thereon (g) Filing of Return and related aspects- presentations and discussions

D. End Semester examination – 50 marks

Mode	Time in Hours Maximum
Written Examination	1.30 hours

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	10 out of 12	Word, Phrase, or a sentence	10 x 1= 10
Section B- Short Answer / Problems- 3 Theory and 4 problems	4 out of 6	Theory – 1 page	4 x 5 = 20
Essay Questions- Problems only	2 out of 3	NA	2 x 10= 20
Total			**50 marks**

References

5. Ahuja, G., & Gupta, R.(2023). Direct Taxes Law & Practice, *Commercial Law Publishers India Pvt Ltd*
6. Bhagwathi, P.(2023). Direct Taxes Law & Practice. *Vishwa Prakashan.*
7. Manoharan, T.N.(2023). Direct Taxes. *Snow white Publications*.
8. Mehrotra, H.C., & Goyal, S.P.(2023). Direct Taxes Law & Practice. *Sahitya Bhawan Publications.*

Suggested Readings

5. Income Tax Act and Rules
6. Study material for IPCC and Final on Direct Taxation by ICAI
7. Study material on Direct Taxes by ICMAI
8. Singhania, V.K.(2023). *Direct Taxes.* Taxmann Publications.

Websites

3. https://www.icai.org/post.html?post_id=17878
4. https://egyankosh.ac.in/handle/123456789/66965
5. https://www.incometax.gov.in/iec/foportal/

SEMESTER 7

Programme	B.Com. Honours					
Course Name	**ADVANCED CORPORATE ACCOUNTING**					
Type of Course	DCC					
Course Code	UC7DCCCOM400					
Course Level	400					
Course Summary	This course is intended to provide a deep insight into the advanced and technical areas of accounting which covers valuation of goodwill and shares, Consolidated Financial Statement Preparation, Liquidation Process and IBF Code and accounting for specialised transactions.					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Knowledge of Corporate Accounting Fundamentals and provisions of Corporate Regulations and Accounting Standards					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Ascertain the value of goodwill and value of companies based on the value of shares and compare the real value of shares and with the market prices and identify the mispricing.	Understand(U) & Apply (A)	1,2
2	The learner should be able to prepare consolidated financial statements of group companies	Apply (A)	1,2,4,10
3	Equip the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act	Understand(U) &Apply (A)	1,2,4,10
4	Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code	Understand(U)	1,4
5	Basic understanding about the preparation of accounts of some special lines of businesses like shipping and Underwriters.	Understand(U) & Apply (A)	1,2,3,10

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Valuation of Goodwill and Shares	1.1	Goodwill - Meaning and definition, - Factors affecting goodwill – circumstances where goodwill is valued - Methods of valuing goodwill.	2	1
	1.2	Problems on goodwill - Average profit method - Super profit method - Annuity method and - Capitalization method	5	1
	1.3	Need for valuation of shares – Methods of valuation of shares - Advantages and disadvantages of different methods of valuation of shares.	2	1
	1.4	Practical problems on Net asset method or intrinsic value method - Yield method- Earning capacity method - Fair value method of valuing shares	6	1
2. Consolidated Financial Statements (As per AS21)	2.1	Concept of Group Holding Company, Subsidiary Company-Consolidated Financial Statements - Need for Consolidation – Documents to be filed along with Consolidated financial statements	5	2
	2.2	Non-Controlling interest – Cost of Control - Pre-acquisition and Post-acquisition - Elimination of Common Transaction	5	2
	2.3	Contingent liabilities – Revaluation of Assets and liabilities - Accounting treatment of Dividend declaration by subsidiary company - Issue of Bonus Shares	6	2
	2.4	Intercompany Holdings – Consolidated Financial Statements (As per AS 21)	4	2
3. Liquidation and IBC Code	3.1	Liquidation – meaning – modes of liquidation – legal procedures for liquidation – Contributories – List A and List B Contributories.	1	4
	3.2	Statement of Affairs - Preparation.	4	4
	3.5	Order of payment of liabilities in winding up – Preferential payments in the course of winding up – Provisions regarding the priority of preferential payments over other debts	2	4
	3.6	Liquidator‘s final statement of accounts – Liquidators remuneration.	6	4
	3.7	IBC Code - Institutional framework under the code – Adjudicating authorities – Insolvency and	2	4
		Bankruptcy Board of India – its scope and functions		

4. Accounting for Specialised Businesses	4.1	Voyage Accounts – meaning – purpose – Basic concepts of voyage accounts – Treatment of incomplete voyage	2	5
	4.2	Preparation of voyage Accounts.	5	5
	4.3	Accounting for Underwriters.	3	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture - Conceptual and knowledge based transmission of accounting methods in valuation of goodwill and shares Providing an insight into preparation of consolidated financial statements. the legal procedures involved in liquidation and preparation of Statement of Affairs, Contributories List and Liquidators Remuneration. Problem Solving Peer Learning Case Studies and Discussions
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ (b) Written Test (c) Case Studies OR Presentations on Liquidations OR IBC Code
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 2 Theory and 4 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- Problems only	2 out of 3		2 x 15= 30
Total			**70 marks**

References

1. Goyal, V. K., & Goyal, R. (2019). Corporate Accounting. New Delhi: *PHI Learning*.
2. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: *Kalyani Publishers*.
3. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: *Mayur Paperbacks*.
4. S. K. (2018). Corporate Accounting. New Delhi: *Vikas Publishing House*.
5. Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. New Delhi: *Tata McGraw Hill Education.*
6. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2021). Advanced Accounts. Vol.-II. New Delhi: *S. Chand Publishing*.
7. Sehgal, A. (2011). Fundamentals of Corporate Accounting. New Delhi: *Taxmann Publication. Tulsian,*
8. P. C., & Tulsian, B. (2022). Corporate Accounting. S. New Delhi: *Chand Publishing*

Suggested Readings Websites:

1. https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf
2. https://www.icai.org/
3. https://www.icsi.edu/home/
4. https://www.icsi.edu/varanasi/home/

Programme	B.Com. Honours.					
Course Name	**SOCIAL SCIENCE RESEARCH: PRINCIPLES, METHODOLOGY AND PRACTICES**					
Type of Course	DCC					
Course Code	UC7DCCCOM401					
Course Level	400					
Course Summary	To enable a learner to understand properly the concepts of research methodology, prepare a research design and carryout research in systematic and scientific manner.					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Develop a thorough understanding on the concept and framework of social science research and formulate a design	Understand	1,
2	Develop a sampling design suitable for research problems	Create	2
3	Apply the knowledge gained in creating instruments for research and develop an understanding on the tools of measurement and analysis	Apply	2,10
4	Present the entire research process in the form of a report with due importance to the bibliography aspects and understand the consequences of plagiarism	Create	2,10
5	To develop skills required to carry out research in a scientific manner	Skill	2,10
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Fundamental Elements of Social Science Research	1.1	Research – Meaning – Significance - Objectives -Types of research	3	1
	1.2	Research Process – Social Science Research	2	1
	1.3	Research problem – Nature - formulation of research problem – Sources of identifying research problems – Techniques involved in defining a problem	4	1
	1.4	Literature review and research gap	2	1
	1.5	Research designs – Overview of Exploratory, Descriptive and Experimental Research Design -features of a good design	4	1
2. Hypothesis and Sampling Design	2.1	Variables - dependent, independent - extraneous variables - moderating variable - intervening variable	2	1
	2.2	Research Hypothesis – Sources and Types	3	1,2
	2.3	Sampling design – Population – Census and sample survey - sampling design - Sample frame - determination of sample size	5	1,2
	2.4	Methods of sampling – sampling error	4	1,2
	2.5	Case Study – Features and Process	1	1,2
3. Data Collection, Measurement and Analysis	3.1	Data- Data Collection – Types and Methods - Primary and Secondary Data - Comparison - Methods Employed - Suitability of the types of data	3	3
	3.2	Instrument development – Components of an instrument – Steps in the instrument construction process	3	3
	3.3	Measurement Scales – Nominal – Ordinal - Interval – Ratio	3	1,3
	3.4	Validity and reliability – Types of validity and reliability – Face Validity – Construct validity – Content validity – Criterion Validity (Brief study only)	3	1, 3
	3.5	Analysis and Interpretation – Importance - Understanding the tools involved (Problems excluded)	3	1,3
4. Research Report and Execution	4.1	Research report - Significance – Characteristics -Steps in report writing – Layout of research	3	1,4

		report -Types of report.		
	4.2	Bibliography – Citing references using APA style	2	1,4
	4.3	Plagiarism – Consequences – Reference Management software	2	1,4
	4.4	*For CCA only* Identification of Variables associated with research topics, writing a proposal Developing an instrument and examining the references and bibliography from articles and theses.	8	1,4,5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Experiential learning Peer Discussions and Presentations Field Study Library Visits
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ (b) Development of an instrument for a given problem (c) Identification of variables and preparation/ presentation of the tools applied in theses or articles or research papers etc. (d) Identifying a set of small samples and collect the data from the samples OR Discussions based on various theses or articles
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Kothari C R, Research Methodology: Methods and Techniques, *New Age International Publications*
2. R. Paneerselvam, Research Methodology, *Prentice Hall of India*
3. Kalyanaraman K, Statistical Methods for Research, *Prentice Hall Pvt. Ltd.*
4. Krishnaswamy O R, Research Methodology in Social Sciences, *Himalaya Publishing House*
5. Gupta, Sashi Kand Rangi, Praneet, Business Research Methodology, *Kalyani Publishers*

Suggested Readings

1. Singh A K, Tests, Measurements and Research Methods in Behavioural Science, *Bharath Bhawan Publishers and Distributors*
2. International Journal of Social Research Methodology (Taylor and Francis)
3. Cooper, Donald R and Schindler, Pamela S, Business Research Methods, *McGraw Hill*
4. https://UCutheses.in/
5. https://shodhganga.inflibnet.ac.in/

Programme	B.Com. Honours.					
Course Name	**QUANTITATIVE DATA ANALYSIS FOR BUSINESS RESEARCH**					
Type of Course	DCC					
Course Code	UC7DCCCOM402					
Course Level	400					
Course Summary	To enable the students to proficient knowledge in the application of Quantitative Techniques for Social Science Research.					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	-	1	-	75
Pre- requisites, if any	Knowledge of Descriptive Statistics and Techniques					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Develop an understanding on important probability distributions and fitting the same	Apply	1,2,3
2	Understand the concept of hypothesis, apply the theoretical understandings to test the hypothesis and draw meaningful interpretations	Understand Apply	1,2,3
3	Application of inferential statistics by way of estimation	Apply Analyse, Evaluate	1,2,3
4	Gain and apply knowledge of various parametric tests	Apply Analyse,	1,2,3
5	Gain and apply knowledge of various non-parametric tests	Analyse, Evaluate	1,2,3
6	Gain insight full knowledge on the high end analysis situation involving multiple variables and Perform data analysis using appropriate software and present the reports	Evaluate Create	1,2,3

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Probability Distributions	1.1	Probability distributions - Binomial, Poisson - features – assumptions – applications –Fitting of the distributions	5	1
	1.2	Normal distribution – Characteristics – Importance - Standard normal curve - properties of standard normal curve.	2	1
	1.3	Measurement of probability based on area under standard normal curve - Fitting of normal distribution.	5	1
	1.4	Hypothesis - Concepts related to hypothesis testing – Steps involved	3	2
2. Parametric Tests	2.1	Parametric tests - Z test – features – conditions to be satisfied application of Z test - test for means, test for standard deviation. Theory and Problems	4	2,4
	2.2	T test – characteristic – conditions - utility - t test for means	2	2,4
	2.3	Test for proportions – Paired t test	3	2,4
	2.4	Estimation – Theoretical background - Confidence limit for means	2	2,3
	2.5	F test - applications. Analysis of Variance – One way and two way ANOVA - applications – (Excluding Latin Square Design)	4	2,4
3. Non Parametric Tests	3.1	Non-parametric tests – meaning – applications – Chi square test – applications – Goodness of fit - Independence of attributes – Homogeneity – Population variance.	6	2,5
	3.2	Mann Whitney U test, Kruskal Wallis H test- Conditions for application – (*Calculations as part of CCA only using software and not part of End semester Examination)*	4	2,5
	3.3	Run Test and applications	2	2,5
4. Practical Applications using Software	4.1	An introduction to multivariate analysis- Multiple regression and Factor analysis (Theory Only)	3	2, 6
	4.2	Data entry using appropriate software -Testing normality using relevant tools	6P	1,6
	4.3	Using data sets, perform t test and z test and interpret the results	6P	2,6

	4.4	Using data sets, perform ANOVA and interpret the results	5P	2,6
	4.5	Using data sets, perform Chi square test and interpret the results	4P	3,6
	4.6	Using data sets, perform Mann Whitney U test and Kruskal Wallis H test square test, other relevant tests and interpret the results	4P	3,6
	4.7	Performing Exploratory factor analysis using appropriate software	5P	2,6
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Experiential learning Field Study Experimentation Practical works
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ based tests (b) Written examinations (c) Activities given in module 4 The reports shall be with interpretation (Note–Data Set can be simulated data set or data collected as a part of the CCA of the Course Social Science Research: Principles, Methodology and Practices)
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 2 Theory and 4 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions-	2 out of 3		2 x 15= 30

Problems only			
Total			**70 marks**

References

1. Gupta S P – Statistical Methods – *Sultan Chand and Sons, New Delhi.*
2. Gupta, S. C – Fundamentals of Statistics. *Himalaya Publishing House.*
3. Elhance D N, Fundamentals of Statistics *Kitab Mahal Publications.*
4. Patri, Digambar and Patri D N, Quantitative Techniques - *Kalyani Publishers.*
5. SharmaJ K, Fundamentals of Business Statistics – *Pearson Education India*.
6. Agrawal B.L- Basic Statistics – *New Age International Publishers.*
7. Sharma J K, Business Statistics, *Pearson Education India*
8. Kothari C R, Quantitative Techniques, *Vikas Publishing House Private Limited*

Suggested Readings

1. Levin, Richard and Rubin, David S – Statistics for Management – *Prentice Hall of India.*
2. Aczel, Amir D and Sunderpandian, Jayave; l Complete Business Statistics, *Tata McGraw Hill.*
3. K Kalyanaraman, Statistical Methods for Research, *Prentice Hall of India*
4. Aczel, Amir, Sounderpandian, Jayavel and Saravanan P, Complete Business Statistics, McGraw Hill Education

Programme	B.Com. Honours					
Course Name	**FINANCIAL INVESTMENT ANALYSIS**					
Type of Course	-DCE					
Course Code	UC7DCECOM400					
Course Level	400					
Course Summary	This course equips students with a deep understanding of diverse investment types, valuation models, and comprehensive security analysis. It helps to make informed investment decisions, assess security values, and analyse economic, industry, and company factors. Proficiency in technical analysis tools enhances their ability to navigate market trends. Ultimately, the course prepares students for strategic decision-making in the dynamic world of investment.					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Basic Understanding on various Stock Market Investments					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Analyse and differentiate between various investment types, applying knowledge of features, objectives, and the significance of investment in diverse financial scenarios	Analyse	10
2	Demonstrate the ability to evaluate and apply different valuation models, including Dividend Discount Models and Valuation Multiples, in order to assess the intrinsic value of securities	Evaluate	2, 10
3	Conduct comprehensive security analysis using the Economic, Industry, and Company (EIC) framework.	Understand	2,10
4	Develop proficiency in utilizing technical analysis tools, including Dow Theory, Elliot Wave Principle, and various charting techniques	Apply	1,2,6,10
5	Evaluate the efficiency of markets and the implications for investment strategies	Evaluate	1,2,6,10

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Investment Process	1.1	Investment and Savings – Different Views on Investment – Types of Investment – Features – Objectives - Importance	3	1
	1.2	Investment and Speculation – Investment and Gambling – Mindset of an Investor – Speculator/ Trader/ Investor based on Scenario -Investment Process – Approaches to Security Analysis	3	1
	1.3	Sectors in an Economy – Inter dependence between Household, Business and Government sectors and Role of Capital Market	2	1
	1.4	Investment Avenues – Financial Assets - Physical Assets - Importance of Financial Assets	2	1
	1.5	Investment Planning and its Aspects	2	1
	1.6	Sources of Investment Information	1	1
	1.7	Rational Considerations in Investment	2	1
2. Security Valuation	2.1	Meaning of Security - Share Valuation – Meaning – Issues in Equity Valuation – Dividend Discount Models – Constant Growth – Multi- stage Growth Models	4	2
	2.2	Valuation Multiples -P/E Ratio and P/B Ratio – Valuation Procedure	2	2
	2.3	Bond – Features - Types – Bond Related Risks - Cash Flows of a Bond – Pricing of Bonds - Zero Coupon Bonds - Perpetual Bonds	4	2
	2.4	Bond Returns – Current Yield – Holding Period Return	1	2
	2.5	Yield to Maturity – Realised Yield – Yield to Call	1	2
	2.6	Sensitivity of Bond Prices – Duration of the Bond – Properties of Duration - Convexity of a Bond	3	2
3 Fundamental Analysis	3.1	Meaning of Security Analysis - Fundamental Analysis – EIC Framework	2	3
	3.2	Economic Analysis: - Economic Forecasting – Techniques – Economic Indicators, diffusion and composite indices, business confidence index.	4	3
	3.3	Industry Analysis – Economy and Industry Analysis - Industry Groups – Industry Life Cycle Analysis – Structural Analysis.	3	3
	3.4	Company Analysis – Variables in Qualitative Analysis – Variables in Quantitative Analysis	4	3

	3.5	Annual Report as a Source for Company Analysis - Understanding Financial Statements from users Point of View	2	3
4. Technical Analysis and EMH	4.1	Technical Analysis Meaning – basic assumptions – Fundamental Analysis Vs Technical Analysis – Importance – Limitations of Technical Analysis	1	4
	4.2	Dow theory – History- Assumptions - Primary Trends	1	4
	4.3	Elliot Wave Principle – Bullish Trend – Bearish Trend	1	4
	4.4	Charting Techniques – Charting Assumptions - Price Charts – Line Charts – Bar Charts – Point and Figure Charts - Candlestick	2	4
	4.5	Technical Indicators – Mathematical Indicators – Moving Averages – Oscillators – MACD – RSI - ROC	2	4
	4.6	Technical Indicators – Market Indicators – Breadth Indicators – Market Sentiment Indicators – Neutral Network	2	4
	4.7	Random Walk Theory and Efficient Market Hypothesis – Assumptions – Types of Market Efficiency	1	5
	4.8	Forms of Market Efficiency – Weak Form of Efficiency, Semi strong form of efficiency and Strong form of efficiency– Investment Implications – Empirical Tests -	4	5
	4.9	Criticisms of EMH – Competitive Market Hypothesis - Comparison of EMH with Fundamental Analysis and Technical Analysis	1	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** • Lecture • Collaborative/Small Group Learning • Peer Teaching • Practical Sessions on Stock Market • Simulation • Financial Games
Assessment Type	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ (b) Descriptive Test
	(c) Presentation – One of the Report/Presentation/Discussion on Recent IPOs on India OR Download the Annual Report of a Company and Submit a report based on quantitative and qualitative variables included in the report OR Use NSE/BSE Stock price data, apply tools and methods of technical analysis and submit a report OR Valuation of bonds, shares etc.

B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 3 Theory and 3 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- (at least 1 problem and at least 1 theory)	2 out of 3	Theory - 3 pages	2 x 15= 30
Total			**70 marks**

References

1. Chandra, Prasanna. Security Analysis and Portfolio Management. *Tata McGraw Hill Publishing House, New Delhi.*
2. Fischer, D.E., & Ronald J., J. Security Analysis and Portfolio Management. *Prentice-Hall of India, NewDelhi.*
3. Hangen. Modern Investment Theory. *Pearson Education.*
4. Kahn: Technical Analysis – Plain and Simple. *Pearson Education.*
5. Kevin, S. Security Analysis and Portfolio Management. *PHI learning Pvt Ltd.*
6. Pandian, P. Security Analysis and Portfolio Management. *Vikas publishing house Pvt Ltd.*
7. Ranganatham, M. & Madhumathi, R. Investment Analysis and Portfolio Management. *Pearson Education, New Delhi*

Suggested Readings

1. Alexander, Shampe and Bailey. Fundamentals of Investments. *Prentice Hall of India*
2. Bhat, S. Security Analysis and Portfolio Management. *Excel Books, New Delhi.*
3. Brahmiah, A. & Subba Rao, P. Financial Futures and Options. *Himalaya Publishing*

Websites:

- https://investor.sebi.gov.in/iematerial.html
- https://www.bloomberg.com/professional/solution/bloomberg-terminal/
- https://pro.benzinga.com/
- https://marketxls.com/
- https://finbox.com/
- *[These websites are given to understand the tools available for analysing the stocks and learning purpose. It doesn't mean that the students should subscribe or make any payments]*

Programme	B.Com. Honours					
Course Name	**INTERNATIONAL BUSINESS AND FINANCE**					
Type of Course	DCE					
Course Code	UC7DCECOM401					
Course Level	400					
Course Summary	The course provides an outline of the International Business environment, the various theories underlying international trade, the developments in International Trade and Business scenario, international monetary and exchange systems and mechanisms and the various agencies involved and also the concept of Balance of Payment, trends and international investment mechanisms					
Semester	7	Credits				Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any	Basic Understanding on the Business Environment					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	To familiarize with globalization, internationalization of business and the international business environment	Understand	1,3,7
2	Understanding about theories of international trade, trade barriers and trade blocks	Understand	1,3,7
3.	To have an understanding on the functioning of various agencies and organisations connected with International Business, Finance and Trade and critically evaluate their performances	Analyse	1,3
4	Achieve high level knowledge about various aspects of international monetary system and foreign exchange mechanisms	Evaluate	1,3
5	Develop an understanding on Balance of Payment, evaluate the BoP situation over the years and keep track of the international investment mechanisms.	Analyse	1, 3

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Fundamentals of Global Business	1.1	Meaning, Nature and Importance of International Business - Difference between domestic and international business - Motives of internationalization - Challenges of international business – ethical and sustainability in international business and finance	4	1
	1.2	Globalization – Components of globalization, - Drivers - advantages and disadvantages - linkage between IB and globalization	3	1
	1.3	Foreign Market entry strategies – Modes of entering foreign markets - All modes and its analysis	2	1
	1.4	EPRG Framework - Stages in internationalization, - Domestic company to Transnational Confederation - MNCs	3	1
	1.5	Meaning of international business environment, - Domestic environment – Foreign environment -Global environment - All components viz, economic, social, technological, etc.	3	1
2. Global Trade - Theories and Procedures	2.1	Basis of international trade – Types of trade - Terms of trade - Various concepts and importance of terms of trade	3	2
	2.2	International Trade Theories – Mercantilism- Classical theories – New international trade theories	3	2
	2.3	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.	3	2
	2.4	Regional Economic Integration: Types of trade blocks - Preferential trade area - Customs union.	3	2
	2.5	Export Oriented units – Export procedures and documentation - Import procedures and documentation	3	2

2. International Financial Forums	3.1	International Monetary Fund: Need for IMF Objectives – Functions – Resources - International liquidity - SDR	4	3
	3.2	World Bank – IBRD – IDA – IFC – MIGA – ICSID – ADB – UNCTAD - EU	3	3
	3.3	World Trade Organization - Multilateral trade agreements – GATT - Uruguay round – WTO Organisation structure – WTO agreements – TRIPS – TRIMS – GATS – AoA - AMS	4	3
	3.4	International Chamber of Commerce (ICC) - Inco terms, Origin and Importance] Inco Terms 2020 Rules -Dumping Types and impact-, Anti - Dumping Measures	4	3
4. International Monetary system and Investments	4.1	Meaning of international monetary system, - Exchange Rate system, Types	4	4
	4.2	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.	6	4
	4.3	Balance of Payment-Components - Currency Convertibility – International Investments - FDI, FPI – FII – ADR – GDR – ECBs - FCBs	5	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Case Studies Discussions and Seminars Collection and Analysis of Statistics related to various aspects Videos
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ (b) Case Study OR Discussions on Reports (c) Collecting data relating to BoP or FDI – FPI etc. and draw meaningful analysis
	B. End Semester examination – 70 marks **Mode** — **Time in Hours Maximum** MCQ Based — 1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. International Financial Management, Apte P.G, *Tata McGraw Hill Ltd.*
2. International Business, Aswathappa, K *Tata McGraw-Hill Ltd.*
3. International Business, Bhalla, V.K, S. *Chand & Company Pvt. Ltd.*
4. International Business, Charles. W. L Hill, *Tata McGraw-Hill Ltd*
5. International Business – Text and Cases, Francis Cherunilam, *PHI Learning.*
6. Global Strategy Management, Douglass S., S. Craig, *McGraw- Hill, Inc., USA*
7. International Marketing – Text and Cases, Justin Paul, *Tata McGraw Hill Ltd.*
8. International Business, Rakesh Mohan Joshi, *Oxford University Press*
9. International Financial Management, Sharan, V., *PHI Learning*
10. International Business – Text and Cases, Subba Rao,P., *Himalaya Publishing House.*
11. International Business, Sumati Verma, *Pearson Education India Ltd.*

Suggested Readings

1. International Financial Management, Jeff Madura, *Cengage Learning*.
2. https://www.worldbank.org/en/home
3. https://www.imf.org/en/Home
4. https://www.adb.org/
5. https://dea.gov.in/divisionbranch/investment-digital-economy-division

Programme	B. Com. Honours					
Course Name	**ORGANISATIONAL BEHAVIOUR & INDUSTRIAL PSYCHOLOGY**					
Type of Course	DCE					
Course Code	UC7DCECOM402					
Course Level	400					
Course Summary	This course explores the dynamic interplay between individuals and organizations, delving into the psychological principles that shape behaviour in the workplace. Students will analyse topics such as motivation, leadership, communication, and group dynamics, gaining a deep understanding of how these factors influence organizational effectiveness and also students will demonstrate a comprehensive understanding of industrial psychology					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any	Knowledge of the management principles, functions, applications and trends					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the foundational concepts of organizational behaviour	Understand	1,2,6,10
2	Analyse the factors influencing individual behaviour in the workplace, including personality, motivation, perception, and attitudes.	Analyse	1,2,6,10
3	Explore the dynamics of group formation, cohesion within organizational settings.	Apply	1,2,6,10
4	Evaluate the impact of leadership styles	Evaluate	1,2,6,10
5	Understand and apply the concept of Transactional Analysis in business situations	Apply	1,2,6,10
6	Understand the scope and applications of industrial psychology	Understand	1,2,6,10

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C), Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Organisational Behaviour	1.1	Organisational behaviour – Meaning, scope and importance – Foundations of OB	3	1
	1.2	Organisational theory – Historical evolution of Organisational behavior – Levels of OB – Micro – Meso - Macro	3	1
	1.3	Models of organizational behavior – autocratic – custodial - supportive – collegial- system	3	1
	1.4	Constituents of organisational behavior – People – structure – technology - environment	3	1
	1.5	Application of OB in management - Concept of Work Life Balance – short comings of OB	3	1
2. Individual Behaviour	2.1	Concept of Human Behaviour – Characteristics -- Models of individual behavior – Personality – determinants – personality traits- Emotional Intelligence	4	2
	2.2	Perception – factors influencing perception -role of perception in decision making	4	2
	2.3	Attitudes – values – Learning – Process of Learning - Theories of Learning in OB – stimulus response, cognitive, social learning-Reinforcement - Behaviour modification.	7	2
Group Behaviour and Leadership	3.1	Stages of Group Development - Group Structure - Group Decision making – Group dynamism – Group conflict – meaning – conflict management strategies	5	3
	3.2	Teams – Type of teams – Team Vs Group -	2	3
	3.3	Organisational conflicts – Types – How to manage conflicts	3	3

	3.4	Leadership - features – concepts – qualities of good leaders – Leadership styles.	2	4
	3.5	Theories of Leadership - Behavioural approach - Situational approach – Transactional and transformational Leadership.	3	4
4. Transactional Analysis & Industrial Psychology	4.1	Transactional Analysis – Johari Window – Ego states - Life positions.	5	5
	4.2	Industrial Psychology – Meaning – scope - occupational Psychology- Study of behavior in work situation - applications of Psychological principles in selection, Placement, Counselling and training	5	6
	4.2	Organisational Culture and Climate- Social environment – Group dynamics in Industry	3	6
	4.3	Trends in OB - Ethical Challenges and Technological Advancements – Disruptions in organizational behaviour due to technological advancements	2	6
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** • Lecture • Peer to Peer learning • Case studies • Discussions • Assignments
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ (b) Case Studies (c) Role Play/ Skit OR Presentation OR Panel or Group Discussions on selected areas
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Robbins S. P., Organisational Behaviour (16tEd.), *Pearson.*
2. Dwivedi R. S., Human relations and organizational behaviour, *McMillain Publishers*
3. Organisational Behaviour, Aswathappa, *Himalaya Publishing House*
4. Gupta C.B., A Text Book of Organisational Behaviour, *S Chand &Company*
5. Jai B. P. Sinha, Culture and Organizational Behaviour, *Sage India.*
6. Kumar Paranit, Organisational Behaviour, *Gen Next Publication.*
7. King & Lawley, Organisational Behaviour, *Oxford University Press.*
8. Ghanekar, Anjali Organisational Behaviour Concepts and Cases, *Everest publisher*
9. Dwivedi R. S., Human Relations and organizational behaviour: Global perspective, *Macmillan*
10. Sekaran Uma S, Organisational Behaviour, *Tata McGraw Hill.*

Suggested readings

1. Miner, John B, Organisational Behaviour: Foundations, Theories, and Analyses, *Oxford University Press*.
2. Fred Luther, Organisational Behaviour, *Pearson Education.*
3. Tiffin, J and Mc Cormic E.J., Industrial Psychology, *Prentice Hall*,
4. Mc Cormic E.J., Human Factors Engineering and Design, *McGraw Hill.*

Programme	BCom Honours					
Course Name	**CONSUMER BEHAVIOUR AND MARKETING RESEARCH**					
Type of Course	DCE					
Course Code	UC7DCECOM403					
Course Level	400					
Course Summary	This course will help students comprehend why consumers behave as they do, enabling the creation of tailored marketing strategies to meet their needs, preferences, and desires effectively. Students will examine the fundamental concepts and techniques used in marketing research as decision-making tools.					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any	Understanding on the fundamental concepts of marketing					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Apply Theoretical Knowledge to real-world scenarios by interpreting consumer behaviour patterns	Apply	1,4
2	Formulate strategic recommendations based on Consumer Behaviour in sights to address marketing challenges	Apply	1,2
3	Understand the consumer decision making process, Analyse various Models and Theories related to Consumer Behaviour in developing viable Marketing Strategies	Understand Analyse	1
4	Apply methodologies to analyse and interpret data for strategic decision-making in marketing	Apply	1,2,6
5	Demonstrate the skills required to develop an innovative product based on marketing research	Skill	2,6,8,10

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Consumer Behaviour and Determinants	1.1	Meaning of Consumer Behaviour – Consumer and Customer, Buyer and User	2	1
	1.2	Consumer Decision - Making Process	3	1
	1.3	Application of Consumer Behaviour in Marketing	2	1
	1.3	External influences – Culture, Sub- culture, Social Class, Reference Group, Family	4	2
	1.4	Internal influences – Needs and Motivation, Personality, Perception, Lifestyle, Values, Learning, Memory, Belief and Attitude	4	2
2. Consumer Decisions, Theories and Models of Consumer Behaviour	2.1	Consumer Decision - Consumer Decision Making Process – Levels of Consumer Decision Making – Four Views of Consumer Decision Making - Types of Decision Process - Buying pattern in digital era	5	3
	2.2	Theories of Consumer Behaviour – Economic theory, Learning theory, Psycho-Analytic theory, Gestalt Cognitive theory	5	3
	2.3	Models -Blackbox model, Howard – Seth Model, Engel – Blackwell Kollat Model, Nicosia Model, 7 O's model	5	3
3. Marketing Research	3.1	Concept of Marketing Research- Scope, Types of Marketing Research	3	4
	3.2	Marketing Research Process	3	4
	3.3	Applications of Marketing Research	3	4
	3.4	Marketing Research Techniques – Market Development Research, Demand Estimation Research, Test Marketing, Segmentation Research, Sales Forecasting	3	4
	3.5	Ethical Considerations in Marketing Research	3	4
4. Areas of Marketing	4.1	Marketing Research Agencies	3	5
	4.2	Marketing Research in Shopper Marketing,	3	5
Research		B2B Market		
	4.3	Marketing Research in Communication	3	5

	4.4	Marketing Research in New Product Development and Report writing	6	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** • Lecture • Role Play/ Skit • Field Trip • Case Discussions • Focus Group Discussions • Campaign
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** a) MCQ b) Case Study/ Presentation c) Group Project and Presentation Preferably conducting a survey on consumer behaviour or any topic relating to marketing research)
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written - Open Book Examination	1 hour 30 minutes

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Answer	20 out of 24	Word, Phrase, or a sentence	20 x 1= 20 marks
Section B – Case Study	1 out of 2	Question Based	1 x 50 = 50 marks
Total			**70 marks**

References

1. Lacobucci, Dawn & Churchill, Gilbert A. Jr. Marketing Research: Methodological Foundations.*Create Space*
2. K K Srivastava and Sujata Khandai, Consumer Behavior in Indian Context, *Galgotia Publishing Company*
3. Hawkins, Best and Coney, Consumer Behaviour, *Tata McGraw-Hill, New Delhi.*
4. Peter, J. P. and Olson, Consumer Behaviour and Marketing Strategy, *Prentice Hall of India*
5. Schiffman Kanuk and S. Ramesh Kumar, Consumer Behaviour, *Pearson*
6. Nargundkar, Rajendra, Marketing Research: Text and Cases, *McGraw Hill*
7. Malhotra, Naresh K, Marketing Research: Concept, Practices and Cases, *Pearson India*

Suggested Readings

1. Earl Babbie, The Practice of Social Research, *Wadsworth - Thomson Learning*
2. Blackwell and Engel, Consumer Behaviour, *Cengage Publication*
3. Kumar V, Leone, Robert P, Aaker, David A and Day, George S Marketing research, *Wiley*

Programme	B.Com Honours					
Course Name	**ECONOMIC, BUSINESS AND COMMERCIAL REGULATIONS**					
Type of Course	DCE					
Course Code	UC7DCECOM404					
Course Level	400					
Course Summary	The course provides an overview of legislations of importance to commerce students. The course covers the provisions of FEMA, Competition Act, Negotiable Instruments Act and Money Laundering Act.					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Understanding on the basic legal terminology and terms and aspects of finance and business.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand and apply the provisions of Negotiable Instrument Act	Understanding(U) Apply	2,10
2	Apply the provisions of FEMA	Apply	2,10
3	To evaluate the provisions related to the working of Limited Liability Partnership	Evaluate(E)	2,10
4	Understanding the provisions regarding prevention of money laundering	Understand	2,9,10
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Negotiable Instruments Act, 1881	1.1	Introduction to Negotiable Instruments Act- Negotiable Instruments- Meaning- Characteristics and Presumption-	2	1
	1.2	Classification of Negotiable Instruments-	3	1
		Beare and Order Instruments- Inland and Foreign Instruments- Inchoate Instrument- Ambiguous Instrument – Demand and Time Instrument		

	1.3	Negotiation- Modes of Negotiation – Endorsement (Indorsement)- Allonge- Types of endorsement- Essentials of valid endorsement-	3	1
	1.4	Promissory Note- Parties to Promissory Note- Features- Bill of Exchange- Parties Involved- Features- Promissory Note Vs Bill of Exchange .	3	1
	1.5	Cheque- Parties involved- Crossing- Meaning and Types- Protection to Paying Banker- Protection to Collecting Banker .	3	1
	1.6	Holder- Holder in due course- Essentials and Privileges of Holder in due course- Payment in due course	3	1
	1.7	Discharge of parties of Negotiable Instruments- Dishonour of Negotiable Instruments- Notice of dishnonour- Dishonour of cheques	3	1
2. The Foreign Exchange Management Act, 1999	2.1	Features of FEMA- Basic concepts- Residential Status- Dealings in foreign exchange – Holder of foreign exchange	3	2
	2.2	Current Account transactions and Capital Account Transactions with Schedules- Permissible, Non restricted and prohibited transactions	5	2
	2.3	Brief Study of Framework for FCR denominated ECB and INR denominated ECB- Conversion of ECB into equity-	4	2
	2.4	Authorised Person- Directorate of Enforcement	3	2
3. Limited Liability Partnership Act , 2008	3.1	Introduction to LLP Act- Basic concepts- Meaning and characteristics of LLP- Advantages of LLP- A comparison of LLP and other forms of organisation	3	3
	3.2	Partners- Minimum Number- Designated partners- Liability of designated partners- Change in designate partners- Punishment for contraventions of provisions of Section 7 and 9 of the Act	3	3
	3.3	Incorporation of LLP- Incorporation be registration- Effect of registration- Name and provisions related to name-	3	3

	3.4	Relation of partners- Cessation of partnership interest- Extent of liability of LLP and partners-	3	3
	3.5	Conversion into LLP- Winding up and Dissolution of LLP -	3	3
4. Prevention of Money Laundering Act, 2002	4.1	Money Laundering- White money and black money- Methods of money laundering – How it works- Offence of money laundering and three stages involved viz. Placement, Layering and Integration	3	4
	4.2	Punishment for Money Laundering under Section 4- Attachment, Adjudication and Confiscation- Vesting of property in Central government-	3	4
	4.3	Reporting entity- Maintenance of records by Reporting Entity- An overview on Hierarchy under the Act- Adjudicating Authority, Appellate Tribunal, Special Court and High Court 9Brief Study only)- Concept of Contracting State and Arrangements or Agreements with Foreign Countries(Concept only) -	4	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Method Role Play and Case Discussions Court Room Presentations and Expert Talks Group Discussions and Presentations Awareness Campaigns
Assessment Types	**MODE OFASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) - 30 marks** (a) MCQ based tests (b) Presentations of Cases related to the Acts OR Awareness Campaigns OR Discussions (c) Evaluation of various situations by applying the relevant provisions of the Act OR
	Interview and Report Presentation

B. End Semester examination

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			**70 marks**

References

1. Zad N S and Bajpai Divya, Economic, Business and Commercial Laws , *Taxmann Publications*
2. Vohra Amith and Dhingra Rachit . Economic, Business and Commercial Laws *Bharat Law House Pvt Ltd.*
3. Aggarwal, Rohini, Mercantile and Commercial Laws . *Taxmann Publications*

Suggested Readings

1. Website: https://www.icai.org
2. https://www.icsi.edu/home/
3. https://icmai.in/icmai/
4. https://lddashboard.legislative.gov.in/actsofparliamentfromtheyear/foreign-exchange- management-act-1999
5. https://lddashboard.legislative.gov.in/actsofparliamentfromtheyear/negotiable-instruments-act-1881
6. https://dea.gov.in/sites/default/files/moneylaunderingact.pdf
7. https://enforcementdirectorate.gov.in/sites/default/files/Act%26rules/THE%20PREVENTION%20OF%20MONEY%20LAUNDERING%20ACT%2C%202002.pdf
8. https://www.mca.gov.in/Ministry/actsbills/pdf/LLP_27oct2008.pdf

SEMESTER 8

Programme	B.Com. Honours					
Course Name	**ADVANCED FINANCIAL MANAGEMENT AND POLICY**					
Type of Course	DCE					
Course Code	UC8DCECOM400					
Course Level	400					
Course Summary	The course in 'Advanced Financial Management and Policy' explores capitalization, capital structure theories (including Modigliani and Miller with tax implications), dividend policy relevance and irrelevance theories and tax considerations in dividend policy formulation. It covers special issues in capital budgeting, decision-making under capital rationing, reinvestment assumptions, and differential cash flow analysis. The course also delves into risk and uncertainty, examining non-statistical and statistical methods for risk assessment, providing a thorough understanding of financial decision-making in diverse scenarios.					
Semester	8	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre-requisites, if any	Knowledge of Basic Financial Management Concepts and techniques					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Evaluate and critique the concepts of capitalization, distinguishing between under capitalization and over capitalization, evaluate various capital structure theories and analysing the impact of various combinations of capital structure on value of the firm.	Evaluate	1,2
2	Synthesize and assess the relevance theories of dividend policy, utilizing dividend policy models like Walters', Gordons' and Miller and Modigliani, to formulate effective dividend strategies and evaluate the effects of dividend policies on value of the firm.	Apply Create	1,2,4,10
3	Apply advanced capital budgeting techniques in various decision - making situations such as projects with unequal lives, capital rationing, replacement decision scenario etc.	Apply	1,2,4,10
4	Analyse and compare methods of handling risk and uncertainty in capital investment decision making situations.	Analyse	1,4

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Capital Structure Theories	1.1	Capitalisation – Bases of Capitalisation- Types of Capitalisations – Impact of Under Capitalisation and Over Capitalisation	2	1
	1.2	Target Capital Structure - Capital Structure Theories – Assumptions – Net Income Approach and Net Operating Income Theory	3	1
	1.3	Capital Structure Theories – Traditional Theory	2	1
	1.4	Capital Structure Theories – Modigliani and Miller Theory – Arbitrage Process and Behavioural Process of Investors – The Concept of Home-Made Leverage - Calculation of Leveraged Cost of Equity	3	1
	1.5	MM Theory with Tax – Interest Tax Shield – Calculation of Value Levered Firm and Unlevered Firm as per MM Approach – Effect of Taxation on Value of the Firm	3	1
	1.6	Pecking Order Theory – Modified Pecking Order Theory – Financial Distress and Trade Off Theory	1	1
	1.7	Comparison of companies' Capital Structures with and without debt, based on actual data and preparation of reports showing the impacts-	8P	1
2. Dividend Theories	2.1	Relevance Theories – Walters Model -Assumptions - Effect of Dividend Policy	2	2
	2.2	Relevance Theories – Gordon's Model - Assumptions - Effect of Dividend Policy – Bird in Hand Argument	2	2
	2.3	Irrelevance Theories – Miller and Modigliani Theory - Assumptions – Mathematical Proof-Home Made Dividend – Link to Capital Structure Theory	2	2
	2.4	Irrelevance Theories – Residual Theory - Pure and Smoothed Residual Dividend Policy	2	2
	2.5	Tax Considerations in Dividend Decisions in India	1	2
	2.6	Compare the performance of companies and	4P	2
		popularity based on dividend decisions		
	2.7	Application of dividend models based on actual data	4P	2
	3.1	Capital Budgeting Special Techniques - Adjusted Present Value Method – Equity NPV – Equity IRR	2	3

3. Advanced Capital Budgeting	3.2	Special Issues in Capital Budgeting - Conflicts between NPV and PI – Conflicts Between NPV and IRR – Suitability of NPV and IRR in various Situations	2	3
	3.3	Decision Making Under Capital Rationing Situations – Types of Capital Rationing	2	3
	3.4	Re-investment Assumptions – Terminal Value Method and MIRR	2	3
	3.5	Decision Making Using Differential Cash Flow Analysis	2	3
	3.6	Decision Making – Projects with Unequal Lives – Equivalent Annual Cost Method	2	3
	3.7	Replacement Decisions and Incremental Cash Flow Analysis	1	3
	3.8	Inflation and Capital Budgeting Decisions	1	3
	3.9	Evaluation of long-term investment projects based on advanced capital budgeting techniques- (Actual data or simulated data)	8P	3
4. Risk and Uncertainty in Capital Budgeting	4.1	Difference between Risk and Uncertainty – Sources of Risks	1	4
	4.2	Non-Statistical Methods – Risk Adjusted Discount Rate Method and Certainty Equivalent Method	2	4
	4.3	Non-Statistical Methods – Sensitivity Analysis - Scenario Analysis- Simulation Method	3	4
	4.4	Statistical Methods – Probability Assignment Method -Standard Deviation Method – Co-efficient of Variation Method	2	4
	4.5	Application of various techniques in situations of capital budgeting involving risks and uncertainty	6P	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	Lecture Spreadsheet based Learning. Group Discussions Problem Solving Approach Presentations

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ (b) Written Test (c) Assignment - Identify the top five companies from sectors like IT, FMCG and Pharma and compute the level of debt in comparison with the market value of firms. Prepare a report on the possible reasons for opting/ not opting for debt financing OR Evaluate projects applying advanced capital budgeting techniques (d) Presentation – Extract the financial statements any five companies in a particular industry and calculate ROI and dividend payout ratio. Make a presentation of the same connecting the same with Walters 'Model and Gordon's Model OR Presentations and discussions on topics like dividend decisions, dividend policy etc.
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 3 Theory and 3 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- 1 Theory and 2 Problems	2 out of 3	Theory- 3 pages	2 x 15= 30
Total			**70 marks**

References

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
2. Levy H. and M. Sarnat, Principles of Financial Management. Pearson Education
3. Rustagi, R. P, Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
4. Pandey I. M., Financial Management, Vikas Publishing.
5. Khan, M.Y. & Jain, P.K., Financial Management, Mc Graw Hill (India) Private limited; New Delhi.

6. Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing company, New Delhi.
7. Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited, New Delhi.
8. Srivastava, T. M., Financial Management, Principles and Problems, Pragatiprakashan, Meerut

Suggested Readings

1. Ross S. A., R. W. Wester field and J. Jaffe, Corporate Finance,7th Ed. Mc Graw Hill.
2. Brealey R. A. and S. C. Myers, Principles of Corporate Finance, McGraw Hill,
3. Damodaran, A, "Corporate Finance: Theory and Practice". John Wiley & Sons
4. Study Material of IPCC and Final by ICAI.
5. Study Materials of CIMA.

Websites

1. https://www.icai.org/
2. https://www.icsi.edu/home/

Programme	B.Com. Honours					
Course Name	**STRATEGIC MANAGEMENT**					
Type of Course	DCE					
Course Code	UC8DCECOM401					
Course Level	400					
Course Summary	This course provides an awareness regarding various types of strategies and applications of the same along with strategic formulation, implementation, and evaluation. The course is intended to help the learners to develop skills to apply the principles and concepts for solving business problems and frame policies and strategies.					
Semester	8	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre-requisites, if any	Understanding on the functioning of business organisations, management and its functions					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Develop Strong understanding about the theoretical Foundations of strategic management.	Understanding(U)	1,2,10
2	Understand the need for environment analysis and analyse the various models	Understand, Analyse	1,2,10
3	Development of an idea about the strategy formulation process at the corporate level.	Understand(U), Analyse	1,2,10
4	Familiarization with various tools strategic planning and evaluation.	Evaluate(E)	1,2,4,10
5	Understanding about the modes of Implementation and control of strategies and evaluate the success of the same	Evaluate	1,2,10

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Strategic Management	1.1	Business Policy – Meaning and Importance – Essentials of a good policy - Types of Policy.	2	1
	1.2	Strategy - meaning and definition – importance–features – Strategy Vs Policy – Strategic Management – Importance of Strategic Management.	2	1
	1.3	Mission and Vision of the firm – Need for mission and vision statement – Goals and Objectives – Hierarchal levels of planning.	2	1
	1.4	Situational Analysis and Environmental Analysis - PEST- Porter's Five Force Model – Value Chain Analysis	5	2
	1.5	Developing visions and missions of organisations – Presentations based on activities of the firms based on vision and mission – Environmental Analysis Report Preparation	8P	1,2
2. Strategies and Formulation and alternatives	2.1	Strategic formulation process – basic principles - Modes of Strategic Formulation	3	3
	2.2	Types of Strategies – Functional level - Business Level and Corporate Level Strategies	3	3
	2.3	Types of Strategies - Stability – Expansion - Retrenchment – combination – Modernization -Diversification – Integration – Growth – Grand –Turnaround - Portfolio	3	3
	2.4	BCG Matrix – GE Nine cell Matrix-	3	3
	2.5	Comparison of strategies of various companies/ organisations etc. in various situations	8P	3
3. Strategy Planning and Evaluation	3.1	Competitive Cost Dynamics - Experience curve - cash flow implication.	3	4
	3.2	IA-BS matrix - A.D. Little's Life - cycle approach to strategic planning.	4	4
	3.3	Business portfolio balancing – Assessment of economic contribution of strategy - Strategic funds programming.	3	4
	3.4	Application of various models in planning and evaluation of strategies	6P	4

4. Strategic Implementation & Control	4.1	Inter-relationship between Strategy Formulation and Implementation – Issues in Strategic Implementation- Various Approaches to implementation of strategy.	3	5
	4.2	Matching organization structure with strategy -7S model.	2	5
	4.3	Strategic Change – Strategic control process – Types of Strategic Control.	3	5
	4.4	DuPont's control model – Balanced Score Card - Future of Strategic Management.	4	5
	4.5	Case Studies based on strategy implementation	5P	5
	4.6	Application of balanced score card	3P	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Method Role Play Presentation Group Discussion Case Study
Assessment Types	**MODE OFASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ (b) Case study method for developing the apt strategy by the business concern. (c) Presentation or discussions on Strategies suiting various situations or analysis of successful strategy implementation by organisations OR comparison of strategies followed by firms
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written - Open Book Examination	1 hour 30 minutes

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Answer	20 out of 24	Word, Phrase, or a sentence	20 x 1= 20 marks

		Section B – Case Study	1 out of 2	Question Based	1 x 50 = 50 marks
		Total			**70 marks**

References:

1. Budhiraja, B S. & Athreya. M. B, (2005) Cases in Strategic Management, *Tata McGraw Hill, New Delhi.*
2. Cherunilam, F. (2016). Strategic Management. *Himalaya Publishing House.*
3. Mathur, U. C. (2005). Textbook of Strategic Management. *Macmillan India limited*
4. Rao, S. R. (2017). Business Policy and Strategic Management, *Himalaya Publishing House,*
5. Sontakki-, C. N. (2013). Strategic Management. *Kalyani Publishers.*
6. Aswathappa Kand Reddy, Sudarsana G, Strategic Management, *Himalaya Publishing House*

Suggested Readings;

1. Website: https://www.icai.org
2. Michal, E Porter: The Competitive Advantage of Nations, *Macmillan, New Delhi*
3. David Fred R, Strategic Management, *Prentice Hall, NewJersey.*

Programme	B.Com. Honours					
Course Name	**PORTFOLIO MANAGEMENT**					
Type of Course	DCE					
Course Code	UC8DCECOM402					
Course Level	400					
Course Summary	This course equips students to navigate the complex landscape of portfolio management by emphasizing compliance with regulatory guidelines and ethical standards. Through in-depth analyses, students will interpret expected returns, dividend yields, and capital gain yields, employing probability distributions to understand the risk-return relationship. The curriculum delves into portfolio risk assessment using the Markowitz model and explores constructing efficient portfolios with corner portfolios, highlighting risk aversion through utility indifference curves. Additionally, students will critically evaluate pricing models like CAPM and assess portfolio performance using risk-adjusted measures, gaining a comprehensive understanding of various revision and management strategies.					
Semester	8	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre-requisites, if any	Basic Understanding on Stock Market Operations and Instruments and knowledge of Security analysis techniques and methods					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Demonstrate compliance with regulatory guidelines and ethical standards in portfolio management by analysing various types of portfolio managers, understanding SEBI guidelines, and applying codes of conduct.	Understand(U)	10
2	Analyse and interpret expected returns, dividend yields, and capital gain yields, employing probability distributions to analyse the risk-return relationship in investment portfolios.	Analyse (An)	2, 10
3	Analyse portfolio risk using the Markowitz model, calculating covariance in two-asset cases and illustrating the power of diversification in risk reduction.	Analyse (An)	2,10
4	Construct efficient portfolios, determine corner portfolios, and illustrate risk aversion through utility indifference curves, showcasing proficiency in portfolio analysis.	Create (C)	1,2,6, 10

5	Analyse the assumptions underlying the Capital Asset Pricing Model (CAPM) and other pricing models and critically evaluating its practical implications in pricing securities.	Analyse(An) Evaluate(E)	1,2,6, 10
6	Evaluate portfolio performance using risk adjusted measures and evaluate various portfolio revision and management strategies	Evaluate(E)	1,2,6, 10
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Portfolio Management	1.1	Portfolio - Meaning - Objectives Portfolio Managers – Types - Various Services of Portfolio Managers	1	1
	1.2	Portfolio Management Process – IPS – Constraints – Investment Objectives Assessment – Life Cycle of Investors – Benchmarking – Asset Allocation Decision – Evaluation and Revision	2	1
	1.3	Registration Requirements of Portfolio Managers (As per Latest SEBI Guidelines)	1	1
	1.4	Code of Conduct for Portfolio Managers – Eligible Fund Managers – Obligations and Responsibilities	1	1
	1.5	Administrative Duties of Portfolio Managers – Various Aspects of Client Onboarding	2	1
	1.6	Return – Expected Return Calculation – Dividend Yield - Capital Gain Yield – IRR - Probability Distribution of Returns	2	2
	1.7	Types of Risks - Measurement of Risk – Range - Mean Variance Approach – Measurement of Systematic Risk – Diversification of Risk - Risk-Return Relationship	2	2
	1.8	Measurement of risk using tools based on actual or simulated data	6P	1,2
2. Portfolio Theories	2.1	Portfolio Analysis - Markowitz Model – Portfolio Return – Portfolio Risk – Covariance - Two Assets Cases	2	3
	2.2	Coefficient of Correlation - Risk Reduction Through Diversification – Power of Diversification – Problems of Diversification	2	3

	2.3	Efficient Frontier – Efficient Portfolios – Corner Portfolios – Risk Aversion and Utility Indifference Curves	2	4
	2.4	Capital Allocation Line – Finding the Optimum Portfolio – Markowitz Optimization - Limitations	2	4
	2.5	Sharpe's Single Index Model –Assumptions – Portfolio Beta -Multiple Index Models	2	4
	2.6	Sharpe's Optimisation – Excess Return to Beta - Cut Off Point - Comparison of Traditional and Modern Approach of Portfolio Construction	2	4
	2.7	Application of models for portfolio analysis and model portfolio construction	8P	3,4
3. Asset Pricing Models	3.1	Capital Asset Pricing Model (CAPM) - Assumptions	1	5
	3.2	Efficient Frontier with Risk Free Lending and Borrowing	2	5
	3.3	Capital Market Line – Market Portfolio – Two Fund Separation Theorem – Calculation of Portfolio Return and Portfolio Risk -Security Market Line & Capital Market Line	3	5
	3.4	Pricing of Securities Using CAPM – Strategies - Implications of CAPM – Limitations of CAPM	2	5
	3.5	Arbitrage Pricing Theory (APT) - Assumptions	1	5
	3.6	Expected Return and Risk Under APT – Functioning of APT – Arbitrage Portfolio -	2	5
	3.7	Distinction Between APT and CAPM – Limitations of APT	1	5
	3.8	Application of Pricing Models using actual or simulated data and calculation of returns etc.	8P	5
4. Portfolio Evaluation and Revision	4.1	Portfolio Evaluation – Meaning – Need and Importance	1	6
	4.2	Portfolio Performance Measures – NAV - Risk Adjusted Measures - Sharpe, Treynor and Jensen Ratios	2	6
	4.3	Portfolio Revision – Meaning – Need - Constraints	1	6
	4.4	Portfolio Revision Strategies – Active Revision Strategies – Passive Revision Strategies - Constant Rupee Value Plan – Constant Ratio Plan - Variable Ratio Plan – Rupee Cost Averaging	2	6
	4.5	Portfolio Management Strategies - Active Strategies – Passive Strategies – Comparison of Strategies	2	6
	4.6	Bond Management Strategies – Buy and Hold – Bond Laddering – Maturity Matching - Riding the Yield Curve	2	6

	4.7	Portfolio Evaluation using actual or simulated data	5P	6
	4.8	Application of portfolio revisions strategies	3P	6
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** • Assignment • Viva • Objective Test • Surprise Test • Debate • Case Analysis • Lecture • Collaborative/ Small Group Learning • Peer Teaching • Financial Games
Assessment Types	**MODE OFASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ (b) Descriptive Test (c) Assignment/ Reports/ Presentation/ Discussion Identify a block of 3 months and find out the coupon rates of bonds/ debentures issued during that period. Make a comparison of coupon rates linking the same to the terms and conditions of the bond/debenture issue OR Study the Weekly Returns of say 5 stocks for the last 10 to 15 weeks and find out covariance and coefficient of variation using spreadsheets and submit a report including the analysis. OR Evaluate the performance of any 5 mutual fund schemes and submit a report.
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 3 Theory and 3 problems	4 out of 6	Theory – 1 page	4 x 7 = 28

Essay Questions- 1 Theory + 1 Problem plus 1 Theory cum Problem	2 out of 3	Theory- 3 pages	2 x 15= 30
Total			**70 marks**

References

1. Chandra, Prasanna. Security Analysis and Portfolio Management. *Tata McGraw Hill Publishing House*
2. Fischer, D. E., & Ronald J., J. Security Analysis and Portfolio Management. *Prentice – Hall of India*
3. Hangen. Modern Investment Theory. *Pearson Education.*
4. Kahn: Technical Analysis – Plain and Simple. *Pearson Education.*
5. Kevin, S. Security Analysis and Portfolio Management.: *PHI learning Pvt Ltd.*
6. Pandian, P. Security Analysis and Portfolio Management. *Vikas publishing house Pvt Ltd*
7. Ranganatham, M.& Madhumathi, R. Investment Analysis and Portfolio Management.*Pearson Education*

Suggested Readings

1. Alexander, Shampe and Bailey. Fundamentals of Investments. *Prentice Hall of India*
2. Bhat, S. Security Analysis and Portfolio Management. *Excel Books, New Delhi*.
3. Brahmiah, A.& Subba Rao, P. Financial Futures and Options. *Himalaya Publishing*

Websites:

- www.sebi.gov.in
- https://investor.sebi.gov.in/iematerial.html
- https://investor.sebi.gov.in/iematerial.html
- https://www.bloomberg.com/professional/solution/bloomberg-terminal/
- https://pro.benzinga.com/
- https://marketxls.com/
- https://finbox.com/

[These websites are given to understand the tools available for analysing the stocks and learning purpose. It doesn't mean that the students should subscribe or make any payments]

Programme	B.Com. Honours					
Course Name	**FINANCIAL AND COMMODITY DERIVATIVES**					
Type of Course	DCE					
Course Code	UC8DCECOM403					
Course Level	400					
Course Summary	Course entails to familiarize the students with the derivative markets and its evolution, compare and evaluate the performance of different forward, futures and options contracts and understand the various future and option pricing models					
Semester	8	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre-requisites, if any	Basic understanding on the functioning of Financial Markets and Exchanges					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Enable the students to recognise the various derivatives markets and instruments in its legal framework	Analyse	1,2 & 6
2	Equip the students in calculation of risk involved in derivatives markets	Apply	1,2 & 6
3	Empower the students to use the derivative products in speculating, hedging and arbitraging	Understand	1,2,6 &10
4	Create an environment for the students to use methodology of options trading and apply the models for options pricing models.	Create Apply	1,2,6 &10
5	Endow the students to develop an idea of exchanges through swaps	Apply	1,2 & 6

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
	1.1	Derivatives – meaning – types of derivatives – evolution – economic benefit of derivatives – classification of derivatives – limitations	3	1

1. Introduction to Derivatives and Risk Management	1.2	Derivatives market – history of derivatives – participants in derivatives market – functions of derivatives market - Legal framework for Indian derivative markets	4	1
	1.3	Quantitative foundations for derivatives – continuous compounding	2	1
	1.4	Risk in different markets (Commodity, Currency, and security market) – implications of risk – risk perception of individual and institutions	2	2
	1.5	Measurement of risk – Value at Risk – Applications, uses and limitations of VaR – Risk Management using derivatives	2	2
	1.6	Practical Cases of VaR	5P	2
2. Forwards	2.1	Forward – meaning – features of forward contract– classification of forward contract – advantages and limitations	2	3
	2.2	Forward prices – determination of forward prices	3	3
	2.3	Currency Forwards – Importance – Functioning -	3	3
	2.4	Practical Cases of Forward Pricing	5P	3
3. Futures	3.1	Futures contract – trading mechanism – margin money requirements – basic concepts of futures pricing – Forwards Vs Futures	2	3
	3.2	models of futures pricing – cost of carry model in perfect market environment and imperfect market environments – deviations from cost of carry model- Expectations model – Normal Backwardation model	3	3
	3.3	Commodity futures trading mechanism – Commodity futures market in India – Important commodity exchanges in India –	3	3
	3.4	Stock Futures – Operations and functions - Index futures - Operation	3	3
	3.5	Application of future pricing models-	5P	3
	3.6	Preparation of data on Futures Trading in various exchanges and presentation of observations	5P	3
4.Options and Swaps	4.1	Options – basic concepts & terminologies – value of options – intrinsic value and time value – option	2	4
		positions – pay off – combination of options		
	4.2	Option trading – option trading strategies – Basics, Spreads and Combinations - Straddle, Strangle, Straps and Strips, Butterfly	3	4
	4.3	Options trading in India – specifications of options contracts traded in BSE and NSE – Options in commodity markets	1	4

	4.4	Option pricing – determinants of option pricing – put call parity theory – models of option pricing – Black-Scholes model – Binomial model of option pricing	4	4
	4.5	Swaps – features – classification – Interest rate and Currency Swaps – Basic Mechanism of Interest rate and currency swaps	3	5
	4.6	Application of Option Pricing Models using actual or simulated data	7 P	4
	4.7	Evaluation of Options Trading in major exchanges	3P	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** – Lecture - Discussion Session – Record the report obtained from Simulation platforms. – Practical assignment for day trading using websites, adopting open interest for determining investment opportunities. – Discussions
Assessment Types	**MODEOF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ (b) Written examinations (c) Collection and Presentation of statistics operations in derivative markets OR Developments in derivatives markets OR Any aspects relating to derivatives and derivatives market

B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 3 Theory and 3 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- 1 Problem plus 2 Theory	2 out of 3	Theory- 2 pages	2 x 15= 30
Total			**70 marks**

References

1. Kevin. S., *Commodities and Financial Derivatives*, 2014: PHI Learning Pvt. Ltd
2. Kumar. S S S., *Financial Derivatives*, 2014: PHI Learning Pvt. Ltd.
3. Swain. Prafulla Kumar, *Fundamentals of Financial Derivatives*, 2004: Himalaya Publishing House
4. Gupta. S. L., *Financial Derivatives - Theory, Concepts and Problems*, 2017: Prentice Hall of India
5. Parasuraman N R, Fundamentals of Financial Derivatives, *Wiley India*

SUGGESTED READGS

1. Hull. John C, *Options, Futures and Other Derivative securities* 2018: PHI Learning Pvt. Ltd
2. Redhead. Keith., *Financial Derivatives, An Introduction to Futures, Forwards, Options and Swaps*,1996: PHI Learning Pvt. Ltd

Websites

- https://www.nse1,in
- https://www.bse.in
- https://www.sebi.gov.in/
- https://www.sebi.gov.in/sebi_data/faqfiles/nov-2021/1636459721896.pdf

Programme	B.Com. Honours.					
Course Name	**MANAGEMENT OPTIMISATION TECHNIQUES**					
Type of Course	DCE					
Course Code	UC8DCECOM404					
Course Level	400					
Course Summary	To enable the students to proficient knowledge in the application of Quantitative Techniques for Social Science Research.					
Semester	8	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Develop an understanding on the tools and techniques used for optimisation in managerial decisions	Understand	1,2,3
2	Apply Linear Programming Technique for solving Business Situations	Apply	1,2,3
3	Apply and Evaluate the allocation models available for optimum decisions	Evaluate	1,2,3
4	Apply statistical theory for decision making under various situations	Apply	1,2,3
5	Apply and evaluate prominent techniques for project appraisal and use the same for decision making	Apply	1,2,3
6	To practically apply the various optimization techniques for decision making in real life business situations	Apply	1,2,3

Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)

COURSE CONTENT

Content for Classroom transaction(Units)

Module	Units	Course description	Hrs	CO No.
1. Optimisation Techniques and Linear Programming	1.1	Optimisation Techniques applied for managerial decisions - Scope in business	2	1
	1.2	Linear Programming – Assumptions and Steps -Applications in business decisions	2	1,2
	1.3	Formulation of LP – Graphic Solution	4	1,2
	1.4	Simplex Method – Concept of Slack, Surplus and Artificial Variable – Solving problems using simplex method using slack variables. *Note- problems of special situations like unbounded, degeneracy etc. excluded)*	4	1,2
	1.5	Formulation and solving of practical business situations	8P	2, 6
2. Allocation Models	2.1	Transportation Problems – concept – Initial Basic Feasible Solution using NWCM, VAM and Matrix Minima Methods	4	3,6
	2.2	Optimality test of transportation problems applying MODI method – Maximisation Problems - Problems with degeneracy	4	3, 6
	2.3	Assignment Problems - Assignment Vs Transportation - Solving Assignment Problems using Hungarian Method - Maximisation (Travelling Salesman Problem excluded)	4	3, 6
	2.4	Application of allocation models for optimum solutions in business situations	8P	6
3. Statistical Decision Theory	3.1	Decision Making Environment- Elements of decisions	2	4,6
	3.2	Pay off and regrettable EMV, EOL and EPPI	2	4,6
	3.3	Decision making techniques under uncertainty	2	4,6
	3.4	Decision making under competitive environment-Game Theory- Saddle Point - Probability and Odds method for mixed strategy – Dominance - Subgames	4	4,6
	3.5	Application of decision theory to solve practical business problems	6P	6
4. Network Analysis	4.1	Meaning – objectives - managing applications of network models – Fundamental concepts of network model –	2	5,6
	4.2	Network diagram construction – events and	3	5,6

		activities – float and slack - Common errors in network construction - Fulkerson's Numbering		
	4.3	CPM and PERT – Comparison – Applicability of the techniques - Time estimates under PERT – Advantages and limitations	2	5,6
	4.4	Calculation of Project completion time and cost using PERT – Crashing (Theory only)	2	5,6
	4.5	Probability application under PERT	2	5,6
	4.6	Application of Network techniques for optimum managerial decisions	8P	6
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Experiential learning Field Study Experimentation Practical works
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ (b) Written examinations . (c) Viva Voce
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12 x 1= 12
Section B- Short Answer / Problems- 2 Theory and 4 problems	4 out of 6	Theory – 1 page	4 x 7 = 28
Essay Questions- Problems only	2 out of 3		2 x 15= 30
Total			**70 marks**

References

1. Gupta, Prem Kumar& Hira D S, Operations Research, *S Chand and Company.*
2. Sharma J K, Operations Research, *Mcmillan India*
3. Kapoor V K, Operations Research, *Sultan Chand and Company*
4. Kanthiswaroop, Operations Research, *Sultan Chand and company*
5. Sharma S D, Business Statistics, *Kedarnath an dCo*
6. Chawla K K, Gupta and Sharma, *Operations Research, Kalyani Publishers*
7. Kothari C R, Quantitative Techniques, *Vikas Publishing House Private Limited*

Suggested Readings

1. Natarajan, Balasubramanie & Tamilarasi; - Operations Research-*Pearson*
2. Rajagopalan K, Operations Research, *Prentice Hall of India*
3. Ramamurthy, Operations Research, *New Age International Publishers*
4. Ravindran, A., Phillips, D. T and Solberg,J.J. "Operations Research: Principles and Practice", *John Willey and Sons*

Programme	B.Com. Honours					
Course Name	**STRATEGIC HUMAN RESOURCE MANAGEMENT**					
Type of Course	DCE					
Course Code	UC8DCECOM405					
Course Level	400					
Course Summary	This course presents a thorough and systematic coverage of issues related to strategic human resource management. It intends to help the students to think strategically and integrate the activities of HR with the organisational goals.					
Semester	8	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre-requisites, if any	Basic Understanding on the nature and functions of Human Resource Management and the activities involved					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the key concepts of Strategic HRM	Understand	1,4
2	Develop Implement and Evaluate training strategies for successful HR planning	Evaluate	2,4,5
3	Analyze the role of Strategic HRM in attaining business goals	Analyse	4,5
4	Design and implement strategies for Talent Development and to retain and nurture employees	Create	2,4,5,10
5	Analyse HR problems in the organization and develop strategic solutions	Analyse	4,5,6,710
Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Strategic HRM And Strategic Human Resource Planning	1.1	Strategic HRM: Meaning – Objectives – Functions – Importance - Concepts	2	1
	1.2	Traditional HRM Versus Strategic HRM	2	1
	1.3	Integrating Business Strategies with HR Strategies	3	1
	1.4	SHRM Approaches and Models – Universalistic, Contingency and Configurational Approaches, Best Fit and Best Practice Approach	3	1
	1.5	Barriers to Strategic HRM	2	1
	1.6	Strategic Role of Human Resource Planning	2	2
	1.7	Process of HR Planning	2	2
	1.8	Factors influencing HR Planning	2	2
	1.9	Problems in HR Planning	1	2
	1.10	HR Information System (HRIS) – Technology as an enabler for HRM	3	2
	1.11	Case Studies involving Strategic HR Planning	6P	5
2. Human Resource Development	2.1	Learning and Development Strategy	2	3
	2.2	Employee Engagement Strategy,	2	3
	2.3	Reward Strategy,	1	3
	2.4	Employee Relations Strategy	1	3
	2.5	Concept of empowerment – Participative management, Quality Circle	2	3
	2.6	Case Studies and Situation Analysis of Employee Rewards and Participative Management	8P	5
3. Strategic Approach to Talent Management	3.1	Defining a Talent Strategy	1	4
	3.2	Key Levers for Talent Management	1	4
	3.3	Technology Infrastructure and Digital Transformation for Talent Management	2	4
	3.4	Ethical Considerations in Talent Management	2	4
	3.5	Exit Management	2	4
	3.6	Case Studies involving Talent and Exit Management Strategies	6P	4, 5
4 Emerging Trends & Challenges in	4.1	Change, restructuring and Values of SHRM	1	5
	4.2	Coaching, Mentoring, Mental and Physical well being	2	5

Strategic HRM	4.3	Diversity and Inclusion – Future of Work	1	5
	4.4	Competencies of HR Professionals in a SHRM Scenario,	1	5
	4.5	Approaches for Evaluating and Measuring the Impact of Strategic HRM	2	5
	4.6	Case Studies, Situation Analysis and Field Study related to Strategic HR issues.	10 P	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** 1. Lecture 2. Case Discussion and Role Play/ Skit: Strategic Approach to use Golden Handshake/ VRS with live Company experience 3. Presentations 4. Videos
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 marks** (a) MCQ (b) Roleplay/ Skit OR Case Study, Situation Analysis and Presentation involving Human Resource Management issues and situations
	B. End Semester examination – 70 marks

Mode	Time in Hours Maximum
Written - Open Book Examination	1 hour 30 minutes

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Answer	20 out of 24	Word, Phrase, or a sentence	20 x 1= 20 marks
Section B – Case Study	1 out of 2	Question Based	1 x 50 = 50 marks
Total			**70 marks**

References

1. Das Pulak , Strategic Human Resource Management, *Cengage India Private Limited*
2. Charles R. Greer, Strategic Human Resource Management, *Pearson Education*
3. Mello, Jeffrey A: Strategic Human Resource Management, *Cengage India Private Limited*
4. Thompson and Strickland, Crafting and Executing Strategy, *Tata McGraw Hill*
5. Rao V S P, Human Resource Management, *Taxmann Publications*
6. Aswathappa K and Dash, Sadhna, Human Resource Management, *McGraw Hill*
7. Gupta C B, Human Resource Management Text and Cases, *Sultan Chand and Sons*
8. Sharma, Ekta, Strategic Human Resource Management and Development, *Pearson Education*

Suggested Readings

1. https://www.google.co.in/books/edition/Strategic_Human_Resource_Management/Hhh_QgA ACAAJ?hl=en
2. https://www.google.co.in/books/edition/Strategic_Human_Resource_Management/MNfYD wAAQBAJ?hl=en&gbpv=1&dq=Strategic+HRM&printsec=frontcover
3. Beardwell, Julie and Claydon, Tim, Human Resource Management: A Contemporary Approach, *Prentice Hall*
4. Azmi, Feza Tabassum, Strategic Human Resource Management: Volume 1: Text and Cases,

Cambridge University Press

Programme	B.Com. Honours			
Course Name	**INTERNSHIP**			
Type of Course	INT			
Course Code	UC4INTCOM200			
Semester		Credits	2	

Internship Guidelines and Evaluation

- The Department shall approve the institution where every student is planning for internship. Internal mentors shall be assigned to the students for necessary guidance.
- The nature of the work shall depend on the type of organisation selected. The area of internship can be fields relating to accounting, costing, taxation, auditing, business organisation aspects, office administration aspects, socially and commercially relevant areas etc. Any area which provides practical insights for the students and improves their employability skills shall be considered. Online internship can be permitted depending on the nature of the work. The internship shall be 60 to 120 hours duration after the fourth semester.
- The student shall prepare a Daily Work Record and submit the same to the department periodically as decided by the internal mentor. At the end of the Internship tenure, an Internship Report with the outcomes along with the certificate of attendance shall also be submitted.
- Evaluation Criteria

  Continuous Comprehensive Assessment -15 marks

  CCA shall be based on the Daily Work Record. It shall be evaluated by the internal mentor & the Head of the Department.

  For the End Semester Evaluation - 35 marks

(a) Internship Report Evaluation (15 marks) and

(b) Presentation and Viva (20 marks)

The evaluation of the report and presentation/viva shall be done by a Board of Internal Examiners as decided in the Department Council.

Programme	B.Com. Honours			
Course Name	**PROJECT**			
Type of Course	PRJ			
Course Code	UC8PRJCOM400			
Course Level	400			
Course Summary	The student is expected to undertake a project under the supervision and guidance of a faculty member and submit a report			
Semester	8	Credits	12	

Project Preparation and Evaluation Guidelines

1. All students shall prepare and submit a project report as part of the Honours programme. The project has to be undertaken on an individual basis and shall be submitted in Semester 8
2. The general guidelines of the Regulations shall apply for both Internal and External Evaluations of Project Report.
3. The Project shall be done under the supervision and guidance of faculty of the department.
4. Students shall submit the report in the prescribed format at least three weeks before the commencement of end semester examination of the eighth semester. Internal assessment shall be based on completion of the project, following the norms prescribed in general guidelines.
5. The area of the project shall be related to business/ commerce/ related fields/socially relevant topics related to commerce etc. Topics shall also be selected with the help of linkages with industry or policy making bodies.
6. The student shall submit copies of the project report, either printed or typed. There shall be a minimum of 40 pages and a maximum of 75 pages. The report may be hard bound or soft bound or spirally bound and the printing can be either double sided or single sided. A softcopy of the report shall also be submitted to the department.
7. The report shall contain the following:

– Title page with topic, details of the student with register number, supervisor details and monthand year of submission.
– Certificate from Supervising teacher and counter signed by the Head of the Department with department seal.
– Declaration by the student which shall include plagiarism details also. The relevant guidelines issued by the UGC and the University shall be strictly adhered to.
– Acknowledgement

- Contents

- Preferably 5 chapters with Chapter 1 presenting Introduction and Methodology, Chapter 2 Literature Review, Chapter 3 Theoretical review, Chapter 4 Analysis and Interpretation and Chapter 5 Findings, Conclusion, Suggestions etc. Guidelines regarding chapterisation are not absolute and may be altered according to topic/ presentation convenience.
- Appendix (Questionnaire/ Schedule, Secondary data used for analysis, Statistical calculation details etc.)
- Bibliography (References may be presented in APA style)

8. The student shall do progress presentation and pre-submission presentations. The first two presentations – progress presentation shall be evaluated by the Guide and the Head of the Department. The department shall decide the dates of the progress presentations. The final pre- submission presentation shall be an open presentation with the help of audio-visual aids and shall be evaluated by a Board of Internal Examiners including the Guide and the Head of the Department, Final submission of the project report shall be based on the suggestions of the open presentation. The student must produce a certificate before the Viva Board from the Head of the Department stating that the progress and open presentation was done for the purpose of Internal Evaluation. For the eight-credit project, there will be one progress presentation and one pre-submission presentation.
9. The End Semester Evaluations shall be done by an external examiner and the Head of the Department/the nominee of the HoD. There shall be a vivo voce.
10. It is the responsibility of the student to put earnest effort into the completion of the project. The consequences of plagiarism beyond permissible level in project work may result in failure of the course, in addition to other consequences.

Evaluation Criteria - 12 credit project
Total Marks – 200 (CCA- 60 and ESA- 140)

A) Continuous Comprehensive Assessment - 60 marks

Progress Presentation 1	15 marks
Progress Presentation 2	15 marks
Pre-submission presentation	30 marks
Total	**60 marks**

B) End Semester Assessment - 140 marks

1. Report- 80 marks

Topic and Relevance	10 marks
Methodology	25 marks
Review of Literature	15 marks
Analysis and Recommendations	20 marks
Style of Presentation	10 marks
Total	**80 marks**

2. Viva Voce- 60 marks.

Presentation (with audio visual aids)	20 marks
Understanding of the work	30 marks
Articulation skills	10 marks
Total	**60 marks**

It may be noted that any common regulation/ guideline issued by the University regarding Internship and Project shall supersede the above-mentioned guideline.

General Guidelines

(A) Applicability of Regulations

The scheme and structure of the programme will be based on the Mahatma Gandhi University Undergraduate Programmes (Honours) Regulations, 2024.

(B) Basket of Minors

The BoS Commerce identifies the two allied minor groups/baskets, **viz. 'Business Laws' and 'Business Studies.'**, as preferred minors for students pursuing B Com (Honours) Programme, which will be offered by the faculty of Commerce. The student can select the above-mentioned minor baskets or minor courses from any other discipline.

Minor courses under Commerce for students pursuing other Majors will be the courses viz

Basic Finance for Life (Semester 1),
Indian Securities Market: Structure and
Operations (Semester 2) Digital
Marketing and Creative Advertising
(Semester 3) Logistics and Supply
Chain Management (Sem 4)

(C) Teacher Specific Module and Content

The last module of each course is Teacher Specific content. The evaluation of the same shall be a part of CCA only.

All Major Courses of B Com (Honours) shall be engaged by qualified Commerce faculty members.

(D) General Guidelines for CCA and ESA

1. The CCA guidelines are suggestive. A teacher can include creative activities or evaluation techniques which are at par with the suggestive evaluation component. The department level academic committee shall ensure that the activities and criteria are at least at par with the suggestive ones given as part of the CCA of each course. The details of internal components including break up of marks envisaged for each course shall be published well in advance.
2. Evaluation of teacher specific content of the last module of each course can be incorporated in one or more components of the CCA or through any other mode as decided by the teacher and approved by the Department Committee.

3. For CCA, the best among the tests/assignments/activities etc. shall be considered if more than the required numbers are conducted. The marks of the MCQ tests/descriptive tests etc. shall be converted to the marks prescribed for each component.
4. For End Semester Examinations, wherever, Open Book System is proposed, the student shall be permitted to carry one book from among those suggested as reference or suggested readings.
5. For the SEC of Semester 5 and 6, the practical examinations (including Viva) proposed for End Semester Examination, internal examiner(s) as nominated by the HoD after discussions in department council shall be the evaluators. Wherever, End Semester examination is proposed by evaluated specifically by internal examiner(s), the HoD in consultation with the Department Council shall nominate the examiners and make necessary arrangements for the conduct of the evaluation.

(E) Discipline Specific Electives

The electives are divided into two categories-

Electives with Specialisation- There are baskets of elective courses spread over Semesters Three, Four, Five and Six. These are grouped into 6 specialisation bunches viz. Accounting, Co-operation, Marketing, Finance & Taxation, Financial Markets and Logistics Management. A student has to choose one course from the basket in semester three and semester four and two courses each in semester five and semester six. A student successfully completing at least three courses of any of these bunches, thereby attaining 12 credits, shall be eligible for specialisation in that bunch. A student will have a chance to complete dual specialisation by judiciously choosing three courses from two different bunches. However, a student is free to choose courses across the bunches, not sticking on to any specialisation. The college can also choose any of these bunches indicating specialisation(s) or offer the majors without specialisation by selecting courses across the bunches.

Regarding Discipline Capstone Electives, the student can select the required number of courses from among the basket offered for semester 7 as well as Semester 8.

(F) Preferred Pathway and Guidelines regarding SEC for Semester Six

The BoS recommends Pathway One for B Com (Honours) Programme. However, if Pathway two is selected, then minors will be offered in the place of the following two courses of Semester 5 and Semester 6:

UC5DSCCOM300 Income Tax- I of Semester 5 and UC6DSCCOM300 -Income Tax- II of Semester 6

For such students, an exclusive SEC will be offered in Semester Six which will be titled 'Practical Income Tax Skills'. However, other students shall not be allowed to opt for this SEC.

(G) Industrial Visits and Study Tour

1. Study tour/Industrial visit is a part of B Com (Honours) degree programme. Field visits and

/industrial visit as part of courses shall be undertaken based on the specific directions/objectives. Teacher specific content may involve study tour and industrial or field visit.

2. Industrial visits / Institutional visits and Study Tours shall be organised by the Departments so that the students get acquainted with various industrial practices. Industrial visit may cover manufacturing units, service sector undertakings, startup units, units in SEZ or other specialized industrial areas. The student may get acquainted with organisation structure, inventory management, production process, pay roll maintenance, accounts etc. The visit can over eminent academic and research institutions too. Visit may also be planned to any place or organisation or institution or place with commercial or social or industrial importance. The department council may identify such places or institutions and arrange the visits. The tour can be of one to six days and can be conducted in odd or even semester as per the convenience of the department.

3. The student shall prepare and submit a diary, either in printed form or as softcopy to the Faculty Advisor concerned which shall cover days of visit, learning objectives, interactions, details of observation, outcome etc and shall contain illustrations, pictures, geo-tagged photos , certificates issued, if any etc.