



Regulations 2021
Curriculum and Syllabi
(Updated upto September 2024,
as per 22nd Academic Council)

B.Com.
(Professional Accounting)



REGULATIONS 2021

CURRICULUM AND SYLLABI

(Updated upto September 2024, as per 22nd Academic Council)

B.COM. (PROFESSIONAL ACCOUNTING)

VISION AND MISSION OF THE INSTITUTION

VISION

B.S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in Education, Training and Research in multidisciplinary areas of importance and to play a vital role in the Socio-Economic progress of the Country in a sustainable manner.

MISSION

- To blossom into an internationally renowned Institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavours to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global Institutions of Excellence, Business, Industry and Research Organizations.
- To contribute to the knowledge base through scientific enquiry, Applied Research and Innovation.

VISION AND MISSION OF THE DEPARTMENT OF COMMERCE**VISION**

To develop a world class centre of excellence in the fields of Business, Commerce and Economics through value-based education, training and research

MISSION

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation
- To inspire and empower the students to become innovative leaders, contribute to the success of organizations and betterment of communities
- To involve in projects leading to high quality research, enhancing training and development opportunities so as to develop a team of competent and qualified entrepreneurs
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder's requirement
- To prepare students for higher education in Business, Commerce and Economics
- To inculcate the use of Information and Communication Technology in the teaching learning process

PROGRAMME EDUCATIONAL OBJECTIVES:

PEO 1: Provide a very conducive environment that holistically engages students through an all- encompassing knowledge impartation.

PEO 2: Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce.

PEO 3: Construct a sound theoretical footing.

PEO 4: Acquainting students with recent market practices.

PEO 5: Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities.

PEO 6: Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

PROGRAMME OUTCOMES (PO):

On successful completion of the programme, the graduates will be able to:

PO 1: Demonstrate competence in institute level specialized knowledge of Finance, Accounting, Taxation, Marketing, Management and Business Laws' specialization as a solution to complex real-world problems.

PO 2: Use appropriate knowledge and skills to identify, formulate, analyse and solve complex problems in order to reach substantiated conclusions; able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

PO 3: Conduct investigations of complex problems by methods that include appropriate experiments, analysis, and interpretation of data and synthesis of information in order to reach valid conclusions. Search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic; identify the developments in various branches of Commerce and Business.

PO 4: Design solutions for complex, open-ended problems and to design systems, components or processes that meet specified needs with appropriate attention to health and safety risks, applicable standards, and economic, environmental, cultural and societal considerations. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business; ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

PO 5: Create, select, and apply appropriate techniques, resources, and modern accounting and IT tools including prediction and modelling to complex activities with an understanding of the limitations; Capable to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

PO 6: Work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.

PO 7: Communicate complex concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.

PO 8: Understanding the roles and responsibilities of the professional in society, especially the primary role of protection of the public and the public interest.

PO 9: Analyse social and environmental aspects of activities. Such ability includes an understanding of the interactions that Commerce has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.

PO 10: Apply professional ethics, accountability, and equity. Able to ascertain unethical behaviour, falsification, and manipulation of information: To manage self and various social systems.

PO 11: Incorporate economics and business practices including project, risk, and change management into the practice and to understand their limitations. Capable to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

PO 12: Motivate learners for lifelong learning abilities such as information-handling, entrepreneurial skills, self-esteem, decision-making, problem-solving, self-management, empathy, tolerance of others, creativity, a sense of humour, flexibility, adaptability, versatility, critical judgment, thinking, planning, practical skills, learning-to-learn, discussing and communicating, create values for life and build their character for lifetime.

PROGRAMME SPECIFIC OUTCOMES:

PSO 1: To provide comprehensive knowledge of marketing, human resource management, business and corporate law, economics, finance, accounting, management, tax, and a variety of other commerce branches such as investment, insurance, and banking.

PSO 2: To assist students in establishing a solid foundation for advanced studies in commerce and to meet the demands of the business, insurance, and banking sectors for qualified young people.

PSO 3: To equip students for the professional world, particularly in future jobs. By pursuing US CPA integrated courses, the student will gain global credibility as a financial and accounting professional.

PSO 4: To develop managerial knowledge and tactical dexterity with a broader skill set and to encourage students to seek out audacious, innovative solutions for today's business challenges, enables students to formulate business problems and provide innovative solutions, thus moulding them into future visionaries and management leaders who are compassionate yet efficient.

REGULATIONS - 2021
B.A. / BBA/ B.Com. / BCA / B.Sc. DEGREE PROGRAMMES
(Under Choice Based Credit System)

(Amendments Approved by the 22nd Academic Council – September 2024)

1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means B.A. / BBA / BCA / B.Com. / B.Sc. Degree Programmes.
- ii) **"Course"** means theory / practical / laboratory integrated theory / seminar / internship / project and any other subject that is normally studied in a semester like English, Mathematics, Environmental Science, etc.,
- iii) **"Institution"** means B.S. Abdur Rahman Crescent Institute of Science and Technology.
- iv) **"Academic Council"** means the Academic Council, which is the apex body on all academic matters of this Institute.
- v) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of the Institution who is responsible for the implementation of relevant rules and regulations for all the academic activities.
- vi) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of the Institution who is responsible for activities related to student welfare and discipline in the campus.
- vii) **"Controller of Examinations"** means the Controller of Examination of the Institution who is responsible for the conduct of examinations and declaration of results.
- viii) **"Dean of the School"** means the Dean of the School of the department concerned.
- ix) **"Head of the Department"** means the Head of the Department concerned.

2.0 PROGRAMMES OFFERED AND ELIGIBILITY CRITERIA FOR ADMISSION

2.1 UG Programmes Offered

Degree	Mode of Study
B.A.	FullTime
BBA	
B.Com.	
BCA	
B.Sc.	

2.2 Eligibility Criteria

Students for admission to the first semester of the undergraduate degree programme must have passed the Higher Secondary Examination of the 10 +2 curriculum (Academic stream) or any other examination of any authority accepted by this Institution as equivalent thereto.

S.No.	Programme	Eligibility Criteria
1	BCA	10+2 (Higher Secondary) with Mathematics or equivalent subject
2	B.Sc. Computer Science	10+2 (Higher Secondary) with Mathematics or equivalent subject
3	B.Sc. Biotechnology	10+2 (Higher Secondary) with Chemistry and Biology as subjects
4	BBA (Financial Services)	10+2 (Higher Secondary)
5	BBA (General)	
6	B.Com. (General)	10+2 (Higher Secondary) with Mathematics, Physics and Chemistry / Physics, Chemistry, Botany and Zoology / Commerce / Statistics as subjects.
7	B.Com (Accounts and Finance)	
8	B.Com. (Hons.)	
9	B.A. English (Hons.)	10 +2 (Higher Secondary)
10	B.A. Islamic Studies	
11	B.A. Public Policy	

2.4 The eligibility criteria such as marks, number of attempts and physical fitness shall be as prescribed by the Institution in

adherence to the guidelines of regulatory / statutory authorities from time to time.

3.0 STREAMS / SPECIALISATION OF STUDY

The following are the details of specialization / streams offered in various programmes:

S.No.	Program	Streams / Specialisation of Study
1.	BCA	i. Cloud Technology and Information Security ii. Mobile Applications and Information Security iii. Data Science iv. Multimedia and Web Application Development v. Artificial Intelligence vi. Cyber security vii. Datasience
2.	B.Sc.	i. Computer Science ii. Biotechnology
3.	BBA	i. General ii. Financial Services
4.	B.Com	i. General ii. Honours iii. Accounts and Finance
5.	B.A.	i. English (Honours) ii. Islamic Studies iii. Public Policy

4.0 STRUCTURE OF THE PROGRAMME

4.1 The curriculum of the UG programmes consists of the following components:

- Core Courses (CC)
- Allied Courses (AC)
- Ability Enhancement Courses (AEC)
- Skill Enhancement Courses (SEC)
- Elective Courses (EC)
- Laboratory Courses (LC)

- Laboratory Integrated Theory Courses (LITC)
- Value added courses
- Mandatory courses (MC)
- Project - PROJ (Project work, seminar, and internship in industry or at appropriate workplace)

4.1.1 Personality and Character Development

All students shall enroll, on admission, in any of the following personality and character development programmes:

- National Cadet Corps (NCC)
- National Service Scheme (NSS)
- National Sports Organization (NSO)
- Youth Red Cross (YRC)
- Rotaract
- Crescent Indian Society Training Development (ISTD – C)
- Crescent Creative Strokes
- Crescent Technocrats Club

The training activities / events / camp shall normally be organized during the weekends / vacation period.

4.1.2 Online Courses for Credit Transfer

Students are permitted to undergo department approved online courses under SWAYAM up to 40% of credits of courses in a semester excluding project semester (if any) with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. The credits earned through online courses ratified by the respective Board of Studies shall be transferred following the due approval procedures. The online courses can be considered in lieu of core courses and elective courses.

4.1.3 Value Added Courses

The students are permitted to pursue department approved online courses (excluding courses registered for credit transfer) or courses offered / approved by the department as value added courses.

The details of the value added course viz., syllabus, schedule of

classes and the course faculty shall be sent to Dean, Academic Affairs for approval. The students may also undergo the valued added course offered by other departments with the consent of the Head of the Department offering the course.

These value added courses shall be specified in the consolidated mark sheet as additional courses pursued by the student over and above the curriculum during the period of study.

4.1.4 Industry Internship

The students shall undergo training for a period as specified in the curriculum during the summer vacation in any industry relevant to the field study.

The students are also permitted to undergo internship at a research organization / eminent academic institution for the period prescribed in the curriculum during the summer vacation, in lieu of Industrial training.

In any case, the student shall obtain necessary approval from the Head of the Department / Dean of School and the training has to be taken up at a stretch.

4.1.5 Industrial Visit

The student shall undergo at least one industrial visit every year. The Heads of Departments / Deans of Schools shall ensure the same.

4.2 Each course is normally assigned certain number of credits:

- One credit per lecture period per week
- One credit per tutorial period per week
- One credit for two to three periods and two credits for four periods of laboratory or practical sessions per week
- One credit for two periods of seminar / project work per week
- One credit for two weeks of industrial training or 80 hours per semester.

4.3 Each semester curriculum shall normally have a blend of lecture courses, laboratory courses, laboratory integrated theory courses, etc.

4.4 For successful completion of the programme, a student must

earn a minimum total credit specified in the curriculum of the respective programme of study.

4.5 The medium of instruction, examinations and project report shall be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.

5.0 DURATION OF THE PROGRAMME

5.1 A student is expected to complete the programme in 6 semesters but in any case not more than 10 continuous semesters reckoned from the date of first admission.

5.2 Each semester shall consist of a minimum of 90 working days including the days of examinations.

5.3 The maximum duration for completion of the programme as mentioned in clause 5.1 shall also include period of break of study vide clause 7.1 so that the student may be eligible for the award of the degree.

6.0 REGISTRATION AND ENROLLMENT

6.1 The students of first semester shall register and enroll for courses at the time of admission by paying the prescribed fees. For the subsequent semesters registration for the courses shall be done by the student one week before the last working day of the previous semester.

6.2 A student can enroll for a maximum of 38 credits during a semester including Redo / Predo Courses.

6.3 Change of Course

A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

6.4 Withdrawal from a Course

A student can withdraw from an enrolled course at any time before the first continuous assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

7.0 BREAK OF STUDY FROM PROGRAMME

7.1 A student may be allowed / enforced to take a break of study for two semesters from the programme with the approval of Dean (Academic Affairs) for the following reasons:

- 7.1.1 Medical or other valid grounds
- 7.1.2 Award of 'I' grade in all the courses in a semester due to lack of attendance
- 7.1.3 Debarred due to any act of indiscipline.

7.2 The total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 5.1).

7.3 A student who has availed break of study in the current semester (odd/even) can rejoin only in the subsequent corresponding (odd/even) semester in the next academic year on approval from Dean, Academic affairs.

7.4 During the break of study, the student shall not be allowed to attend any regular classes or participate in any activities of the institution. However he / she shall be permitted to enroll for the 'I' grade courses and appear for the arrear examinations.

8.0 CLASS ADVISOR AND FACULTY ADVISOR**8.1 Class Advisor**

A faculty member will be nominated by the Head of the Department / Dean of School as class advisor for the class throughout the period of study.

The class advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class.

8.2 Faculty Advisor

To help the students in planning their courses of study and for general counseling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisors shall guide the students in taking up the elective

courses for registration and enrolment in every semester and also offer advice to the students on academic and related personal matters.

9.0 COURSE COMMITTEE

9.1 Each common theory course offered to more than one group of students shall have a “Course Committee” comprising all the course faculty teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean (Academic Affairs) depending on whether all the course faculty teaching the common course belong to a single department or from several departments. The course committee shall ensure preparation of a common question paper and scheme of evaluation for the tests and semester end examination.

10.0 CLASS COMMITTEE

A class committee comprising faculty members handling the courses, student representatives and a senior faculty member not handling the courses as chairman will be constituted semester-wise by the Head of the Department.

10.1 The composition of the class committee will be as follows:

- One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department.
- All the faculty members handling courses of the semester.
- Six student representatives (male and female) of each class nominated by the Head of the Department in consultation with the relevant faculty advisors.
- All faculty advisors and the class advisors
- Head of the Department - Ex-Officio Member

10.2 The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement of classes, in which the components of continuous assessment for various courses and the

weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report, to review the students' performance and for follow up action.

10.3 During these two meetings the student members shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum, and syllabi, etc.

10.4 The third meeting of the class committee, excluding the student members, shall meet after the semester end examinations to analyse the performance of the students in all the components of assessments and decide their grades in each course. The grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the course faculty concerned.

11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

11.1 Every theory course shall normally have a total of three assessments during a semester as given below:

Assessments	Course Coverage in Weeks	Duration	Weightage of Marks
Assessment 1	1 to 6	1.5 hours	25%
Assessment 2	7 to 12	1.5 hours	25%
Semester End Examination	Full course	3 hours	50%

11.2 Theory Course

Appearing for semester end theory examination for each course is mandatory and a student shall secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

11.3 Laboratory Course

Every practical course shall have 60% weightage for continuous assessments and 40% for semester end examination. However,

a student shall have secured a minimum of 50% marks in the semester end practical examination for the award of pass grade.

11.4 Laboratory integrated theory courses

For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical components. Grading shall be done for this consolidated mark. Assessment of theory components shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical components shall be through continuous assessment.

11.5 The components of continuous assessment for theory / practical / laboratory integrated theory courses shall be finalized in the first class committee meeting.

11.6 Industry Internship

In the case of industry internship, the student shall submit a report, which shall be evaluated along with an oral examination by a committee of faculty members constituted by the Head of the Department. The student shall also submit an internship completion certificate issued by the industry / research / academic organisation. The weightage of marks for industry internship report and viva voce examination shall be 60% and 40% respectively.

11.7 Project Work

In the case of project work, a committee of faculty members constituted by the Head of the Department / Dean of the School shall carry out three periodic reviews. Based on the project report submitted by the students, an oral examination (viva voce) shall be conducted as semester end examination by an external examiner approved by the Controller of Examinations. The weightage for periodic reviews shall be 50%. Of the remaining 50%, 20% shall be for the project report and 30% for the viva voce examination.

11.8 Assessment of seminars and comprehension shall be carried out by a committee of faculty members constituted by the Head of the Department.

11.9 For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first appearance shall be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during course of study shall become invalid.

In case of laboratory integrated theory courses, after one regular and one arrear appearance, the internal mark of theory component is invalid and full weightage shall be assigned to the marks scored in the semester end examination for theory component. There shall be no arrear or improvement examination for lab components.

12.0 SUBSTITUTE EXAMINATIONS

12.1 A student who is absent, for genuine reasons, may be permitted to write a substitute examination for any one of the two continuous assessment tests of a course by paying the prescribed substitute examination fee. However, permission to take up a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Head of the Department / Dean of the School for that purpose. There is no substitute examination for semester end examination.

12.2 A student shall apply for a substitute exam in the prescribed form to the Head of the Department / Dean of the School within a week from the date of assessment test. However, the substitute examination will be conducted only after the last instructional day of the semester.

13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION

- 13.1** A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% to become eligible to appear for the semester end examination in that course, failing which the student shall be awarded "I" grade in that course.
- 13.2** The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the students who have not earned the required attendance in the concerned course to the class advisor. The class advisor shall consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of the School. Thereupon, the Dean (Academic Affairs) shall officially notify the names of such students prevented from writing the semester end examination in each course.
- 13.3** If a student secures attendance between 65% and less than 75% in any course in a semester, due to medical reasons (hospitalization / accident / specific illness) or due to participation in the institution approved events, the student shall be given exemption from the prescribed attendance requirement and the student shall be permitted to appear for the semester end examination of that course. In all such cases, the students shall submit the required documents immediately after joining the classes to the class advisor, which shall be approved by the Head of the Department / Dean of the School. The Vice Chancellor, based on the recommendation of the Dean (Academic Affairs) may approve the condonation of attendance.
- 13.4** A student who has obtained an "I" grade in all the courses in a semester is not permitted to move to the next higher semester. Such students shall repeat all the courses of the semester in the subsequent academic year.
- 13.5** The student awarded "I" grade, shall enroll and repeat the course when it is offered next. In case of "I" grade in an elective course either the same elective course may be repeated, or a new elective course may be taken with the approval of Head of the Department / Dean of the School.

13.6 A student who is awarded "U" grade in a course shall have the option to either write the semester end arrear examination at the end of the subsequent semesters, or to redo the course in the evening when the course is offered by the department. Marks scored in the continuous assessment in the redo course shall be considered for grading along with the marks scored in the semester end (redo) examination. If any student obtains "U" grade in the redo course, the marks scored in the continuous assessment test (redo) for that course shall be considered as internal mark for further appearance of arrear examination.

13.7 If a student with "U" grade, who prefers to redo any particular course, fails to earn the minimum 75% attendance while doing that course, then he / she is not permitted to write the semester end examination and his / her earlier "U" grade and continuous assessment marks shall continue.

14.0 REDO COURSES

14.1 A student can register for a maximum of three redo courses per semester without affecting the regular semester classes, whenever such courses are offered by the concerned department, based on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.

14.2 The number of contact hours and the assessment procedure for any redo course shall be the same as regular courses, except there is no provision for any substitute examination and withdrawal from a redo course.

15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET

15.1 All assessments of a course shall be made on absolute marks basis. The class committee without the student members shall meet to analyse the performance of students in all assessments of a course and award letter grades following the relative grading system. The letter grades and the corresponding grade points are as follows:

Letter Grade	Grade Points
S	10
A	9
B	8
C	7
D	6
E	5
U	0
W	-
I	-

"W" - denotes withdrawal from the course.

"I" - denotes inadequate attendance in the course and prevention from appearance of semester end examination

"U" - denotes unsuccessful performance in the course.

15.2 A student who earns a minimum of five grade points ('E' grade) in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.

15.3 Upon awarding grades, the results shall be endorsed by the chairman of the class committee and Head of the Department / Dean of the School. The Controller of Examination shall further approve and declare the results.

15.4 Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to the Controller of Examinations. Subsequently the Head of the Department/ Dean of the School offered the course shall constitute a revaluation committee consisting of chairman of the class committee as convener, the faculty member of the course and a senior faculty member having expertise in that course as members. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.

15.5 After results are declared, grade sheets shall be issued to each

student, which contains the following details: a) list of courses enrolled during the semester including redo courses / arrear courses, if any; b) grades scored; c) Grade Point Average (GPA) for the semester and d) Cumulative Grade Point Average (CGPA) of all courses enrolled from first semester onwards.

GPA is the ratio of the sum of the products of the number of credits of courses registered and the grade points corresponding to the grades scored in those courses, taken for all the courses, to the sum of the number of credits of all the courses in the semester.

If C_i is the number of credits assigned for the i^{th} course and GP_i is the Grade Point in the i^{th} course,

$$GPA = \frac{\sum_{i=1}^n (C_i)(GP_i)}{\sum_{i=1}^n C_i}$$

Where n = number of courses

The Cumulative Grade Point Average (CGPA) is calculated in a similar manner, considering all the courses enrolled from the first semester.

"I" and "W" grades are excluded for calculating GPA.

"U", "I" and "W" grades are excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks shall be as follows:

Percentage equivalent of marks = CGPA X 10

15.6 After successful completion of the programme, the degree shall be awarded to the students with the following classifications based on CGPA.

Classification	CGPA
First Class with Distinction	8.50 and above and passing all the courses in first appearance and completing the programme within the prescribed period of six semesters.
First Class	6.50 and above, having completed within a period of eight semesters.
Second Class	Others

15.6.1 Eligibility for First Class with Distinction

- A student should not have obtained "U" or "I" grade in any course during his/her study.
- A student should have completed the UG programme within the minimum prescribed period of study (except clause 7.1.1)

15.6.2 Eligibility for First Class

- A student should have passed the examination in all the courses not more than two semesters beyond the minimum prescribed period of study (except clause 7.1.1)

15.6.3 The students who do not satisfy clause 16.6.1 and clause 16.6.2 shall be classified as second class.

15.6.4 The CGPA shall be rounded to two decimal places for the purpose of classification. The CGPA shall be considered up to three decimal places for the purpose of comparison of performance of students and ranking.

16.0 SUPPLEMENTARY EXAMINATION

Final year students and passed out students can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree programme. The students can apply for supplementary examination within three weeks of the declaration of results in the even semester.

17.0 DISCIPLINE

17.1 Every student is expected to observe discipline and decorum both inside and outside the campus and not to indulge in any activity which tends to affect the reputation of the Institution.

17.2 Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the Head of the Department / Dean of the School concerned shall be referred to a Discipline and Welfare Committee constituted by the Registrar for taking appropriate action. This committee shall also address the grievances related to the conduct of online classes.

18.0 ELIGIBILITY FOR THE AWARD OF DEGREE

18.1 A student shall be declared to be eligible for the award of B.A. / BBA / BCA / B.Com. / B.Sc. degree provided the student has:

- i) Successfully earned the required number of total credits as specified in the curriculum of the programme of study within a maximum period of 10 semesters from the date of admission, including break of study.
- ii) Successfully completed the requirements of the enrolled professional development activity.
- iii) No dues to the Institution, Library, Hostel, etc.
- iv) No disciplinary action pending against him/her.

18.2 The award of the degree must have been approved by the Institution.

19.0 POWER TO MODIFY

Notwithstanding all that has been stated above, the Academic Council has the right to modify the above regulations from time to time.

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OFSCIENCE AND
TECHNOLOGY**

**B.COM PROFESSIONAL ACCOUNTING (US CPA)
CURRICULUM & SYLLABI, REGULATIONS 2021**

SEMESTER I

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 1101	Financial Accounting	4	1	0	5
2	CC	COD 1102	Business Organisation and Management	3	1	0	4
3	CC	COD 1151	Business Communication	3	0	0	3
4	CC	COD 1152	International Finance-I*	4	0	0	4
5	MC	COD 1103	Environmental Studies	3	1	0	4
6	AEC	COD 1104	Business Intelligence using Excel and Access	0	0	4	2
7	AEC	COD 1105	Introduction to Indian Constitution\$	1	0	0	1
Credits				23			

SEMESTER II

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 1201	Advanced Financial Accounting	4	1	0	5
2	CC	COD 1251	Corporate Legal Framework	3	1	0	4
3	CC	COD 1252	International Finance-II*	4	0	0	4
4	CC	COD 1253	International Auditing-I*	4	0	0	4
5	EC		Discipline Specific Elective -I	3	1	0	4
6	AEC	COD 1204	Public Speaking and Presentation Skills\$	1	0	0	1
Credits				22			

SEMESTER III

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2151	International Financial Accounting & Reporting – I*	4	0	0	4
2	CC	COD 2152	International Auditing-II*	4	0	0	4
3	CC	COD 2101	Corporate Accounting	4	1	0	5
4	CC	COD 2103	Business Mathematics and Statistics	3	1	0	4
5	EC		Discipline Specific Elective -II	3	1	0	4
6	AEC	GED 2102	Aptitude and Interpersonal Skills	0	0	2	1
7	AEC	COD 2104	Book Review\$	1	0	0	1
				Credits		23	

SEMESTER IV

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2251	Cost Management	4	1	0	5
2	CC	COD 2203	Entrepreneurship Development	3	1	0	4
3	CC	COD 2252	International Financial Accounting & Reporting – II*	4	0	0	4
4	CC	COD 2253	International Taxation – I*	4	0	0	4
5	EC		Skill Enhancement Elective Course - I	3	1	0	4
6	AEC	GED 2204	Aptitude and Workplace Skills	0	0	2	1
7	AEC	COD 2204	Blog Writing\$	1	0	0	1
				Credits		23	

SEMESTER V

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3102	Goods and Services Tax	3	1	0	4
2	CC	COD 3151	International Taxation-II*	4	0	0	4
3	EC	COD 3152	Financial Management	3	1	0	4
4	EC		Skill Enhancement Elective Course - II	3	1	0	4
5	EC		Generic Elective – I	3	1	0	4
6	AEC	COD 3103	National Service Scheme\$	1	1	0	2
7	AEC	COD 3104	Case Study Analysis\$	1	0	0	1
8	PROJ	COD 3105	Summer Internship**	0	0	0	2
Credits				25			

SEMESTER VI

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3201	Income Tax Law and Practice	4	1	0	5
2	EC		Discipline Specific Elective- III	3	1	0	4
3	EC		Skill Enhancement Elective Course - III	3	1	0	4
4	EC		Generic Elective – II	3	1	0	4
5	AEC	COD 3202	Business Analytics using Python	0	0	4	2
6	AEC	COD 3203	Current Business Affairs\$	1	0	0	1
7	PROJ	COD 3204	Project Work	0	0	12	6
Credits				26			

Total Credits: 142

* Syllabus is mapped as per the guidelines of US -CPA

** Students have to undertake the Summer Internship during the end of fourth semester for 30 days. Summer Internship viva will be held during fifth semester and the credit will be awarded in the fifth semester itself.

\$ The course shall have two components of evaluation: a) Continuous Assessment of 60 marks, comprising of assignments/class activities/ field trip etc., b) Semester end examination of 40 marks.

List of Discipline Specific Elective Courses

Discipline Specific Elective - I (Semester - II)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	EC	CODX 01	Marketing Management	3	1	0	4
2	EC	CODX 02	Corporate Governance	3	1	0	4
3	EC	CODX 03	Financial Statement Analysis and Reporting	3	1	0	4

Discipline Specific Elective - II (Semester - III)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	EC	CODX 511	Financial Markets	3	1	0	4
2	EC	CODX 512	Financial Services	3	1	0	4
3	EC	CODX 513	Micro Finance	3	1	0	4

Discipline Specific Elective - III (Semester - VI)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	EC	CODX 521	Basics of Human Resource Management	3	1	0	4
2	EC	CODX 522	Basics of Organisational Behaviour	3	1	0	4
3	EC	CODX 523	Strategic management	3	1	0	4
4	EC	CODX 232	Financial Technology and Analytics	3	1	0	4

Skill Enhancement Elective - I (Semester - IV)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 51	Business Research Methods	3	1	0	4
2	SEC	CODX 541	Market Research	3	1	0	4
3	SEC	CODX 542	Business Environment	3	1	0	4

Skill Enhancement Elective Course - II (Semester - V)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 61	Banking and Insurance	3	1	0	4
2	SEC	CODX 251	Digital Marketing	3	1	0	4
3	SEC	CODX 461	Behavioural Finance	3	1	0	4
4	SEC	CODX 551	Enterprise Resource Planning	3	1	0	4

Skill Enhancement Elective Course – III (Semester - VI)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 71	Project Management	3	1	0	4
2	SEC	CODX 371	E- Commerce	3	1	0	4
3	SEC	CODX 73	New Venture Planning and Development	3	1	0	4
4	SEC	CODX 561	Forensic Accounting and Fraud Detection	3	1	0	4

List of Generic Elective Courses

Generic Elective - I (Semester - V)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	GE	CODX 81	Public Administration and Business	3	1	0	4
2	GE	CODX 82	Rural Development	3	1	0	4
3	GE	CODX 83	People Management	3	1	0	4

Generic Elective - II (Semester - VI)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	GE	CODX 91	Sustainable Development	3	1	0	4
2	GE	CODX 92	Rural Marketing	3	1	0	4
3	GE	CODX 93	Risk Management	3	1	0	4

COD 1101	FINANCIAL ACCOUNTING	L T P C
SDG: 8		4 1 0 5

COURSE OBJECTIVES:

COB1: To make the students identify the basic accounting concepts and conventions.

COB2: To make the students recognize the accounting standards

COB3: To make the students prepare the final accounts of sole trading concern.

COB4: To make the students develop skills related to problem solving and critical thinking to evaluate the importance of depreciation.

COB5: To make the students prepare financial statements of not-for-profit organisations accounting.

MODULE I INTRODUCTION **15**

Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.

MODULE II ACCOUNTING STANDARDS **15**

Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Reporting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS. Accounting Process. From recording of a business transaction to preparation of trial balance including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.

MODULE III FINAL ACCOUNTS **15**

Capital and revenue expenditures and receipts: general introduction only.

Preparation of financial statements of non-corporate business entities - Sole Proprietorship: Preparation of Final Accounts of a Sole Trading Concern: Closing Stock, Outstanding and Prepaid items, Depreciation, Bad Debts, Provision for Bad and Doubtful Debts, Provision for Discount on Debtors, Provision for Discount on creditors, Interest on Capital, Interest on Drawings and Abnormal Loss of stock.

MODULE IV BUSINESS INCOME AND ACCOUNTING FOR DEPRECIATION**15**

Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income. Revenue recognition: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and Ind AS 18. Depreciation: Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.

MODULE V ACCOUNTING FOR NOT-FOR-PROFIT ORGANISATIONS**15**

Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

L – 60; T – 15; TOTAL HOURS – 75**PRACTICAL EXERCISES:**

The learners are required to:

1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyse the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.

4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

TEXT BOOK:

1. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. "Financial Accounting", Vikas Publishing House Pvt. Ltd., New Delhi, 2018

REFERENCES:

1. Mukharjee and Hanif, "Financial Accounting", Tata Mc-Graw Hill., New Delhi, 2020
2. S.N.Maheswari, "Advanced Accountancy", 12th Edition, Vikas Publishing House, 2017
3. Ashish K. Bhattacharya, "Financial Accounting for Business Managers", Prentice-Hall of India Pvt. Ltd., 2015
4. Sehgal, D., "Financial Accounting", Vikas Publishing House Pvt. Ltd., New Delhi, 2014
5. Goyal, B. K., & Tiwari, H. N. "Financial Accounting" New Delhi: Taxmann Publication., 2019
6. Tulsian, P. C., "Financial Accounting" Pearson Education, Chennai, 2002
7. Anthony, R. N., Hawkins, D., & Merchant, K. A., "Accounting: Text and Cases", McGraw-Hill Education India, 2010
8. Dam, B. B., &Gautam, H. C., "Financial Accounting" Gayatri Publications, Guwahati, 2019
9. Horngren, C. T., & Philbrick, D., "Introduction to Financial Accounting", Pearson Education, London, 2017
10. Lal, J., & Srivastava, S., "Financial Accounting Text & Problems", Himalaya Publishing House, Mumbai, 2012
11. Shukla, M. C., Grewal, T. S., & Gupta, S. C. "Advanced Accounts. Vol-I". Sultan Chand Publishing, New Delhi, 2016

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to;

CO1: Apply accounting principles and understand the nature and purpose of accounting principles.

CO2: Apply the generally accepted accounting principles while recording transactions and preparing financial statements.

CO3: Prepare financial statements of sole proprietors

CO4: Evaluate the depreciation by using straight line method and written down value method.

CO5: State the significance of not-for-profit organisations accounting and prepare the income and expenditure account.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H				M						H	H		
CO2	H	H	H				M						H			
CO3	H	H	M				H				H		H			
CO4	M	H	M				H						M			
CO5	L	H	M				H						M		M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

The knowledge of financial accounting provides wide scope for economic development and employment, helps to access various financial services and it is essential for decision-makers to maintain harmony within the organization

COD 1102	BUSINESS ORGANISATION AND MANAGEMENT	L T P C
SDG: 8		3 1 0 4

COURSE OBJECTIVES:

COB1: To make the students illustrate the structure of organization in the field of Management.

COB2: To make the students explain the theoretical aspects, process and principles of Joint Stock Companies.

COB3: To make the students describe the philosophy of establishing a successful business and the fundamentals of management theory of planning.

COB4: To make the students develop skills to analyse and apply critical role of managers in modern organizational settings for planning purpose.

COB5: To make the students recall the concept of management controlling techniques.

MODULE I CONCEPT AND FORMS OF BUSINESS ORGANISATIONS 12

Concepts of Business, Trade, Industry and Commerce; Objectives and functions of Business; Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation; Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship; Meaning, Characteristics, Advantages and Disadvantages of Partnership; Kinds of Partners, Partnership Deed, Concept of Limited liability partnership; Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family; Meaning, Advantages and Disadvantages of Co-operative Organisation.

MODULE II JOINT STOCK COMPANY 12

Joint Stock Company: Meaning, Definition, Characteristics; Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies: Promotion, Stages of Promotion, Promoter, Characteristics, Kinds, Preparation of Important Documents; Memorandum of Association, Clauses, Articles of Association, Contents; Prospectus: Contents, Red herring Prospectus, Statement In lieu of Prospectus (as per Companies Act, 2013).

MODULE III PRINCIPLES AND FUNCTIONS OF MANAGEMENT 12

Management: Meaning, Characteristics, Fayol's 14 Principles of Management. Functions of Management, Levels of Management, Skills of Management, Scientific Management, meaning, objectives, relevance and criticism.

MODULE IV PLANNING AND ORGANIZING 12

Meaning, Characteristics, Types of Plans, Advantages and Disadvantages; Approaches to Planning, Management by Objectives (MBO): Steps in MBO, Benefits, Weaknesses. Organizing, Process of Organizing; Principles of Organisation, Formal and Informal Organisations, Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management: Meaning, Determining Span, Factors influencing the Span of Supervision.

MODULE V AUTHORITY, COORDINATION, AND CONTROL 12

Meaning of Authority, Power, responsibility and accountability; Delegation of Authority; Decentralization of Authority: Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control: Meaning, Relationship between planning and control, Steps in Control: Types, (post, current, and pre-control). Requirements for effective control.

L – 45; T – 15; TOTAL HOURS – 60

PRACTICAL EXERCISES:

The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.

TEXT BOOK:

1. Prasad L. M, Principles and Practice of Management, Sultan Chand & Co. Ltd, 2019

REFERENCES:

1. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall (India) Pvt. Ltd., 14th Edition, Upper Saddle River, New Jersey, 2019
2. Rupa Gunaseelan & V Kulandaiswamy, 'Principles and Practices of Management', S. Chand and Company Limited, 2016
3. Robert Kreitner, 'Principles of Management', New Delhi, Cengage, 2017
4. J.K.Mithra, 'Principles of Management', Oxford University press, 2017.
5. Kaul, V. K. 'Business Organization and Management', Text and Cases. New Delhi: Pearson Education, 2012.
6. Koontz, H., & Weihrich, H. 'Essentials of Management', McGraw Hill Education, New York, 2008

COURSE OUTCOMES:

On successful completion of this course learners will be able to,

CO1: Illustrate the structure and types of organization in the field of Management.

CO2: Prepare draft of Article of Association & Memorandum of Association for a business.

CO3: Demonstrate current and relevant functions of management.

CO4: Identify and explain the managerial skills used in business;

CO5: Analyse the concept of Delegation of Authority, coordination, and control.

Board of Studies (BoS):

15th BoS of the Department of

Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	H	H											H			
CO2	H	H					H									
CO3	H	M				H							H			
CO4	H	M						H					M			H
CO5	M	M						H			H	H	M			H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

By understanding the 14 principles of management, learners will perform decent work which in turn promotes employment opportunities and economic development.

COD 1151

BUSINESS COMMUNICATION

L T P C

SDG: 4, 8 & 17

3 0 0 3

COURSE OBJECTIVES**COB1:** To discuss the importance of verbal and nonverbal communication**COB2:** To impart knowledge on drafting of business letters and correspondence**COB3:** Highlight the different types of report writing**COB4:** Discuss business vocabulary and understand varied ways/methods to present the ideas.**COB5:** To inculcate the knowledge of digital tools in business communication**MODULE I INTRODUCTION TO COMMUNICATION 12**

Nature, process and importance of communication; Types of communication (verbal & Non-verbal): Written Communication, Oral Communication; Communication Process; Features of effective communication; Communication barriers: linguistic, psychology, interpersonal, cultural, physical and Organizational; Group Discussion: Initiating a discussion, sharing opinions and views, polite ways of agreeing and disagreeing voicing agreements and disagreements, closing a discussion; Interpersonal Communication, Decision Making and Leadership Skills, Negotiation Skills.

MODULE II BUSINESS CORRESPONDENCE 10

Letter writing; Notices; Sales letter; Claims and adjustment letter; Notices; social correspondence, Meeting Agenda; Minutes; Memorandum; Office memo; Minutes of meeting. Job application writing; Resume writing.

MODULE III REPORT WRITING 8

Types of reports; Report formats; Types of report writing; Process of report writing; Use of pictures, charts, and tables in the report; Citation styles and rules.

MODULE IV BUSINESS LANGUAGE AND PRESENTATION 7

Introduction to Business language, Importance of Business language; Business vocabulary; Oral presentation: importance, characteristics, and plan; Power point presentation: style, visual aids.

MODULE V TECHNOLOGY AND BUSINESS COMMUNICATION 8

Role, effects and advantages of technology in business communication; E-mail,

text messaging, instant messaging and modern technologies like video conferencing, social networking; Strategic importance of e-communication.

L – 45; TOTAL HOURS – 45

PRACTICAL EXERCISES:

The learners are required to:

1. Interview employees of some Organisation to find out communication issues and challenges.
2. Make a vocabulary of various terms used in business documentation.
3. Collect some samples of business correspondence and documentations and find out their effectiveness.

TEXT BOOKS:

1. Lesikar, R. V., & Fiatley, M. E. "Business Communication Skills for the Internet Generation", New York, Tata McGraw Hill Education, 2008
2. Herta, M., Herbert, H., & Jane, T. "Effective Business Communication", New York, Tata McGraw Hill Education, 2017
3. Bovee, C., & Thill, J. "Business Communication Essentials: A Skills-Based Approach", 7th Edition, New York, Pearson Education, 2016
4. Dr C.S.G. Krishnamacharyulu, "Business Communication", Himalaya Publishing House Pvt. Ltd, 2016

REFERENCES:

1. Guffey, M. E., & Seefer, C. M., "Business Communication", Boston, Cengage Learning, 2014
2. Lowe, S., & Pile, L. "Business English Language Practice: Grammar and Vocabulary", Delta Publishing, 2008
3. Rani, D. S. "Business Communication and Soft Skills Laboratory Manual", New Delhi, Pearson Education, 2012
4. Taylor, S. "Communication for Business: A Practical Approach", 4th Edition, Canada, Pearson Education, 2005
5. Young, D. J. "Foundations of Business Communication: An integrative Approach", New York, Tata McGraw Hill Education, 2006

COURSE OUTCOMES:

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

CO1: Describe the forms of communication, communication barriers.

CO2: Classify a variety of business correspondence and respond appropriately;

CO3: Communicate in writing for various commercial purposes;

CO4: Use appropriate grammatical constructions and vocabulary to communicate effectively;

CO5: Use business language and presentation skills

Board of Studies (BoS):

16th BoS of Department of Commerce held on
11.12.2021 & 13.12.2021

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO 4
CO1				H	H	H	H		M			H	H		H	M
CO2				H	H	H	H		M			H	H		H	M
CO3				H	H	H	H		M			H	H		H	M
CO4				H	H	H	H		M			H	H		H	M
CO5				H	H	H	H		M			H	H		H	M

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

The business communication develops the students' abilities to understand how companies networked and hyper connected digital-age workplace, which in turn promote the inclusive quality, decent work place and strengthen the global partnership for sustainable development.

COURSE OBJECTIVES:

COB1: To impart the theoretical knowledge of the regulatory requirements and the corporate governance structure to be followed by public companies.

COB2: To educate the costing system and apply it in preparing cost sheet.

COB3: To design cost systems to ascertain the cost.

COB4: To demonstrate the principles and practices of financial management and capital budgeting techniques for business decisions.

COB5: To examine various theories of dividend and analyse factors affecting dividend policy and suggest sound dividend policy.

MODULE I CORPORATE GOVERNANCE 12

Corporate law, state & federal statutes, common law, internal law, articles of incorporation, bylaws of the corporation, shareholders' rights, board of directors, forms of executive compensation, base salary, executive compensation, Monitoring devices, board of directors, different committees, stock exchanges, internal auditors, external auditors, securities analysts, credit rating agencies, attorneys, SEC, Sarbanes-Oxley Act-2002, other acts, Regulatory pronouncements, COSO Internal Control Framework, Objectives of internal control, components, limitations, regulations, COSO ERM framework, overview and components of ERM, assessing ERM

MODULE II COST MEASUREMENT 10

Cost behaviour and cost objects, Cost drivers, Pre-determined overhead rate, Cost flows, Actual and normal costs - Standard costs, Standard Costing Systems, Normal Costing, Advantages of using budgeted overhead rates, Underapplied & Overapplied overhead, Job order costing - Process costing - Activity-based costing, Cost object, Direct costs, Overhead costs, Cost allocation base, Overhead rate

MODULE III **TYPES OF COSTING** **12**

Variable (direct) costing – Direct material cost, Direct labor cost, Variable manufacturing overhead, Fixed manufacturing overhead, Non-

manufacturing costs, Absorption (full) costing -- Direct material cost, Direct labor cost, Variable manufacturing overhead, Fixed manufacturing overhead, Non-manufacturing costs, Joint and by-product costing, Common costs, Split-off point, Separable costs.

MODULE IV **FINANCIAL MANAGEMENT & CAPITAL BUDGETING** **14**

Working capital terminology - Cash management - Marketable securities management - Accounts receivable management - Inventory management, Time value of money, present value, future value, annuity, perpetuity, Debt & Equity Financing, Leverage-operating & financial leverage-calculation, degree of financial leverage, degree of operational leverage, degree of combined leverage, Asset & Liability valuation, Mergers & Acquisition

Capital budgeting introduction, cash flow analysis, net present value, and internal rate of return, payback period, discounted payback period, Cost of capital, cost of preferred stock, cost of existing common stock, WACC

MODULE V **FINANCIAL RISK MANAGEMENT** **12**

Overview of financial risk management, types of financial risks, financial risk management process, financial risk strategies, risk sharing strategies, risk transfer strategies, Risk-Return trade-off, Expected return on a stock and portfolio, standard deviation, coefficient of variation, regression analysis, value-at-risk analysis, scenario analysis, covariance, systematic & unsystematic risk, Capital Asset Pricing Model (CAPM), Efficient market hypothesis, Key risks affecting interest rate, yield curve-types, theories on yield curve-liquidity preference theory, expectations theory, market segmentation theory, derivatives

L – 60; TOTAL HOURS – 60

SKILL DEVELOPMENT AND PRACTICAL EXERCISES:

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

1. Understand the objective of the pricing policy of the organization, identify and analyse the pricing policies adopted.
2. Calculate the NPV of an investment made in a capital project.

3. Prepare a Capital Investment Budget for a new Business.
4. Engage in role plays where from given choices you are to enact situations leading to ethical dilemma and then present solutions through group discussions.
5. Devise a pricing strategy for an organization to enable deeper penetration into the market and find a competitive edge.
6. Look into the financial statements and any other publicly available data of 5 companies in the financial services sector and list the KRIs (Key Risk Indicators).

TEXT BOOK:

1. Miles CPA Study Guide by Varun Jain (Business Environment & Concepts – BEC)

REFERENCES:

1. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
2. Cost Accounting: A Managerial Emphasis; Charles Horngren, SrikantDatar, and MadhavRajan; Pearson
3. COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017, Enterprise Risk Management - Integrated Framework
4. Principles of Corporate Finance; Richard Brealey, Stewart Myers, and Franklin Allen; McGraw Hill
5. Fundamentals of Financial Management; James Van Horn, and John Wachowicz; Pearson

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to;

CO1: Describe the regulatory requirements and the corporate governance structure to be followed by public companies.

CO2: Apply the cost accounting concepts, terminology, methods and measure the cost of an entity.

CO3: Apply various costing systems that can be used to monitor a company's costs and provide management with information it needs to manage the company's operations and performance.

CO4: Apply the analytical techniques used by external investors to evaluate companies and discuss a company's competitive position.

CO5: Evaluate investment proposals using the capital budgeting techniques and illustrate the fundamentals of financial risk management process.

Board of Studies (BoS):

17th BoS of the Department of Commerce

held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H				M						H	H		
CO2	H	H	H				M						H			
CO3	H	H	M				H				H		H			
CO4	M	H	M				H						M			
CO5	L	H	M				H						M		M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

The knowledge of international finance provides wide scope for business environment understanding, and helps to access relevant Industrial skills

COD 1103
SDG: 6

ENVIRONMENTAL STUDIES

L T P C
3 1 0 4

COURSE OBJECTIVES

COB1: To train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

COB2: To make the learners explore various projects and initiatives with respect to conserving bio-diversity.

COB3: To make the learners Construe significance of carbon footprints.

COB4: To make the learners express the environmental issues and their possible repercussions on the earth.

COB5: To make the learners recapitulate the green strategies adopted by businesses to preserve the environment.

MODULE I INTRODUCTION 12

Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows—material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Bio geographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

MODULE II ENVIRONMENTAL CONCERN 12

Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

MODULE III MEASUREMENT AND REPORTING 12

ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

MODULE IV ECONOMIC CONCEPT OF COST AND REVENUE 12

Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

MODULE V EMERGING TRENDS 12

Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

L – 45; T – 15; TOTAL HOURS – 60

PRACTICAL EXERCISES:

The learners are required to:

1. Setup an Eco-Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
2. Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
3. Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the plant in the next few decades;
4. Identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
5. Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
6. Identify, interpret, and analyse the various green business strategies adopted by companies and prepare a report on your learning from the same;
7. Analyse the case study entitled “Energize Employees with Green Strategy” (Winston, 2009), and prepare a report on your learning from the same;
8. Analyse green reporting initiatives taken by a company of your choice;
9. Identify a firm using Green Marketing to sell its product.
10. Analyse its strategy and present a report on your key learning from the same.

TEXT BOOKS:

1. Worthington, I. (2013). *Greening Business: Research, Theory, and Practice*. United Kingdom: OUP Oxford.
2. Winston, A., Esty, D. C. (2009). *Green to Gold: How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build Competitive Advantage*. United Kingdom: Wiley.
3. Green Business: Concepts, Methodologies, Tools, and Applications. (2019). United States: IGI Global.
4. Erach Bharucha for UGC, Environmental Studies, http://www.jaduniv.edu.in/upload_files/application_form/1549023003-1.pdf
5. Karpagam, M., Jaikumar, G. (2010). *Green Management: Theory & Applications*. India: Ane Books Pvt Ltd.
6. Environmental Science. (2016). Botswana: Galgotia Publications.

REFERENCES:

1. Basu, M., & Xavier, S. 'Fundamentals of Environmental Studies' Cambridge University Press, Cambridge, 2016
2. Basu, R. N. 'Environment' University of Calcutta, 2000
3. CSE India. (ND). Understanding EIA.
4. Winston, A. 'Energize Employees with Green Strategy' Harvard Business School Publishing, 2009
5. Enger, E., & Smith, B. 'Environmental Science: A Study of Interrelationships', McGraw Hill Higher Education, 2010
6. Kumar, S., & Kumar, B. S. 'Green Business Management' Thakur Publishing Pvt. Ltd., Hyderabad, 2016

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Demonstrate skills in organizing projects for environmental protection and sustainability;

CO2: Analyse various projects and initiatives with respect to ecosystem restoration;

CO3: Interpret significance of carbon footprints;

CO4: Describe the environmental issues and their possible repercussions on the plant in the next few decades;

CO5: Summarize the green strategies and policies adopted by various business entities to preserve the environment.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

Note: L - Low Correlation M - Medium Correlation H - High Correlation

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			M	M				H	H							
CO2			M	M				H	H							
CO3								H	H							
CO4			H	H				H	H					L	L	
CO5			H	H				H	H					L	L	

SDG 6: Clean water and sanitation.

Sustainable management of water resources and access to safe water and sanitation are essential for unlocking economic growth and productivity, and provide significant leverage for existing investments in health and education.

COD 1104	BUSINESS INTELLIGENCE USING EXCEL AND ACCESS	L T P C
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SDG: 9	0 0 4 2
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COURSE OBJECTIVES

COB1: To enable to learner to implement the excel formula in their personal and business affairs.

COB2: To enable the learner to present the data in chart and graph.

COB3: To equip the learner with the data analysis tools and technique.

COB4: To illustrate database management system and it use, normalization of Database and role to table in DBMS,

COB5: To enable the learner to describe and use query, form, and report in DBMS

MODULE I WORKING WITH FORMULAS AND FUNCTIONS 12

Understanding Formula Basics: Introducing Formula and Functions, working with Dates and Times, Creating Formula that Count and Sum, Creating Formula that Look Up Values, Creating Formulas for financial applications: Present Value, Future Value, Payment, Interest Rate, Period, Term.

MODULE II CREATING CHART AND GRAPH 12

Creating Chart and Graph: Introduction, working with Chart, Understanding Chart Type, Chart Customization, and Visualizing Data Using Conditional Formatting.

MODULE III ANALYSING DATA WITH EXCEL 12

Analysing Data with Excel: Introduction of Pivot table; Analysing Data with Pivot Table: Working with Non-Numeric Data, Grouping Pivot Table Items, Creating Frequency Distribution, Creating Calculated Field or calculated item, Creating Pivot Chart, Producing a Report with Pivot Table.

MODULE IV INTRODUCTION TO DATABASE AND TABLE IN ACCESS 12

Introduction to Data Base: Database, Table, Record and Fields Values, Concept of Relational Database; Access Database Objects and Views: Ribbon, Datasheets, Queries, Data-entry and display forms, Reports, Creating Access Table: Table design and process, Using the Design ribbon tab, working with fields, Creating contacts table. Understanding the Lookup Property window, Primary Key, Indexing Access Table, printing a Tale Design; Designing Normalise Database: First normal form, Second Normal form, Third Normal Form; Table Relationship and Integrity Rule.

MODULE V INTRODUCTION TO QUERY, FORM AND REPORT IN ACCESS 12

Selecting Data with Queries: About the Query, Types of Queries; Creating Query: Using Query Window, Using Query Design window and ribbon, Selecting Fields, Providing an alias for the field name, Introduction of forms in Access, Preparation of Access Report.

P – 60; TOTAL HOURS – 60

TEXT BOOKS:

- 1 Michael Alexander, Richard Kusleika, 'Access 2019 Bible', Wiley, USA, 2018
- 2 John Walkenbach, 'Access 2016 Bible', Wiley, USA, 2015

REFERENCES:

- 1 Lokesh Lalwani, 'Excel 2019 All-in-One', BPB Publications; 1st edition (1 January 2019), India
- 2 Joan Preppernau, M. Lambert, Steve Lambert, 'Microsoft Press US'; 1st edition, USA, 2007
- 3 "Access video training - Access - support.microsoft.com." <https://support.microsoft.com/en-us/office/access-video-training-a5ffb1ef-4cc4-4d79-a862-e2dda6ef38e6>.
- 4 "Excel video training - Office Support - support.microsoft.com." <https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb>.

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: Use excel formula in their personal and business affairs

CO2: Demonstrate the data in chart and graph.

CO3: Utilize the data analysis tools and technique to convert the data into information.

CO4: Discuss and use database management system, normalization of data base and role of table in DBMS

CO5: Prepare the query, form, and report in DBMS.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			H		H							H				
CO2			H		M							H				
CO3			M		H							H				
CO4			H		H							H				H
CO5			H		H							H				H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 9: Industry, Innovation and Infrastructure

By developing technical skills, learners will be able to use various ICT tools which lead to productive employment, innovativeness and bring quality to education

COD 1105	INTRODUCTION TO INDIAN CONSTITUTION	L T P C
SDG: 16		1 0 0 1

COURSE OBJECTIVES

COB1: To provide the fundamental instructions governing under the constitution of India.

COB2: To provide exposure to fundamental rights & duties of an Indian citizen.

MODULE I INTRODUCTION TO INDIAN CONSTITUTION 7

Meaning of Constitution, Types of Constitution, Difference between Constitutional Law and Constitutionalism, Nature of Constitution of India, Why constitution is needed in a democratic country?, Preamble and the Constitution of India.

MODULE II RIGHTS AND DUTIES 8

Fundamental Rights and their Classification: Right to equality, Right to Freedom, Protection against arrest and detention, Right to Life & Personal Liberty, Right against Exploitation, Right to Religion, Cultural and Educational Rights; Fundamental duties.

Note: Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

L – 15; TOTAL HOURS –15

REFERENCES:

- 1 Durga Das Basu, 'Shorter Constitution of India', 15th ed. Vol. 1,(A.K. Patnaik (rev.), LexisNexis, Gurgaon, 2018
- 2 The Constitution of India, Government of India, Ministry of Law and Justice (Legislative Department),New Delhi, 2015.
- 3 <https://www.icci.edu/media/webmodules/CONSTITUTION.pdf>
- 4 Thiruvengadam, A. K., 'The Constitution of India: A Contextual Analysis', Bloomsbury Publishing,United Kingdom, 2017

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: Describe the meaning of Constitution and the features of Indian Constitution

CO2: Summarize the directive principles and fundamental duties of citizen.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PS O3	PS O4
CO1	H							H					H	M		
CO2	H							H					H	H		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 16: Peace, Justice and Strong Institution

By learning the basics of the Indian Constitution, learners will understand the concepts of justice, inclusion and peace and their relation to law, fundamental human right, and also as a basis for empowerment.

SEMESTER II

COD 1201	ADVANCED FINANCIAL	L	T	P	C
SDG: 8	ACCOUNTING	4	1	0	5

COURSE OBJECTIVES:

COB1: To facilitate a comprehensive understanding of the system of hire purchase and Instalment purchase.

COB2: To equip with the knowledge of royalty accounting and preparation of consignment accounts.

COB3: To comprehend the Process of Accounting for partnership.

COB4: To enable the students to prepare, analyse and interpret insurance claims and departmental profits

COB5: To determine the usefulness of commercial accounting and government accounting for business.

MODULE I **ACCOUNTING FOR HIRE PURCHASE AND
INSTALLMENT SYSTEMS** **15**

Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems; Accounting for hire purchase and installment transactions including transactions of high value and small value, default and repossession. Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtor's system, stock and debtors' system, branch final account system and

wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.

MODULE II **ROYALTY AND CONSIGNMENT ACCOUNTS** **15**

Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account including impact of Strikes & Lockouts, excluding Sub-lease.

Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee.

MODULE III ACCOUNTING FOR PARTNERSHIP 15

Admission, Retirement and Dissolution of partnership firms including insolvency; piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company. Concept of Limited Liability Partnership.

MODULE IV INSURANCE CLAIMS AND DEPARTMENTAL ACCOUNTS 15

Insurance Claims: Meaning of insurance claims, Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss of stock and loss of profit; procedure to lodge insurance claim; Average clause and indemnity period. Ascertainment of claims against loss of stock and loss of profit.

Departmental Accounts: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.

MODULE V GOVERNMENT ACCOUNTING 15

Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.

L – 60; T – 15; TOTAL HOURS – 75

PRACTICAL EXERCISES:

The learners are required to:

1. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase system and provide comparative data for decision making.
2. Prepare Royalty Accounts with appropriate software.
3. Visit a local departmental store to gain in-house knowledge on accounts keeping.
4. Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit
5. Visit a Government office to get knowledge on the system of accounts keeping and prepare a report.

TEXT BOOK:

1. Goyal, B. K., & Tiwari, H. N. 'Financial Accounting', Taxmann Publication, New Delhi, 2019

REFERENCES:

1. Anthony, R., Hawkins, D., & Merchant, K. A. 'Accounting: Text and Cases', McGraw-Hill Education, New York, 2010
2. Dam, B. B., & Gautam, H. C. 'Advanced Accounting', Gayatri Publications, Guwahati, 2019
3. Goyal, B. K., & Tiwari, H. N. 'Financial Accounting', Taxmann Publication, New Delhi, 2019
4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. 'Financial Accounting', Vikas Publishing House Pvt. Ltd., New Delhi, 2018
5. Monga, J. R. 'Financial Accounting: Concepts and Applications', Mayur, New Delhi, 2017
6. Godwin, N., Alderman, W., & Sanyal, 'Financial Accounting', Cengage Learning, Boston 2016
7. Shukla, M. C., Grewal, T. S., & Gupta, S. C. 'Advanced Accounts', Vol.-I, S. Chand Publishing, New Delhi, 2016

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: Use appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase system;

CO2: Apply appropriate software to workout royalty accounts and Prepare accounts relating to consignment business;

CO3: Use the different accounting procedure for partnership

CO4: Provide services to departmental stores in preparing departmental accounts; Guide business enterprises in preparing and submitting insurance claim statement against business losses;

CO5: Compare commercial accounting system with Government accounting system and explain Government financial administration.

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H											H	H		
CO2	H	H											H			
CO3	H	H									H		H			
CO4	M	H											M			
CO5	L	H											M		M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

Advanced financial accounting skills are needed for decision-makers to make productive decisions, which help in turn to facilitate a wide range of employment opportunities.

COD 1251	CORPORATE LEGAL FRAMEWORK	L	T	P	C
SDG: 16		3	1	0	4

COURSE OBJECTIVES

COB1: To enable the students to learn the elements of general contract

COB2: To elucidate the learners to understand and apply the various contracts in business or profession

COB3: Enlighten the knowledge in offer, acceptance, and consideration of contract

COB4: To inculcate the students to know the difference between Quasi and Contingent contracts

COB5: Familiarize the learners with company formation and meetings

MODULE I LAW OF CONTRACT **12**

Introduction, Objectives, Definition of a Valid Contract, Offer and Acceptance, Capacity to Contract, Consent, Consideration, Performance of Contracts, Discharge of Contracts, Breach of Contract and Void Agreements, Quasi Contracts, Freedom to Contract.

MODULE II LAW OF NEGOTIABLE INSTRUMENTS **12**

Negotiable instruments, Promissory notes, Bills of exchange, Cheques, Negotiation, Presentment, Dishonour, Crossing of cheques, Paying banker

MODULE III SALE OF GOODS ACT **12**

Sale of goods act-Definition-sale-Agreement to sell-distinction between sale and agreement to sell-condition and warranties-distinction between condition and warranties-Right and duties of an unpaid seller.

MODULE IV LAW OF PARTNERSHIP **12**

Introduction, Meaning and Nature of Partnerships, Registration of Firms, Partnership Deed, Relations of Partners to One Another, Relations of Partners to Third Parties, Changes in a Firm, Dissolution

MODULE V COMPANIES ACT **12**

Introduction, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Shares, Directors, General Meetings and Proceedings, Auditor, Winding up.

L – 45 T-15; TOTAL HOURS –60

TEXT BOOK:

1. Kapoor N.D, Business Law, Sultan Chand & Sons, New Delhi, 2015.

REFERENCES:

1. Kuchal, Mercantile Law, Vikas Publishing House, New Delhi, 2015.
2. R.S.N.Pillai& Bagavathi, Mercantile Law, Sultan Chand & Sons- New Delhi-2015
3. Balachandran V, & Thothardi, Business Law, Tata McGraw Hill Publishing Company Ltd, 2015.

COURSE OUTCOMES:

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

CO1: Identify the legal provisions related to Contract act and special contracts

CO2: Acquaint with the legal provisions related to various essential elements of a valid contract.

CO3: Discuss various provisions of contract related to business

CO4: Demonstrate difference between Quasi and Contingent contracts.

CO5: Classify how to implement the law of contract in business.

Board of Studies (BoS) :

16th BoS of Department of

Commerce held on 11.12.2021 &

13.12.2021

Academic Council:

19th AC held on 29.09.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M	M	M	L	L								H		H	
CO2	L	L	M	M	L								M			
CO3	M	H	H	H	H			M					L			
CO4	H	H	H	H	H								M			H
CO5	M	H	M	M	L					H			M			

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG:16 Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institution at all levels

This course enables the learners to Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements

COD 1252

INTERNATIONAL FINANCE - II

L T P C

SDG: 8

4 0 0 4

COURSE OBJECTIVES:

COB1: To impart the theoretical knowledge of demand and supply pricing which helps in demand forecasting

COB2: To familiarize with the theory of production and cost concept so as to maximize the profit.

COB3: To acquaint the learners with the characteristics of different markets

COB4: To design working capital policy based on the assessment of financial requirements and Compare CSR and Profitability.

COB5: To provide the overview of IT use in business, information about data and its management.

MODULE I

MICROECONOMICS

12

Demand Curve, Demand curve shifts – Positive and Negative Shifts, Factors resulting in shift in demand curve – Price of substitute goods, Consumer income, Size of the market, Expectation of price increase, Price of complement goods, Consumer income/wealth, Point method, Mid-point Method; Income Elasticity – Income elasticity of demand, Cross-elasticity of demand, Utility, Marginal Utility, Personal disposable income, Consumer behaviour, products in the short-run and long-run, income and substitution effects of price changes, consumer surplus, Supply curve shifts – Positive shift, Negative Shift, Factors resulting in shift of supply curve – Number of producers, Government subsidies, Expectation of price increases, Technological advancement, Increase in production costs, Price of related goods, Economic Profit, Price elasticity of supply – Elastic, Inelastic and Unitary, Market equilibrium, Costs of production.

MODULE II

MACROECONOMICS

12

Key economic measures—GDP, GNP; Inflation, Unemployment, Interest rates, Money supply, Business cycles, Government involvement in the economy, International trade, Economic globalization

MODULE III **EFFECT OF ECONOMIC ENVIRONMENT ON STRATEGY** **12**

Business environment-micro environment & macro environment, Industry analysis, competitor analysis, target market determination, Perfect competition, pure monopoly, monopolistic competition, oligopoly, Strategic planning, business strategies—classification

MODULE IV **PERFORMANCE MEASURES** **12**

Balanced scorecard-application, Four perspectives— Financial, Customer, Internal business process, Learning & growth, Economic value added (EVA), Dupont analysis, Residual income, Free cash flow, financial statement analysis, Benchmarking—Internal, competitive, functional, generic, Total quality management, ISO standards, Six sigma, PDCA, Kaizen etc., Life cycle and evolution of BPM, lean six sigma, Business process reengineering, Theory of constraints, Workflow analysis, BPO

MODULE V **INFORMATION TECHNOLOGY** **12**

Information Systems within a Business-general types, systems design & process improvement, Characteristics of IT Systems – General-types of computers, hardware, software, methods of processing, data structure, types of networks, microcomputers & end-user computing, electronic commerce-EDI, EFT; XBRL, Telecommunications, Computer service organizations.

Big data, data analytics, artificial intelligence, machine learning & automation, digital business models, cloud and mobile computing, block chain & crypto currencies, COBIT, Effect of IT On Internal Control-general & application controls, effect of IT on auditing, flowcharting.

L – 60; TOTAL HOURS – 60

PRACTICAL EXERCISES:

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

1. Examine the internal controls of a sample company and analyze if it follows the COSO framework and present
2. For a given set of overhead budgeted costs compare it to the actual performances and perform a traditional overhead variance analysis.

For the same data perform an Activity based overhead analysis and present the differences.

3. Visit a local bank and determine how much the Indian Rupees is worth and observe the changes on a quarterly basis
4. Research on the latest technological tools used by auditors when auditing the internal control of an organization

TEXT BOOK:

1. Miles CPA Study Guide by Varun Jain (Business Environment & Concepts – BEC)

REFERENCES:

1. Executive's Guide to IT Governance: Improving Systems Processes with Service Management, COBIT, and ITIL - Robert R. Moeller
2. Executive Summary · Harvard Business Essentials: Performance Management: Measure and Improve the Effectiveness of your Employees
3. Measuring and Managing Performance in Organizations - Robert D. Austin
4. M. L. Jhingan, International Economics, 6th edition, Vrinda Publications, 2009. · Niravathi& C Ramani Nair, International Economics, 1st edition, Interline Publishing Pvt Ltd, 2003. · Joel Dean, Managerial Economics, 1st edition, PHI Learning Private Limited, 2009. · Varshney and Maheswari, Managerial Economics, 2nd edition, Prentice-Hall of India Pvt.Ltd, 2005. · D. M. Mithani : Business Economics, 4th edition Himalayan Books, 2011.
5. J. D. Varma, K. K. Dewett, Elementary Economic Theory, 1st edition, S. Chand, 2011. · Petersen & Lewis: Managerial Economics, 4th edition, Pearson, 2005.
6. G. S. Gupta, Managerial Economics, 4th edition Deep & Deep Publication, 2011. · A. Koutosoyannis, Modern Micro Economics, 2nd edition, Macmillan, 2008.
7. Cost Accounting: A Managerial Emphasis - Charles T. Horngren, Srikant M. Datar, George Foster
8. Management and Cost Accounting: A Student's Manual - Colin Drury · Financial Management: Theory & Practice - Eugene F.

Brigham and Michael C. Ehrhardt · The Basics of Public Budgeting and Financial Management - Charles E. Menifield

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to:

CO1: Explain the different performance measures to evaluate firms.

CO2: Analyze the effect of microeconomic concepts on businesses.

CO3: Analyze the effect of macroeconomic concepts on businesses.

CO4: Analyze the effect of economic environment on strategy.

CO5: Describe the characteristics of IT systems, the evolving role of IT in business, internal control and auditing.

Board of Studies (BoS):

17th BoS of the Department of Commerce

held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H				M						H	H		
CO2	H	H	H				M						H			
CO3	H	H	M					H				H	H			
CO4	M	H	M				H						M			
CO5	L	H	M				H						M		M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

The knowledge of international finance provides wide scope for business environment understanding, and helps to access relevant Industrial skills

COURSE OBJECTIVES

COB1: Apply Generally Accepted Auditing Standards (US GAAS), International Standards of Auditing (ISA) and Public Company Accounting Oversight Board Auditing Standards (PCAOB) when performing audits of issuer and non-issuer entities.

COB2: Establish the overall audit strategy and develop an audit plan.

COB3: Impart the knowledge of entity and its environment (including its internal controls), and assess the risks of material misstatement when performing an audit engagement.

COB4: Describing the appropriate audit evidence regarding the financial statements under audit.

COB5: Form an audit opinion and report on financial statements.

MODULE I AUDIT INTRODUCTION

14

Introduction to financial statement auditing, Traditional Framework – General Standards, Fieldwork Standards, Reporting Standards, purpose & premise of an audit, overall objectives of the independent auditor, conduct of an audit in accordance with GAAS, Inherent limitations of an audit, Independence, Integrity & Objectivity, General Standards & Accounting principles, Responsibilities to Clients, Other Responsibilities & Practices, Standards & Responsibilities for non-attest services, Sarbanes-Oxley Act (SOX), 2002, PCAOB Standards – Overview.

MODULE II INTERNATIONAL STANDARDS

10

International Federation of Accountants, International Auditing and Assurance Standards Board – International Standards on Auditing (ISAs), International Standards on Review Engagements (ISAEs), International Standards on Related Services (ISRSs), International Standards on Quality Control, Clarified ISAs, IESBA - Conceptual framework approach to independence.

MODULE III AUDIT PLANNING

12

Pre-engagement acceptance activities, engagement letter, audit committee, Planning the audit – Benefits of planning. Nature and extent of planning

activities, Key planning activities, discussion with management, Develop audit strategy, Prepare audit plan.

MODULE IV AUDIT RISK **12**

Audit risk – Inherent risk, Control risk, Detection risk, Materiality, Misstatements, Risk of material misstatement, Fraud risk, Illegal acts, Fraud risk factors, Auditor's responsibility-Risk assessment process

MODULE V SUPERVISING THE AUDIT **12**

Direction & Supervision, Team differences in opinion, Review of work, Engagement partner's review of the work performed, Statements on Quality Control Standards, Elements of a System of Quality control, Ethical requirements, Acceptance & Continuance of client relationships, Human resources, Monitoring, Engagement performance

L -60; TOTAL HOURS: 60

PRACTICAL EXERCISES:**Skill Development:**

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

1. Preparation of an audit plan for audit of an issuer entity.
2. Study SOP for a company's core processes and prepare a risk-control matrix.
3. Study an issuer's integrated audit report and present the key highlights.
4. Engage in group discussion about the performance of non-attest services to audit clients. Discuss the (i) type of non-attest services, (ii) restrictions placed by SOX Act 2002, and (iii) list arguments for and against such restrictions.
5. Evaluate the test of controls generally performed by an auditor while auditing financial statements. And explain how the scopes of these tests are different when the auditor is performing an integrated audit.
6. Present a report on audit data analytics tools and techniques generally used by auditors.

TEXT BOOKS:

1. Miles CPA Review Concept Book: Auditing and Attestation, Miles Education

2. Wiley CPA Excel Exam Review Course Study Guide: Auditing and Attestation, John Wiley & Sons

REFERENCES:

1. Wiley Practitioner's Guide to GAAS: Covering all SAS, SSAE's, SSARS, PCAOB, Auditing Standards, and Interpretations, Joanne M. Flood, John Wiley & Sons
2. Auditing: A Risk Based-Approach to Conducting a Quality Audit, Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg, Cengage Learning of Auditing & Other Assurance Services, Ray Whittington and Kurt Pany, McGraw Hill
3. Auditing & Assurance Services: A Systematic Approach, William F Messier Jr, Steven M. Glover and Douglas F. Prawitt, McGraw Hill

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to:

CO1: Apply the principles, rules and interpretations included in the AICPA Code of Professional Conduct to given situations.

CO2: Identify international standards applicable to auditors of public and non-public companies.

CO3: Prepare an audit plan, Comprehend the risks involved and how the auditor responds to the risks assessed.

CO4: Comprehend and assess internal controls of various business cycles of an entity.

CO5: Prepare the audit documentation for audit of financial statements, perform sampling procedures and report the findings of the audit.

Board of Studies (BoS):

17th BoS of the Department of

Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3
CO1	H	H			H				H			H	H	M	
CO2	H	M		H									H	M	H
CO3	M	H							M				M	H	
CO4	H	H											H	H	
CO5	H	M								H			H	M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Ensure decent work for all through enhancement of organization working skills, promoting self-development, contributing subsequently to the development of nation's economy.

The course aims to provide knowledge of auditing principles, procedures, and techniques. This course helps the learners to recognise that Auditing is the process of verification and valuation of accounts and inter-checking and evaluating the accounting accuracy and policies.

COD 1204 **PUBLIC SPEAKING AND** **L T P C**
PRESENTATION SKILLS

SDG: 4

1 0 0 1

OBJECTIVES

COB1: Identify the chief attributes of successful speakers and reflect upon it in classroom discussions and activities.

COB2: Motivate and prepare students for spontaneous speaking challenge

MODULE I INTRODUCTION TO PUBLIC SPEAKING

7

Introduction to Public speaking, Benefits of Public speaking, Elements of Public speaking, Styles of public speaking, Brief overview of the notion on anxiety, fear and strategies to overcome Components of successful speech

MODULE II PRESENTATION SKILLS

8

Training students with effective listening strategies, Strategies of audience analysis, Three P's of successful speech, Elements of presentation, Designing and delivering of business presentation, Effective visual aid usage for presentation.

Note:

Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

L = 15: Total Hours = 15

REFERENCES

1. Arina Nikitina, “Successful Public Speaking” Bookboon.com, https://www.isbtweb.org/fileadmin/user_upload/successful-public-speaking.pdf
2. Jeff Davidson., “The Complete Guide to Public Speaking”, John Wiley & Sons, 2003
3. Sellnow, ‘Public Speaking: A Process Approach’, Deanna Thomason: Wadsworth, 2012
4. Mukesh Chaturvedi, “Business Communication: Concepts, Cases And Application”, Pearson Education, 2020

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: Explain the benefits people get from engaging in public speaking

CO2: Demonstrate traits of a confident public speaker (body language, extra-linguistic features etc.) in their speeches.

Board of Studies (BoS):

15thBoS of the Department of Commerce

held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M			H	H		M		M	H			H	
CO2							H		H			H				H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

By learning the presentation skills, learners will bring quality to education which is essential to build self-esteem and worker empowerment.

SEMESTER III

COD 2151	INTERNATIONAL FINANCIAL	L T P C
SDG: 17	ACCOUNTING & REPORTING – I	4 0 0 4

COURSE OBJECTIVES:

COB1: Provide conceptual framework by defining rules and principles of financial reporting as per US GAAP and IFRS.

COB2: Discuss the financial statements of private and public companies as per US GAAP and IFRS.

COB3: Financial accounting and reporting for current assets and current liabilities as per US GAAP and IFRS.

COB4: Financial accounting and reporting for investments in equity, debt securities, derivatives and hedging arrangements as per US GAAP and IFRS.

COB5: Financial accounting and reporting for tangible fixed assets and their depreciation and impairment as per US GAAP and IFRS.

MODULE I	FUNDAMENTALS OF US GAAP FINANCIAL	10
	REPORTING	

Standard setting bodies & hierarchy, elements of financial statements, primary objectives of financial reporting, qualitative characteristics of financial statements, fundamental assumptions & principles, recognition & measurement, using cash flow information & present value, accounting cycle & preparation of financial statements. Preparation of Balance sheet: Elements of balance sheet, Line items and the format of balance sheet.

MODULE II	PREPARATION OF FINANCIAL	12
	STATEMENTS	

Elements of income statement sheet, Line items and the format of balance sheet, preparation of income statement & the statement of comprehensive income, adjustments to correct identified errors, ratios: computation and interpretation, Preparation of statement of changes in equity & statement of cash flows, adjustments to correct identified errors, classification of cash flows: cash flow from operating, financing and investing activities, direct and indirect method of calculation of cash flow from operating activities.

MODULE III MONETARY CURRENT ASSETS & CURRENT LIABILITIES AND INVENTORY 12

Current assets, Current Liabilities, Working Capital, Efficiency (turnover) ratios: inventory conversion cycle (ICP), receivable collection period. (RCP), payable deferral period (PDP); Operating cycle, Cash conversion cycle, Cash & Cash equivalents, Bank Reconciliation, A/R: different methods, N/R, Transfer of financial assets, Comparison with IFRS, Determination of Inventory & COGS, Inventory costing methods such as specific identification method, average cost method, FIFO & LIFO under periodic & perpetual systems, inventory valuation: LCM or LCNRV, gross profit & retail inventory methods, comparison with IFRS.

MODULE IV INVESTMENTS IN EQUITY & DEBT SECURITIES 14

Investment in Equity Securities: FVTNI (Fair Value Through Net Income): Equity Method, Investment in Debt Securities: Trading Securities: Available for Sale Securities, Held to Maturity Securities Acquisition of fixed assets, tangible fixed costs: land, building, equipment, self-constructed fixed assets.

MODULE V TANGIBLE & INTANGIBLE FIXED ASSETS AND NON-MONETARY EXCHANGES 12

Acquisition of fixed assets, Capitalization of interest, costs incurred after acquisition, depreciation methods such as SLM, DDB, SYD, & UOP, depletion, impairment, asset retirement obligation, Disposal & involuntary conversions, Classification of intangible asset-forms, identifiability, expected life, manner of acquisition, accounting for intangibles-capitalization of costs, amortization, impairment, Knowledge-based, legal rights-patents, copyrights, franchise agreements, leasehold, trademarks, goodwill etc., Non-monetary exchanges.

L 60 ; TOTAL HOURS -60

PRACTICAL EXERCISES FOR SKILL DEVELOPMENT:

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

1. Analyze and evaluate US GAAP financial statements included as part of Form 10-K of an issuer (e.g., Walmart, Inc.).
2. Review significant accounting policies disclosed by an issuer on the notes to the financial statements and present a summary.
3. Analyze the effect of changing from FIFO to LIFO method of accounting based on sample financial statements, on (i) Statement of

financial position and (ii) Income Statement

4. Research the US GAAP ASC standard to determine, if it is permissible to capitalize interest into the cost of the assets and what standard addresses this issue. Develop a report on (i) objectives of capitalizing interest (ii) assets that qualify for capitalization of interest (iii) limit on the amount of interest to be capitalized each period (iv) Disclosures, if any required.
5. Refer public company financial statements and determine (i) Its investments for the year (ii) Where are they reported on the financial statements and (iii) How are the investments valued and does the company use FV.

TEXT BOOKS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, John Wiley & Sons

REFERENCES:

1. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
2. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
3. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, John Wiley & Sons
4. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, John Wiley & Sons
5. IFRS Simplified with Practical Illustration Part 1 & 2, Mr Rammohan Bhave and Dr Mrs Anjali Rammohan Bhave, CNBC TV 18

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to:

CO1: Comprehend the conceptual framework and standard-setting for business and non-business entities as per US GAAP.

CO2: Record the financial statement accounts for-profit business entities as per US GAAP.

CO3: Comprehend the major differences in the accounting treatments under US GAAP & IFRS.

CO4: Determine the value of different financial statement accounts as per US GAAP.

CO5: Demonstrate how different financial statement items are interlinked.
 Demonstrate the accounting treatment of equity & debt securities, tangible assets and intangible assets.

Board of Studies (BoS) :

18th BoS of Department of Commerce held on
 06.03.23

Academic Council:

20th Academic council held
 on 13.4.23

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3
CO1	H	H	H	H							M	H	H	M	H
CO2	H	H	M	M							L	H	M	M	H
CO3	H	M	M	M							L	M	H	M	M
CO4	H	M	M	M							L	M	M	H	M
CO5	M	M	M	M							L	M	M	H	M

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 17: Partnership for Goals.

Financial Reporting is mandate within the societal system to ensure transparency and accountability as the basis for better decision-making by companies, investors and other stakeholders, which fulfils the goals of partnership.

COD 2152	INTERNATIONAL AUDITING - II	L T P C
SDG: 17		4 0 0 4

COURSE OBJECTIVES:

COB1: This section addresses the auditor's use of analytical procedures as substantive procedures.

COB2: Comprehend the internal audit functions

COB3: Provide overview of audit sampling and reporting.

COB4: Highlight the information that needs to be provided in the audit reports.

COB5: Overview of SSARS Engagements, Preparation of Financial Statements & Compilation Engagements

MODULE I	AUDIT EVIDENCE & SUBSTANTIVE PROCEDURES	10
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Sufficient & Appropriate Audit Evidence, Audit Evidence determined by RMM, Management Assertions, Audit procedures, Substantive procedures for revenue, expenditure, production & payroll cycles, investing & financing cycles, Test of details, Analytical procedures, Other specific substantive procedures.

MODULE II	AUDIT FINDINGS	12
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Internal auditor-evaluating the internal audit function, using the work of internal audit function to obtain audit evidence, to provide direct assistance, Specialist, Evaluating Audit Evidence obtained and Misstatements identified, Analytical procedures in overall review, Forming an opinion of Financial Statements, Engagement Quality Review.

MODULE III	AUDIT DOCUMENTATION, SAMPLING, AND REPORT	12
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Audit Plan, Audit Documentation, Management Representation Letter, Audit sampling-overview, understanding sampling risks, Types of Statistical Sampling—Attributes Sampling, Classical Variables Sampling, PPS Sampling, Unmodified opinion, Justified lack of Consistency, Going Concern Doubt, Uncertainty, GAAP Issue-Qualified opinion vs Adverse Opinion vs Disclaimer opinion.

MODULE IV	OTHER AUDIT REPORTS	14
	Other Info in Documents with Audited Financial Statements, Required Supplementary Info, Supplementary Info in relation to financial statements, Audit of Single & Group Financial Statements, Audit of Special Purpose Financial statements, Audit of Financial statements prepared using a financial reporting framework, Other Engagements & Reports Based on SAS, Review of Interim, Summary Financial Statements, Report on Compliance of Audited Financial Statements, Comfort Letter for Underwriters, Application of Accounting Principles.	
MODULE V	COMPIILATION, REVIEWS & ATTESTATION ENGAGEMENTS; EFFECT OF INFORMATION TECHNOLOGY ON AUDIT & DATA ANALYTICS	12
	Overview of SSARS Engagements, Preparation of Financial Statements, Compilation Engagements, Review of Financial Statements, Agreed-Upon Procedures Engagements, Prospective Financial Statements, Compliance, Management Discussion & Analysis, Trust Services. Auditor's consideration of internal control, Auditing Techniques, Auditor's Computerized Tools for IT environments in IT environments. Overview of Audit Data Analytics (ADA), Analytical procedures, Benefits, Accessing, preparing & protecting data.	

TEXT BOOKS:

1. Miles CPA Review Concept Book: International Auditing, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: International Auditing, John Wiley & Sons

REFERENCES

1. Wiley CPA Excel Exam Review Course Study Guide: International Auditing, John Wiley & Sons

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to:

CO1: Discuss the quality and quantity of audit evidence

CO2: Explain direct assistance and audit Evidence

CO3: Describe the audit plan and audit documentation

CO4: Discuss the audit of financial statements prepared using a financial reporting framework

CO5: Explain the auditing techniques and internal control.

Board of Studies (BoS) :

18th BoS of Department of Commerce held on
06.03.23

Academic Council:

20th Academic council held
on 13.4.23

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	H							H	M	H
CO2	H	H	M	M	L	H							M	M	H
CO3	H	M	M	M	L	M							H	M	M
CO4	H	M	M	M	L	M							M	H	M
CO5	M	M	M	M	L	M							M	H	M

Note: L- Low Correlation M -Medium Correlation H - High Correlation

SDG 17: Partnership for Goals.

Financial Reporting is mandate within the societal system to ensure transparency and accountability as the basis for better decision-making by companies, investors and other stakeholders, which fulfils the goals of partnership.

COD 2101	CORPORATE ACCOUNTING	L	T	P	C
SDG: 04		4	1	0	5

COURSE OBJECTIVES

The objectives of this course is to make the Learners,

COB1: To define the rationale, merits, and demerits of issuing shares of a company

COB2: To prepare financial statements such as Profit & Loss Account and Balance Sheet of companies.

COB3: To prepare balance sheet after Internal Reconstruction of company

COB4: To compute the purchase price for amalgamation/business combination

COB5: To illustrate the process of e-filing of annual reports of companies.

MODULE I	ACCOUNTING FOR SHARE CAPITAL & DEBENTURES	15
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Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures.

(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)

MODULE II	PREPARATION OF FINANCIAL STATEMENTS OF COMPANIES INCLUDING ONE PERSON COMPANY	15
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Preparation of financial statements of corporate entities including one Person Company (including calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement of corporate entities manually and using appropriate software.

(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)

MODULE III	INTERNAL RECONSTRUCTION AND PROFIT OR LOSS PRIOR TO INCORPORATION	15
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Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share

capital; Preparation of balance sheet after Internal Reconstruction.

Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.

(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)

MODULE IV AMALGAMATION OF COMPANIES 15

Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises

(In reference to Relevant Accounting Standards/Ind AS as applicable.)

L = 60: T = 15: TOTAL HOURS = 75

PRACTICAL EXERCISES:

The learners are required to:

1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares.
2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report.
4. Prepare financial statements using appropriate software.
5. Download company annual reports of reputed companies from the websites and shall analyse the voluntary and mandatory information contained in these statements.

TEXT BOOK:

1. Mukherjee, A., & Hanif, M. "Corporate Accounting" Tata McGraw Hill Education, New Delhi, 2019

REFERENCES:

1. Guwahati Goyal, B. K. "Corporate Accounting": Taxmann Publication, New Delhi, 2019.
2. Maheshwari, S. N., & Maheshwari, S. K., "Corporate Accounting", Vikas Publishing House, New Delhi, 2018.
3. Jain, S. P., & Narang, K. L. "Corporate Accounting" Kalyani Publishers, New Delhi, 2015.
4. Shukla, M. C., Grewal, T. S., & Gupta, S. C. "Advanced Accounts. Vol.-II" S. Chand Publishing, New Delhi, 2016.
5. Tulsian, P. C., & Tulsian, B. "Corporate Accounting" S. Chand Publishing, 2016
6. Bergeron, B. "Essentials of XBRL: Financial Reporting in the 21st Century" John Wiley & Sons, New Jersey, 2003.

COURSE OUTCOMES:

After the successful completion of the course, the learners will be able to:

CO1: Articulate the process of issue of shares of a company

CO2: Prepare financial statements such as Profit & Loss Account and Balance Sheet

CO3: Prepare balance sheet after Internal Reconstruction of company

CO4: Analyse the case study of major amalgamations of companies in India

CO5: Illustrate the process of e-filing of annual reports of companies.

Board of Studies (BoS) :

Academic Council:

16th BoS of Department of Commerce 18th AC held on 24.02.2022

held on 11.12.2021 & 13.12.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO 1	H	H	H	H						M	H	H	M	H		H
CO 2	H	H	M	M						L	H	M	M	H		H
CO 3	H	M	M	M						L	M	H	M	M		H
CO 4	H	M	M	M						L	M	M	H	M		M
CO 5	M	M	M	M						L	M	M	H	M		M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG: 04 - Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies. This course enables the learners to have a practical training about preparing financial statements such as Profit & Loss Account, Balance Sheet and to have a complete know-how of the process of e-filing of annual reports of companies that are vital to ensure a transformative education.

COD 2103	BUSINESS MATHEMATICS AND	L	T	P	C
SDG: 04	STATISTICS	3	1	0	4

COURSE OBJECTIVES

The objectives of this course are:

COB1: To analyse the applications of Mathematics and Statistical techniques used business decision making.

COB2: To acquire proficiency in calculus in solving real life business problems

COB3: To find the roots of univariate Analysis using different techniques.

COB4: To demonstrate the concepts of limits, continuity and application of bi-variate analysis.

COB5: To develop the use of time series necessary for applications.

MODULE I INTRODUCTION TO BUSINESS MATHEMATICS 12

Matrices: Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding inverse of a matrix through determinant method; Solution of system of linear equations up to three variables.

Basic Mathematics of Finance: Simple and Compound interest (including continuous compounding); Rates of interest- nominal and effective and their inter-relationships; Compounding and discounting of a sum using different types of rates.

MODULE II DIFFERENTIAL CALCULUS 12

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limits and continuity of a function; Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Maxima and Minima of functions relating to cost, revenue and profit.

MODULE III UNIVARIATE ANALYSIS 12

Measures of Central Tendency: Arithmetic mean, Geometric mean, Harmonic mean- Properties and applications. Median and other Partition values (quartiles, deciles, percentiles), Mode.

Measures of Dispersion: absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation and their coefficients; Properties of Standard deviation/Variance

MODULE IV BI-VARIATE ANALYSIS 12

Simple and Linear Correlation analysis: Meaning, Measurement (Karl Pearson's co-efficient and Spearman's Rank correlation) and Properties.

Simple and Linear Regression Analysis: Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression

MODULE V INDEX NUMBERS & TIME SERIES 12

INDEX NUMBERS: Meaning and uses; Construction of index numbers: Aggregative and average of relatives, simple and weighted; Tests of adequacy of index numbers; Computation and uses of Consumer Price Index (CPI).

TIME SERIES: Components; additive and multiplicative models; Trend analysis, moving averages and method of least squares (linear trend).

L – 45; T – 15; TOTAL HOURS – 60

PRACTICAL EXERCISES:

The learners are required to:

1. Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations;
2. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
3. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value;
4. Use commonly used statistical packages to apply various statistical tools to a dataset available through secondary sources;
5. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.

TEXT BOOK:

1. Bhardwaj, R. S. "Business Mathematics and Statistics", Scholar Tech Press, New Delhi, 2019

REFERENCES:

1. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. "Statistics for

Management", Pearson Education, New Jersey, 2017

2. Thukral, J. K. "Business Mathematics and Statistics", Maximax Publications, New Delhi, 2017
3. Vohra, N. D. "Business Mathematics and Statistics", New Delhi, Tata McGraw Hill Education India, 2014

COURSE OUTCOMES:

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

CO1: Acquire proficiency in using different mathematical tools in solving real life economic problems

CO2: Attain proficiency in using(matrices, calculus and mathematics of finance) in solving real life business problems

CO3: Develop an understanding of the various averages and measures of dispersion to describe statistical data

CO4: Illustrate the relationship between two variables through correlation and regression

CO5: Analyze the trends and tendencies over a period of time through time series analysis

Board of Studies (BoS) :

16th BoS of Department of Commerce 18th AC held on 24.02.2022
held on 11.12.2021& 13.12.2021

Academic Council:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO 1	H	H	H	H								H			H	H
CO 2	H	H	H	M								M			H	H
CO 3	M	M	M	M								M			M	H
CO 4	M	M	M	M								M			M	M
CO 5	M	M	M	M								M			M	M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG: 04 - Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to familiarize students with the applications of Mathematics and Statistical techniques in business decision making. This course enables the learners to achieve numeracy literacy which is considered an important part for their holistic development.

COD 2104	BOOK REVIEW	L T P C
SDG: 4		1 0 0 1

COURSE OBJECTIVES:

The objective of this course are

COB1: To introduce need and importance of book review.

COB2: To illustrate the method of book review.

COB3: To discuss the different method and presentation.

COB4: To demonstrate the book review with practical example.

MODULE I	WRITING THE BOOK REVIEW	8
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Introduction to book review; Method of book review: Preparing to write your review, creating a first draft of the review, polishing the review; Tips for writing; Structural elements.

MODULE II	PECHA KUCHA PRESENTATION	7
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Power Point Presentation dos and don'ts; Pecha Kucha Presentation; Guidelines for presenting the book review to audience in Pecha Kucha format.

L– 15; TOTAL HOURS – 15

REFERENCES:

1. Joanna Cutrara, How to Write a Book Review, grammerly.com, 2020, [The Essential Tips on How To Write an Engaging Book Review | Grammarly](#)
2. Christopher Taylor, How to Write a Book Review, wiki how, 2020, [4 Ways to Write a Book Review - wikiHow](#)
3. Admin, How to Write a Book Review, Essay Basic, 2017, [How To Write A Good Book Review, with Samples \(essaybasics.com\)](#)
4. Asihsh Agarwal, Business Presentation in Power Point, Udemy, March 2021, Online Course
5. RechardHarrington, PowerPoint: From Outline to Presentation, Linda.com, 2021, Online Course
6. Pecha Kucha, <https://www.youtube.com/watch?v=Hq9txHjiRYo>, YouTube
7. Pecha Kucha, <https://www.youtube.com/watch?v=5df7XtyvDb4>, YouTube

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Identify the need and importance of book review.

CO2: Illuminate the book review.

CO3: Illustrate the different method of presentation.

CO4: Use the method of presentation to present their book review.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS 01	PS 02	PS 03	PS 04
CO1				H	H							H			H	H
CO2				H	H							H			H	H
CO3				H	H							H			H	H
CO4				H	H							H			H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course motivates the learners to inculcate the lifelong learning skills which in turn develop the lifelong learning opportunities for equitable education.

GED 2102	APTITUDE AND INTERPERSONAL SKILLS	L	T	P	C
SDG: 8		0	0	2	1

COURSE OBJECTIVES:

COB1: To enhance problem solving skills

COB2: To train the students to face competitive examination

COB3: To recognize communication barriers and act accordingly

COB4: To learn the nuances of Group discussion and basic Etiquettes.

MODULE I GENERAL MENTAL ABILITY 8

Problems on Age - Time & Work – Speed, Distance & Time – Problems on Train - shortcut techniques - Simple & Compound Interest.

MODULE II QUANTITATIVE APTITUDE AND REASONING 7

Percentage - Profit & Loss – Ratios and Proportions –Verbal Reasoning: Direction, Blood relations, Calendar and Clocks

MODULE III COMMUNICATION AND INTERPERSONAL SKILL 7

Communication skill - Effective listening skills – Problem Solving – Positive Attitude – Maintaining Trust.

MODULE IV PERSONALITY DEVELOPMENT 8

Presentation skills - Group Discussion techniques - Grooming Basics – Etiquettes - Body Language.

P – 30 ; Total Hours - 30

REFERENCES:

1. Bhattacharya. Indrajit (2008). An Approach to Communication Skills, DhanpatRai& Co., (Pvt.) Ltd. New Delhi.
2. Swan, Michael (2005). Practical English Usage, Oxford University Press.
3. Tyra .M, Magical Book On Quicker Maths, BSC Publishing Company Pvt. Limited, 2009
4. R. S. Aggarwal , Quantitative Aptitude for Competitive Examinations, S. Chand Limited, 2017
5. R. S. Aggarwal , A Modern Approach to Verbal & Non-Verbal Reasoning , S. Chand Limited, 2010

6. KhattarDinesh , The Pearson Guide to Quantitative Aptitude for Competitive Examinations, 3e, Pearson India , 2016.
7. Bhattacharya. Indrajit, An Approach to Communication Skills, DhanpatRai& Co., (Pvt.) Ltd. New Delhi, 2008
8. Swan, Michael, Practical English Usage, Oxford University Press, 2005
9. P.A. Anand , Wiley's Quantitative Aptitude, 1st Edition,Wiley,2015
10. InduSijwali, A New Approach to Reasoning Verbal & Non-Verbal, Arihant Publications India limited, 2018
11. DishaExperts , Shortcuts in Reasoning (Verbal, Non-Verbal, Analytical & Critical) for Competitive Exams 2nd Edition, Disha Publication, 2018
12. Jaikishan, Premkishan, How to Crack Test Of Reasoning, Arihant Publications India limited, 2018.

COURSE OUTCOMES:

CO1: Apply the concept of aptitude in competitive examination

CO2: Identify simple methods and solutions on problem solving

CO3: Break the glass ceiling and the hurdles of communication barriers

CO4: Present them self positively and master the art of Group discussion and basic etiquettes.

Board of Studies (BoS) :

13thBoS of Department of English
held on 17.6.2021

Academic Council:

17th AC held on
15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1					L				L	
CO2					M					
CO3								M		
CO4								M		

Note: L - Low Correlation M - Medium Correlation H - High Correlation
SDG No. 8:Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This Course offers the employability and creates decent working environment.

SEMESTER-IV

COD 2251	COST MANAGEMENT	L	T	P	C
SDG: 04		4	1	0	5

COURSE OBJECTIVES:

The objectives of this course are :

COB1: To provide the overview of costing system and preparing cost sheet.

COB2: To highlight the process of determining the costs at which inventory items are recorded into stock and their valuation including labour costing techniques.

COB3: To help the learners acquire the skill to determine the absorption methods and treatment of overheads.

COB4: Discuss the overview of job and batch costing with profit calculations.

COB5: To discuss the process costing methods and highlight the recent trends in costing.

MODULE I **COST ACCOUNTING, COST SHEET & TENDER AND QUOTATION** **18**

Definition: Meaning, objectives and advantages of cost accounting; Cost concepts and classifications; Elements of cost; Installation of a Costing system; Format of Cost Sheet; Difference between cost accounting and financial accounting, Tenders and Quotations.

MODULE II **ELEMENTS OF COST: MATERIAL AND LABOUR** **15**

Materials: Material/inventory control techniques. Accounting and control of purchases, storage, EOQ and issue of materials. Materials Stock Level, Methods of pricing of materials issues: FIFO, LIFO, Simple and Weighted Average methods.

Labour: Accounting and Control of labour cost; time keeping and time booking. Concept and treatment of idle time, over time, labour turnover. Methods of wage payment and the Incentive schemes- Halsey and Rowan etc,

MODULE III **ELEMENTS OF COST: OVERHEADS** **14**

Collections and Classification of Overheads - Allocation & Apportionment – Primary Distribution - Secondary Distribution - Reapportionment of Costs to Production Departments (Simultaneous Equation Method); absorption of Overheads and Computation of Machine Hour Rate.

MODULE IV **METHODS OF COSTING** **14**

Job and Batch Costing: Meaning, Features of Job Costing, Types of Job Costing, Preparation of Job Cost Sheet, Batch Costing, Meaning, Its

Application

Contract Costing: Definition, Difference between Job Costing and Contract Costing, Contract Ledger, Ascertainment of Profit/Loss on Contract, Work In Progress and Balance Sheet, Cost Plus and Estimated Contracts

MODULE V PROCESS COSTING & RECENT TRENDS IN COSTING 14

Process Costing: Normal Loss, Abnormal Loss/gain (Including Inter-Process Profit and Equivalent Production) Preparation of Process Accounts and Joint and By-Products (theory only).

Operating Costing: Concept, Features, Performa of Operating Costing and Problems on Transport Costing Only

Recent Trends in Costing: Target Costing, Life cycle Costing, Activity based Costing, Transfer pricing (Theory Only).

L – 60; T – 15; TOTAL HOURS – 75

PRACTICAL EXERCISES:

The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organization.
2. Identify the items to be included and excluded in the cost system.
3. Apply different price determination methods to assess sales price.
4. Prepare a cost statement for different processes.
5. Suggest ideal cost system.
6. Calculate impact of material consumption, usage and wastages on total material cost.
7. Prepare of different format of acquisition of material and storage.
8. Determine total labour cost.
9. Suggest suitable cost system for different types of services organization.
10. Analyze Research& Development cost in pharmaceutical & similar industry.
11. Visit industries to understand process costing, ABC concept.

TEXT BOOKS:

1. S.P. Jain, K.L. Narang, "Cost Accounting", Kalyani Publishers, 2015
2. Kishor, R. M. Taxman's "Cost Accounting" Taxmann Publication Pvt. Ltd, New Delhi, 2019.
3. S.N Maheswari "Fundamentals of Cost Accounting" 4th edition, Sultan Chand & Sons, New Delhi, 2015.

REFERENCES:

1. M.C. Shukla, T.S. Grewal, Dr. M. P. Gupta, "Cost Accounting", S.Chand & Company Ltd, New Delhi, 2010.
2. S.P. Iyengar "Cost Accounting" 10th revised edition, Sultan Chand & Sons, New Delhi, 2014.
3. T.S. Reddy, Y. Hariprasad Reddy "Cost Accounting" 4th Revised Edition, Margham Publications, 2019.
4. R.S.N.Pillai and V. Bagavathi "Cost Accounting principles and practices" S Chand & Co Ltd, New Delhi, 2013.
5. Lal, J., & Srivastava, S. "Cost Accounting" McGraw Hill Publishing Co, New Delhi, 2013
6. Mowen, M. M., & Hansen, D. R. "Cost Management" Thomson Publications, Stanford, 2005.
7. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

COURSE OUTCOMES:

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

CO1: Prepare the cost sheet of the company (Book wise questions).

CO2: Compute unit cost and total cost of production and evaluate the labour turnover.

CO3: Ascertain cost under over absorption and under absorption.

CO4: Compute the profit from job and batch costing.

CO5: Explain the process costing methods and list the pros and cons of recent trends in costing.

Board of Studies (BoS) :

18th BoS of Department of
Commerce held on 06.03.2023

Academic Council:

20th Academic council held on 13.4.23

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H								H	H	H	H	H
CO2	H	H	M	M								H	H	H	H	H
CO3	H	M	M	M								M	M	M	M	H
CO4	H	M	M	M								M	M	M	M	M
CO5	M	M	M	M								M	M	M	M	M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG: 04 - Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose. This course will substantially increase the knowledge of learners who have relevant skills for employment, decent jobs and entrepreneurship.

COD 2203	ENTREPRENEURSHIP DEVELOPMENT	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are

COB1: To comprehend the concept of different entrepreneurial traits and dimensions of entrepreneurship.

COB2: To describe the parameters to assess opportunities and constraints for innovative business ideas.

COB3: To elucidate the different ways of funding the business idea.

COB4: To describe the steps in formulation & implementation of business process.

COB5: To address the steps and issues in mobilizing resources for startup

MODULE I INTRODUCTION TO ENTREPRENEURSHIP 12

Meaning, Elements, Determinants and Importance of entrepreneurship and creative Behaviour; Creativity and entrepreneurship, Steps in Creativity, Innovation and inventions; Factors that influence Entrepreneurship, Entrepreneurship around us; Dimensions of entrepreneurship; Types of Entrepreneurship: Intrapreneurship, Technopreneurship, Cultural entrepreneurship, International entrepreneurship, Ecopreneurship, and Social entrepreneurship.

MODULE II ENTREPRENEURSHIP IN INDIA 12

Concept of business houses and Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution; Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

MODULE III ENTREPRENEURSHIP ECOSYSTEM 12

Requirement, Availability and access to finance, Marketing assistance, Technology and industrial accommodation, Role of government, Institutions, industries / entrepreneur's associations and Self help groups, Concept, Role and functions of business incubators, Angel investors, Venture capital, Start-up finance and private equity fund.

MODULE IV SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY 12

Significance of writing the business plan / project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, Location, Layout, Operation, Planning & control; Preparation of project report (various aspects of the project report such as size of investment, Nature of product, Sourcing of material, Market potential may be covered); Project submission / Presentation and appraisal thereof by external agencies, such as financial / non- financial institutions.

MODULE V BUSINESS MODELS & MOBILIZING RESOURCES 12

Business models: The importance and diversity of business model, emerging business models, potential fatal flaws of business models, components of an effective business model.

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, Suppliers, Bankers, Principal customers; Contract management: Basic start-up problems.

L – 45;T-15; TOTAL HOURS –60

Practical Exercises:

The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

TEXT BOOK:

1. Vasanth Desai, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House, Mumbai, 2009.

REFERENCES:

1. Sangeetha Sharma, "Entrepreneurial Development", PHI learning private Ltd, Delhi, 2020.
2. Debasish Biswas and Chanchal Dey, "Entrepreneurial Development in India", Routledge, New York, 2021.
3. Hisrich, R., Peters, M., & Shepherd, D. "Entrepreneurship" McGraw Hill Education, New York, 2017.
4. Howard Frederick, Allan O'Connor, Donald F. Kuratko, "Entrepreneurship" Cengage AU Learning, 2018.
5. Dollinger, M. J. "Entrepreneurship: Strategies and Resources", Prentice Hall, New Jersey, 2008.

COURSE OUTCOMES:

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

CO1: Discern distinct entrepreneurial traits and dimensions of entrepreneurship

CO2: Identify the parameters to assess opportunities and constraints for new business ideas.

CO3: Develop a business idea by adopting systematic process.

CO4: Design strategies for successful implementation of ideas.

CO5: Create a business plan for startup.

Board of Studies (BoS) :

16th BoS of Department of Commerce

held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	M		M					H		M	H	H	M	H	H
CO2	H	M		M					H		M	H	H	M	H	H
CO3	H	H		M					H		M	H	H	M	H	H
CO4	M	H		M					H		M	H	H	M	H	H
CO5	M	L		M					H		M	H	H	M	H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This course helps to create more number the entrepreneur by making them creative, innovative and encouraging the growth of micro, small and medium-sized enterprises and also to equip the learners to learn entrepreneurial skills so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

COD 2252	INTERNATIONAL FINANCIAL	L	T	P	C
SDG: 17	ACCOUNTING & REPORTING-II	4	0	0	4

COURSE OBJECTIVES:

Students should be able to

COB1: The revenue recognition principles and its application as per US GAAP and IFRS.

COB2: Financial accounting and reporting for bonds as well as debt restructuring as per US GAAP and IFRS.

COB3: Financial accounting and reporting for pensions and post-retirement benefits as per US GAAP and IFRS.

COB4: Financial accounting and reporting with respect to deferred taxes as per US GAAP and IFRS.

COB5: Financial accounting and reporting for stockholders' equity as per US GAAP and IFRS.

MODULE I BONDS AND DEBT RESTRUCTURING 12

Present value & future value formula, ordinary annuity, annuity due, PV & FV calculations. Types of bonds, Accounting for Bonds, Other Bond Accounting Considerations, Convertible bonds, Bonds with detachable warrants, bond retirement, Fair value option & fair value election, Overview of accounting for troubled debt, Impairments of Debts, Debt Restructure: Settlement, Debt Restructure: Modification of terms.

MODULE II LEASES & PENSION 12

Overview of leases, classification of leases—operating & finance leases, sale leaseback, lease accounting considerations, Overview of pension plans, defined contribution, defined benefit plan, pension plan obligation and pension plan assets, net pension expense and its components, Accounting for pension plans & reporting on balance sheet, pension liability, amortization, actuarial gains/losses, reporting pension plan.

MODULE III STOCKHOLDERS' EQUITY & EARNINGS PER SHARE 14

Common stock, preferred stock, additional paid-in capital (APIC), retained earnings & dividends, accumulated other comprehensive income, treasury stock, presentation of stockholders' equity, Simple capital structure, basic EPS, income available to common stockholders, stock dividends, stock splits, dilutive securities.

**MODULE IV BUSINESS COMBINATIONS, 10
CONSOLIDATIONS & PARTNERSHIPS**

Overview of the acquisition method, accounting for acquisitions, non-controlling interest, intercompany transactions, variable interest entities, Overview of partnership accounting, admission of a partner, retirement of a partner, liquidation of the partnership.

MODULE V FOREIGN CURRENCY ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING 12

Fundamentals of foreign currency accounting, foreign currency terminology, temporal method, current rate method, US GAAP vs. IFRS, Foreign currency translation and remeasurement, IFRS treatment on foreign currency accounting, individual foreign transactions, Not-for-profit financial statements—statement of financial position, statement of activities, statement of cash flows, Accounting for Contribution Revenue, Other accounting considerations, Specific industry applications.

L -60; TOTAL HOURS - 60

PRACTICAL EXERCISES FOR SKILL DEVELOPMENT:

(These activities are only indicative; the Faculty member can innovate)

Review various schedules of Form 1040 (Individual Income Tax return).

Analyze various tax planning method and techniques available for individuals for federal income tax.

Prepare Schedule K-1 by using information from Partnership and S Corporation tax returns.

Case study analysis of Schedule M-1 of Form 1120 to reconcile profit per books with the profit per tax return.

Evaluate various scenarios that are subject to gift and estate taxes.

Present a comparative chart of the common law and statutory liabilities of a CPA auditor.

TEXT BOOKS:

1. Miles CPA Review Concept Book: Regulation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Regulation, John Wiley & Sons

REFERENCES:

1. Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law Editors

2. Federal Income Tax: Code and Regulations--Selected Sections, Martin B. Dickinson, Wolters Kluwer
3. Federal Income Taxation by Katherine Pratt and Thomas D. Griffith, Wolters Kluwer
4. Federal Income Taxation (Concepts and Insights), Marvin Chirelstein and Lawrence Zelenak, Foundation Press

COURSE OUTCOMES:

Students will be able to

CO1: Comprehend the characteristics of bonds and apply the GAAP principles to record bonds.

CO2: Apply the accounting treatment of leases & pensions.

CO3: Comprehend the major differences in the accounting treatments under US GAAP & IFRS.

CO4: Prepare the financial statements based on acquisition and consolidation method.

CO5: Demonstrate how different financial statement items are interlinked.

Board of Studies (BoS) :

18th BoS of Department of Commerce held on
06.03.23

Academic Council:

20th Academic council held
on 13.4.23

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3
CO1															
CO2				L											
CO3								M							
CO4													H		
CO5															

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 17: Partnership for Goals.

Financial Reporting is mandate within the societal system to ensure transparency and accountability as the basis for better decision-making by companies, investors and other stakeholders, which fulfils the goals of partnership.

COD 2253	INTERNATIONAL TAXATION -I	L T P C
SDG: 17		4 0 0 4

COURSE OBJECTIVES:

Students should be able to

COB1: Have knowledge about the federal income tax rules for individuals which consists of gross income, deductions, tax computation, alternative minimum tax, additional taxes, and tax credits.

COB2: Calculate and evaluate capital gains & losses, gains & losses from sale of long-term business property, and depreciation and amortization methods as per federal income tax provisions.

COB3: Have knowledge about federal income tax provisions applicable to C-Corporations including income, deductions, earnings & distributions, liquidation and reorganizations.

COB4: Have knowledge about federal income tax provisions applicable to S-Corporations including eligibility criteria, income tax return, shareholder basis, earnings & distribution and termination of election.

COB5: Have knowledge about federal income tax provisions applicable to partnerships, estates & trusts, and tax-exempt organizations.

MODULE I INDIVIDUAL INCOME TAX RETURN 12

Overview of Form 1040, Filing requirements for Form 1040, Wages, Salaries, Bonus, Commission, Fees & Tips, Schedule B – Interest & Dividend, Schedule C or C-EZ – Business Income, Schedule D – Capital gains & losses, Schedule E – Passive Income (Rent, Royalty & Flow through entities income), Schedule F – Farming Income.

MODULE II GROSS INCOME & ADJUSTMENTS 12

Other line items included in GTI, Non-taxable Miscellaneous Items, Withdrawal of savings penalty, Individual Retirement Account deduction, Self-Employment Tax & benefits for self-employed, Health Savings Account, Educator Expenses, Student Education Loan Interest deduction, other adjustments.

MODULE III DEDUCTIONS FROM AGI, CALCULATING 12 TAX, TAX CREDITS, PROPERTY TRANSACTIONS & DEPRECIATION

Standard deductions, Itemized deductions (Schedule A), Qualified business income (QBI) deductions, Tax Credits - Adoption Credit, Child Tax credit,

Education Credit, Dependent & Child care credit, Earned Income Credit, Elderly & disabled credit, Saver's Credit, Foreign Tax Credit, Business Credits, Withholding Tax / Excess FICA, Other taxes, Estimated tax penalty.

MODULE IV PROPERTY TRANSACTIONS & DEPRECIATION 12

Calculating capital gains & losses - Exception when capital gain is realized, but not recognized, Exception when capital loss is realized, but not recognized, Capital gain & loss rules for individuals, Capital gain & loss rules for Corporations, Gains & losses from sale of long-term business property, Depreciation & amortization.

MODULE V FORMATION OF C CORPORATION AND ITS INCOME TAX RETURN 12

Issuance of stock in exchange for cash, Issuance of stock in exchange of property, Reorganizations, Overview of Form 1120, Filing requirements for Form 1120, Income, Deductions

L - 60; TOTAL HOURS - 60

PRACTICAL EXERCISES FOR SKILL DEVELOPMENT:

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

1. Evaluate & compare revenue recognition policy followed by companies across different industries.
2. Prepare a bond amortization schedule for bond premium and bond discount and show your analysis in the form of a graph.
3. Research a US issuer which in the recent past has successfully completed debt restructuring, draw parallels to US GAAP standards and present a report on how that was achieved.
4. Research the popular retirement benefit plans in the US and present a summary of their accounting treatment as per US GAAP.
5. Perform a case study analysis on financial statements to Comprehend the book vs. tax differences which result in deferred taxes.
6. Develop an excel model on calculation of EPS and Diluted EPS and demonstrate with examples.
7. Analyze the financial statements of a not-for-profit company and present a report on the differences between accounting for commercial entities and not-for-profit entities.
8. Identify the various stock-based compensation methods and show their accounting.

TEXT BOOKS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, John Wiley & Sons

REFERENCES:

1. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
2. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
3. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, John Wiley & Sons
4. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, John Wiley & Sons
5. IFRS Simplified with Practical Illustration Part 1 & 2, Mr Rammohan Bhave and Dr Mrs Anjali Rammohan Bhave, CNBC TV 18.

COURSE OUTCOMES:

Students will be able to

CO1 Comprehend the filing requirements of US individual income tax return and the items for gross income taxation.

CO2 Determine the adjustments and deductions available to Individuals filing US income tax return and determine the tax liability and tax credits.

CO3: Learn and apply the depreciation and amortization rules to individuals and entities.

CO4: Evaluate the earnings & distributions of C Corporations to its shareholders and Comprehend the tax implications of liquidating and reorganizing C corporations.

CO5: Learn the tax implications of formation, operations and liquidation of S Corporation, Partnership & Tax-exempt entities.

CO6: Comprehend various supplementary of topics affecting individuals and business entities.

Board of Studies (BoS) :

18th BoS of Department of Commerce held on
06.03.23

Academic Council:

20th Academic council held
on 13.4.23

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2				L											
CO3							M								
CO4												H			
CO5															

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 17: Partnership for Goals.

Financial Reporting is mandate within the societal system to ensure transparency and accountability as the basis for better decision-making by companies, investors and other stakeholders, which fulfils the goals of partnership.

COD 2204	BLOG WRITING	L T P C
SDG: 4		1 0 0 1

COURSE OBJECTIVES:

The objective of this course are

COB1: To introduce the blog post and its importance.

COB2: To discuss the importance of topic selection.

COB3: To exemplify the content writing and proof reading.

COB4: To explain the benefit of the Search Engine Optimization and its method.

COB5: To demonstrate the blog writing with practical example.

MODULE I	INTRODUCTION TO BLOG WRITING	8
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Introduction to the Blog Post; Why Blog and what are the Benefit; Understand your audience; How to Select a topic? Organise your content then write; Edit, proofread your post and fix your formatting; Insert call to action at the end.

MODULE II	TYPES OF POST	7
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Optimize on page SEO; Discussion on Different type of posts like list post, cross platform posts, entertainment posts, new posts, personal posts, self-promotional posts, question posts, controversial posts.

L – 15; TOTAL HOURS – 15

PRACTICAL EXERCISES:

- Discussion of different type of blogging platform
- Domain name registration
- Overview of the Blogspot and wordpress.
- Creating the blog by learners
- Writing the blogs by learners

Note: Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

REFERENCES:

1. Martin Waxman, Blogging for your business, Linda.com
2. Basim Salim, The Ultimate Guide to Writing Viral Blog Posts, Udemy.com
3. Lan Lurie, SEO, Linda.com

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Illustrate the blog post and its importance.

CO2: Identify the suitable topic for their blog post.

CO3: Illustrate the content writing and proof reading.

CO4: Instantiate the Search Engine Optimization.

CO5: Carryout the blog writing in practice.

Board of Studies (BoS) :

16th BoS of Department of Commerce

held on 11.12.2021& 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	
CO1				H	H							H				H	H
CO2				H	H							H				H	H
CO3				H	H							H				H	H
CO4				H	H							H				H	H
CO5				H	H							H				H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course helps the students to enrich themselves as human capital as they can write in blogs and strengthen their communicative and research experience to face the competitive world

GED 2204	APTITUDE AND WORKPLACE SKILLS	L	T	P	C
SDG: 8		0	0	2	1

COURSE OBJECTIVES:

COB1: To enlighten students with the basic logical reasoning concept

COB2: To prepare the students to face competitive examination

COB3: To efficiently make use of goal setting and to inculcate the elements of being a good leader and a team member

COB4: To prepare the students holistically to face the Personality Test

MODULE I GENERAL MENTAL ABILITY 8

Probability- Permutations & Combinations - Allegations and mixture –Data interpretation.

MODULE II ANALYTICAL AND LOGICAL REASONING 7

Order & Ranking – Seating Arrangements – Statement and Conclusions – Letter and alpha numeric series – Venn Diagram – Logical Puzzles – Coding and Decoding

MODULE III MANAGEMENT SKILLS 7

Goal setting - Leadership styles – Team Building – Teamwork – Time Management – Stress Management

MODULE IV INTERVIEW SKILLS 8

Interview Preparation – CV's and Resume building - Preparation of Self Introduction- Facing Personal Interview – Mock interview

P -30; TOTAL HOURS – 30

REFERENCES:

1. Tyra .M, Magical Book on Quicker Maths, BSC Publishing Company Pvt. Limited, 2009.
2. R. S. Aggarwal, Quantitative Aptitude for Competitive Examinations, S. Chand Limited, 2017.
3. R. S. Aggarwal, A Modern Approach to Verbal & Non-Verbal Reasoning, S. Chand Limited, 2010.
4. Khattar Dinesh, The Pearson Guide to Quantitative Aptitude for Competitive Examinations, 3e, Pearson India, 2016.
5. Rajesh Verma, Fast Track Objective Arithmetic Paperback, Arihant

Publications (India) Limited, 2018.

6. Arun Sharma Teach Yourself Quantitative Aptitude Useful for All Competitive Examinations, McGraw Hill Education (India) Pvt. Limited, 2019.
7. Bhattacharya. Indrajit, An Approach to Communication Skills, Dhanpat Rai & Co., (Pvt.) Ltd. New Delhi, 2008.
8. Swan, Michael, Practical English Usage, Oxford University Press, 2005.
9. P.A. Anand, Wiley's Quantitative Aptitude, 1st Edition, Wiley, 2015.
10. Indu Sijwali, A New Approach to Reasoning Verbal & Non-Verbal, Arihant Publications India limited, 2018.
11. Disha Experts, Shortcuts in Reasoning (Verbal, Non-Verbal, Analytical & Critical) for Competitive Exams 2nd Edition, Disha Publication, 2018.
12. Jaikishan, Premkishan, How to Crack Test of Reasoning, Arihant Publications India limited, 2018.

COURSE OUTCOMES:

CO1: Apply and solve the difficult problems of logical reasoning

CO2: Solve aptitude problems efficiently

CO3: Become a Leader or an effective team member and manage time and stress effectively

CO4: Face the Personality Test / Interview with confidence

Board of Studies (BoS):

13th BoS of Department of English held on 17.6.2021 17th AC held on 15.07.2021

Academic Council:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10
CO1							L		M	
CO2					H					
CO3								L		
CO4								H		

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This course helps to learn the skills such as active listening, collaboration, presenting ideas, effective communication and employability skills which are highly valued in the modern workplace.

COURSE OBJECTIVES:

The objectives of this course are

COB1: To elucidate the concept, need, and utility of indirect taxes & GST.

COB2: To comprehend on the concept of supply under GST law and to give constitutional Framework of GST a levy of cost.

COB3: To foster their ability to comprehend the input tax credit under GST.

COB4: To elaborate the GST registration details

COB5: To provide salient features of GST law and implications of its various provisions of penalties, interest and tax.

MODULE I INTRODUCTION TO GST 12

Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST, GST Council: Constitution, Structure and functioning.

MODULE II **CONCEPT OF SUPPLY UNDER GST LAW &** **12**
LEVY OF GST

Concept of supply including composite and mixed supply, Place, Time, and Value of taxable supply, Significance of consideration.

Levy of GST: Basis of Charge of GST, Inter-State Supply, Intra-State supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications.

MODULE III INPUT TAX CREDIT UNDER GST LAW 12

Meaning, Eligibility and Conditions for taking Input Tax Credit, Apportionment of credit and blocked credits, Availability of credit in special circumstances, Taking Input Tax credit in respect of inputs and capital goods sent for job work, Manner of distribution of credit by Input Service Distributor, Manner of recovery of credit distributed in excess.

MODULE IV REGISTRATION UNDER GST LAW 12

Threshold Limits for Registration, Persons liable for Registration, Persons

not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration, Special Provisions relating to Casual Taxable Persons and Non-resident Taxable persons, Amendment of registration, Cancellation of Registration, Revocation of Cancellation of Registration.

MODULE V OTHER PROCEDURES UNDER GST 12

Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessments under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of tax deducted at source (TDS) and tax collected at source (TCS), Audit under GST.

L - 45; T-15; TOTAL HOURS -60

PRACTICAL EXERCISE:

Learners are required to:

1. Fill up online application for registration under GST for hypothetical firm.
2. Fill up online various forms of GST Returns for hypothetical firm.
3. Prepare e-Way bill for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on computation of input tax credit for hypothetical firm.
6. Practical problems on payment of tax and interest, if any, for hypothetical firm.

TEXT BOOK:

1. Ahuja G., & Gupta, R. "Direct Taxes Ready Reckoner." Wolters Kluwer (India) Pvt. Ltd., New Delhi, 2020.

REFERENCES:

1. Mehrotra, H.C., & Agarwal, V. P. "Goods and Services Tax (G.S.T)", SahityaBawan Publications, Uttar Pradesh, 2021.
2. Singhania, V. K., & Singhania, M. "Students Guide to Income Tax Including GST", Taxmann Publication, New Delhi, 2020.
3. The ICAI Study Material for Final Course Group-II, Paper 8: Indirect Tax Laws.

COURSE OUTCOMES:

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

CO1: Articulate the concept, need, and utility of indirect taxes.

CO2: Analyse the taxable event, i.e., supply under GST.

CO3: Describe the provisions relating to levy of GST.

CO4: Examine implications of input tax credit.

CO5: Identify the various procedures under GST pertaining to penalties and interest and to file GST return online.

Board of Studies (BoS) :

16thBoS of Department of Commerce held 18th AC held on 24.02.2022
on 11.12.2021 & 13.12.2021

Academic Council:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	M	H						H	M	H		M	H	M	H	H
CO2	M	H						H	M	H		M	H	M	H	H
CO3	M	H						H	M	H		H	H	M	H	H
CO4	M	H						H	M	H		H	H	M	H	H
CO5	M	H						H	M	H		H	H	M	H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG: 04 - Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law. This course enables the learners to have an education and training that are vital to ensure a transformative education required for life-long learning.

COD 3151	INTERNATIONAL TAXATION- II	L	T	P	C
SDG: 16 & 17		4	0	0	4

COURSE OBJECTIVES:

COB1: Gain a comprehensive understanding of the taxation principles related to C-Corporations, including corporate earnings, distributions, liquidations, and reorganizations.

COB2: Navigate S-Corporation Taxation: Explore the eligibility criteria, formation, and taxation of S Corporations, with a focus on income tax returns, shareholder basis, earnings, distributions, and the termination of S election.

COB3: Grasp Tax Implications in Business Transactions: Analyze and reconcile taxable income with books, along with computing tax implications, ensuring a clear understanding of tax consequences in business operations.

COB4: Comprehend Legal and Professional Responsibilities: Explore the legal and professional responsibilities of accountants, covering common law liabilities, statutory liabilities, federal taxes, and regulations related to employee benefits, workmen compensation, and employment discrimination.

COB5: Master Business Law and Commercial Transactions: Develop a thorough knowledge of business law and commercial transactions, specifically focusing on contract formation, third-party rights

MODULE I C-CORPORATION EARNINGS, DISTRIBUTIONS, 6 LIQUIDATIONS & REORGANIZATIONS

Corporate Earnings & Distributions, Corporate Liquidations & Reorganization, Reconciliation of Taxable Income with books and Tax Computation.

MODULE II TAXATION OF S-CORPORATIONS 8 Eligibility criteria and formation/election, Income tax return/Information - Form 1120S (pass-thru via Schedule K-1), Shareholder Basis, Earnings & Distributions, Termination of S Election.

MODULE III PROFESSIONAL & LEGAL RESPONSIBILITIES 10

Accounting Common Law Liabilities: Breach of contract, Negligence, Fraud or Gross Negligence; Accountant Statutory Liabilities – Securities Act of 1933, Securities Exchange Act of 1934, Accountant Liabilities for Privileged, Accountant criminal liabilities, Licensing and Disciplinary Systems, Tax Return

preparation, AICPA statement of standard on tax services.

MODULE IV **EMPLOYMENT REGULATIONS** **16**

Federal taxes assessed on Employers, Regulation of employee benefits provided by employer, Workmen compensation & safety, Regulation of Hiring/Pay Arrangements and Labor relations, Regulation of Employment Discrimination, Regulation for Worker Classification.

MODULE V **BUSINESS LAW AND COMMERCIAL TRANSACTION(Contracts:SALE OF GOODS:BANKRUPTCY& AGENCY)** **20**

Elements of formation of contracts: Offer, Acceptance, Consideration, Defenses, Third Party Rights: Intended third party beneficiary, Assignment of rights & delegation of duties, Discharge of Contracts, Remedies for Breach,

Elements for Formation of Sales Contract: Offer, Acceptance, Consideration, Defenses, Third Party Rights – Intended third party beneficiary, Assignment of Rights & Delegation of Duties, Discharge of Contracts, Remedies for Breach, Chapters of Federal Bankruptcy Code - 7, 11, 13.

Initiation of bankruptcy proceedings: Filing of bankruptcy petition, Initial bankruptcy proceedings; Property of the Bankruptcy Estate: Property included, Property excluded, Avoiding powers of Trustee; Distribution of Debtor's Estate: Claims against the estate, Payments & Priorities; Discharge of Debt, Exceptions & Denials; Conversion or Dismissal of Ch 7 Bankruptcy Petition;

Creation of Agency relationship: Requisites for creation, Rights & Duties between Principals & Agents; Agent's power to contractually bind Principal: Types of Authority, Types of Principals, Types of Agents, Termination of Agency, Liability for Torts.

L – 60; TOTAL HOURS – 60

PRACTICAL EXERCISES

1. Provide case studies for tax implications and strategies involving C-Corporations, S Corporations, and business transactions.
2. Conduct tax simulation exercises for C-Corporations and S Corporations, focusing on scenarios like mergers and acquisitions.
3. Assign tax return preparation tasks for both C-Corporations and S Corporations using provided financial data.

4. Organize mock compliance audits to assess companies' adherence to legal and ethical obligations.
5. Divide students into groups to debate specific ethical standards from accounting codes of conduct.
6. Present case studies for strategic decision-making considering tax, legal, and ethical factors.
7. Conduct a business simulation game focusing on taxation, legal compliance, and ethics.
8. Present business scenarios for students to assess tax planning strategies, legal requirements, and ethical considerations.
9. Assign tasks for drafting contracts and sales agreements, emphasizing clarity and legal compliance.
10. Provide sample contracts for students to interpret terms, discuss ambiguities, and legal implications.
11. Organize negotiation simulations for students to practice contract negotiation skills.
12. Conduct workshops on tax compliance, using real-life examples to emphasize professional accountability.
13. Assign analysis tasks on recent tax law changes and their impact on businesses.
14. Organize mock IRS audit scenarios for students to understand consequences of non-compliance and professional accountability.

TEXT BOOK:

1. Wiley CPA Test Preparation Guide (International Edition): Regulation – Varun Jain

REFERENCES:

1. Wiley CPA Test preparation Guide (International Edition) - Regulation - Varun Jain
2. Business Law - Henry R. Cheeseman
3. Business Law - Robert W. Emerson
4. Bankruptcy Code Manual - John Corr
5. Wiley CPA Test Preparation Guide (International Edition): Regulation – Varun Jain
6. Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law Editors
7. Federal Income Tax: Code and Regulations--Selected Sections, Martin

B. Dickinson, Wolters Kluwer

8. Federal Income Taxation by Katherine Pratt and Thomas D. Griffith, Wolters Kluwer
9. Federal Income Taxation (Concepts and Insights), Marvin Chirelstein and Lawrence Zelenak, Foundation Press
10. <https://www.investopedia.com/>
11. <https://www.irs.gov/businesses>

COURSE OUTCOMES:

CO1: Taxation Proficiency: Attain mastery in applying taxation principles to C-Corporations, S Corporations, and diverse business transactions.

CO2: Legal and Ethical Compliance: Exhibit comprehension of legal and ethical obligations within the accounting domain, adhering to both common law and statutory liabilities.

CO3: Strategic Business Decision-Making: Cultivate the skill to formulate strategic business decisions by evaluating tax ramifications, legal duties, and ethical considerations.

CO4: Contractual and Transactional Competence: Develop proficiency in crafting and interpreting contracts, sales agreements, and other transactional documents.

CO5: Professional Accountability: Apply the tenets of professional accountability, demonstrating adeptness in navigating intricate tax legislations and regulations.

Board of Studies (BoS) :

20thBoS of Department of
Commerce held on 22.04.2024

Academic Council:

22nd AC held on 04.09.2024

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	M				H	H	H		H	H	H	H
CO2	H	H	H	H					M	M	M	M	H		H	H
CO3	H	H	H	H	H			H	H	M	M		H	H	M	M
CO4		M	M	M		M		M	M		M	M	H	M	M	M
CO5		M	M	M			M	M		M	M	M	M	M	H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 16: Peace, Justice, and Strong Institutions

SDG 17: Partnerships for the Goals

By ensuring fair and effective taxation of multinational corporations, international tax expertise can help generate revenue for governments, contributing to SDG 17 by supporting domestic resource mobilization and fostering international cooperation in tax matters.

Well-drafted agreements can facilitate fair and transparent business dealings, contributing to SDG 16 by promoting legal certainty, transparency, and accountability in international business transactions.

COD 3152	FINANCIAL MANAGEMENT	L	T	P	C
SDG: 08		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course is to make the Learners,

COB1: To demonstrate the principles and practices of financial management.

COB2: To apply capital budgeting techniques for business decisions.

COB3: To examine the various capital structure theories and analyse factors affecting capital structure decisions.

COB4: To examine various theories of dividend and analyse factors affecting dividend policy and suggest sound dividend policy.

COB5: To design working capital policy based on the assessment of financial requirements and Compare CSR and Profitability.

MODULE I INTRODUCTION TO FINANCIAL MANAGEMENT 12

Nature, scope, and objectives of financial management, profit maximization Vs. wealth maximization; Economic Value Added (EVA), Market Value Added (MVA); Functions and Responsibilities of Finance Manager; Responsible Investment: concept and significance; Triple Bottom Line Concept; Environmental, Social and Governance (ESG) Concept;. Time value of money, Risk and Return Analysis;

MODULE II FINANCING DECISION AND MANAGING PROFIT 12

Operating Leverage, Financial Leverage and Combined Leverage; EBIT-EPS Analysis; Theories for dividend decision for corporate valuation: Walter's Model, Gordon's Model, MM Approach; Forms of dividend payment; types of dividend policies and Determinants of Dividend policy; Corporate Social Responsibility (CSR): Policy, Strategy, Implications, and Governance

MODULE III COST OF CAPITAL 14

Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital;

Capital Structure: Theories of Capital Structure: Net Income, Net Operating

Income, MM Hypothesis, and Traditional Approach.

MODULE IV CAPITAL BUDGETING 10

Capital Budgeting: Cash Flow Estimation; Payback Period Method; Discounted Payback Period Method; Accounting Rate of Return; Net Present Value (NPV); Net Terminal Value; Internal Rate of Return (IRR); Profitability Index;

Capital budgeting under Risk & Uncertainty; Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method;

MODULE V WORKING CAPITAL DECISIONS 12

Concept of Working Capital, Operating & Cash Cycles; Risk-return Trade off; sources of short- term finance; working capital estimation; cash management; receivables management and inventory management.

L – 45; T – 15; TOTAL HOURS – 60

PRACTICAL EXERCISES:

The learners are required to:

1. Work on the spreadsheet for various financing decisions of a select company based on published annual report.
2. Analyse and interpret case study on Capital Budgeting, Financial Structure, Working Capital, and CSR spending of a select company based on published annual report.
3. Read the case study titled 'Investment in Wee Infant Milk Formula: A Capital Budgeting Dilemma.' Prepare and present a report on key learnings from the same.
4. Select 10 companies (5 each from public and private sector). Study their CSR policy and present a comparative analysis of their profitability and CSR spending over a period of 5 years.
5. Prepare and present the strategy to be followed as a finance manager of a hypothetical company which is about to launch an IPO in market.
6. Prepare and present the strategy to be followed as a finance manager of a hypothetical company while taking decision on dividend distribution.
7. Use expert system for taking various decisions related to financial management.

TEXT BOOK:

1. Khan, M. Y., & Jain, P. K. "Financial Management: Text and Problem"

Tata McGraw Hill Education, New Delhi, 2018.

REFERENCES:

1. Kothari, R. "Financial Management: A Contemporary Approach" Sage Publications India Pvt. Ltd, New Delhi, 2016.
2. Rustagi, R. P. "Fundamentals of Financial Management" Taxmann Publication. New Delhi, 2015.
3. Pandey, I. M. "Financial Management" Vikas Publications, New Delhi, 2015.
4. Sharma, S. K., &Sareen, R. "Fundamentals of Financial Management" New Delhi: S. Chand Publishing, New Delhi, 2018.
5. Horne, J. C., &Wachowicz, J. M. "Fundamentals of Financial Management: Prentice Hall, New Jersey, 2008.
6. Ross, S. A., Wester field, R. W., Jaffe, J., &Kakani, R. K. "Corporate Finance" McGraw Hill Education, New York, 2014.
7. Study Material of CA Course (New) Intermediate Level Paper 8A: Financial Management

COURSE OUTCOMES:

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

CO1: Assess the impact of time value of money in different business decisions.

CO2: Analyse capital budgeting process and apply capital budgeting techniques for business decisions.

CO3: Illustrate the various capital structure theories and analyse factors affecting capital structure decisions.

CO4: Critically examine various theories of dividend, identify and analyse factors affecting dividend policy and suggest sound dividend policy.

CO5: Evaluate the working capital including its components (current assets and current liabilities) and explain its significance in assessing a company's short-term financial health.

Board of Studies (BoS) :

20thBoS of Department of Commerce held
on 22.04.2024

Academic Council:

22nd AC held on 04.09.2024

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H								H	H	H	H	H
CO2	H	H	M	M								H	H	H	H	H
CO3	H	M	M	M								M	M	M	M	H
CO4	H	M	M	M								M	M	M	M	M
CO5	M	M	M	M								M	M	M	M	M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 08: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

The course aims to familiarize the learners with the principles and practices of financial management. This course helps the learners to analyse and interpret case study on Capital Budgeting, Financial Structure, Working Capital and the like and enrich themselves as assets for the country and be more productive.

COD 3103	NATIONAL SERVICE SCHEME	L T P C
SDG: 10		1 1 0 2

COURSE OBJECTIVES:

The objectives of the course are

COB1: To make the students understand the basic concepts of NSS.

COB2: To familiarise the students about the needs and problems of the community and involve them in problem-solving.

COB3: To familiarise the youth development programmes under the government of India.

COB4: To develop the student's capacity to meet emergencies and natural disasters.

COB5: To make awareness to the students about the importance of health and hygienic in day to day life.

MODULE I INTRODUCTION AND BASIC CONCEPTS OF NSS 6

Introduction, History, aims and objectives of NSS, Emblem, Flag, Motto, Song, Organizational structure, Roles and responsibilities of NSS functionaries.

MODULE II NSS PROGRAMMES AND ACTIVITIES 6

Concept of regular activities, special camping, Basis of adoption of village/slums, Methodology of conducting survey, Financial pattern of the scheme, Coordination with different agencies, Maintenance of dairy.

MODULE III YOUTH DEVELOPMENT PROGRAMME IN INDIA 6

National Youth Policy, Youth Development Programme at the National level, State level and voluntary sector, Youth-focused and Youth-lead organizations.

MODULE IV DISASTER MANAGEMENT 6

Introduction to Disaster Management, classification of disaster, Role of youth in Disaster Management, National Disaster Response Force and Civil Defense, organization and functions

MODULE V**HEALTH, HYGIENE AND SANITATION****6**

Definition, need and scope of health education, Food and nutrition, Safe drinking water, water borne diseases and sanitation (Swatch Bharat Abhiyan), National Health Programme.

L – 15; T- 15; TOTAL HOURS – 30

TEXT BOOK:

1. J.D.S.Panwar, Amit Kumar Jain &Brijesh Kumar, "National Service Scheme, A Youth Volunteers Programme", Daya Publishing House, New Delhi, 2020

REFERENCES:

1. National Service Scheme Manual, Government of India.
2. Training Programme on National Programme scheme, TISS.
3. Orientation Courses for N.S.S. Programme officers, TISS.
4. Social service opportunities in Hospitals, Kapil K.Krishan, TISS

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: Explain the basic concepts of NSS

CO2: Demonstrate the clear picture on NSS activities and the organization structure of NSS.

CO3: Practically show the social responsibility by doing the campus activities.

CO4: Describe the disaster management and rescue operations of the country.

CO5: Illustrate the importance of health education and hygienic in our community.

Board of Studies (BoS) :

16thBoS of Department of Commerce held 18th AC held on 24.02.2022
on 11.12.2021 & 13.12.2021

Academic Council:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1				H		H	H	H	H			H				
CO2				H		H	H	H	H			H				
CO3				H		H	H	H	H			H				
CO4				H		H	H	H	H			H				
CO5				H		H	H	H	H			H				

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 10 :Reduce inequality within and among countries

This course enable the learners to understand what are the social and emotional causes of poverty and it helps to end the inequalities, and create awareness that social welfare programs are the best support through activism, votes, time and talent that can help make a difference in the society.

COD 3104	CASE STUDY ANALYSIS	L T P C
SDG: 4		1 0 0 1

COURSE OBJECTIVES:

The objectives of the course are:

COB1: To describe the various information of the case study analysis

COB2: To illustrate the case study writing

MODULE I	INTRODUCTION TO CASE STUDY ANALYSIS	8
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Meaning of Case Study and Case Study Analysis, Types of Case Study, Steps for writing the Case Study, Writing the Management Case Study.

MODULE II	CASE STUDY REPORT	7
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Format of Case Study, Layout of the Case Study, Pitfalls to Avoid in Case Analysis, Contents of Case Study Report, Reviewing and Presenting the Case Study.

L – 15; TOTAL HOURS –15

PRACTICAL EXERCISES:

Learners will read and analyse the following cases and write a report:

- Whistleblowing & the Environment: The Case of Avco Environmental
- Corporate Scandals
- The Polluter's Dilemma
- e-Health and Commercial Genetic Testing

REFERENCES:

1. <https://www.jcub.edu.au/wp-content/uploads/2017/06/case-study-writing-jcub-1-case-study-analysis.pdf>
2. <https://www.wikihow.com/Write-a-Management-Case-Study>
3. <https://papersowl.com/blog/how-to-write-a-case-study-analysis>
4. <http://www2.econ.iastate.edu/classes/econ362/hallam/CaseStudies/WritingCaseStudy.pdf>
5. <http://www.businessethics.ca/cases/>
6. https://www.monash.edu/_data/assets/pdf_file/0010/2048473/Writing-a-case-study.pdf
7. https://www.google.co.in/books/edition/The_Case_Study_Handbook/XfoCQAAQBAJ?hl=en&gbpv=1&dq=case+study+analysis+format&pri

ntsec=frontcover

8. https://www.google.co.in/books/edition/The_Case_Study_Handbook_Revised_Edition/57RGDwAAQBAJ?hl=en&gbpv=1&dq=case+study+analysis+format&printsec=frontcover

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Explain the different types of case study

CO2: Analyse the management case study report

Board of Studies (BoS) :

16th BoS of Department of Commerce held 18th AC held on 24.02.2022
on 11.12.2021 & 13.12.2021

Academic Council:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1				H	H							H			H	H
CO2				H	H							H			H	H
CO3				H	H							H			H	H
CO4				H	H							H			H	H
CO5				H	H							H			H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The practical exposure of writing a case study analysis will help to develop the learners skilled propensity, toughen subjective personality and provide a greater door to prospect to inculcate the lifelong learning skills.

COD 3105	SUMMER INTERNSHIP	L	T	P	C
SDG: 4		0	0	0	2

COURSE OBJECTIVES:

The objective of this course are

COB1: Provide industrial exposure to the students, which cannot be simulated in the classroom and hence creating competent professionals in the industry.

COB2: Provide possible opportunities for interns to learn, understand and sharpen the real time technical / managerial skills required at the job.

GUIDELINES

- Students have to undergo a summer internship after the fourth semester for the period of 30 days comprising of minimum 75 hours.
- At the end of the internship, the student shall submit a report on the internship along with the company certificate.
- The evaluation will be made based on this report and a Viva-Voce Examination, conducted by a Departmental Committee constituted by the Head of the Department.
- Viva-Voce Examination will be held during the fifth semester and the credit will be awarded in the same semester itself.
- Other details relating to summer internships are given in the regulation.

COURSE OUTCOMES:

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

CO1: Write an Internship report upon completion of their internship

CO2: To work & gain knowledge of real time business environment.

CO3: To analyze best practices, system, processes, procedures and policies of a company/industry in different functional areas and bring forward the deviations.

Board of Studies (BoS) :

16thBoS of Department of Commerce 18th AC held on 24.02.2022
 held on 11.12.2021 & 13.12.2021

Academic Council:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			H	H		H			H	H		H		H	H	H
CO2			H	H		H			H	H		H		H	H	H
CO3			H	H		H			H	H		H		H	H	H

Note: L- Low Correlation M -Medium Correlation H -High
 Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

The practical exposure of the working environment help to develop the learners professional aptitude, strengthen personal character, and provide a greater door to opportunity which in turn promote the inclusive quality education and productive employment.

SEMESTER-VI

COD 3201	INCOME TAX LAW AND PRACTICE	L T P C
SDG:4		4 1 0 5

COURSE OBJECTIVES: The objectives of this course are

COB1: To provide knowledge of the various provisions of income-tax law in India.

COB2: To elucidate the concept of income under the head's salaries under section 15 – 17 and measure the income from house property under section 22 -27.

COB3: To define the concept of income from Profits and gains of business or profession under sec. 28- 44 and to elucidate the concept of income from capital gain and appreciate the concept of income from other sources.

COB4: To foster their ability to comprehend the provisions to compute total income and tax liability of individuals and HUFs.

COB5: To educate the provisions relating to filing of return of income.

MODULE I **INTRODUCTION** **14**

Tax: Concept, Types: Direct and Indirect; Canons of taxation; Direct Tax: Need, features and basis of charges, Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts, Residential status, Scope of Total Income, Heads of Income; Income which do not form a part of Total Income, Agriculture Income and its taxability.

MODULE II **INCOME FROM SALARY AND HOUSE PROPERTY** **16**

- a. Meaning of salary, Basis of charge, Conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.
- b. Income from house property: Basis of charge, Determinants of Annual Value, Deductions and exemptions, Computation of taxable income from House Property.

MODULE III **PROFITS AND GAINS FROM BUSINESS OR PROFESSION, CAPITAL GAINS, AND INCOME** **16**

FROM OTHER SOURCES

- a. Meaning of business income, Methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession.
- b. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains, Meaning of Transfer, Computation of taxable capital Gain.
- c. Income from Other Sources: Basis of charge, Dividend, Interest on securities, Winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, Impermissible deductions.

MODULE IV COMPUTATION OF TOTAL INCOME AND TAX 16**LIABILITY OF INDIVIDUAL AND HUF**

Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals and HUF.

MODULE V PREPARATION OF RETURN OF INCOME 13

Filing of return: Manually and on-line filing of returns of income & TDS; Provision & Procedures of compulsory on line filing of returns for specified assesses.

L – 60; T-15; TOTAL HOURS –75**PRACTICAL EXERCISES:**

The learners are required to:

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise;
2. File Income-tax return of individuals and HUF;
3. Compute income under different heads, total income, and tax liability of an individual and HUF;
4. Apply for TAN for a firm and file its TDS return;
5. Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data.

TEXT BOOKS:

1. Dr Girish Ahuja & Dr Ravi Gupta, "Simplified Approach to Income Tax". Flair Publications Pvt. Ltd, New Delhi, 2021.
2. T.N. Manoharan, G.R. Hari, "Students' Handbook on Taxation (Includes Income Tax and GST)", Snowwhite Publications Pvt Ltd, 2024

REFERENCES:

1. Singhania, V. K., & Singhania, M. "Student's Guide to Income Tax including GST-Problems & Solutions", Taxmann Publications Pvt. Ltd. New Delhi, 2020.
2. V.B. Gaur & Narang, "Income Tax Law and Practice", Kalayani Publishers, 2020.
3. Dr. Vinod K. Singhania, "Student's Guide to Income tax", Taxmann Publications Pvt. Limited, 2021.
4. T.S. Reddy & Y. Hari Prasad Reddy, "Income Tax Law and Practice" Margham Publications, 2018.
5. Study Material of ICAI Intermediate Paper 4A: Income-tax Law.

COURSE OUTCOMES:

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

CO1: Articulate the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;

CO2: Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;

CO3: Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;

CO4: Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF;

CO5: Elaborate the provisions relating to filing of return of income.

Board of Studies (BoS) :

16thBoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M	H						H	M	H		M	H	M	H	H
CO2	M	H						H	M	H		M	H	M	H	H
CO3	M	H						H	M	H		H	H	M	H	H
CO4	M	H						H	M	H		H	H	M	H	H
CO5	M	H						H	M	H		H	H	M	H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG: 04 - Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals and HUFs. It also aims to enable learners to understand the provisions relating to filing of return of income which will definitely enrich them as a productive human capital.

COD 3202 BUSINESS ANALYTICS L T P C
SDG: 4 USING PYTHON 0 0 4 2

COURSE OBJECTIVES:

The objective of this course are

COB1:To introduce the basics of python programming language

COB2: To illustrate the function, module and packages to organize data in python.

COB3: To illuminate python function and libraries to calculate the return of security and portfolio.

COB4: To illustrate the python function and libraries to calculate the risk of security and portfolio

COB5: To demonstrate the use of python library to calculate the regression

MODULE I INTRODUCTION TO PYTHON BASICS 10

Introduction: Programming Language, Compiler and Interpreter, introduction to Python, Integrated Development Environment: introduction, Jupiter Notebook, Installation of Jupiter Notebook, Introduction to the Spyder, Introduction to the Pycharm; Google Collab: Introduction, function of Google Collab, Variable: Numbers, Strings, Printing a Variables; Lists, Dictionary, Bullian and Tupple, Set; Logical Operator; If else Statement; For Loop While Loop.

MODULE II ORGANIZING DATA IN PYTHON USING FUNCTION, MODULE, PACKAGE AND LIBRARY 11

Range, List Comprehension; Functions, Lambda Expression; Map and Filter, Methods; Object Oriented Programming: Introduction, Modules and Package, Standard Library, Importing Modules, Must Have Package for Finance, Working with Array, Generating Random Number, Source of Financial Data; Importing and Organising Data in Python, Changing the index of your time series data.

MODULE III

CALCULATION OF SECURITIES AND PORTFOLIO RATE OF RETURN USING PYTHON

8

Calculating and comparing rate of returns in python: Risk and return.

Calculating security rate of return (Simple return and Logarithmic return); Portfolio of Security and its rate of return, Calculating Portfolio of Securities rate of Return, Popular stock indices that can help us understand financial market. Calculation of Indices rate of return.

**MODULE IV CALCULATION OF RISK OF THE SECURITY 11
AND PORTFOLIO USING PYTHON**

Security Risk: Introduction, Calculation of Security Risk, Calculation of Security risk in Python, Benefit of Portfolio diversification, Calculating Covariance between securities, Measuring Correlation between Stocks. Calculating Covariance and Correlation. Considering risk of multiple securities in a portfolio, calculating portfolio risk, Systematic vs. Idiosyncratic risk, Calculating Diversifiable and Non-Diversifiable risk.

MODULE V REGRESSION ANALYSIS USING PYTHON 20

Regression: Fundamental of Simple regression and its calculation, Calculation of regression in python, Computing Alpha, Beta, and R Squared in Python.

P – 60; TOTAL HOURS – 60

TEXT BOOK:

1. Yuxing Yan, Python for Finance, Packt Publishing Ltd., Birmingham B3 2PB, UK, 2017.

REFERENCES:

1. Yves Hilpisch, Python for Finance, O'Reilly, Canada, 2018.

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: Describe the fundamentals of python

CO2: Use the python module, package to organize the data in python

CO3: Calculate the return of security and portfolio using python

CO4: Calculate the risk of security and portfolio using python.

CO5: Carry out the python libraries to apply the regression in securities and portfolio.

Board of Studies (BoS) :

16thBoS of Department of Commerce held 18th AC held on 24.02.2022
on 11.12.2021 & 13.12.2021

Academic Council:

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CO1				H	H	H						H			H	H
CO2				H	H	H						H			H	H
CO3				H	H	H						H			H	H
CO4				H	H	H						H			H	H
CO5				H	H	H						H			H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to provide computer knowledge and skills for learners and to enhance the usefulness of information technology tools for business operations, and it helps the students to enrich themselves as productive workforce and become strong contributors to the economy

COD 3203 **CURRENT BUSINESS AFFAIRS** **L** **T** **P** **C**
SDG: 16 **1** **0** **0** **1**

COURSE OBJECTIVES:

The objectives of the course are

COB1: To enable the learners to have an overview of Current Business Affairs.

COB2: To help the learners to appreciate the importance New Papers and its impact on business and society

COB3: To discuss how competitive exam books are useful to learners

COB4: To make the learners to appreciate the importance of presentation skills and its impact on business and society

MODULE I **DISCUSSION ABOUT NEWS ANALYSIS** **8**

Business, National, International, Politics, Sports News analysis; its discussion and presentation.

MODULE II

DISCUSSION ABOUT KNOWLEDGE PRESENTATIONS

7

Latest topics from Technology, Business and Economics mainly Banking, Insurance, Trade Laws, rules and regulations: GDP, Money Market, Stock Market, COVID - 19 and impact on business.

L – 15; TOTAL HOURS –15

PRACTICAL EXERCISES:

Group Discussions and Other Activities: Topics related to Management, Current affairs and Society, Goal setting with action plan, Competitive Exam Preparations: UPSC, SSC, TNPSC, CAT and TANCET.

Book Reviews: Management books, Autobiographies, Biographies, Entrepreneurship, Building organizations, Book review and presentations and submission of report.

Note:-

Throughout this course students will keep them updated with business affairs appearing in sources such as: newspapers, business magazines, television channels, etc. This means that the students need to make it a habit to read the newspaper on daily basis and search the archives as well.

REFERENCES:

1. Manorama Year Book 2021, Publisher: The Malayala Manorama
2. India 2020, Ministry of Information and Broadcasting, Government of India
3. Economic Times, Economic Standard, Financial Express
4. Pratitogitarpan English Monthly Magazines
5. Competition Success Review Monthly Magazines
6. Arun Sharma, How to prepare CAT and other exams, 2020
7. E.S. Ramasamy, TANCET MBA Entrance exam, Sura Books Publisher, 2019
8. BYJU'S Monthly UPSC Magazine

COURSE OUTCOMES:

On successful completion of this course learners should be able to

CO1: Inculcate the newspaper reading habit mainly business related topics.

CO2: Discuss the current business affairs.

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Academic Council:

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CO1				H	H							H			H	H
CO2				H	H							H			H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 16: Build effective, accountable and inclusive institutions at all levels

This course helps the students in building public trust, stronger social cohesion, peaceful and inclusive societies.

COD 3204	PROJECT WORK	L	T	P	C
SDG: 8		0	0	12	6

COURSE OBJECTIVES:

Specific learning objective of the course are as follows:

- COB1:** To gain knowledge of real time business environment.
- COB2:** To explore the various functional areas and analyze how theoretical concepts taught are applied in real life situations.
- COB3:** To provide hands-on experience on Research & Development projects.

GENERAL GUIDELINES:

- Project work shall be carried out by every individual student under the supervision of a faculty of the department.
- Supervisor for the project will be approved by the Head of the Department considering the guidelines followed in the department to allocate supervisor for student projects.
- The student should meet the supervisor periodically and attend the review committee meetings for evaluating the progress.
- Project review schedules, weightage for each review and rubrics for evaluation will be prepared by the project coordinator in line with the academic calendar and informed to the students in advance.
- Proper documents shall be maintained by the supervisor to ensure the attendance and progress of the students.
- Students shall carry out the project and submit the project as per the department project guidelines.
- The deadline for submission of final Project Report / Thesis / Dissertation is within 30 calendar days from the last Instructional day of the semester.
- The project coordinator in consultation with head of the department and controller of examination shall arrange for an external expert member to conduct the final viva-voce examination to ascertain the overall performance of the students in Project work.

COURSE OUTCOMES:

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

CO1: To analyze best practices, system, processes, procedures and policies of a company / industry in different functional areas and bring forward the deviations.

CO2: To develop skills in report writing through data collection, data analysis, data extraction, and presentation and draw lessons from firms/companies.

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Academic Council:

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CO 1			H	H	H							H				
CO 2			H	H	H							H				

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

This course helps the learners to enrich themselves as efficient employees and they can strengthen the country's competitiveness.

DISCIPLINE SPECIFIC ELECTIVES (Semester – I)

CODX 01	MARKETING MANAGEMENT	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES

COB1: To draft out key marketing concepts and its application to different markets.

COB2: To describe the major types of consumer buying behaviour.

COB3: To identify the stages in the buyer decision process and completely outline the components of the marketing mix.

COB4: To examine the firms marketing strategy and marketing mix must evolve and adapt to match consumer behavior and perceptions of the product.

COB5: To analyze the roles of advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix.

MODULE I INTRODUCTION 12

Marketing: Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors: company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors, demographic, economic, natural, technological, politico-legal and socio- cultural.

MODULE II UNDERSTANDING CONSUMER BEHAVIOUR 12 AND MARKET SELECTION

Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation, Levels and bases of segmenting consumer markets. Market Targeting, concept and criteria. Product Positioning, concept and bases; Product differentiation- concept and bases.

MODULE III MARKETING MIX DECISION -PRODUCT 12

Product Decisions: Concept and classification; Levels of Product. Designing value, Product-mix dimensions, strategies and types; Branding, functions, strategies, types and qualities of good brand name; Packaging and Labelling,

functions, types and ethical aspects; Product support services. New Product Development: Product life cycle, concept and marketing strategies; New product development, concept and process.

MODULE IV MARKETING MIX DECISIONS -PRICING AND DISTRIBUTION 12

Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution, types and functions. Delivering value, factors affecting choice of distribution channel; Distribution strategies; Distribution logistics, concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Management of retailing operations: an overview. Emerging distribution trends.

MODULE V PROMOTION DECISIONS AND DEVELOPMENTS 12

IN MARKETING

Promotion Decisions: Communication process; Importance of Promotion. Communicating value, Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach. Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing concept and issues. Rural marketing, characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing, concept, tools and issues. Digital marketing- concepts, tools, and issues.

L - 45; T - 15; TOTAL HOURS - 60

PRACTICAL EXERCISES:

The learners are required to:

1. Analyse the impact of various environmental forces in the context of a given durable and nondurable product.
2. Analyse the marketing mix strategy of a durable and non-durable product.
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.
4. Analyse the case of product line extension and impact on business performance and the distribution strategy of a given product.

5. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

TEXT BOOK:

1. Kotler, P., Armstrong, G., & Agnihotri, P. "Principles of Marketing" London, Pearson Education, 2018.

REFERENCES:

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. "Marketing", New York, McGraw Hill, 2010.
2. Grewal, D., & Levy, M. "Marketing", New York: McGraw Hill Education, 2017.
3. Mahajan, J. P., & Mahajan, A. "Principles of Marketing", Delhi: Vikas Publications, 2016.
4. Sharma, K., & Aggarwal, S. "Principles of Marketing", Delhi, Taxmann Publication, 2018.
5. R S N Pillai and Bagavathi, "Marketing Management", S.Chand Publication, 2016
6. Rajan Nair, "Marketing Management", Sultan Chand & Sons, 2018.

COURSE OUTCOMES:

On successful completion of this course learners would be able to:

CO1: Comprehend the basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.

CO2: Analyse the process of marketing decisions involving product development and its role in value creation.

CO3: Illustrate the process of marketing decisions involving product pricing and its distribution, and assess the impact on value creation.

CO4: Analyse the process of marketing decisions involving product promotion and its role in creating communication value for customers.

CO5: Explain various developments in marketing area that may govern marketing decisions of a firm and also various ethical and legal issues.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	M	H	H					L			M	L	H	H	M	
CO2	H	M	M				L			M		M	M	M	H	
CO3	L	H	M	M				L				H	M	H	L	
CO4	H	M	H						M		L	H	H	M	L	
CO5	M	H	L						M			L	L	H	M	

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

The course aims to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing, which helps the learners to enrich themselves as human capital and they can dramatically strengthen a country's competitiveness.

CODX 02	CORPORATE GOVERNANCE	L T P C
SDG: 8		3 1 0 4

COURSE OBJECTIVES:

COB1: To explore the guiding principles of corporate governance

COB2: To examine the knowledge of basic functions of shareholder and stakeholder.

COB3: To apply the major corporate governance failures theories to explain the corporate governance.

COB4: To determine the corporate governance framework in India

COB5: To analyse the role of corporate governance in structuring the ethics and social responsibility in business.

MODULE I INTRODUCTION TO CORPORATE GOVERNANCE 13

Corporate Governance - Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Agency theory and separation of ownership and contract; ownership structure and firm performance; Whistle blowing, Class Action; Role of Institutional investors. Codes and Standards on Corporate Governance- Sir Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance, and Sarbanes Oxley (SOX) Act, 2002 (USA).

MODULE II DIRECTORS AND SHAREHOLDERS 13

Powers of directors; Duties of directors; Non-executive directors and their duties; Relationship between board and shareholder; Board structure and Independent director, board committees and their functions. Shareholder expectations; Regulatory requirements for shareholder involvement shareholder activism and proxy advisory firms. Role of rating agencies.

MODULE III MAJOR CORPORATE GOVERNANCE FAILURES 10 AND INTERNATIONAL CODES

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen, Worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems noticed in various Corporate Failures.

MODULE IV CORPORATE GOVERNANCE FRAMEWORK IN INDIA 12

Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017). Regulatory framework: Relevant provisions of the Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Corporate Governance in the public sector, banking, non- banking financial institutions.

MODULE V BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY (CSR) 12

Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Ethical theories; Code of Ethics and ethics committee. Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.

L – 45; T – 15; TOTAL HOURS – 60

PRACTICAL EXERCISES:

Learners are required to:

1. Visit a MSME and study the benefits of incorporating Corporate Governance in their organisation. Also, assess the issues of corporate governance there and find out the codes and standards addressing those issues.
2. Identify the corporate cases involving different organisational structures and make a comparative assessment of the governance challenges and issues.
3. Make the comparative analysis of rules governing Whistle-blowing policies in different countries.
4. Prepare a case study on the topic “Whistle blowing”.
5. Visit one board meeting and prepare a report by practically witnessing the real discussion forums on the role of every member in the board.
6. Collect information about shareholder activism in India and its impact on corporate performance.
7. Prepare the report on anyone major corporate governance failure to suggest:
 - a. Common governance problems in Indian context;
 - b. The guidelines as per any of governance frameworks developed in

India; and

c. Ethical concerns in the given case leading to governance failure.

8. Visit one startup company or someone who is working in a renowned company, and prepare a report on how business ethics and corporate social responsibilities are fulfilled by these organisations.

TEXT BOOK:

1. Mallin.C. A, "Corporate Governance," New Delhi: Oxford University Press, 6th Edition, 2018

REFERENCES:

1. Rani, G. D, & Mishra, R. K. "Corporate Governance-Theory and Practice", New Delhi: Excel Books, First Edition, 2017.
2. Anil Kumar, "Corporate Governance: Theory and Practice" Indian Book House, New Delhi, 2015.
3. Kumar A., Gupta L & Arora, R. J, "Auditing and Corporate Governance," Delhi: Taxmann Pvt. Ltd, 4th Edition, 2016.
4. Sharma, J. P, "Corporate Governance, Business Ethics, and CSR" New Delhi: Ane Books Pvt. Ltd, 2nd Edition, 2016.
5. Tricker. B, "Corporate Governance-Principles, Policies, and Practice," (Indian Edition). New Delhi: Oxford University Press, 3rd Edition, 2015.

COURSE OUTCOMES:

On completion of this course the learners will be able to:

CO1: Explain the concept and importance of corporate governance in a business setup.

CO2: Evaluate different stakeholders' roles and significance in relation to corporate governance.

CO3: Assess the problems in corporate governance on the basis of major corporate governance failures.

CO4: Describe corporate governance framework in India.

CO5: Explain the linkage between ethics, corporate governance, and corporate social responsibility and analyse specific cases of corporate governance failures.

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CO 1	H	H	H	H								M	M	M	H	H
CO 2	H	H	M	M								M	M	M	H	H
CO 3	H	M	M	M								M	M	M	M	H
CO 4	H	M	M	M								H	H	H	M	M
CO 5	M	M	M	M								H	H	H	M	M

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

The course aims to provide knowledge of corporate governance, procedures, and techniques in accordance with current legal requirements and professional standards which will help the learners to enrich themselves as human capital and they can support the country's effectiveness.

CODX 03	FINANCIAL STATEMENT	L	T	P	C
SDG: 17	ANALYSIS AND REPORTING	3	1	0	4

COURSE OBJECTIVES:

COB1: Apply the basic techniques of Financial Statement analysis.

COB2: Interpreting the business implications of financial statement information.

COB3: Analyzing accounts and reporting the needed information to decision makers.

COB4: Explore and establish the basic knowledge of working capital Management policies.

COB5: Identify firm's ability to obtain long term financial strength of its asset base.

MODULE I INTRODUCTION TO FINANCIAL STATEMENT 11
ANALYSIS

Introduction Meaning of Financial Statement as per Companies Act, 2013, Components and constituents of Basic Financial Statements, Financial information contained in the Financial Statements, qualitative characteristics, Meaning and Objectives of Financial Statements Analysis, Considerations for the Economic and Financial Analysis.

MODULE II CORPORATE FINANCIAL REPORTING 14

Corporate Financial Reporting, meaning, need and objectives, Contents of annual report, mandatory and voluntary disclosures through annual report, Report of the Board of Directors and Auditor's Report as per Companies Act, 2013 and their critical analysis, Analysis of the quality of accounting information from the annual report of select companies, Audit as formal analysis of financial statement

MODULE III FUND FLOW AND CASH FLOW ANALYSIS 12

Concept of Fund Flow: Objective and Importance of Fund Flow Statement, Preparation of Fund Flow Statement, Cash Flow Analysis, Meaning of Cash Flow, Objectives and Importance of Statement of cash flows, Distinction between Fund Flow Statement and Statement of Cash Flows, Preparation of Statement of Cash Flows as per AS3.

MODULE IV WORKING CAPITAL ANALYSIS 11

Working Capital, Meaning, Importance of working capital management,

components of working capital, Factors Influencing working capital requirements, working capital life cycle, Estimation of Working Capital, Preparation of Statement of Changes in Working capital.

MODULE V ANALYSIS OF FINANCIAL STATEMENT 12

Techniques of Financial Statement Analysis: Comparative Statement Analysis, Common Size Statements, Trend Analysis, Ratio Analysis, Advantages and Limitations of Ratio Analysis, Computation and application of accounting ratios for evaluation of performance (Activity and Profitability analysis)

L – 45; T – 15; TOTAL HOURS – 60

PRACTICAL EXERCISE:

Learners are required to:

1. Download annual reports of reputed companies from the websites and analyse the information contained in the financial statements to examine the quality of information supplied. Also analyse the information provided in the Report of the Board of Directors.
2. Examine the Directors' Report and Auditor's Report with reference to compliance with the provisions of Companies Act, 2013
3. From the financial statements, compute the accounting ratios to examine the operating efficiency, profitability, liquidity, and solvency of the company.
4. Analyse the working capital from the information available in the financial statements.
5. Prepare cash flow statement from the information available in the financial statements.

TEXT BOOK:

1. Narasimhan, M. S. Financial Statement and Analysis. Noida, Uttar Pradesh: Cengage Learning India, First Edition, 2016.

REFERENCES:

1. Gupta, A, Financial Accounting for Managers: An Analytical Perspective. Delhi: Pearson Education. 6th Edition, 2018.
2. Ahuja, N. L., & Dawar, V, Financial Accounting and Analysis. New Delhi: Taxmann Publications, 13th Edition, 2015.
3. Friedson, M. S., & Alvarez, F, (Financial Statement Analysis: A practitioners' Guide. New Jersey: Wiley. 5th Edition, 2011.

4. Gerald I. White, Ashwinpaul C. Sondhi, Dov, "The Analysis and Use of Financial Statements" Wiley (3rd Edition), 2003.

COURSE OUTCOMES:

On Successful completion of this course learners will be able to:

CO1: Analyse and interpret the qualitative features of information provided in

the Financial Statements of a company.

CO2: Evaluate and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company.

CO3: Determine the dimensions of performance and risk relevant to financial firms

CO4: Evaluate the importance of working capital management and its role in meeting the firm's objectives and its impact in value creation.

CO5: Examine the financial measures of firm and asses the credit worthiness of a business.

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CO1	H	H	H	H								M	H	H	H	H
CO2	H	H	H	H								H	H	H	H	H
CO3	H	M	M	H								H	M	M	H	M
CO4	M	M	M	M								H	M	M	M	H
CO5	H	M	H	M								H	H	H	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development

The course aims to help the learners to analyse accounting and other information incorporated in the corporate annual reports, to analyse operating, financial, and structural performance of business firms with the help of appropriate analytical tools. This course helps the learners to evaluate economic trends, set financial policy, build long-term plans for business activity and identify companies for investment. .

CODX 511	FINANCIAL MARKETS	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To impart the knowledge of Indian financial system and market.

COB2: To get the overview of money market.

COB3: To provide the information about primary capital market.

COB4: To develop an understanding about secondary capital market.

COB5: To familiarize students on debt market.

MODULE I	INDIAN FINANCIAL SYSTEM AND MARKETS	12
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Indian Financial System: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system: an overview; Financial Markets.

MODULE II	PRIMARY MARKET	12
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Meaning, Functions, Intermediaries, Role of Primary Market; Methods of floatation of capital; Abuses in New Issues market: Problems of New Issues Market; IPO's: Investor protection in primary market; Recent trends in primary market; Book-building mechanism; On-line IPOs; SEBI measures for primary market

MODULE III	SECONDARY MARKET	12
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Meaning, Nature, Functions of Secondary Market; Organization and Regulatory framework for stock exchanges in India, Defects in working of Indian stock exchanges, SEBI measures for secondary market, Overview of major stock exchanges in India, Internet Trading.

Listing : Meaning: Merits and Demerits; Listing requirements, Procedure, fee; Listing of rights issue, bonus issue, further issue, Listing conditions of BSE and NSE, Delisting.

MODULE IV	MONEY MARKETS	12
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Money market: meaning, constituents, functions of money market; Money market

etinstruments: callmoney,treasurybills,certificatesofdeposits,commercialbill
s,trade bills, Recent trends in Indian money market.

MODULE V DEBT MARKET 12

Debt Market: Introduction and meaning, Market for Government/Debt Securities in India, Secondary market for government/debt securities, Over subscription and devolvement of Government Securities, Government securities issued by State Governments, Municipal Bonds, Corporate Bonds vs. Government Bonds

L – 45; T – 15; TOTAL HOURS – 60

TEXT BOOK:

1. Mittal DK, Varshney PN, "Indian Financial System", Sultan Chand & Sons, 2015

REFERENCES:

1. Pathak Bhanu, The Indian Financial System – Markets Institutions and Services, Pearson Education India, 2010
2. Bhole L.M., Financial Institutions and Markets, Growth and Innovation, Tata McGrawHill, New Delhi, 6th Edition, 2017
3. Paul J. and P. Suresh., Management of Banking and Financial Services Pearson Education, 2014
4. C. Hull John, Fundamentals of Futures and Options Market, Prentice Hall of India, 2018
5. Khan, M.Y.,—Financial Services II, Tata McGraw Hill, New Delhi. 2009

COURSE OUTCOMES:

On Completion of this course students will be able to

CO1: Explain about Indian financial system and market.

CO2: Comprehend about Indian money market

CO3: Analyze the primary capital market

CO4: Analyze the securities in secondary market.

CO5: Determine the listing, trade and settlement procedure of securities.

Board of Studies (BoS) :

18th BoS of Department of
Commerce held on 06.03.23

Academic Council:

20th Academic council held on 13.4.23

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	P O 10	PO1 1	P O 12	PSO 1	PSO 2	PSO 3	PS O 4
CO1	H	M		H		H			H				H	H	H	H
CO2	H	M		M		H			M				H	H	H	H
CO3	M	H		M		M			M				M	H	H	M
CO4	M	H		M		M			M				M	H	H	H
CO5	H	H		M		H			M				H	M	H	H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 10: Improve the regulation and monitoring of global Financial markets & institution.

Strengthen the regulatory frameworks to increase transparency and accountability of financial institutions.

CODX 512**FINANCIAL SERVICES****L T P C****SDG: 4****3 1 0 4****COURSE OBJECTIVES:**

The objectives of the course are

COB1: To outline the concept and functions of merchant banking.

COB2: To conceptualise the credit rating process and methodology.

COB3: To make the students differentiate between Leasing and Hire Purchase Financing.

COB4: To comprehend the functioning of mutual funds and venture capital industries.

COB5: To elucidate the procedure of factoring and forfeiting services.

MODULE I MERCHANT BANKING 12

Meaning; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulation by SEBI; Merchant Banking in India. Underwriting: Meaning and Nature of Underwriting; Underwriting of Capital Issues in India.

MODULE II HIRE-PURCHASE AND LEASING 12

Conceptual Framework; Features; Hire-purchase and Credit Sale; Hire-purchase and Instalment Sale; Legal Framework; Taxation Aspects; Banks and Hire-purchase Business; Bank Credit for Hire-purchase Business. Leasing and its types. Financial Evaluation of Leasing.

MODULE IV MUTUAL FUND AND VENTURE CAPITAL FUND 12

Meaning and Classification of Mutual Funds; Organisation of the Funds; Operation of the Funds; Net Asset Value; Mutual Funds in India; Regulation of Mutual Funds in India. Venture Capital Financing: Alternative Investment Funds.

MODULE IV FACTORING AND FORFAITING 12

Factoring-Meaning; Modus Operandi; Terms and Conditions; Functions; Types of Factoring; Factoring Vs. Discounting; Factoring in India; Forfaiting – Definition, Working of Forfaiting; Factoring Vs. Forfaiting.

MODULE V CREDIT RATING 12

Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India.

L – 45; T – 15; TOTAL HOURS – 60

PRACTICAL EXERCISES:

The learners are required to

1. Perform and assign credit rating of selected debt instruments.
2. Assess the performance of selected index funds.
3. Study and prepare the report on the development in factoring activities in India in the last ten years.

TEXT BOOK:

1. Khan, M. Y., 'Financial Services', Tata McGraw Hill Education., 2019

REFERENCES:

1. Gordon E. and Natarajan K. 'Financial Markets and Services', Himalaya Publishing House, 2019
2. Shanmugham, R. 'Financial Services', Wiley India, 2016
3. Machiraju, H. R. 'Indian Financial System', Vikas Publishing House, 2010

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: explain the functions of merchantbanking;

CO2: assess the credit rating process and methodology;

CO3: explain the use of hire purchase and leasing business;

CO4: describe the functioning of mutual funds and venture capital industries;

CO5: explain factoring and forfaiting services.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	M		L						H	M			H			
CO2	L								M	M			H			
CO3	H								M	H			H			
CO4	H								M	H			H	L		
CO5	H								M	L			H	L		

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Quality education is encouraged, to be delivered by well-trained educators and provide lifelong learning opportunities for learners.

CODX 513	MICRO FINANCE	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To provide fundamental knowledge on micro finance.

COB2: To promote micro finance products and services towards economic development.

COB3: To eradicate poverty of economic weaker section of the society

COB4: To examine the legal and regulatory framework in micro finance policy.

COB5: To make aware to the learners about role of micro finance to financial inclusion

MODULE I INTRODUCTION 10

Meaning, concept and nature of micro-finance, Evolution of micro-finance, Growth of micro-finance industry, Micro-finance and related terms micro credit, micro credit loans, sustainable micro-finance, micro saving, Micro Finance Institution (MFI), Difference between micro-finance and micro credit, Demand and supply of Microfinance.

MODULE II MICRO-FINANCE PRODUCTS AND SERVICES 15

Concept and nature of micro-finance products and services, types of microfinance products, micro insurance; Social evaluation of microfinance, Social Performance with respect to microfinance social intermediations and social services; Micro-credit revolution “Banker to Poor”.

MODULE III MICRO-FINANCE IN INDIA 15

Evolution of micro-finance in India; Self-Help Group (SHG) – bank linkage programme. Microfinance Models in India; Joint Liability Group (JLG) model, self-help group (SHG) model and village banking model, cooperative model, Role of NABARD in Microfinance in India.

MODULE IV MICRO-FINANCE POLICY, LEGAL AND REGULATORY FRAMEWORK 10

Micro-finance policy, Micro-finance regulatory authority and institutions, RBI guidelines to improve microfinance, Governance and the Constitution of the Board of Various Forms of MFIs in India, State intervention in Rural Credit, growth scenario of rural credit, microfinance delivery models and Banks Linkages Programme, Social Exchange, Bank linkage programme-Gramme Bank

MODULE V

FINANCIAL INCLUSION IN INDIA

10

Financial Inclusion India: Origin, objectives of financial inclusion, RBI policy initiative and progress in financial inclusion, Institutional changes required for financial inclusion, dimensions of financial inclusion, Role of microfinance; Financial inclusion schemes in India: Stand up India, Pradhan Mantri Mudra Yojana (PMMY), Pradhan Mantri Suraksha Bima Yojana (PMSBY)

L - 45, T- 15, TOTAL HOURS - 60

TEXT BOOKS:

1. Siegfried Silverman, "Micro Finance", Createspace independent Publishing Platform, South Carolina an Amazon company 2021.
2. Dr. Surajit kumar Bhagowati, "Micro Finance for Rural India", New Cenntury Publications, 2013.
3. S.K.Baral, S.C.Bihari, "Rural Marketing and Finance", AITBS PUBLISHERS, 2010.
4. Kartick Das, "Microfinance inclusive Growth and Rural Development", Pointer Publisher,Jaipur, 2017
5. Yunus, M. "Creating a World without Poverty: Social Business and the Future of Capitalism" United Kingdom: Public Affairs, 2007.

REFERENCES:

1. Ambika Prasad Pati, "Financial Sustainability of Micro Financing", Gyan Publishing House, 2009.
2. K.Ravichandran, M.Revathi Bala, "Rural Credit Access,Use and Repayment" ,Abhijeet Publications, 2010.
3. Shantanu Saurabh, "Financial Inclusion and Rural Development", Bharti Publications, 2017.
4. D.D.Sharma , Marketing research, SultanChand&Sons, 2001
5. <https://library.oapen.org>

COURSE OUTCOMES:

After the completion of the course, the learners will be able to

CO1: Explain the basic concept of micro finance

CO2: Outline the micro finance and services, social intermediations and social services

CO3: Describe the Micro-finance in India, self-help group (SHG) model and village banking model

CO4: Measure the performance scale in order Micro-finance Policy, Legal and Regulatory Framework under RBI directions

CO5: Discuss the certain specific techniques for Financial Inclusion in India.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	P O 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	P O 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	M	H	H					H		M	H	H	H	H	H
CO2	H	M	H	H					M		H	M	H	M	H	H
CO3	M	M	M	L					M		M	L	M	M	H	M
CO4	M	M	L	M					M		L	M	M	H	H	M
CO5	H	M	M	H					H		H	H	H	H	M	H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 04: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Learning opportunities are increased and diversified to gain the knowledge of micro finance.

CODX 521**SDG: 08****BASICS OF HUMAN****RESOURCE MANAGEMENT****L****T****P****C****3 1 0 4****COURSE OBJECTIVES:**

The objectives of this course is to make the learner,

COB1: To Develop necessary skills to prepare an HR policy to enable the employees attain work life balance

COB2: To illustrate the various dimensions of job analysis, job description and procedure for recruitment and selection.

COB3: To describe the training and development needs, implementation, monitoring and assessment of training outcomes.

COB4: To interpret the various methods of performance appraisal in the organizations.

COB5: To state the significances of creating HR policies related to grievance redressal, employee health, safety, welfare and their social security in an organisation.

MODULE I **INTRODUCTION TO HUMAN RESOURCE MANAGEMENT** **12**

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management, Workforce diversity, empowerment, downsizing, VRS, work life balance.

MODULE II **TALENT AND ACQUISITION** **12**

Human resource planning- Quantitative and qualitative dimensions; Job analysis, Job description and job specification; Recruitment:concept and sources; Selection: concept and process; Test and interview; Placement, induction and socialization; Retention.

MODULE III **TRAINING AND DEVELOPMENT** **12**

Concept and importance; Role specific and competency based training; Training Need Analysis (TNA); Training and development methods: on-the job training and off the job training.

MODULE IV **PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT** **12**

Performance appraisal: Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counseling; Job changes, Transfers and promotions.

Compensation: Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

MODULE V **MAINTENANCE OF EMPLOYEES AND
EMERGING HORIZONS OF HRM** **12**

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance; HR Audit; Green HRM; Employee Engagement; Contemporary issues in human resource management-emerging job opportunities.

L – 45; T – 15; TOTAL HOURS – 60

PRACTICAL EXERCISE:

Learners are required to:

1. Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis.
2. Draft an HR policy to combat work life issues assuming themselves as an HR manager.
3. Develop a human resource plan for a select organisation.
4. Conduct job analysis for any two positions in a select organisation and present the report of the same
5. Design an induction programme and perform role play for select organisation.
6. Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios.
7. Participate in role play on employee counselling.
8. Draft incentive schemes for different job roles in their organisation.
9. Draft a policy on grievance redressal to be implemented in a select organisation.
10. Draft a policy on employee health, safety, welfare and their social security to be implemented in their organisation.

TEXT BOOKS:

1. Pravin Durai, "Human Resource Management", Pearson Publications, 2nd Edition, 2016
2. Gary Dessler, "Human Resource Management", Pearson Publications, 8th Edition, 2020
3. Gupta, C. B, "Human Resource Management", Sultan Chand & Sons, 2018.

REFERENCES:

1. Aswathappa, K, "Human Resource Management". Tata McGraw-Hill, 8th Edition, New Delhi, 2017.
2. VSP Rao, "Human Resource Management: Text & Cases", Excel Books, New Delhi, 2010.
3. Decenzo, D. A., & Robbins, S. P. "Fundamentals of Human Resource Management", New Jersey: Wiley, 2009.
4. Dessler, G., & Varkkey, B. "Human Resource Management", New Delhi, Pearson Education, 2011.
5. Edwin Flippo, Principle of Personnel Management, 1st Edition, prentice Hall Inc, 1984.

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to

CO1: Describe the basic concept of human resource management.

CO2: Articulate job analysis, job description and fulfill the procedures for employee recruitment and selection.

CO3: Evaluate various training and development programmes.

CO4: Demonstrate the performance appraisal techniques to identify the potential employees.

CO5: Identify appropriate grievance handling system to maintain the employees.

Board of Studies (BoS) :

20th BoS of Department of Commerce
held on 22.04.2024

Academic Council:

22nd AC held on 04.09.2024

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	M		H					H		H	M	H	H	M	H
CO2	H	H		H					M		M	H	H	M	M	M
CO3	M	H		H					M		M	H	M	M	M	M
CO4	M	H		H					M		M	H	M	M	H	H
CO5	H	M		H					H		H	H	H	H	H	H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 08: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

To acquaint learners with the techniques and principles to manage human resources of an organisation and to instill use of various concepts and techniques of HRM to ensure productive employment and decent work place for all this helps to promote sustainable economic growth.

CODX 522	BASICS OF ORGANISATIONAL BEHAVIOUR	L T P C
SDG: 8		3 1 0 4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To describe the various types of personality.

COB2: To gain knowledge on decision making in personal life.

COB3: To categorise the level of motivation in employees.

COB4: To examine the types and characteristics of leader.

COB5: To diagnose the organisational Culture.

MODULE I INTRODUCTION TO ORGANISATIONAL BEHAVIOUR 12

Organisational Behaviour: concepts, determinants, challenges and opportunities of OB, Contributing disciplines of OB, Organisational Behaviour Models. Personality: Type A and B, Big Five personality types, Factors influencing personality; Values and Attitudes: Concept and types of values, Terminal value and Instrumental Value, Components of attitude, job related attitudes.

MODULE II INDIVIDUAL AND INTERPERSONAL BEHAVIOUR 12

Learning: Concept, Learning theories, and Reinforcement; Perception: Concept & process; Emotions; Decision Making: Concept and nature of decision making process, Individual versus group decision making; Interpersonal Behaviour: Communication and Feedback, Transactional Analysis (TA), Johari Window.

MODULE III MOTIVATION AND GROUP BEHAVIOUR 12

Meaning and Importance and Characteristics, Process of motivation, Motivational Theories: Maslow's need hierarchy theory, Mc Gregor's X and Y theory, William Ouchi's Z Theory, Herzbergs Two Factor Theory, McClellands Need Theory, Vroom's Expectancy Theory, Group Dynamics: Meaning, Types, Groups in an organization, Group size and Status, Group Behaviour Characteristics, Group Norms & Cohesiveness, Group Decision Techniques.

MODULE IV LEADERSHIP, POWER, AND CONFLICT 12

Meaning and concept of Leadership, Leadership Styles, Trait theory, Charismatic, Transactional and Transformational Leadership. Power and

conflict, Power tactics, Sources of conflict, Conflict Resolution Strategies.

MODULE V DYNAMICS OF ORGANISATIONAL BEHAVIOUR 12

Organisational Culture and climate: Concept and determinants of organisational culture and climate; Organisational change: Importance, Managing Change; Concept of Organizational Development; Stress: Causes, Prevention and Management of stress.

L – 45 T - 15 ; TOTAL HOURS – 60

PRACTICAL EXERCISES:

The learners are required to:

1. Apply the tools for measuring personality types like Type A&B, 16 Personality Traits, etc. Role Play on TA and Johari Window;
2. Assume a case for decision making in business context, write a report and present how they would proceed step by step to arrive at the final decision;
3. Design a questionnaire to measure the level of motivation & intrinsic motivation using Herzbergs Two Factor Theory;
4. Consider your role model of a leader and describe the characteristics of that leader;
5. Practice stress management tools including meditation;
6. Measure organisational culture using OCTAPACE or any other tool.

TEXT BOOKS:

1. CB Gupta, 'A Textbook of Organisational Behaviour with Text and Cases', S. Chand Publishing, 2014.
2. Luthans, F. Organizational Behaviour, McGraw Hill Education, New York, 2010.
3. John W. Newstrom and Keith Davis, 'Organizational Behavior' Tata Mcgraw Hill; Tenth Edition, January 2001

REFERENCES:

1. Robbins, S. P., & Judge, T. A. "Organizational Behaviour", New Delhi: London, Pearson Education, 2015.
2. Chhabra, T. N. Management Process & Organizational Behaviour, Sun India Publications, Delhi, 2017.
3. Greenberg, J., & Baron, R. A. Organizational Behaviour, New Jersey: Prentice Hall, 1996.

4. Singh, A. K., & Singh, B. P. *Organizational Behaviour*, Excel Books Pvt. Ltd., New Delhi, 2007.

COURSE OUTCOMES:

On successful completion of this course learners would be able to:

CO1: Differentiate between various types of personality using standard tools.

CO2: Appreciate the applicability of decision making process in real life situations and use TA and Johari Window.

CO3: Have knowledge to understand the level of motivation in employees.

CO4: Describe characteristics of a leader.

CO5: Analyze the determinants of organisational culture and climate.

Board of Studies (BoS) :

20thBoS of Department of Commerce
held on 22.04.2024

Academic Council:

22nd AC held on 04.09.2024

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M	L	H	L		L	M	H	M	H	L	M	H	H	L	
CO2	M	L	M	H	L		M	M	L	M	H	L	L	M	H	
CO3	H	H	L	H			L	H	L	L	M	M	H	L	M	
CO4	M	H	H	L			H	L	H	H			L	M	H	
CO5	H	M	L	H			L	H	M	M	L	H	M	L	M	

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course aims to develop a theoretical understanding among learners about the structure and behaviour of organisation as it develops over time.

The course will also make them capable of realizing the competitiveness for firms.

CODX 523	STRATEGIC MANAGEMENT	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To provide an integrative framework that will allow students to synthesize knowledge from other business courses into a comprehensive understanding of competitive advantage.

COB2: To gain knowledge on environmental analysis and also knowing socioeconomic and cultural background of both internal and external environments.

COB3: To provide an underpinning of Corporate level strategies and business strategies.

COB4: To develop the ability to identify strategic issues and design appropriate courses of action.

COB5: To integrate the functional areas of management and to know business from a strategy formulation, implementation and evaluating perspective.

MODULE I	INTRODUCTION TO STRATEGIC MANAGEMENT	12
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Strategic management: strategy, strategic decision making, strategic management process, Strategic intent: vision, mission, goals & objectives and business models.

MODULE II	ENVIRONMENTAL AND ORGANISATIONAL ANALYSIS	11
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Environmental scanning: internal and external environment, SWOT analysis, environmental sectors, appraising the environment; Organizational appraisal: dynamics of internal environment, strategy formulation process, organizational capability factors, methods and techniques of organizational appraisal.

MODULE III	CORPORATE AND BUSINESS LEVEL STRATEGIES	13
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Corporate level strategies: Expansion strategies, stability strategies, retrenchment strategies, combination strategies; Business level strategies: generic business strategies, tactics for business strategies, business

strategies for different industry conditions.

MODULE IV **STRATEGY FORMULATION AND IMPLEMENTATION** **12**

Strategic analysis: corporate portfolio analysis techniques, parenting framework, patching approach, industry analysis; Strategy implementation: nature and barriers to strategy implementation, model of strategy implementation, organizational structure and strategy, functional plans and policies.

MODULE V **STRATEGY EVALUATION AND CONTROL** **12**

Establishing strategic controls, Measuring performance, appropriate measures, Role of the strategist, using qualitative and quantitative benchmarking to evaluate performance, strategic information systems, problems in measuring performance, strategic surveillance, strategic audit.

L – 45; T – 15; TOTAL HOURS –60

TEXT BOOKS:

1. A Thompson Jr, Margaret A. and John E Gamble, Crafting and executing Strategy, Mc Graw Hill Publication, New Delhi, 21st edition, 2019.
2. Azhar Kazmi, Adela Kazmi, 'Strategic Management', 5th Edition, Mc Graw Hill Publication, 2021

REFERENCES:

1. Hitt & Manikutti, —Strategic Management —II, Cengage learning, 9th Edition, 2018.
2. Sanjay Mohapatra, —Case Studies in Strategic Management II, Pearson, New Delhi, 2012
3. Dess, G. G., Lumpkin, G. T., Eisner, A. B., McNamara, G. Strategic Management: Creating Competitive Advantages, McGraw-Hill International Edition, McGraw-Hill/Irwin., 7th Edition, 2013.

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Analyze the strategic decisions that organizations make and have an ability to engage in strategic planning.

CO2: Predict environmental considerations and also knowing socioeconomic and cultural background of both internal and external environments.

CO3: Formulate a strategic plan that operationalizes the goals and objectives of the firm

CO4: Integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives.

CO5: Analyze and evaluate critically real life company situations and develop creative solutions, using a strategic management perspective.

Board of Studies (BoS) :

20thBoS of Department of Commerce held 22nd AC held on 04.09.2024
on 22.04.2024

Academic Council:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	H	H			M					H	H	H	H	H	H
CO 2	H	H	M			H					L	H	M	H	H	H
CO 3	M	L	L			H					M	H	H	H	M	H
CO 4	H	M	H			L					H	M	H	L	M	M
CO 5	M	H	H			M					H	L	H	H	H	M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Decent Work and Economic Growth

Through this course learners will be able to evaluate and achieve higher levels of economic productivity through diversification, technological upgrading and innovation.

CODX 232	FINANCIAL TECHNOLOGY AND ANALYTICS	L	T	P	C
SDG: 9		3	1	0	4
COURSE OBJECTIVES:					
COB1: To gain knowledge of financial technology revolution, and the disruption, innovation, and opportunity therein.					
COB2: To Impart an Overview on Fin tech Business Applications.					
COB3: To familiarise the learners on Crypto currencies, and Block chain.					
COB4: To recognise the opportunities and Challenges of Fin tech in India.					
COB5: To study the significance of Financial Services and cyber security.					
MODULE I	INTRODUCTION	12			
Evolution of technology in Financial Markets; FinTech for Entrepreneurs, Investors, Consumers; FinTech and the Transformation in Financial Services; The domains of FinTech; Fin Tech investments; FinTech Technologies; Business Models in Fin Tech. FinTech and Startups.					
MODULE II	FINTECH BUSINESS APPLICATIONS	12			
Lending and Personal Finance; FinTech and the Online Lending Landscape - Rise of alternate finance, future of SME lending; Funding Ecosystem; Crowd-funding and business financing; payments and retail transactions; Digitization of Financial Services (Retail Banking & Corporate Banking).					
MODULE III	DIGITAL PAYMENTS, CRYPTOCURRENCIES AND BLOCKCHAIN	12			
Digital Payments & Innovations; Cashless society; Developing Countries and DFS: The Story of Mobile Money; RTGS systems; Crypto-currencies and Blockchain, Understanding of Blockchain technology, its potential and application, overview of crypto currency, Legal and Regulatory Implications of Cryptocurrencies.					
MODULE IV	FINTECH IN INDIA	12			
FinTech in India: Opportunities and challenges; Role of FinTech in Financial Inclusion and Financial Integration; FinTech& Government Regulations; Implications of FinTech Developments for Banks and Bank Supervision; Social Implications of FinTech Transformation. Case studies on Airtel Payments Banks, ATOM, BHIM, BillDesk, Pay U, Zeta, PhonePe.					

MODULE V	ANALYTICS	12
Artificial Intelligence and Machine Learning applications in Accounts and Finance; Understanding the technology enabling FinTech and what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) Issues of privacy management in the financial services environment; Data Analytics in Financial Services; Data Security, its overview Cybersecurity, Overview of cybersecurity industry's best practices and standards.		

L – 45, T- 15 ; TOTAL HOURS – 60

PRACTICAL EXERCISES:

The learners are required to:

1. Identify a FinTech startup, analyse, and present a report on its business model.
2. Analyse and prepare a report on the functioning of online crowdfunding platforms in India
3. Identify a FinTech involved in SME lending business and analyse how they are contributing to restructuring the SME lending landscape.
4. Analyse and prepare a report on the role of Digital India Project in building a Cashless society and evaluate its achievements
5. Prepare a case study on growth of FinTech in India and China over a period of the last five years.
6. Prepare a report on Increase in Mobile Banking Payments
7. Increase in FinTech deals in Indian Startups.

TEXT BOOKS:

1. Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. The PayTech Book, New Jersey: Wiley, 2020.
2. Hill, J., FinTech and the Remaking of Financial Institutions, London: Academic Press, Elsevier, 2018.

REFERENCES:

1. Akkizidis, I., & Stagars, M., Marketplace Lending, Financial Analysis, and the Future of Credit, New Jersey, Wiley, 2015.
2. Chishti, S., & Barberis, J., The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries, New Jersey, Wiley, 2016.
3. Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M., The PayTech Book, New Jersey, Wiley, 2020.

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Identify the different business models under Fin Tech industry.

CO2: Analyse the functioning of Crowd Funding, Cryptocurrency, AI, Big Data
Robotic Process Automation, Block Chain.

CO3: Discuss the contribution of mobile banking payment system in creating a
cashless economy.

CO4: Analyse the growth of Fin Tech industry in India and the relevance of various
regulatory forms adopted by the government in this regard.

CO5: Explain the role of robot advisors in making investment decisions.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021&
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M	H	M	L	L			H	M	L	M	L	H	M	H	
CO2	H	L	H	M				M	H	M	H	M	L	H	M	
CO3	L	H	M	M				M	L	H	M	H	H	H	M	
CO4	M	L	H	H				H	M	L	H	L	M	H	H	
CO5	H	M	L	M				L	M	H	H	M	L	H	M	

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 9: Build resilient Infrastructure, promote inclusive and sustainable
industrialization and foster innovation.

This course will help the Learners to know The holistic understanding of
finance and financial technology for personal and business purpose and also
to access and apply the financial technical tools further betterment of
commercial Activities.

SKILL ENHANCEMENT ELECTIVES

CODX 51 BUSINESS RESEARCH METHODS L T P C
SDG: 4 3 1 0 4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To comprehend the concept and process of business research in business environment.

COB2: To describe the approach towards research design.

COB3: To foster various sampling techniques for a variety of research scenarios and justify their selection.

COB4: To identify and describe the data collection techniques in quantitative research

COB5: To elucidate the concepts of interpretation and report writing.

MODULE I

INTRODUCTION

12

Business Research: Meaning of research, Objectives of research, Types of research, Research approaches, Significance of research, Research methods versus methodology, Research and scientific method, Research process, Criteria of good research, Problems encountered by researchers in India.

MODULE II

RESEARCH DESIGN

12

Defining the research problem: Components, Selection and formulation of research problem related to economics, Commerce and business; Meaning and need of literature review; Meaning of research design, Features of a good research design; Types of research design, Important concept relating to research design

MODULE III

SAMPLING DESIGN

12

Sampling: Meaning, Need, Significance and principle of sampling; Essentials of a good sampling; Sample survey vs census survey; Types of sampling design: Non-probability sampling, Probability sampling, Complex random sampling designs; Determination of sample size.

MODULE IV

DATA COLLECTION

12

Introduction of data collection: Experiments and surveys: Collection of

primary data: Difference between questionnaire and schedule, Guidelines for constructing questionnaire/schedule, Some other methods of data collection; Collection of secondary data, Selection of appropriate method for data collection; Use of computer and internet in collection of data; Limitation of primary and secondary data.

MODULE V INTERPRETATION AND REPORT WRITING 12

Meaning of interpretation, Techniques of interpretation, Precautions in interpretation, Significance of report writing, Different steps in writing report, Layout of the research report, Types of reports, Mechanics of writing a research report, Precautions for writing research reports.

L – 45; T – 15; TOTAL HOURS – 60

PRACTICAL EXERCISES:

The learners are required to:

Select a topic from the area of economics, commerce and business, Design the research project, Collect and analyse data, Write the report.

TEXT BOOK:

1. C R Kothari, Gaurav Garg Research Methodology Methods and Techniques New Age International Publishers, 2019.

REFERENCES:

1. Alan Bryman and Emma Bell, Business Research methods, Oxford University Press, New Delhi, 3 rd edition, 2011.
2. Uma Sekaran, Research methods for Business, Wiley India, New Delhi, 2010.
3. K. N. Krishnaswamy, AppalyerSivakumar and M. Mathirajan, Management Research Methodology, Pearson Education, New Delhi, 2009.
4. Borse, M. N. Research Methodology: Modern Methods & New Techniques, Shree Niwas Publishers. Jaipur, 2012
5. Donald R. Cooper and Pamela S. Schindler, Business Research methods, 12th Edition, Tata Mc Graw Hill, 2010.

COURSE OUTCOMES:

On Completion of this course students will be able to

CO1: Outline the significance of research and research methodology and to analyse the problems in conducting social science research in India.

CO2: Formulate research problem and research design.

CO3: Identify and carryout sampling design process for the research scenario

CO4: Collect and tabulate required primary and secondary data for analysis.

CO5: Prepare a report on the basis of collected data.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021&
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	P O2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	M	H	H	H	M				M			M	M	M	M	H
CO2	M	H	H	H	M				M			H	M	M	H	H
CO3	M	M	H	H	M				M			M	H	H	H	H
CO4	M	M	H	H	M				M			H	M	H	H	H
CO5	M	M	H	H	M				M			H	M	M	H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 04: Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

The course aims to inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data. This course enables the learners to have an education and training that are vital to improve themselves as effective human capital in conducting business research.

CODX 541	MARKET RESEARCH	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To understand market research and uses of market research.

COB2: To provide a detailed overview of the stages in the Market Research process

COB3: To develop research questions and objectives that can be addressed in a research design

COB4: To discuss the scope and managerial importance of Market Research and its role in the development of marketing strategy.

COB5: To encourage students to think critically on market research industry.

MODULE I INTRODUCTION TO MARKET RESEARCH 15

Meaning, Definitions, Importance & Scope, new role for market research, difference between market research and marketing research, use of market research in business models and framework. Consumer and B2B market research, quantitative and qualitative market research, uses of market research.

MODULE II MARKET RESEARCH PROCESS 10

Introduction, meaning and definition, Identify and Formulate the Problem. Determine the Research Design- Exploratory Research, Descriptive Research Causal Research .Design the Sample and Method of Data Collection; Collect the Data, Analyze the Data, Interpret, Discuss, and Present the Findings, Follow-Up.

MODULE III QUALITATIVE AND QUANTITATIVE RESEARCH 15

Qualitative research: desk research, focus groups, depth interviewing, observation and ethnography.

Quantitative research: sampling statistics, questionnaire design, face-to-face interviewing, telephone interviewing, self-online survey, data analysis, completion questionnaires.

MODULE IV USING MARKET RESEARCH 10

Using market research to segment market, to improve a brand position, to

improve customer satisfaction and loyalty, to enter a new market, to launch a new product.

MODULE V **MARKET RESEARCH INDUSTRY** **10**

International market research, research trends-trends in qualitative and quantitative research, ethics in market research.

L – 45; T – 15; TOTAL HOURS – 60

TEXT BOOK:

1. Paul Hague & Julia Cupman & Matthew Harrison & Oliver Truman, Market Research in Practice: An Introduction to Gaining Greater Market Insight, Kogan page, 3rd edition,2016

REFERENCES:

1. Mc Givern, The practice of Market Research, 4th edition, Pearson 2013.
2. Mooi&Sarstedt, A concise guide to market research, Springer • 2013
3. McQuarrie, The market research toolbox: a concise guide for beginners, 3rd edition, SAGE publications,2012.
4. DD Sharma, Marketing Research - Principles, Applications and Cases by Sultan Chand & Sons, 2011

COURSE OUTCOMES:

On Completion of this course students will be able to

CO1: Apply the knowledge of market research to solve business problems.

CO2: Ability to plan the Research process and designing the questionnaire.

CO3: Foster analytical and critical thinking abilities for data-based decision making

CO4: Specify the uses of market research in different aspects of marketing.

CO5: Apply personal and interpersonal recent research trends in different Marketing areas.

Board of Studies (BoS) :

18th BoS of Department of
Commerce held on 06.03.2023

Academic Council:

20th Academic council held on 13.4.23

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	M	H	H	H	M				M			M	M	M	M	H
CO2	M	H	H	H	M				M			H	M	M	H	H
CO3	M	M	H	H	M				M			M	H	H	H	H
CO4	M	M	H	H	M				M			H	M	H	H	H
CO5	M	M	H	H	M				M			H	M	M	H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 04: Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

The course aims to inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data. This course enables the learners to have an education and training that are vital to improve themselves as effective human capital in conducting business research.

CODX 542**BUSINESS ENVIRONMENT****L T P C****SDG: 09****3 1 0 4****COURSE OBJECTIVES:**

The objective of the course are:

COB1: To define the environment of business.

COB2: To explain the role of economic environment and its impact in business.

COB3: To interpret the legal and political environment for successful business.

COB4: To examine the various technological environments for business advancements.

COB5: To describe the role of international business environment for modern business era.

MODULE I**INTRODUCTION TO BUSINESS****12****ENVIRONMENT**

Business environment: Meaning, Importance and nature of business environment; Elements of environment; Types of business environment: Internal, External, Micro and Macro environment; Techniques of environmental scanning, monitoring, forecasting and assessing; Environmental analysis and approaches.

MODULE II**ECONOMIC ENVIRONMENT****12**

Significance and elements of economic environment; Economic system: Capitalism, Communism and mixed economy; Economic reforms: Economic policies, Industrial policies, Trade policies, Fiscal and monetary policies; Economic development and role of government.

MODULE III**POLITICAL AND LEGAL ENVIRONMENT****12**

Political Institutions: Definition and purpose; Types: Legislative, Executive and judiciary; Government policies towards industry: Industry, Labour and Agriculture; Changing dimensions of legal environment in India; Competition Act 2002 & FEMA, Licensing policy, Consumer Protection Act and Patent Laws.

MODULE IV**TECHNOLOGICAL ENVIRONMENT****12**

Technological environment: Concept, Features and impact; Online Channels; Online Services; Advantage and disadvantages of online services; Interface between technology and business; Indian conditions of E-commerce; Electronic banking; Franchise business.

MODULE V **SOCIAL, CULTURAL & INTERNATIONAL BUSINESS ENVIRONMENT** **12**

Social & Cultural Environment, Social Responsibility of Business, Nature, Models and Strategies, Corporate Governance & Corporate Social Responsibility; International business environment: Meaning, Significance and nature; Benefits of regional economic integration; International economic organizations: WTO, UNCTAD, World Bank, and IMF; Balance of payment; Foreign Direct Investment; Multinational Corporations; Foreign collaborations and Indian business.

L –45; T-15; TOTAL HOURS –60

TEXT BOOK:

1. Dr.V.C.Sinha, "Business Environment", SPBD Publishing House, Chennai, 2021.

REFERENCES:

1. Amit Kumar, "Business Environment", Sahitya Bhawan Publications, New Delhi, 2021
2. K.Aswathappa, "Essentials of Business Environment", Himalaya Publishing House, New Delhi, 2019.
3. S.Sankaran, Business Environment, Margham Publications, Chennai, 2013.

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Analyze the various factors affecting the business environment.

CO2: Articulate various economic policies that affects business environment.

CO3: Assess the political and legal environment and familiarize with various government policies and legal dimensions.

CO4: Use the technological advancement in business for converting a business to the modern times.

CO5: Recognize the Global business Scenario and the impact of international environment in the business.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	P O10	P O11	P O12	PS O1	PS O2	PS O3	PS O4
CO 1	H	H	H	L	L				H				M	H		
CO 2	L	L	M	M	M				H				H	H		
CO 3	M	H	H	H	H				H				H		H	
CO 4	H	H	H	M	H				M				H	H		
CO 5	H	H	H	M	H				H				H	H	M	

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 10: Reduce inequality within and among countries

This course helps the learners to reduce the impact of existing inequalities by creating feasible business environment for all the citizen of the nation and it ensures the inclusive growth.

CODX 61	BANKING AND INSURANCE	L T P C
SDG: 9		3 1 0 4

COURSE OBJECTIVES:

The objectives of this course is to make the learner,

COB1: To articulate fundamental knowledge on banking business.

COB2: To interpret the various operations involved in the banking business.

COB3: To illustrate the components of loans and advances.

COB4: To describe the basic concepts of insurance business.

COB5: To state the significances of life and non-life insurance.

MODULE I	BANKING BUSINESS	12
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Definition and function of banks, Need for banks; Legal framework: Structure, Organisation and working of banks, Need for proper regulation and supervision; Banker and customer relationship, General and special types of customers; Types of deposits; Types of banks in India; Role of foreign banks in India; Advantages and disadvantages of foreign banks; Recent developments in Banking Sector.

MODULE II	BANKING OPERATIONS	12
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Cheque: Definition, Features and types of cheque; Endorsement: Meaning and essentials of a valid endorsement, Types of endorsement; Internet banking: Era of internet banking and its benefits, Mobile banking, Home banking, Virtual banking, Electronic Clearing System (ECS), E-payments: Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI); Safeguard for internet banking, Critical comparison of traditional banking methods and E-banking; Basics of negotiable instruments.

MODULE III	LOANS AND ADVANCES	12
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Principles of sound lending, Types of loans and advances, Advances against various securities, Securitization of standard assets and its computation; Basel accord: Merits and demerits of the Basel II, Basel III and Basel IV; Non Performing Assets (NPA): Meaning, Types, Treatment in balance sheet of bank and provisioning requirements; Non-performing assets in Indian: Issues and resolution. Functions of investment banking: Mergers & Acquisitions (M&A), Leveraged Buy Outs (LBO) and Corporate Restructuring.

MODULE IV

INSURANCE BUSINESS

12

Basic concept of risk, Kinds of business risks; Insurance business: Concept, Characteristics, and functions; Fundamental principles: Indemnity, Insurable Interest, Utmost good faith, Proximate cause, Contribution, Subrogation; Reinsurance and coinsurance: Features, Objectives, Methods; Bancassurance: Features, Merits and demerits.

MODULE V

LIFE AND NON-LIFE INSURANCE

12

Types of insurance: Life and non-Life, Features, Needs, Policies of different types of insurance, Control of malpractices and mis-selling, Negligence, Loss assessment and loss control, Computation of insurance premium, Dematerialization of insurance policies; Claims and settlement procedure; Regulatory framework of insurance: IRDA Act 1999, Objectives and role of IRDA.

L – 45; T – 15; TOTAL HOURS – 60

PRACTICAL EXERCISES:

The learners are required to:

1. Describe the procedure of opening a bank account-current A/C, savings A/C, recurring A/C, and fixed deposit A/C on the basis of your experience.
2. Practice online account opening, E-banking operations, and UPI transfers.
3. Analyse the Balance sheet of a bank with respect to loans and advances and to identify the stressful assets.
4. Prepare the documents of a hypothetical insurance claim.
5. Make a comparative analysis of the claim settlement procedure of select insurance companies and assess their efficiency.

TEXT BOOK:

1. M. Eswari, "Principles and Practices of Insurance", SahityaBhawan Publications, 2021.

REFERENCES:

1. D.D.Chaturvedi, "Banking and Insurance", Scholar Tech Press, 2021.
2. O.P. Gupta, "Banking & Insurance", SahityaBhawan Publications, 2019.
3. P.N. Sundharam, "Banking Theory Law & Practice", Sultan Chand & Sons, 2014.

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to

CO1: Describe the meaning, scope and functions of Banking along with legal framework.

CO2: Identify the operations of banking and its services.

CO3: Formulate the lending operations of banks and identify the causes of NPA in banks.

CO4: Describe the concepts of insurance and its principles.

CO5: Explain the types of insurance and regulatory framework of insurance.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M					H	H		M		H	H	H	H
CO2	H	H	H					H	H		M		H	H	H	H
CO3	H	H	H					H	H		M		H	H	L	H
CO4	M	H	M					H	M		H		M	M	M	M
CO5	H	H	H					H	M		H		M	M	M	M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 9 : Build resilient Infrastructure, promote inclusive and sustainable industrialization and foster innovation

This course helps the learners to have a complete know-how about the working of banking and insurance companies, which will help them to enrich themselves as an effective human capital.

CODX 251	DIGITAL MARKETING	L	T	P	C
SDG: 17		3	1	0	4

Course Objectives: The objectives of this course are

COB1: To elucidate the definition and benefits of digital marketing

COB2: To provide knowledge about Digital segmentation

COB3: To comprehend the concept of digital marketing plan and SWOT analysis

COB4: To describe the insight of Digital marketing communication.

COB5: To foster their ability to understand order processing and delivery system.

MODULE I INTRODUCTION TO DIGITAL MARKETING 12

Overview of Digital Marketing; Benefits of Digital Marketing; Micro & Macro Internet environment; Online Market place analysis; Digital Marketing Trends; Platform and Strategies; Internet Marketing Mix; Online advertising.

MODULE II MARKETING IN DIGITAL ERA 12

Digital Segmentation; Importance of Audience Segmentation; Different Segments; Organizational Characteristics; Purchasing Characteristics; Digital Media for Acquisition and Retention of new customers; Digital Media for Customer Loyalty.

**MODULE III DIGITAL MARKETING : IMPLEMENTATION 12
PRACTICE**

Digital marketing plan; SWOT; Situational analysis; Key performance Indicators in internet marketing; Campaign planning for digital media ; Web Analytics; Business-to-consumer digital marketing practice; Business-to-business digital marketing practice; Digital Landscape; POEM model Framework.

MODULE IV DIGITAL MARKETING COMMUNICATION 12

Search Engine Marketing (SEM); Definition; Search Engine Optimization (SEO); Paid search engine marketing, pay per click advertising (PPC); Cost Per Click (CPC) Geo-targeting; Email marketing; Web marketing; Video & Audio marketing; Blog marketing; Marketing communications; digital media channels; Evaluation and improvement of digital channel

performance ; Traditional vs Digital Channel.

MODULE V

ORDER PROCESSING

12

Interactive order Processing; Choosing a supplier; Selecting a product; Check stock availability; Placing order; Authorization of payment; Input of data; Data transfer; Order processing; Online confirmation and Delivery information; Tracking of order; Delivery; Data integrity and Security systems.

L – 45 ; T- 15 ;TOTAL HOURS - 60

TEXT BOOKS:

1. Jeremy Kagan, Siddharthshekhsingh, "Digital marketing strategy and tactics", Wiley, Noida, 2020.
2. Seema Gupta, "Digital Marketing", McGraw Hill, Noida, 2020.

REFERENCES:

1. Dave Chaffey, Kevin Johnston, Richard Mayer, "Internet Marketing – strategy implementation and practice", Pearson, 2008.
2. Simon Kingsnorth, "Digital marketing strategy", Kogan page, USA, 2019.
3. Puneet Singh Bhatia, "Fundamentals of Digital Marketing", Pearson, 2019.

COURSE OUTCOMES:

After the completion of this course, the learners will be able to:

CO1:Determine the role of Digital Marketing.

CO2: Express an awareness Digital marketing trends

CO3: Create strategies on Digital marketing plan.

CO4: Design the function of Digital marketing communication.

CO5: Evaluate and promote order processing and security system.

Academic Council:

Board of Studies (BoS) :

18th AC held on 24.02.2022

16th BoS of Department of Commerce

held on 11.12.2021 & 13.12.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	M			H		H						H	H	H	H
CO2	M	M			M		M		M				H	H	H	H
CO3	M	H			M		M		M				M	H	H	M
CO4	M	H			M		M		M				M	H	M	H
CO5	M	H			M		M		M				H	M	H	H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development

Industrial Internet can effectively helps in achieving Sustainable development growth enabling new business models that enhance innovation and growth in a wide range of sectors and underscore the importance of the industrial internet for sustainable development and improves productivity.

CODX 461	BEHAVIOURAL FINANCE	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: Overview of standard finance and evolution of behavioural finance

COB2:Illustrate the working of human mind from heuristic and biases approach

COB3: Elucidate the emotional biases and psychographic model

COB4:Highlight the role of neuro finance

COB5:Overview of asset classes and asset allocation

MODULE I EVOLUTION OF BEHAVIOURAL FINANCE 12

Standard Finance: Meaning, Modern Portfolio Theory, Miller and Modigliani Theory, Capital Assets Pricing Model, Arbitrage Pricing Theory, Random walk Hypothesis, Expected Utility Theory, Efficient Market Hypothesis (EMH), Criticism of EMH, Revolution of Behavioural Finance, assumptions, Behavioural Finance Macro and Micro, Standard Finance Vs Behavioural Finance, Prospect Theory.

MODULE II HEURISTICS AND BIASES 13

HEURISTICS AND BIASES 13

Heuristics and biases approach, taxonomy of biases, Overconfidence Bias, Representativeness Bias, Anchoring and Adjustment Bias, Cognitive Dissonance Bias, Availability Bias, Self-Attribution Bias, Illusion of Control Bias, Conservatism Bias.

MODULE III INVESTOR BIASES AND PERSONALITY 12

INVESTOR BIASES AND PERSONALITY 12

Ambiguity Aversion Bias, Endowment Bias, Self-Control Bias, Optimism Bias, Mental Accounting Bias, Confirmation Bias, Loss Aversion Bias, Regret Aversion Bias, Gender, types of Investor personality, personality test, Psychographic models used in Behavioral finance.

MODULE IV NEURO FINANCE 8

NEURO FINANCE 8

Introduction, the Brain activities, Neural Processing during financial Decision making, Experiments in Neuro Finance.

MODULE V CAPITAL MARKET AND ASSET CLASSES 15

CAPITAL MARKET AND ASSET CLASSES 15

Overview of asset classes, publicly traded equity investment, fixed income

investments, Hedge Funds, Real Assets, Simple Portfolio Construction, Asset allocation, bias diagnoses when structuring asset allocations (Two Principles Model).

L – 45; T- 15; TOTAL HOURS – 60

TEXT BOOKS:

1. Pompian, Michael M., "Behavioral Finance and Investor Types: Managing Behavior to Make Better Investment Decisions", United Kingdom, Wiley, 2012.
2. Sulphey, M. M., "Behavioural finance", India, PHI learning, 2014.
3. Michael M Pompian, "Behavioral Finance and Wealth Management: How to Build Optimal Portfolios That Account for Investor Biases", Ukraine, Wiley, 2011.

REFERENCES:

1. Prasanna Chandra, "Behavioural Finance", Second Edition, McGraw-Hill Education, 2020.
2. James Montier, "Behavioural Finance: Insights into Irrational Minds and Markets", United Kingdom, Wiley, 2002.

COURSE OUTCOMES:

After the completion of this course, the learners will be able to:

CO1: Differentiate the standard finance and behavioral finance and describe the prospect theory.

CO2: Discuss the biases on account of self-deception biases and heuristic biases.

CO3: Describe the emotional biases and investor personality types.

CO4: Explain the brain activities and neural processing during financial decision making

CO5: Discuss the simple assets portfolio construction and asset allocation with two principles

Board of Studies (BoS) :

16thBoS of Department of Commerce held 18th AC held on 24.02.2022
on 11.12.2021 & 13.12.2021

Academic Council:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H			H					H	M			H	H		
CO 2	H			H					H	M			H	H		
CO 3	H			H					H	M			H	H		
CO 4	H			H					H	M			H	H		
CO 5	H			H					H	M			H	H		

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG: 8 - Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

The all-inclusive knowledge of behavioural finance helps learners to develop critical and analytic thinking which leads to promote sustainable economic growth, full and productive employment.

CODX 551	ENTERPRISE RESOURCE	L	T	P	C
SDG:	PLANNING	3	1	0	4

COURSE OBJECTIVES:

COB1: Describe the meaning, evolution, Growth and importance of ERP.

COB2: State the requisites for implementing ERP in an Organisation.

COB3: Explain various technologies used in ERP.

COB4: Understand various tools used to implement ERP system.

COB5: Elucidate ERP Life cycle and its application.

MODULE I INTRODUCTION TO ERP 12

ERP Introduction: Origin, Evolution, Structure and Benefits, Conceptual Model of ERP, Scenario and Justification of ERP in India, Various Modules of ERP, Advantage of ERP.

MODULE II DATA MANAGEMENT 12

Advancement of IT and Impact on organizations data management: Data warehousing, Data Mining, Online Analytical Processing (OLAP), Product Life Cycle Management (PLM).ERP Marketplace and Marketplace Dynamics: Market Overview, Marketplace Dynamics, and The changing ERP Market.

MODULE III MARKETPLACE DYNAMICS 12

ERP Marketplace and Marketplace Dynamics: Market Overview, Marketplace Dynamics, and The changing ERP Market. ERP- Functional Modules: Introduction, Functional Modules of ERP Software Integration of ERP, Supply chain and Customer Relation.

MODULE IV ERP IMPLEMENTATION 12

ERP- Functional Modules: Introduction, Functional Modules of ERP Software Integration of ERP, Supply chain and Customer Relationship Applications. ERP Implementation: Business Process mapping and re-engineering, ERP Implementation Life Cycle, Role of Consultants, Vendors and Employees. Critical Success Factors: Guiding.

MODULE V FUTURE OF ERP TRENDS 12

Selection and Evaluation of ERP, Strategies and CSF for Successful ERP Implementation, Causes of ERP Failure. Practical Module: ERP & E-

Commerce, Future Directives- in ERP, Integrating ERP into organizational culture. Using an open source ERP tool for orienting students to ERP.

L – 45; P- 15; TOTAL HOURS –60

TEXT BOOK:

1. Khalid Sheikh, "Manufacturing Resource Planning (MRP II) with Introduction to ERP; SCM", McGraw-Hill, 2002.

REFERENCES:

1. K.B. Hendricks, V.R. Singhal, and J.K. Stratman., "The Impact of Enterprise Systems on Corporate Performance: A study of ERP, SCM, and CRM System Implementations, Journal of Operations Management", Elsevier, 2015.
2. Christian N. Madu, "ERP and Supply Chain Management", CHI, 2005.
3. Glynn C. Williams, "Implementing SAP ERP Sales & Distribution", McGraw-Hill, 2008.

COURSE OUTCOMES:

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

CO1: Illustrate the utility of ERP applications in an Organization

CO2: Explain the ERP modules and Business Process Mapping

CO3: To list ERP related domains such as MIS, DSS and SCM.

CO4: Summarize various technologies used in ERP.

CO5: Demonstrate the application of ERP in business organization.

Board of Studies (BoS) :

20th BoS of Department of

Commerce held on 22.04.2024

Academic Council:

22nd AC held on 04.09.2024

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1		H	H	H	H	H	H	H	H	H	H		H	M	M	
CO2	M	M	M	M	M	H	H	M	M	M	M		M	M	M	
CO3		M	M	M	M	H	H	M	M	M	M		M	M	M	M
CO4		M		M		H	H			M			M			M
CO5		M		M		H	H			M			M			M

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 9 : Industry, Innovation, and Infrastructure

SDG 12: Responsible Consumption and Production

By improving data accuracy, accessibility, and decision-making capabilities, ERP systems help organizations optimize resource allocation, reduce operational costs, and enhance overall productivity, thereby contributing to SDG 9.

By mapping business processes onto ERP systems, organizations can identify inefficiencies, eliminate redundant activities, and streamline workflows, promoting operational excellence and contributing to SDG 12 by minimizing resource waste and environmental impact.

CODX 71	PROJECT MANAGEMENT	L T P C
SDG: 9		3 1 0 4

COURSE OBJECTIVES:

The objective of this course are:

COB1: To portray the concepts of Project Management and its process.

COB2: To identify cost estimation and budgeting in project management

COB3: To make out the practice of Liquidity and Profitability, Social Cost Benefit Analysis, Project scheduling and appraisal.

COB4: To Impart the Project evaluation, termination and assess project cost, PERT, CPM Networking.

COB5: To make the learners evaluate project management in terms of risk, performance and report.

MODULE I INTRODUCTION 14

Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

MODULE II PROJECT PREPARATION AND BUDGETING 12

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

MODULE III PROJECT SCHEDULING AND APPRAISAL 12

Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.

MODULE IV PROJECT PLANNING TECHNIQUES 12

Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.

MODULE V**PROJECT RISK AND PERFORMANCE
ASSESSMENT****10**

Project Risk Management: Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

L – 45; T – 15; TOTAL HOURS – 60**PRACTICAL EXERCISES:**

The learners are required to:

1. Identify the project running in the local area and list the activities required for project completion;
2. Develop time estimates for various activities;
3. Identify the critical activities of the project using CPM technique;
4. Find out the delays in the activities, if any, and their impact on cost and project completion.
5. Identify how the approaches to project appraisal differ between commercial projects in the private sector and a public sector.
6. Students can visit a financial institution / Bank and study the project appraisal criteria adopted by them.
7. Students can study the project financing procedure provided by Banks.
8. Students can visit the organization which have undertaken large scale projects like 'Chennai Metro Rail' and study the risk associated with such projects and also study how they access and manage such risks.

TEXT BOOK:

1. Rajeev M. Gupta, "Project Management", Asia-Pacific Holdings Private Limited, 1st Edition, New Delhi, 2020.

REFERENCES:

1. Nagarajan .K , "Project Management", New Age International Publisher, 1st Edition, New Delhi, 2021,
2. Khanna R. B., "Project Management", Prentice-Hall of India Private Limited, 1st Edition, New Delhi, 2020,
3. Chandra. P. "Projects: Planning, Analysis, Selection, Financing, Implementation and Review", Tata McGraw Hill, 2nd edition, New Delhi, 2019.
4. Larson, E.W. and Gray, C.F, "Project management the managerial process", McGraw-Hill, Seventh Edition, New Delhi. 2018.

COURSE OUTCOMES:

At the end of the course, Learners would be able to:

CO1: Apply the concept and attributes of projects, project management system, in the areas of Marketing , Banking, Finance and Human Resource in an organization

CO2: Perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project.

CO3: Develop schedule for a specific project and its appraisal using various Techniques in business

CO4: Calculate project duration and assess project cost in terms of finance.

CO5: Evaluate project management in terms of risk and performance in business.

Board of Studies (BoS) :

16th BoS of Department of

Commerce held on 11.12.2021&

13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	M	H	H								M			H	H
CO2	H	H	M	H								M			M	M
CO3	M	H	H	M								M			M	M
CO4	H	H	H	M								M			H	M
CO5	H	M	H	H								H			M	M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 9 : Build resilient Infrastructure, promote inclusive and sustainable industrialization and foster innovation

The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation. This course will equip the students to various feasibility analyses Market, Technical, Financial and Economic. To equip them with the knowledge and skills required to be successful in applying Project Management.

CODX 371	E-COMMERCE	L T P C
SDG:8		3 1 0 4

COURSE OBJECTIVES:

The objective of this course are,

COB1: To educate the fundamentals of electronic commerce

COB2: To elucidate the essential knowledge on e-business Infrastructure and applications

COB3: To illustrate the framework of E - Commerce infrastructure

COB4: To acquaint essential knowledge on payment, security& privacy in E-Commerce

COB5: To provide the knowledge in E- Marketing and M- Commerce.

MODULE I **INTRODUCTION TO E-COMMERCE** **12**

E-Commerce: Meaning, Features of E-Commerce, Categories of E-Commerce, Advantages and Limitations of E-Commerce, Traditional Commerce and E-Commerce; Factors Responsible for Growth of E-Commerce, Issues in Implementing E-Commerce, Myths of E-Commerce; Impact of E-Commerce on Business, E-Commerce in India; Trends in E-Commerce in Various Sectors: Retail, Banking, Tourism, Government, Education; E-Commerce Organisation Applications: E-Marketing, E-Advertising, E-Banking, Mobile Commerce, E-Trading, E-Learning, E-Shopping.

MODULE II **E-BUSINESS AND APPLICATION** **13**

E-Business: Meaning, Launching an E-Business, Different Phases of Launching an E-Business; E-Business Applications: E-Procurement, E-Communication, E-Delivery, E-Auction, E-Trading; Electronic Data Interchange (EDI) in E-Business: Meaning of EDI, Benefits of EDI, Drawbacks of EDI, Applications of EDI; Website: Design and Development of Website, Advantages of Website, Principles of Web Design, Life Cycle Approach for Building a Website, Different Ways of Building a Website.

MODULE III **E-COMMERCE FRAMEWORK** **8**

Framework of E-Commerce: Application Services, Interface Layers, Secure Messaging, Middleware Services and Network Infrastructure, Site Security, Firewalls and Network Security, TCP/IP, HTTP, Secured HTTP, SMTP, SSL; Data Encryption: Cryptography, Encryption, Decryption, Public Key, Private Key, Digital Signatures, Digital Certificates.

MODULE IV PAYMENT, SECURITY, PRIVACY AND LEGAL ISSUES IN E-COMMERCE 15

Issues Relating to Privacy and Security in E-Business; Electronic Payment Systems: Features, Different Payment Systems: Debit Card, Credit Card, Smart Card, E-Cash, E-Cheque, E-Wallet, Electronic Fund Transfer; Payment Gateway: Introduction, Payment Gateway Process, Payment Gateway Types, Advantages and Disadvantages of Payment Gateway; Types of Transaction Security; E-Commerce Laws: Need for E-Commerce laws, E-Commerce Laws in India, Legal Issues in E-Commerce in India, IT Act 2020.

MODULE V E-MARKETING AND M- COMMERCE 12

Electronic Marketing: Behavioral Targeting, Native Advertising, Visitor Tracking, Website Personalization, DoubleClick Mechanism; E-Commerce Presence Map; Electronic Payment Systems: ECS, NEFT, RTGS, Digital Cash, Currency Servers, Virtual Currencies, Bitcoins, Debit Cards, Credit Cards, Digital Credit Cards, Smart Cards, Digital Wallets, Electronic Cheques, Online Stored Valued Systems; Meaning of M-Commerce, Benefits of M-Commerce, Trends in M-Commerce; Role of Digital Marketing; Digital Marketing on Various Social Media Platforms; E- Commerce Websites.

L – 45; T- 15; TOTAL HOURS –60

TEXT BOOKS:

1. Anita Agrawal, Rahul Vasant Kotian, Tushar Agarwal, and Vijayalakshmi Kannan, "E-Commerce and Digital Marketing", Himalaya Publishing House Pvt. Ltd., 2016.
2. Tulasi Ram Kandula, K. Maheshwari, & Hari Prasad Javangula, "E-COMMERCE", Himalaya Publishing House Pvt. Ltd., 2019.
3. S.J. P.T. Joseph, "E-COMMERCE: An Indian Perspective", PHI Learning Pvt. Ltd., 2019.

REFERENCE BOOKS:

1. C.S.V.Murthy; "E-Commerce", Himalaya Publishing House, 2018.
2. Manjot Kaur; "Introduction to E-Commerce", Kalyani Publishers, 2018.

COURSE OUTCOMES:

After the completion of this course, the learners will be able to

CO1: Explain the advantage and overview of e-commerce.

CO2: Describe the process of e-business and EDI.

CO3: Illustrate the framework of E-Commerce diagrammatically.

CO4: Examine the various issues relating to privacy and security in E-Business

and need of e-commerce laws.

CO5: Elaborate the overview of e-marketing and m-commerce.

Board of Studies (BoS) :

16th BoS of Department of Commerce

held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	H	H			H							H	H	H	H	H
CO2	H	H			H							H	H	H	L	M
CO3	H	H			H							H	H	H	H	M
CO4	H	H			H							H	H	H	H	H
CO5	H	H			H							H	H	H	M	L

Note:L- Low Correlation

M - Medium Correlation

H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This course enable the learners to the knowledge on digital economy expansion and how policies can help to harness e-commerce for sustainable development which leads to potential of developing countries to engagement in sustainable business.

CODEX 73 **NEW VENTURE PLANNING AND** **L** **T** **P** **C**
SDG: 8 **DEVELOPMENT** **3** **1** **0** **4**

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To equip different techniques and describe sources of innovative ideas to generate a business idea.

COB2: To impart knowledge about the legal challenges in setting up a business.

COB3: To acquire knowledge that helps in attaining entrepreneurial capital by gaining intelligence about the various government schemes which are suitable for the business idea.

COB4: To recognise the marketing aspects of new ventures and developing marketing plans

COB5: To enable the learners to prepare business plan for new ventures

MODULI F I

STARTING NEW VENTURES

13

New Venture: Meaning and features, Opportunity identification; The search for new ideas: Source of innovative ideas, Techniques for generating ideas; Entrepreneurial imagination and creativity: The role of creative thinking, Developing creativity, Impediments to creativity; The pathways to New Ventures for Entrepreneurs: Creating New Ventures, Acquiring an established Venture: Advantages of acquiring an ongoing Venture, Evaluation of key issues; Franchising: How a Franchise works, Franchise law. Evaluating the franchising opportunities.

MODULE II

LEGAL CHALLENGES IN SETTING UP BUSINESS

10

Intellectual Property Protection: Patents, Trademarks, and Copyrights; Requirements and Procedure for filing a Patent, Trademark, and Copyright; Legal acts governing businesses in India; Identifying Form of Organization and their procedures and compliances.

MODULE III

SEARCH FOR ENTREPRENEURIAL CAPITAL

13

The Entrepreneur's Search for Capital, The Venture Capital Market, Criteria for evaluating New-Venture Proposals, Evaluating the Venture Capitalist, Financing stages: Alternate Sources of Financing for Indian Entrepreneurs:

Bank Funding, Government Policy Packages, State Financial Corporations (SFCs); Business Incubators, accelerators and Facilitators; Informal risk capital: Angel Investors; Government schemes for new ventures like: Start-up India, Stand Up India, Make in India, etc.

MODULE IV MARKETING ASPECTS OF NEW VENTURES 11

Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis; Market Research, Sales Forecasting, Evaluation, Pricing Decision.

**MODULE V BUSINESS PLAN PREPARATION FOR NEW 13
VENTURES**

Business Plan: Concept, Pitfalls to Avoid in Business Plan, Benefits of a Business Plan, Developing a Well-Conceived Business Plan; Elements of a Business Plan: Executive Summary, Business Description; Marketing: Market Niche and Market Share, Research, Design and Development, Operations, Management, Finances; Critical-Risk, Harvest Strategy, Milestone Schedule.

L – 45; T – 15; TOTAL HOURS –60

PRACTICAL EXERCISES:

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

TEXT BOOKS:

1. Barringer, B. R., & Ireland, R. D., "Entrepreneurship: Successfully Launching New Ventures", Pearson publication, London, 2018.
2. Allen, K. R., "Launching New Ventures: An Entrepreneurial Approach", Cengage Learning, 2019.

REFERENCES:

1. Kuratko, D. F., & Rao, T. V., "Entrepreneurship: A South-Asian Perspective", Cengage Learning, Boston, 2012.

COURSE OUTCOMES:

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

CO1: Generate a business idea using different techniques and describe sources of innovative ideas.

CO2: Describe the legal challenges in setting up a business.

CO3: Prepare a comparative analysis of various government schemes which are suitable for the business idea.

CO4: Develop a marketing plan for a business idea.

CO5: Prepare and present a well-conceived Business Plan.

Board of Studies (BoS) :

16th BoS of Department of Commerce 18th AC held on 24.02.2022
held on 11.12.2021 & 13.12.2021

Academic Council:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H				M	M		H	M	H	H	H	H	H
CO2	H	H	H				H	H		M	M	M	H	H	H	M
CO3	H	M	M				M	M		M	M	M	H	M	M	M
CO4	H	H	H				M	M		H	M	M	H	H	H	H
CO5	H	H	H				M	M		H	M	H	H	H	H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course aims to give knowledge to learners regarding different aspects of setting up a new business. The comprehensive understanding of new venture planning and development leads to sustainable economic growth and increase productive employment.

CODX 561 FORENSIC ACCOUNTING AND L T P C
SDG: 16 FRAUD DETECTION 3 1 0 4

COURSE OBJECTIVES:

COB1:Examine the knowledge required to perform forensic accounting services.

COB2: Discuss the roles and responsibilities of forensic accountants.

COB3:Highlight the different types of financial crimes

COB4: Assess types of fraud activity and methods of fraud prevention, detection, and response, including mitigation process.

COB5:Describe digital forensic techniques and their application to various types of computer crimes.

MODULE I INTRODUCTION TO FORENSIC ACCOUNTING 12

Forensic Accounting: Meaning, definition; Forensic Accounting Vs Traditional Accounting; Forensic Accounting Vs Auditing; Historical Development of forensic accounting; Application of forensic accounting; Forensic Accounting Knowledge and skills sets (Technical, Investigate and Communicate); Related concepts of Forensic Accounting (like accounting, auditing, investigation, criminology, accounting information system, risk analysis, legal etc.); Job opportunities in forensic accounting.

Roles and responsibilities of forensic accountants, auditors and fraud examiner, Professional standards governing forensic accountants/fraud examiners, Applicable legislation and regulatory requirements in India (insolvency and bankruptcy code, prevention of money laundering act, prevention of corruption act, companies act 2013, RBI guidelines and master circulars).

The prevalence of financial crime; The fraud triangle and its three elements; Different types and channels of financial crime: Types of financial crime (Fraud, Bribery and corruption, Money laundering and terrorism financing), Types of fraud (Accounting fraud, Asset misappropriation, Consumer fraud, Data theft, & Tax fraud), Channels of financial crime perpetration (In-person,

Over the phone, Banking systems, Digital channels, &Cross-channels), Combating the financial crime (Legal landscape, Government organizations, Private sector organizations, Individuals).

MODULE IV FRAUD RISK MANAGEMENT 12

Fraud Risk Management: Awareness, prevention, detection and investigation; Fraud risk governance; Three lines model, Fraud risk assessment: process & steps, Fraud risk mitigation process.

**MODULE V TECHNOLOGY IN FORENSIC INVESTIGATION 12
AND REPORTING**

Digital forensics, Leveraging the power of data analytics in forensic Investigations, Impact analysis, Identifying appropriate corrective actions, Process evaluation and improvements, Preparing the forensic investigation report.

PRACTICALS

1. Prepare a report on financial crimes happened in India territory related to IT sectors.
2. Draft the various laws applicable to financial crimes.

L – 45 ; T – 15 ; TOTAL HOURS –60

TEXT BOOK:

1. Crain, M. A., Hopwood, W. S., Gendler, R. S., Young, G. R., &Pacini, C. (2019). Essentials of forensic accounting (2nd ed.). John Wiley and Sons.

REFERENCES:

1. Crain, M. A., Hopwood, W. S., Pacini, C., Young, G. R. (2016). Essentials of Forensic Accounting. United Kingdom: Wiley.
2. Tommie Singleton, Aaron Singleton, Jack Bologna, Robert Lindquist, Fraud Auditing and Forensic Accounting Third Edition, John Wiley and Sons.

COURSE OUTCOMES:

CO1: Distinguish between forensic accounting and other related services

CO2: Explain the professional standards prescribed for forensic accountants.

CO3: Distinguish the different types of financial crimes

CO4: Describe the fraud risk assessment and mitigation process in detail.

CO5: Explain the digital forensic techniques used for report evaluation.

Board of Studies (BoS) :

20thBoS of Department of Commerce held on
22.04.2024

Academic Council:

22nd AC held on 04.09.2024

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H				H	M	H			H	H	M	H	H
CO2	H	H	H				H	H	H			H	H	M	H	H
CO3	H	H	H				H	M	H			H	H	M	H	H
CO4		H	H	H			H	M	H			H	H	M	H	H
CO5		H	H	H			H	M	H			H	H	M	H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 16: Peace, Justice, and Strong Institutions

Forensic accounting plays a crucial role in detecting and preventing corruption by investigating financial irregularities, bribery, and fraudulent activities. Identifying and prosecuting corrupt practices contribute to building strong and transparent institutions.

GENERIC ELECTIVES

CODX 81 **PUBLIC ADMINISTRATION AND** **L** **T** **P** **C**
SDG: 01 **BUSINESS** **3** **1** **0** **4**

COURSE OBJECTIVES:

The objectives of the course are:

COB1: To enable the students to understand the basic concept of public administration and its relevance for business;

COB2: To describe the concept of good society and its impact on business:

COB3: To provide the learner about the impact of political system on business environment in India:

COB4: To enable the students about the impact of judicial system on business environment in India:

COB5: To equip the learners with the understanding of Governance and Public Policy.

MODULE 1 INTRODUCTION 12

Public Administration: meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society: Factors leading to emergence of civil society, Concept of liberty, Theories of liberty: Concept of equality, Dimensions of equality, Concept of justice, dimensions of justice; Similarity and Dissimilarity between Public Administration and Business Administration.

MODULE II IDEA OF A GOOD SOCIETY 12

Good Society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning, Diversity, Equity and Equality; Leadership: Responsibility, Accountability; Globalization and society: Cross cultural issues, Ethical Conduct of National and Multinational Corporations.

MODULE III POLITICAL SYSTEM AND BUSINESS 12

Constitution of India: Preamble, Fundamental rights, Directive Principles of state policies, India's federal system; NITI AYOG-role and functions; Impact of political system on business environment: policies, Programmes and Procedure; Ease of doing business: Startup India, Stand Up India, Make in India, Recent trends in taxation policies, impact on investment and business.

MODULE IV JUDICIAL SYSTEM AND BUSINESS 12

Judicial System: features and structure, Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business; Human Rights and business: challenges and opportunities, Social Justice; Public Interest Litigation and writs: Challenges and Opportunities for business.

MODULE V GOVERNANCE AND PUBLIC POLICY 12

Governance: Concept and Nature, Public accountability, Redressal of public grievances with special reference to RTI, Lokpal and Lokayukta, Election Commission, Association for Democratic Reforms (ADR); Bringing people closer to Administration: E-Governance, Political Representation; Decentralization of Governance: Panchayati Raj System, Urban Local Bodies.

L – 45; TOTAL HOURS – 60

PRACTICAL EXERCISES:

The learners are required to:

1. Analyse cases from real life regarding fundamental rights, freedom of expression, and civil society
2. Discuss case studies from real life regarding equity and equality in the context of organisations.
- 3A. Evaluate the ease of doing business parameters in the context of a specific sector.
- 3B. Practice session as Mock Parliament.
4. Practice session as Moot Court related to business cases.
5. Discuss case study on decentralization of governance and present key learnings.

TEXT BOOKS:

1. Fadia, B. L., & Fadia, K. "Indian Government and Politics", SahityaBhawan, Uttar Pradesh, 2017.
2. Basu, D. D. "Introduction to the Constitution of India", LexisNexis, New York, 2015.

REFERENCES:

1. Kashyap, S. C., "Our Constitution", National Book Trust, New Delhi, 2011.
2. Sapru, R. K., "Public Policy: Formation, Implementation and Evaluation", Sterling Publishers, New York, 2012.

COURSE OUTCOMES:

After completion of the course the learners would be able to

CO1: State the basic concept of public administration and its relevance for

business;

CO2: Describe the concept of good society and its impact on business;

CO3: Identify the impact of political system on business environment in India;

CO4: Interpret the impact of judicial system on business environment in

India;

CO5: Explain the framework of Governance and Public Policy.

Board of Studies (BoS) :

16th BoS of Department of

Commerce held on 11.12.2021 &

13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M	H		M								M	M	M		
CO2	M	H		M								M	H	M		
CO3	H	M		M								M	M	M		
CO4	H	M		L								L	M	M		
CO5	H	M		L								L	M	M		

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 1: No poverty

The course aims to impart basic knowledge about the structure and working of the public administration system in India. This course helps the students to understand that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance

CODX 82	RURAL DEVELOPMENT	L T P C
SDG: 1		3 1 0 4

COURSE OBJECTIVES:

The course aims and to

- COB1:** To help learners to acquire knowledge on various aspects of rural development
- COB2:** To familiarize with the democratic features of rural population
- COB3:** To highlight the various aspects of rural financial support institution.
- COB4:** To enable learners understand the road map of infrastructure and communication network
- COB5:** To acquaint learners with the various programmes of rural development.

MODULE I INTRODUCTION 10

Concepts and Connotations of Rural Development; Basic Elements of Rural Development; Determinants of Rural Development; Rural Development Policy; Goals of Rural Development Policy; Rural Development Policies in India; Generation and Transfer of Technology; Environmental Concerns.

MODULE II LEVERAGING DEMOGRAPHIC DIVIDEND 12

Demographic characteristics of rural population, issue of urban migration; Rural Work Force; Livelihood: Micro and Macro Perspectives of Rural Livelihood, Gender Issues in Livelihood; Challenges and opportunities for demographic dividend, skill development and capacity building for employment and entrepreneurship; Production, Income Generation and Poverty Alleviation

MODULE III RURAL ECONOMY OF INDIA 12

Size and Structure of the Rural Economy, Characteristics of the Rural Sector, Agricultural and Allied Sectors, Non-Farm Sector, Rural Industrialization and Entrepreneurship; Rural Finance: Rural credit and indebtedness; Institutional supports, NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives; Payment Banks and Small Finance Banks overview.

MODULE IV RURAL INFRASTRUCTURE 12

Road infrastructure and communication network; Water and sanitation services; Rural Electrification and non-conventional energy sources; Educational Institutions; Primary Health Care Facilities; Irrigation; Flood Control; Market for Rural product, Rural Regulatory Markets, E-Market Place (E-Choupal, etc.), Public Distribution System (PDS); Rural Infrastructure Development Programmes in India.

MODULE V RURAL DEVELOPMENT PROGRAMMES IN INDIA 14

Rural Development programmes in India, Role of Organisations engaged in implementation of rural development programmes in India - Government Organisations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, Voluntary Agencies/Non-Governmental Organisations, Self-Help Groups, Evaluation and monitoring of the programmes, Role of Corporate sector in Rural Development.

L – 45; T-15; TOTAL HOURS – 60

PRACTICAL EXERCISES:

The learners are required to:

1. Analyse various programmes related to skill development and capacity building for employment and entrepreneurship using primary/secondary data with the help of appropriate statistical tools.
2. Prepare a business plan for a start-up venture in rural setting after analysing the various facets of rural economy.
3. Evaluate the impact of rural infrastructure development using primary/secondary data with the help of appropriate statistical tools.
4. Evaluate rural development programmes and rural infrastructure to see the impact on rural life using primary data and with the help of appropriate statistical tools.
5. Prepare report to know how SHGs play crucial role in improving the savings and credits and also reducing poverty and social inequalities.

TEXT BOOK:

1. Singh, K., "Rural Development - Principles, Policies, and Management", New Delhi, Sage Texts, 2008

REFERENCES:

1. Samanta, R. K. "New Vista in Rural Development Strategies & Approaches", Delhi, B.R. Publishing Corporation, 2000
2. Hussain, T., Tahir, M., & Tahir, R. "Fundamentals of Rural

Development" New Delhi, I. K. International Publishing House Pvt. Ltd., 2017

3. Sahu, B. K., "Rural Development in India", New Delhi: Anmol Publications Pvt. Ltd. Dutta, 2003
4. S. K., & Ghosh, D. K., "Empowering Rural Women" New Delhi, Akansha Publishing House. Dutta, 2013
5. S. K., & Ghosh, D. K., "Institutions for Development: The case of Panchayats", New Delhi, Mittal Publications, 2006

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Describe the concept of rural development

CO2: Analyse various skill development and capacity building programmes according different demographic features.

CO3: Describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects.

CO4: Prepare a business plan for a start-up venture in rural setting after analyzing the various facets of rural economy in India

CO5: Assess the impact of infrastructure development in rural India and evaluate the rural development programmes in India.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	
CO1	H	H		H							H	H	H				
CO2	H	H		H							H	H	H				
CO3	H	H		H							H	H	H				
CO4	H	H		H							H	H	H				
CO5	H	H		H							H	H	H				

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 1: End poverty in all its forms everywhere

The course aims to help learners to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development. The universal understanding of rural development leads to the

resilient and sustainable human development which in turn reduces the poverty.

CODX 83	PEOPLE MANAGEMENT	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To elevate the conceptual and analytical skill of the students

COB2: To make the learners a good leader who ensures effective management.

COB3: To make the learners understand the importance of smooth functioning of an organization.

COB4: To manage different set of people

COB5: To make them proactive and develop problem solving skills.

MODULE I MANAGING AND EVALUATING ONESELF 12

Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making: steps, managing your Manager, Evaluating and building a personal development plan for oneself.

MODULE II MANAGING AND MOTIVATING OTHERS 12

Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others, Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People, People First Strategy: Emerging cases

MODULE III PEER NETWORKS 12

Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.

MODULE IV MANAGING EVALUATION AND ASSESSMENT 12

Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree

Feedback as a Performance Appraisal Tool.

MODULE V LEADING PEOPLE & RESOLVING CONFLICTS 12

Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.

L –45; T-15; TOTAL HOURS –60

PRACTICAL EXERCISES:

The learners are required to:

1. Practice of meditation techniques (brain stilling exercise) for mind management.
2. Build a Personal Development Plan for themselves.
3. Prepare Time Management framework for themselves.
4. Participate in simulation exercise on preparing a workload plan in an organisation based on a case study.
5. Participate in role play on active listening in an organisation.
6. Participate in role play for developing intrinsic motivation amongst other people.
7. Discuss case study of HCL on Employee First Customer Second by VinitNayar.
8. Discuss case studies of Organisations where People first strategy is being used.
9. Conduct competency mapping of students of the class.
10. Conduct 360-degree feedback-role play and tips for development amongst the students of the class.
11. Participate in simulation activity wherein students are divided into groups with one leader in each group wherein each team is assigned responsibility of planning and executing a business activity that shows the team work and leadership qualities followed by its presentation.
12. Role play of 360-degree appraisal in groups (as formed in previous activity) assessing the performance of each member of the group.
13. Discuss and analyse case study on High Performing Organisational culture.
14. Discuss and analyse case study on High Performing Organisational climate.
15. Discuss and analyse case study on Leadership.

TEXT BOOK:

1. Randall, J., & Sim, A. J. "Managing People at Work" Abingdon, Routledge, 2013.

REFERENCES:

1. Wellington, P. "Effective People Management: Improve Performance Delegate More Effectively" London, Kogan Page Publishers, 2011.
2. Thomas, M. "Mastering People Management" London, Thorogood Publishing, 2007.

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Develop skills to analyse people requirements.

CO2: Develop in order to manage all levels of employees in the organization.

CO3: Utilize various techniques and concepts of people management.

CO4: Acquire people friendly skills and become an easily approachable person.

CO5: Develop systems and processes to spot the workflow imbalances and other challenges.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

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CO1	M	H				L	L					H	H	H		
CO2	M	H				L	L					H	M	H		
CO3	M	H				L	M					H	M	H		
CO4	H	M				L	M					M	M	M		
CO5	H	M				M	M					M	M	M		

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Enhancement of organization working skills, promoting self-development, contributing subsequently to the development of nation's economy.

The course aims to provide an overview to the learners of what it means to be an effective people manager. The course helps the learners to develop leadership and communication skills and manage people in an organisation effectively. A comprehensive understanding of self and people's behavior in organization and role playing organizational dynamics leads to the development of competent workforce

CODX 91	SUSTAINABLE DEVELOPMENT	L T P C
SDG: 16		3 1 0 4

COURSE OBJECTIVES:

The objectives of this course are

COB1: To comprehend the key challenges and pathways to sustainable development and its policy.

COB2: To elucidate about the sustainable development goals of United Nations Development Programme.

COB3: To define the sustainable development goals for community and city level.

COB4: To elaborate the responsible production and mind full consumption.

COB5: To foster their ability to know the socially responsible investments.

MODULE I	INTRODUCTION	12
Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of Sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, Social and Governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India.		

MODULE II	SUSTAINABLE DEVELOPMENT GOALS	12
Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.		

MODULE III	SUSTAINABLE DEVELOPMENT GOALS (SDGS)-II	12
SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.		

MODULE IV RESPONSIBLE PRODUCTION AND MINDFUL CONSUMPTION 12

Responsible Production and mindful consumption: Concept, Rationale, Implications, Challenges and Opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development.

MODULE V RESPONSIBLE INVESTMENT 12

Responsible Investment: Concept, Rationale, Implications, Challenges, and Opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.

L – 45; T-15; TOTAL HOURS – 60

PRACTICAL EXERCISES:

The learners are required to:

1. Identify an organisation and suggest key initiatives required to enhance the contribution of that organisation towards Sustainable Development and measure the quantum of improvements that would be achieved by the implementation of such initiatives.
2. Visit the website of UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it with the organisation chosen in unit 1 above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organisation to the next level.
3. Prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
4. Identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.
5. Identify a company dealing with green bonds in India, analyse its business model. Prepare and present a report of its contribution to the environment.

TEXT BOOK:

1. Stokke, O. "Sustainable Development" Abingdon: Routledge, 2018.

REFERENCES:

1. Rogers, P. P., Jalal, K. F., & Boyd, J. A. "An Introduction to Sustainable Development." Abingdon: Routledge, 2012.
2. Edwards, A. R., & Orr, D. W. "The Sustainability Revolution: Portrait of a

Paradigm Shift. British Columbia: New Society Publishers, 2005.

3. Reid, D. "Sustainable Development: An Introductory Guide". Earthscan Publications Ltd., London: 1995.

COURSE OUTCOMES:

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

CO1: Identify the key initiatives required to enhance the contribution of an organization towards sustainable development.

CO2: Analyse the significance of various steps taken by UNDP to ensure Sustainable Development.

CO3: Assess the results of smart cities mission initiative of government of India.

CO4: Articulate the key activities towards responsible production and mindful consumption.

CO5: Express the socially responsible investments.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO 9	PO 10	PO1 1	PO 12	PO 01	PS 02	PSO 3	PSO4
CO1	H		M				M	H	H	M			M	H	H	L
CO2	H		M				M	H	H	M			M	H	H	L
CO3	H		M				M	H	H	M			M	H	H	L
CO4	H		M				M	H	H	M			M	H	H	L
CO5	H		M				M	H	H	M			M	H	H	L

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 16 : Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

The course aims to provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable. This course enables the learners to have more knowledge on mindful consumption, responsible production and diversified development strategy to have a sustainable growth.

CODX 92	RURAL MARKETING	L T P C
SDG: 12		3 1 0 4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To Portray the Rural marketing importance and segmentation of consumers.

COB2: To Identify marketing strategies and various methods of sales in rural areas.

COB3: To Make out the promotion and distribution system in rural market.

COB4: To Impart the development of rural schemes with Government roles.

COB5: To enhance the knowledge of Agricultural credit and related Insurance schemes.

MODULE I INTRODUCTION TO RURAL MARKETING 14

Meaning, Definition Scope and Importance, Rural, Urban, semi-urban differences and Disparities, Rural Marketing towards Management Perspectives, Challenges to Indian Marketer; Marketing Research: Concept, Nature, Degrees Bases and Guide for Effective Segmentation, consumers Behaviour, Evaluation Procedure, Brand Loyalty, Innovation Adoption.

MODULE II STRATEGIES AND SALE METHODS 12

Product Strategies: Product Mix, Items Decision, Pricing Strategies; Methods of Sale: Hatha System, Private Negotiations, Quotations on Samples, Dara Moghum Sale Methods, Open Auction Method, Prevalence of Beoparis and Arahatias Rural Mandi's, APMC's, 66 Selecting and Attracting Markets.

MODULE III PROMOTION AND DISTRIBUTION 10

Promotion aimed in rural audience, Exploring Media, Profiling Target Audience Designing Right Promotion Strategy and Campaigns; Rural Distribution: Channels - Old Setup - New Players - New Approaches- Coverage Strategy.

MODULE IV GOVERNMENT ROLE IN THE DEVELOPMENT 12

Government Intervention in Marketing System, Role of Agencies: Council of State Agricultural Marketing Boards, State Trading, Cooperative Marketing, Types of Cooperative Marketing Societies, Cooperative Processing, National Agricultural Cooperative Marketing Federation, National Cooperative Development Corporation, Public Distribution Systems, Food Corporation of

India, Directors of Marketing and Inspection, National institute of Agricultural Marketing, Self Help Groups.

MODULE V AGRICULTURAL CREDIT AND CROP INSURANCE 12

Agricultural Credit Policy, Institutional Agreements for Agricultural Credit; Insurance: Crop Insurance, Agricultural Insurance. Infrastructure, Importance & Scope, Modern Techniques for Rural Distribution, Policy Interventions required for Rural Reforms and towards Cyber India. (Case Study of ITC's "e-choupal" Initiative.)

L – 45; T-15; TOTAL HOURS – 60

PRACTICAL EXERCISES:

The learners are required to:

1. Analyse the impact of various environmental forces in the context of rural marketing..
2. Analyse the marketing mix strategy.
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product./.

TEXT BOOKS:

1. Dogra, B. and Ghuman, K., "Rural Marketing: Concepts and Practices" Tata McGraw-Hill Education, 2007.
2. Krishnamacharyulu and Ramakrishnan, L., "Rural Marketing" Text and Cases, 2nd Edition, Pearson, 2011.

REFERENCES:

1. Velayudhan, S.K., "Rural Marketing- Targeting the Non-Urban Consumer" 2nd Edition, Response Books, 2007.
2. Bhatia, T "Advertising and Marketing in Rural India" 2nd Edition, Macmillan Publishers India Ltd., 2007.
3. Kashyap, P., "Rural Marketing" 2nd Edition, Pearson, 2012.

COURSE OUTCOMES:

On successful completion of this course learners are able to:

CO1: Describe the disparities in geographical Area and rural marketing Analysis for the benefit of society.

CO2: Analyze the product making strategy relating to rural business and its sales techniques.

CO3: Outline the promotional and distribution system in the rural marketing

and business for the benefit of society.

CO4: Evaluate role of Government in development schemes and enhancing collaboration activities

CO5: Comprehend the various Agricultural Credit policy and available insurance schemes for the security of business and workers.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

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CO2	L	M	H	M	H		M	M	M	M	H	H	H			M
CO3	H	H	M	M	H			M	H	M	M	M	M	M		M
CO4	H	M	H	M	H			M	M	M	H	M	M			
CO5	H	M	H	M	H	M		M	H	H	M	H	H	M		M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG: 12: Ensure Sustainable Consumption and Production Patterns

The course helps the learners to how to do decent production work and help them to create dependent consumption and economic Growth in rural area also enhancing them to support local communities.

CODX 93	RISK MANAGEMENT	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To appreciate the functioning of Risk and Uncertainty

COB2: To impart knowledge about methodologies for measuring Business Risk

COB3: To make the students recognize the concept of Process of Risk Management

COB4: To make the students to develop insight related to Artificial Intelligence and Business Analytics

COB5: To make the students to gain knowledge on credit risk and their impact on business development

MODULE I **INTRODUCTION** **10**

Concept and meaning of Risk, Risk and Uncertainty-Classification of Risks- Dynamic Nature of Risks-Types of Risk- including Systematic and Unsystematic Risk- Strategic and Operational Risks- Business Risk-Financial Risk.- Information Risk-Liquidity Risk.

MODULE II **BUSINESS RISKS AND MEASUREMENT** **13**

Identification and Sources of Risk-Various methodologies for measuring Business Risk- Impact of Business Risk on different stakeholders of business concern- Role of Risk Manager and Risk Committee in identifying and diversifying risk.

MODULE III **RISK MANAGEMENT** **12**

Risk Management- concept-objectives and importance-Process of Risk Management-Risk Management techniques-managing risk through diversification,-Strategy of transferring the risk through re-insurance-underwriting and factoring etc

MODULE IV **QUANTITATIVE ANALYSIS** **10**

Population and Sample Analysis- Bayesian analysis- Statistical inference and hypothesis testing EWMA and GARCH Model- Volatility- Artificial Intelligence and Business Analytics-Risk model- VAR-Stress Testing- Scenario Analysis-

Analysis with the help of relevant software.

MODULE V CREDIT RISK MEASUREMENT AND FINANCIAL LEVERAGE 15

Credit risk- concept-components- relevance- evaluation and reduction-
Emerging sources of credit risk and their impact on business development-
Credit Risk and Financial Leverage.

L – 45; T- 15; TOTAL HOURS – 60

PRACTICAL EXERCISES:

The learners are required to:

1. Practice quantitative analysis of risk through the help of spreadsheets and relevant software.
2. Analyse and interpret case study based on real life business problems.

TEXT BOOK:

1. Ghosh, R. "Risk Management and Derivatives", New Jersey, Wiley, 2020

REFERENCES:

1. Harrington, S., & Niehaus, G. "Risk Management and Insurance", New York, McGraw Hill Education, 2017.
2. Hopkin, P. "Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management.", London, Kogan Page, 2018.
3. Crouhy, M., Galai, D., & Mark, R. "The Essentials of Risk Management" New York, McGraw-Hill Education, 2013.
4. George, E. R., & Michael, M. "Principles of Risk Management and Insurance" London, Pearson, 2017.

COURSE OUTCOMES:

On successful completion of this course learners are able to:

CO1: Explain the types of risk in business.

CO2: Identify and evaluate business risk.

CO3: Evaluate various techniques of managing business risk

CO4: Perform quantitative analysis of business risk.

CO5: Analyze financial leverage and credit risk.

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CO2	H	M							M				H			
CO3	M	H							M				M			
CO4	M	H							M				M			
CO5	H	H							M				H			

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 04: Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

The course aims to provide knowledge and an insight into the spectrum of risks faced by businesses and to learn the techniques of managing risks. This course helps the learners to analyze and interpret case study based on real life business problems.
