

**ST. JOSEPH'S COLLEGE (AUTONOMOUS),
DEVAGIRI, KOZHIKODE**

(Affiliated to the University of Calicut)



CURRICULUM & SYLLABI

FOR

B.Com. Honours (Finance)

**FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP) 2024
(EFFECTIVE FROM 2024 ADMISSION)**

(FYUGP Regulations 2024)

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PREFACE

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

Features of B.Com Honours Programme

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

7. Practical exercises are incorporated into each course unit to complement textbook-based theoretical learning, ensuring students gain hands-on experience and practical skills.

8. The B.Com Honours Programme serves as a robust foundation for students pursuing further education at the postgraduate level, including M.Com., MBA, and professional Programmes such as CA, CS, ACCA, CMA, among others.

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

PROGRAMME OUTCOMES (PO):

At the end of the graduate Programme at Calicut University, a student would:

Sl.No	Graduate Attributes	PO Statement
PO 1	Knowledge Acquisition	Demonstrate a profound understanding of knowledge trends and their impact on the chosen discipline of study
PO 2	Communication, Collaboration, Inclusiveness, and Leadership	Become a team player who drives positive change through effective communication, collaborative acumen, transformative leadership, and a dedication to inclusivity
PO 3	Professional Skills	Demonstrate professional skills to navigate diverse career paths with confidence and adaptability.
PO 4	Digital Intelligence	Demonstrate proficiency in varied digital and technological tools to understand and interact with the digital world, thus effectively processing complex information
PO 5	Scientific Awareness and Critical Thinking	Emerge as an innovative problem-solver and impactful mediator, applying scientific understanding and critical thinking to address challenges and advance sustainable solutions.
PO 6	Human Values, Professional Ethics, and Societal and Environmental Responsibility	Become a responsible leader, characterized by an unwavering commitment to human values, ethical conduct, and a fervent dedication to the wellbeing of society and the environment.
PO7	Research, Innovation, and Entrepreneurship	Emerge as a researcher and entrepreneurial leader, forging collaborative partnerships with industry, academia, and communities to contribute enduring solutions for local, regional, and global development.

PROGRAMME SPECIFIC OUTCOMES (PSO):

At the end of B.Com Honours Programme at Calicut University, a student would:

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

1. SHORT TITLE AND COMMENCEMENT

1.1 These regulations shall be known as the B.Com Honours Programme Regulations, 2024.

1.2 They shall come into effect for admissions commencing from the academic year 2024-25.

2. SCOPE AND APPLICATION

2.1 These regulations apply to all Regular B.Com Honours Programmes conducted in affiliated colleges by the University of Calicut.

2.2 The provisions herein supersede all existing regulations for regular B.Com Programmes conducted by the institution unless otherwise specified.

3. ELIGIBILITY FOR ADMISSION

Candidates who have passed the Plus Two of the Higher Secondary Board of Kerala or Pre-Degree of Calicut University or any other University or Board of Examinations in any state recognized as equivalent to the Plus Two of the Higher Secondary Board in Kerala, with not less than 45% marks in aggregate, are eligible for admission. However, SC/ST, OBC, and other eligible communities shall be given relaxation as per University rules.

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

4.1 The duration of the 3-year B.Com Degree Programme shall be six semesters distributed over three years, the 4-year B.Com Degree (Honours) Programme shall be eight semesters distributed over four years, and the 4-year B.Com Degree (Honours with Research) shall also be eight semesters distributed over four years.

4.2 Odd semesters (1, 3, 5, 7) shall run from June to October, while even semesters (2, 4, 6, 8) shall run from November to March.

4.3 There shall be three broad pathways: (a) 3-year B.Com Degree, (b) 4-year B.Com Degree (Honours), and (c) 4-year B.Com Degree (Honours with Research).

4.3.1 Students who choose to exit after 3 years shall be awarded a B.Com Degree after successfully completing the required minimum of courses totalling 133 credits.

4.3.2 A four-year B.Com Honours Degree shall be awarded to those who complete a specific number of courses totalling 177 credits, including 8 credits from an optional graduate project/dissertation in the Commerce discipline. Honours students who have not undertaken their graduate project shall complete two additional courses in the Commerce discipline, each comprising four credits.

4.3.3 Students aspiring to pursue research as a career may opt for the Honours with Research stream in the fourth year. A four-year B.Com Degree (Honours with Research) in Commerce shall be awarded to those who complete a specific number of courses totalling 177 credits, including 12 credits from a mandatory graduate research project/dissertation in the Commerce discipline.

5. PROGRAMME STRUCTURE

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

- a General Foundation Courses
- b Discipline-Specific Pathway Courses and Capstone Components

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

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

Sl. No	Academic Pathway	Major	Minor/ Other Disciplines	Foundation Courses AEC: 4 MDC: 3 SEC: 3	Intern -ship	Total Credits
		Each course has 4 credits		Each course has 3 credits		
1	Single Major (A)	68	24	39	2	133

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

B.Com HONOURS PROGRAMME
COURSE STRUCTURE FOR PATHWAY-
MAJOR WITH MINOR

Semester	Course Code	Course Title	Total Hours	Hours/ Week	Credits	Marks		
						Internal	External	Total
1	COM1CJ101/ COM1MN100	Core Course 1 in Major – Management Principles and Application	75	5	4	30	70	100
		Minor Course 1	75	5	4	30	70	100
		Minor Course 2	75	5	4	30	70	100

		Ability Enhancement Course 1– English	60	4	3	25	50	75
		Ability Enhancement Course 2 – Additional Language	45	3	3	25	50	75
		Multi-Disciplinary Course 1 – Other than Major	45	3	3	25	50	75
		Total		25	21			525
2	COM2CJ101/ COM2MN100	Core Course 2 in Major – Financial Accounting	75	5	4	30	70	100
		Minor Course 3	75	5	4	30	70	100
		Minor Course 4	75	5	4	30	70	100
		Ability Enhancement Course 3– English	60	4	3	25	50	75
		Ability Enhancement Course 4 – Additional Language	45	3	3	25	50	75
		Multi-Disciplinary Course 2 – Other than Major	45	3	3	25	50	75
		Total		25	21			525
3	COM3CJ201	Core Course 3 in Major – Business Regulations	60	4	4	30	70	100
	COM3CJ202/ COM3MN200	Core Course 4 in Major – Corporate Accounting	75	5	4	30	70	100
		Minor Course 5	75	5	4	30	70	100
		Minor Course 6	75	5	4	30	70	100
		Multi-Disciplinary Course 3 – Kerala Knowledge System	45	3	3	25	50	75
		Value-Added Course 1 – English	45	3	3	25	50	75
		Total		25	22			550
4	COM4CJ203	Core Course 5 in Major – Corporate Regulations and Governance	75	5	4	30	70	100
	COM4CJ204	Core Course 6 in Major – Applied Costing and Control	75	5	4	30	70	100
	COM4CJ205	Core Course 7 in Major – Business Statistics	75	5	4	30	70	100
		Value-Added Course 2 – English	45	3	3	25	50	75
		Value-Added Course 3 – Additional Language	45	3	3	25	50	75

		Skill Enhancement Course 1 – English	60	4	3	25	50	75
		Total		25	21			525
5	COM5CJ301	Core Course 8 in Major – Income Tax Law and Accounts	75	5	4	30	70	100
	COM5CJ302	Core Course 9 in Major – Management Accounting	75	5	4	30	70	100
	COM5CJ303	Core Course 10 in Major – Principles of Marketing	60	4	4	30	70	100
		Elective Course 1 in Major	60	4	4	30	70	100
		Elective Course 2 in Major	60	4	4	30	70	100
		Skill Enhancement Course 2	45	3	3	25	50	75
		Total		25	23			575
6	COM6CJ304/ COM8MN320	Core Course 11 in Major – Auditing and Assurance	60	4	4	30	70	100
	COM6CJ305/ COM8MN321	Core Course 12 in Major – Income Tax and GST	75	5	4	30	70	100
	COM6CJ306/ COM8MN322	Core Course 13 in Major – Methodology for Business Research	75	5	4	30	70	100
		Elective Course 3 in Major	60	4	4	30	70	100
		Elective Course 4 in Major	60	4	4	30	70	100
		Skill Enhancement Course 3	45	3	3	25	50	75
	COM6CJ 349	Internship in Major (Credit for internship to be awarded only at the end of Semester 6)	60		2	50	-	50
		Total		25	25			625
Total Credits for Three Years					133			3325
7	COM7CJ401	Core Course 14 in Major – Economic Environment of Business	75	5	4	30	70	100
	COM7CJ402	Core Course 15 in Major – Mergers, Acquisitions and Corporate Restructuring	75	5	4	30	70	100
	COM7CJ403	Core Course 16 in Major – Forensic Accounting	75	5	4	30	70	100

	COM7CJ404	Core Course 17 in Major – Organizational Behaviour	75	5	4	30	70	100	
	COM7CJ405	Core Course 18 in Major – International Business	75	5	4	30	70	100	
		Total		25	20			500	
8	COM8CJ406/ COM8MN406	Core Course 19 in Major – Strategic Management	75	5	4	30	70	100	
	COM8CJ407/ COM8MN407	Core Course 20 in Major – Business Valuation Strategies	60	4	4	30	70	100	
	COM8CJ408/ COM8MN408	Core Course 21 in Major – Strategic Financial Management	60	4	4	30	70	100	
	OR (instead of Core Courses 19 - 21 in Major)								
	COM8CJ 449	Project (in Honours Programme)	360*	13*	12	90	210	300	
	COM8CJ 499	Research Project (in Honours with Research Programme)	360*	13*	12	90	210	300	
		Elective Course 5 in Major / Minor Course 7	60	4	4	30	70	100	
		Elective Course 6 in Major / Minor Course 8	60	4	4	30	70	100	
		Elective Course 7 in Major / Major Course in any Other Discipline	60	4	4	30	70	100	
	OR (instead of Elective Course 7 in Major, in the case of Honours with Research Programme)								
	COM8CJ 489	Advanced Methodology for Business Research	60	4	4	30	70	100	
		Total		25	24			600	
Total Credits for Four Years					177			4425	

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

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

CREDIT DISTRIBUTION FOR PATHWAYS – MAJOR WITH MINOR

Semester	Major Courses	Minor Courses	General Foundation Courses	Internship/ Project	Total
1	4	4 + 4	3 + 3 + 3	-	21
2	4	4 + 4	3 + 3 + 3	-	21
3	4 + 4	4 + 4	3 + 3	-	22
4	4 + 4 + 4	-	3 + 3 + 3	-	21
5	4 + 4 + 4 + 4 + 4	-	3	-	23
6	4 + 4 + 4 + 4 + 4	-	3	2	25
Total for Three Years	68	24	39	2	133
7	4 + 4 + 4 + 4 + 4	-	-	-	20
8	4 + 4 + 4	4 + 4 + 4	-	12*	24
* Instead of three Major courses					
Total for Four Years	88 + 12 = 100	36	39	2	177

DISTRIBUTION OF MAJOR COURSES IN B.COM HONOURS PROGRAMME FOR PATHWAYS- MAJOR WITH MINOR

Semester	Course Code	Course Title	Hours/ Week	Credits
1	COM1CJ101/ COM1MN100	Core Course 1 in Major – Management Principles and Applications	5	4
2	COM2CJ101/ COM2MN100	Core Course 2 in Major – Financial Accounting	5	4
3	COM3CJ201	Core Course 3 in Major – Business Regulations	4	4
	COM3CJ202/ COM3MN200	Core Course 4 in Major – Corporate Accounting	5	4

4	COM4CJ203	Core Course 5 in Major – Corporate Regulations and Governance	5	4
	COM4CJ204	Core Course 6 in Major – Applied Costing and Control	5	4
	COM4CJ205	Core Course 7 in Major – Business Statistics	5	4
5	COM5CJ301	Core Course 8 in Major – Income Tax Law and Accounts	5	4
	COM5CJ302	Core Course 9 in Major – Management Accounting	5	4
	COM5CJ303	Core Course 10 in Major – Principles of Marketing	4	4
		Elective Course 1 in Major	4	4
		Elective Course 2 in Major	4	4
6	COM6CJ304	Core Course 11 in Major – Auditing and Assurance	4	4
	COM6CJ305	Core Course 12 in Major – Income Tax and GST	5	4
	COM6CJ306	Core Course 13 in Major – Methodology for Business Research	5	4
		Elective Course 3 in Major	4	4
		Elective Course 4 in Major	4	4
	COM6CJ 349	Internship in Major	-	2
Total for the Three Years				70
7	COM7CJ401	Core Course 14 in Major – Economic Environment of Business	5	4
	COM7CJ402	Core Course 15 in Major – Mergers, Acquisitions and Corporate Restructuring	5	4
	COM7CJ403	Core Course 16 in Major – Forensic Accounting	5	4
	COM7CJ404	Core Course 17 in Major – Organizational Behaviour	5	4
	COM7CJ405	Core Course 18 in Major – International Business	5	4
	COM8CJ406	Core Course 19 in Major – Strategic Management	5	4

8	COM8CJ407	Core Course 20 in Major – Business Valuation Strategies	4	4
	COM8CJ408	Core Course 21 in Major – Strategic Financial Management	4	4
	OR (instead of Core Courses 19- 21 in Major)			
	COM8CJ 449	Project (in Honours Programme)	13	12
	COM8CJ 499	Research Project (in Honours with Research Programme)	13	12
		Elective Course 5 in Major	4	4
		Elective Course 6 in Major	4	4
		Elective Course 7 in Major	4	4
	OR (instead of Elective course 7 in Major, in Honours with Research Programme)			
	COM8CJ 489	Advanced Methodology for Business Research	4	4
Total for the Four Years				114

ELECTIVE COURSES IN COMMERCE WITH SPECIALISATION

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

MINOR PROGRAMMES

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

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

- 1 Financial Mastery Minor Program
- 2 Business Analytics and Intelligence Minor Program

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

1. Financial Mastery Minor Program

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

2. Business analytics and Intelligence Minor program

The Business Analytics minor program aims to prepare students for success in the data-driven business realm by providing them with an in-depth understanding of crucial statistical concepts, data analytics techniques, business intelligence tools, and decision-making processes. In response to the growing industry demand for data-driven insights, this program equips students with the analytical skills and technical knowledge necessary to extract actionable insights from complex datasets, meeting the needs of businesses across various sectors in today's digital age. By emphasizing practical skills and hands-on experience through projects and case studies, the program enhances students' employability, making them attractive candidates for employers seeking individuals with strong analytical and problem-solving abilities. Additionally, it lays a strong foundation for further studies in business analytics or related areas within the commerce field, providing students with the essential skills and knowledge to excel in advanced academic and research pursuits.

GROUPING OF MINOR COURSES IN B.Com Honours(Finance)

Group No.	Sl. No.	Course Code	Title	Semester	Total Hrs	Hrs/Week	Credits	Marks		
								Internal	External	Total
3		<p align="center">TITLE OF THE MINOR : FINANCIAL MASTERY (for students across all disciplines, including Commerce)</p> <p align="center">C1: FINANCIAL STUDIES</p>								
	1	COM1MN105	Basics of Financial Markets	1	75	5	4	30	70	100
	2	COM2MN105	Essentials of Investment	2	75	5	4	30	70	100
	3	COM3MN205	Personal Financial Planning	3	75	5	4	30	70	100
	4	COM8MN305	Micro Finance	8	60	4	4	30	70	100
4		<p align="center">C2: FINTECH</p>								
	1	COM1MN106	Foundations of Modern Banking	1	75	5	4	30	70	100
	2	COM2MN106	Life Insurance: Fundamentals and Applications	2	75	5	4	30	70	100
	3	COM3MN206	FINTECH	3	75	5	4	30	70	100
	4	COM8MN306	Regulatory Framework for Banking and Insurance	8	60	4	4	30	70	100
5		<p align="center">TITLE OF THE MINOR: (GROUP E) BUSINESS ANALYTICS AND INTELLIGENCE (for students across all disciplines, including Commerce)</p> <p align="center">E1: BUSINESS ANALYTICS</p>								
	1	COM1MN109	Essential Statistics for	1	75	5	4	30	70	100

			Business Analytics							
2	COM2MN109		Data Analytics for Business	2	75	5	4	30	70	100
3	COM3MN209		Business Analytics Tools	3	75	5	4	30	70	100
4	COM8MN309		Marketing Analytics	8	60	4	4	30	70	100
6	E2: BUSINESS INFORMATION SYSTEM									
1	COM1MN110		Business Analytics for Decision Making	1	75	5	4	30	70	100
2	COM2MN110		E-Business Strategies	2	75	5	4	30	70	100
3	COM3MN210		Data Analytics with Statistical Software	3	75	5	4	30	70	100
4	COM8MN310		Business Intelligence and Data Visualization	8	60	4	4	30	70	100

- i** Students in Single Major Pathway can choose course/courses from any of the Minor/ Vocational Minor groups offered by a discipline other than their Major discipline.
- ii** Students in Major with Multiple Disciplines pathway can choose as one of the multiple disciplines, all the three courses from any one of the Minor/ Vocational Minor groups offered by any discipline, including their Major discipline. If they choose one of the Minor/ Vocational Minor groups offered by their Major discipline as the first one of the multiple disciplines, then their choice as the second one of the multiple disciplines should be any one of the Minor/ Vocational Minor groups offered by a discipline other than the Major discipline. If the students choose any one of the Minor/ Vocational Minor groups in Commerce as given above, then the title of the group will be the title of that multiple discipline. If a Commerce Major student selects Group A1 of the Commerce minor Group among the multiple disciplines, the program will be titled B.Com Honours with Entrepreneurial Finance, along with the title of the second chosen group.
- iii** Students enrolled in the Major with Minor pathway have the flexibility to select courses from any two Minor groups available across disciplines. Additionally, B.Com Honours students have the option to choose minor courses specifically offered within the Commerce discipline

DISTRIBUTION OF GENERAL FOUNDATION COURSES IN COMMERCE
MULTI DISCIPLINARY COURSES (MDC)

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

SKILL ENHANCEMENT COURSES (SEC)

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

VI	COM6FS113 (3)	Data Analysis using Statistical Software	45	3	3	25	50	75
VI	COM6FS113 (4)	Basics of Financial Econometrics	45	3	3	25	50	75

6. INTERNSHIP: GUIDELINES & PROCEDURES

6.1 Introduction

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

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

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

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

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

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

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

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

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

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

6.6. Guidelines for Report Submission

6.6.1 The students shall submit periodic working reports through online to the Faculty Guide in the Department. Faculty Guides are required to submit brief report to the Head of the Department specifically showing whether the learning outcome through Internship is satisfactory / not satisfactory.

6.6.2 The students are required to submit a soft copy of draft report of Internship to the Faculty Guide within the stipulated date. Faculty Guide, after corrections and suggested changes, shall direct the students to submit the hard copy of the report in the prescribed format.

6.6.3 The Internship Report shall be typed in “Times New Roman” font by using 12 font size with 1.5 spacing. All chapter headings shall be in font size 14 in bold. All main headings shall be in font size 12 in bold and all sub-headings are to be in 12 font size.

6.6.4 Students must regularly have contacts with both the Internship Supervisor at the Internship Organization and the Faculty in charge on any matter related to their Internship.

6.6.5 Students must submit the Internship Report at the end of the Internship as per the schedule of the Department.

- 6.6.6 Students must maintain the Internship Diary by recording daily activities related to their practical experience. The Internship Diary must be produced to the Internship Coordinator for inspection weekly through online mode and submitted to the Department within one week from the end of the Internship.
- 6.6.7 Students must submit the Internship Report based on the work experience that they have gained through the Internship Programme at least two weeks prior to the schedule date of their Presentation and Viva.
- 6.6.8 Students must present themselves for the Presentation and Viva as notified by the Department.

6.6.9 The student must write a final report stating the general experience that she/he obtains during the Internship Programme and any specific knowledge and achievement made. The Internship Report should be submitted to the Department at the end of the Internship Programme. There is no specific format for the report but it should comprise of the following items.

6.6.10 Ensure that interns receive an internship certificate from the organization upon completion of the internship Programme.

6.7. Evaluation of Internship

6.7.1 The evaluation of internship shall be done internally through continuous assessment mode by a committee internally constituted by the Department Council.

6.7.2 The scheme of continuous evaluation and the end-semester viva-voce examination based on the submitted report shall be as given below:

Components of Evaluation of Internship	Weightage	Marks for Internship 2 Credits/ 50 Marks
Continuous evaluation of internship through interim presentations and reports by the committee internally constituted by the Department Council	40%	20
Institutional Visit	10%	5
End-semester viva-voce examination to be conducted by the committee internally constituted by the Department Council	35%	17
Evaluation of the day-to-day records and final report submitted for the end semester viva-voce examination by the committee internally constituted by the Department Council	15%	8

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

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

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

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

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

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

7.1 Introduction

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

7.2 Objectives of Project work:

- 1 To develop students' research skills such as formulating research questions, conducting literature reviews, designing research methodologies, collecting and analyzing data, and drawing valid conclusions.
- 2 To enhance students' critical thinking abilities. Through engaging in research, students learn to evaluate information critically, identify gaps in existing knowledge, and assess the validity and reliability of research findings.
- 3 To provide students with an opportunity to apply theoretical knowledge gained in their course to real-world research problems.
- 4 To develop students' communication skills, both oral and written. Students are required to effectively communicate their research findings through presentations, reports, and academic papers.
- 5 To encourage analytical skills by challenging students to analyze problems from multiple perspectives, evaluate alternative solutions, and make evidence-based decisions.
- 6 To come up with creative solutions to real-world problems or challenges faced by businesses. This fosters innovation and encourages students to think outside the box.

7.3 The following are the guidelines and procedures for the project work

7.3.1 It can be guided by any faculty member of the department. It can be done at the same institution or at any other HEI/ research centre. A faculty member of the respective institution, where the student does the Project, should be the supervisor of the Project.

7.3.2 The project proposal, the supervisor, and the institution where the student will undertake the project should be approved in advance by the department council.

7.3.3 Each student has to undertake a Project individually under the supervision of a teacher and submit the same following the guidelines stated below:

7.3.4 For the project, the student may choose any topic areas from the subjects they studied.

7.3.5 The candidate shall prepare and submit a project report to the Department.

7.3.6 The report shall be in the English Language, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14), and spiral-bound. The project report may range from 1500 to 3000 words, depending on the complexity of the project and the depth of analysis required. The project report should be submitted to the Head of the Department one week before the last working day of the eighth semester, duly certified by the Guide.

7.3.7 Project work shall have the following stages:

- A. Project proposal presentation
- B. Fieldwork and data analysis
- C. Report writing
- D. Draft project report presentation
- E. Final project report submission

7.3.8 The supervisor shall keep a diary in which the chronological record of the student's visit to the supervisor for the project discussions shall be maintained. The work of each student shall be guided by one faculty member.

7.3.9 The candidate shall prepare at least two copies of the report; one copy for submission to the Department and another copy for the student which they have to bring with

- them at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for.
- 7.3.10 A certificate showing the duration of the project work shall be obtained from the supervising teacher or from the organization for which the project work was done, and it shall be included in the project report.
- 7.3.11 The project report shall be subject to internal and external evaluation. Internal evaluation shall be carried out by the supervising teacher, and external evaluation is done jointly by the internal examiner and the external examiners appointed by the University inclusive of Viva-voce examination.
- 7.3.12 Submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if they fail to submit the Project Report for external evaluation.
- 7.3.13 The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project.
- 7.3.14 There shall be no improvement chance for the Marks obtained in the Project Report.
- 7.3.15 In the event of failing to obtain a minimum of 40% marks, students may redo the project work and resubmit the report along with subsequent exams through the department, following the existing rules of the University examinations.
- 7.3.16 The students shall submit periodic working reports to the Faculty Supervisors in the Institution. Periodic reviews and discussions are compulsory, and Faculty Supervisors are required to submit a brief report to the Head of the Department.
- 7.3.17 The students are required to submit a soft copy of the draft Project Report to the Faculty Supervisor before the cut-off date. Faculty Supervisors, after corrections and suggested changes, shall direct the candidates to submit the Report in the prescribed format.
- 7.3.18 The evaluation of the Report and Presentation shall be based on the criteria given in the evaluation format.

7.4 Evaluation of Optional Project

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

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

***Evaluation of the day-to-day records and project report submitted for the end semester viva-voce examination by the external examiner	20%	60
Total	100%	300

INTERNAL EVALUATION OF OPTIONAL PROJECT

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

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

EXTERNAL EVALUATION OF OPTIONAL PROJECT

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

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

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

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

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

8.1 Introduction

Students aspiring to pursue a research career may opt for the Honours with Research stream in the fourth year. A four-year B.Com Degree (Honours with Research) in the Major Commerce shall be awarded to those who complete the FYUGP with a specific number of courses totalling 177 credits, including 12 credits from a mandatory graduate research project/dissertation in their Major Commerce discipline. In the case of B.Com Degree (Honours with Research), in semester VIII, the student should earn 12 credits from a mandatory Research Project in the Major Commerce /allied discipline, guided by a faculty member with a Ph.D., at a recognized research centre of the University/any other university/higher educational institution or at a centre prior-approved by the University. In this case, one of the three courses (for the additional 12 credits) should be in research methodology. The approved research centres of University of Calicut or any other university/higher educational institution (HEI) can offer the B.Com Honours with Research Programme. There should be minimum 360 hrs. of engagement from the student in the Project work in Honours with Research Programme

8.2 Expected Outcomes of Research Project:

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

8. Contribution to Knowledge: Depending on the scope and nature of the research project, students may contribute new insights or knowledge to their field of study. This can be particularly valuable for students considering further studies or careers in academia.

8.3 Detailed Guidelines and Procedures for the Research Project:

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

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

8.3.3 In the case of a student enrolled in the B.Com Degree (Honours) or B.Com Degree (Honours with Research) Programme, who opts to conduct their project at another institution during semester VIII, they have the option to select all three courses (for an additional 12 credits) as online courses from the approved collection of online courses listed in these guidelines. Additionally, such a student may choose to complete some or all of these three courses in person at the institution where they are conducting their project, provided that the institution allows it.

8.3.4 Each student has to undertake a Project individually under the supervision of a teacher and submit the same following the guidelines stated below:

8.3.5 For the Research project, the student may choose any topic areas belonging to Commerce or an allied discipline.

8.3.6 Students shall appear before the Department Council once every month to make a presentation of the progress of his/her work for evaluation and further guidance, and a progress report to be submitted to the Department.

8.3.7 The student shall make a pre-submission presentation of the research report in the Department. The pre-submission presentation shall be open to all faculty members and honours with research students, and the feedback and comments obtained from the participants may be suitably incorporated.

8.3.8 Research students are encouraged to publish research findings in approved journals. The publication of research findings is not mandatory.

8.3.9 The project report submitted for viva shall contain an undertaking from the research scholar and a certificate from the Research Supervisor attesting to the originality of the work.

8.3.10 The candidate shall prepare at least two copies of the Research report: one copy for submission to the Department and another copy for the student, which they have to bring with

them at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for.

8.3.11 The students shall submit periodic working reports to the Faculty Supervisors in the Institution. Periodic reviews and discussions are compulsory, and Faculty Supervisors are required to submit a brief report to the Head of the Department.

8.3.12 The students are required to submit a soft copy of the draft Project Report to the Faculty Supervisor before the cut-off date notified by the department. Faculty Supervisors, after corrections and suggested changes, shall direct the candidates to submit the final report in the prescribed format.

8.3.13 The project report shall be subject to internal and external evaluation. Internal evaluation shall be carried out by the supervising teacher, and external evaluation is done jointly by the internal examiner and the external examiner (an approved research supervisor) appointed by the University, inclusive of Viva-voce examination. Presentation is also required.

8.3.14 Submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if they fail to submit the Project Report for external evaluation.

8.3.15 The student should get a minimum of 40% marks in the aggregate and 40% separately for external for a pass in the project.

8.3.16 There shall be no improvement chance for the marks obtained in the Research Project Report.

8.3.17 In the event of failing to obtain a minimum of 40% marks, students may redo the research project work and resubmit the report along with subsequent exams through the department, following the existing rules of the University examinations.

8.3.18 The evaluation of the Report and Presentation shall be based on the criteria given in the evaluation format.

8.4 Evaluation of Research Project

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

***Evaluation of the day-to-day records and project report submitted for the end semester viva-voce examination by the external examiner	20%	60
Total	100%	300

INTERNAL EVALUATION OF RESEARCH PROJECT

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

Criteria	Maximum Marks
Adherence to Timeline	10
Quality of Work	10
Problem-Solving Skills	10
Resource Management	10
Documentation and Reporting	10
Ethical Considerations	10
Viva Voce	30
Total	90

EXTERNAL EVALUATION OF RESEARCH PROJECT

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

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

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

Criteria	Maximum Marks
Relevance	10

Completeness		10
Accuracy		10
Clarity		10
Organization		10
Quality		10
Total		60

8.5. Additional guidelines for the Research Project:

1	Introduction and Overview:	<ul style="list-style-type: none"> • Provide an introduction to the research project, including its purpose and objectives. • Outline the significance of the research topic within the field of commerce. • Provide an overview of the structure of the research project.
2	Research Proposal:	<ul style="list-style-type: none"> • Develop a research proposal that outlines the research questions, objectives, methodology, and timeline for the project. • Include a literature review that summarizes existing research relevant to the chosen topic. • Specify the research methods and data collection techniques to be used.
3	Data Collection and Analysis:	<ul style="list-style-type: none"> • Collect data using appropriate methods such as surveys, interviews, observations, or secondary data analysis. • Analyze the collected data using relevant statistical or qualitative analysis techniques. • Ensure the accuracy and reliability of the data analysis process.
4	Report Writing:	<ul style="list-style-type: none"> • Prepare a comprehensive research report that includes sections such as: <ul style="list-style-type: none"> • Introduction • Literature review • Methodology • Results and findings • Discussion and analysis • Conclusion and recommendations • Follow formatting guidelines for the report, including font size, spacing, and citation style.
5	Presentation:	<ul style="list-style-type: none"> • Prepare a presentation of the research project to be delivered to the department. • Summarize the key findings, analysis, and conclusions of the research project.
6	Submission and Evaluation:	<ul style="list-style-type: none"> • Submit the research report and any accompanying materials according to the specified deadline. • The research project may be subject to internal and external evaluation, including review by faculty members and external examiners. • Evaluation criteria shall include the quality of the research proposal, methodology, data analysis, presentation, and overall contribution to knowledge in the field of commerce.
7	Finalization:	<ul style="list-style-type: none"> • Make any necessary revisions to the research report based on feedback from evaluators.

8	Finalize the research project and submit the final copy of the report.
9	Ethical Considerations: <ul style="list-style-type: none"> • Adhere to ethical guidelines for conducting research.
10	Documentation and Acknowledgment: <ul style="list-style-type: none"> • Include proper documentation of sources • Follow citation guidelines to give credit to authors and sources appropriately.

9. EVALUATION SCHEME

- 1 The evaluation scheme for each course contains two parts: internal evaluation (about 30%) and external evaluation (about 70%). Each of the Major and Minor courses is of 4-credits. It is evaluated for 100 marks, out of which 30 marks is from internal evaluation and 70 marks, from external evaluation. Each of the General Foundation course is of 3-credits. It is evaluated for 75 marks, out of which 25 marks is from internal evaluation and 50 marks, from external evaluation.
- 2 The 4-credit courses (Major and Minor courses) are of two types: (i) courses with only theory and (ii) courses with 3-credit theory and 1-credit practicum.
 - In 4-credit courses with only theory component, out of the total 5 modules of the syllabus, one open-ended module with 20% content is designed by the faculty member teaching that course, and it is internally evaluated for 10 marks. The internal evaluation of the remaining 4 theory modules is for 20 marks.
 - In 4-credit courses with 3-credit theory and 1-credit practicum components, out of the total 5 modules of the syllabus, 4 modules are for theory and the fifth module is for Practicum. The Practicum component is internally evaluated for 20 marks. The internal evaluation of the 4 theory modules is for 10 marks.
- 3 All the 3-credit courses (General Foundational Courses) in Commerce are with only theory component. Out of the total 5 modules of the syllabus, one open-ended module with 20% content is designed by the faculty member teaching that course, and it is internally evaluated for 5 marks. The internal evaluation of the remaining 4 theory modules is for 20 marks.

Sl. No.	Nature of the Course		Internal Evaluation in Marks (about 30% of the total)		External Exam on 4 modules (Marks)	Total Marks
			Open-ended module / Practicum	On the other 4 modules		
1	4-credit course	only theory (5 modules)	10	20	70	100
2	4-credit course	Theory (4 modules) + Practicum	20	10	70	100
3	3-credit course	only theory (5 modules)	5	20	50	75

1. MAJOR AND MINOR COURSES

1.1 INTERNAL EVALUATION OF THEORY COMPONENT

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

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

1.2. EVALUATION OF PRACTICUM COMPONENT

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

- Continuous evaluation of Practicum by the teacher-in-charge shall carry a weightage of 50%.
- The end-semester Practicum examination and viva-voce, and the evaluation of Practicum records shall be conducted by the teacher in-charge and an internal

examiner appointed by the Department Council.

- The process of continuous evaluation of Practicum courses shall be completed before 10 days from the commencement of the end-semester examination.
- Those who passed in continuous evaluation alone will be permitted to appear for the end-semester examination and viva-voce.

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

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

1.3. EXTERNAL EVALUATION OF THEORY COMPONENT

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

PATTERN OF QUESTION PAPER FOR MAJOR AND MINOR COURSES

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

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

GENERAL FOUNDATION COURSES

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

2.1. INTERNAL EVALUATION

Sl. No.	Components of Internal Evaluation of a General Foundation Course in Commerce	Internal Marks of a General Foundation Course of 3-credits in Commerce	
		4 Theory Modules	Open-ended Module
1	Test paper/ Mid-semester Exam	10	2
2	Seminar/ Viva/ Quiz	6	2
3	Assignment	4	1
Total		20	5
		25	

2.2. EXTERNAL EVALUATION

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

PATTERN OF QUESTION PAPER FOR GENERAL FOUNDATION COURSES

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

3. LETTER GRADES AND GRADE POINTS

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

grade card issued to the students.

LETTER GRADES AND GRADE POINTS

Sl. No.	Percentage of Marks (Internal & External Put Together)	Description	Letter Grade	Grade Point	Range of Grade Points	Class
1	95% and above	Outstanding	O	10	9.50 – 10	First Class with Distinction
2	Above 85% and below 95%	Excellent	A+	9	8.50 – 9.49	
3	75% to below 85%	Very Good	A	8	7.50 – 8.49	
4	65% to below 75%	Good	B+	7	6.50 – 7.49	First Class
5	55% to below 65%	Above Average	B	6	5.50 – 6.49	
6	45% to below 55%	Average	C	5	4.50 – 5.49	Second Class
7	35% to below 45% aggregate (internal and external put together) with a minimum of 30% in external valuation	Pass	P	4	3.50 – 4.49	Third Class
8	Below an aggregate of 35% or below 30% in external evaluation	Fail	F	0	0 – 3.49	Fail
9	Not attending the examination	Absent	Ab	0	0	Fail

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

3.1. COMPUTATION OF SGPA AND CGPA

- The following method shall be used to compute the Semester Grade Point Average (SGPA):

The SGPA equals the product of the number of credits (Ci) with the grade points (Gi) scored by a student in each course in a semester, summed over all the courses taken

by a student in the semester, and then divided by the total number of credits of all the courses taken by the student in the semester,

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

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

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

ILLUSTRATION – COMPUTATION OF SGPA

Semester	Course	Credit	Letter Grade	Grade point	Credit Point (Credit x Grade)
I	Course 1	3	A	8	3 x 8 = 24
I	Course 2	4	B+	7	4 x 7 = 28
I	Course 3	3	B	6	3 x 6 = 18
I	Course 4	3	O	10	3 x 10 = 30
I	Course 5	3	C	5	3 x 5 = 15
I	Course 6	4	B	6	4 x 6 = 24
	Total	20			139
	SGPA				139/20 = 6.950

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

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

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

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

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

- The SGPA and CGPA shall be rounded off to three decimal points and reported in the

transcripts.

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

COMPREHENSIVE SYLLABI: VARIOUS COURSES

(A) MAJOR COURSES

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

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
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CO1	Gain a comprehensive understanding of the fundamental principles and theories of management	U	C	Examinations/Review /Quizzes/ Assignment/Seminar/Practicum
CO2	Apply management concepts to real-world business situations and cases	Ap	P	Examination/ Assignment/ Seminar/Practicum

				Case study
CO3	Demonstrate proficiency in using relevant management tools and techniques for decision-making and problem-solving.	Ap	P	Project Case study
CO4	Recognize and address ethical challenges in management and also understand the social responsibilities of organizations and managers	E	P	Examinations Seminar/Debate Project Case study
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)</p>				

Module	Unit	Content	Hrs
I	Introduction to Management		11
	1	Concept of Management- Nature-Significance- Functions of Management: Planning, Organizing, Leading, Controlling	2
	2	Evolution of Management Theories -Contributions of Henry Fayol and F.W Taylor	2
	3	Major Contributions of Elton Mayo, Mary Parker Follet and C.K Prahlad	2
	4	Planning-Types of Plans-Planning Process-Challenges in Planning	2
	5	Decision Making Process- M.B.O-Strategies for effective decision making and problem solving	2
	6	Managerial roles (Mintzberg) and competencies	1

II	Organizing		8
	7	Organizing-Steps-Organizational Structure	2
	8	Factors affecting organisational design- An Overview of Contemporary Organisational Designs	2
	9	Departmentalization-Authority and Responsibility	2
	10	Delegation of authority and decentralisation-Span of Management	2
III	Leadership and Motivation		13
	11	Concept of Leadership- Leadership Traits	1
	12	Leadership Theories- Trait Theory, Behavioral Theory, Contingency Theory	2
	13	Leadership styles- Authoritarian Leadership, Democratic Leadership, Laissez-Faire Leadership	1
	14	Communication in Organizations-Importance of Effective Communication-	2

		Barriers to Communication and Strategies to Overcome them-Interpersonal Communication Skills	
	15	Concept of Motivation –Characteristics	1
	16	Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, Mc Gregor's Theory X and Theory Y- Contemporary Theories of Motivation – Reinforcement Theory –Expectancy Theory	2
	17	Methods of Employee Motivation-Techniques for Self-motivation and Goal Persistence	2
	18	Controlling- Control Process	1
	19	Types of Control Mechanisms- Management By Exception	1
	Contemporary Themes in Management		13
IV	15	Conflict Management-Definition and Types of Conflict-Sources of conflict within groups- Communication Skills for Conflict Management	2
	16	Conflict Resolution Strategies (e.g., negotiation, mediation, arbitration)- Managing and Leveraging Constructive Conflict	2
	17	Crisis Management and Resilience-Strategies for managing crises and disruptions	2
	18	Crisis Preparedness and Response Strategies	1
	19	Principles and Practice of Inclusive Leadership	2
	20	Business Ethics-Features- Principles of Business Ethics	2
	21	Factors affecting Business Ethics- Business Ethics at workplace-Ethics Management	2
	Open-Ended Module- Practical Exercises		30
V	1	Recommended to conduct the following: Case Studies: Present a hypothetical business scenario and encourage students to apply management theories to solve problems.	
	2	Group project: 1. Design a new Business Plan 2. Conduct interviews with managers from different industries. Students can prepare questions and gain first-hand knowledge about managerial roles and responsibilities.	
	3	Management Game: Develop a management game that allows students to make decisions in a dynamic business environment.	
	4	Conduct Workshops: Implement leadership development activities such as team building exercises	
	5	Group Discussion, Seminar, Debate : Encourage students to discuss ethical decision-making in various managerial	

		contexts.	
6		Institutional Visits: Organize visits to companies or organizations to observe management practices in action and prepare a report about it.	

References:

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

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

Course Outcomes (CO):

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

Detailed Syllabus:

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

	5	Branch Accounts-Objectives-features and types	3
	6	Accounting for branches keeping full system of accounting-Debtor system, Stock and debtor system (Simple problems only)	4
	7	Independent branches- Cash in transit and Goods in transit	4
III	Preparation of Financial statements of Not for Profit Organisation		12
	8	Preparation of Receipts and Payments account (Simple problems only)	4
	9	Preparation of Income and Expenditure account (simple Problems only)	4
	10	Preparation of Balance Sheet (simple problems only)	4
IV	Preparation of Final Accounts of Joint stock companies (As per Schedule III of Companies Act)		11
	11	Ind. AS / IFRS complied Financial Statements of Companies (Ind AS1):	5
	12	Preparation of final accounts under new format (SOPL, SOCE(Theory only) and SOFP – excluding SOCF)	6
V	Open Ended Module for Practical Exercises		30
	Practical Applications, Case Study and Course Project		
	1	Recommended to implement the following: Assign problem solving exercises that require students to apply accounting principles to analyse transactions and prepare financial statements	
	2	Utilize accounting software to facilitate learning and provide students with practical experience using industry-standard tools	
	3	Arrange visits to business or accounting firms to discuss how financial accounting principles are applied in real business settings and prepare a report about it.	
	3	Conduct at least two Case Studies relating to the Course Example: The students may be directed to analyse recent news scandals related to financial reporting and ask them to prepare a report about it.	
	4	Course Project Example: 1. Collect data from any nearby non-profit organisation including clubs and prepare a receipt and payment account. 2. Collect and examine the balance sheets of business organisation to learn how these are prepared.	

References

1. M.C. Shukla, T.S.Grewal & S.C .Gupta, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Reddy, T.S & Murthy, Financial Accounting, Margham Publications.

3. Gupta,R.L&Gupta,V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi
4. Arulanandam& Raman, Advanced Accounting, Himalaya Publishing House ,Mumbai
5. Jain S.P Narang K.L, Financial Accounting, Kalyani Publishers.
6. Parthasarathy,S.&Jaffarulla, A Financial Accounting, Kalyani Publishers, New Delhi

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

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of the legal framework governing business activities, including statutes, regulations	U	C	Examinations/ Quizzes/Assignment/ Seminar
CO2	Analyze the impact of legal and regulatory environments on business operations, strategy, and decision-making.	An	P	Examinations/ Project Case analysis
CO3	Evaluate the legal implications of business contracts, including formation, interpretation, and enforcement.	E	P	Project Case analysis

CO4	Critically analyses and appreciates the importance of various business regulations	An	P	Debates Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

M O: Ability to get the knowledge of Contract Act 1872, and its application in life and business.

Module	Unit	Content	Hrs
I	Introduction to Business Regulations		15
	1	Definition and importance of Business Regulations-Business Law	1
	2	Indian Contract Act, 1872- Contract - Definition - Essentials of valid contracts- Classification of contracts	3
	3	Offer and Acceptance - Consideration - Capacity to contract - Free consent - Coercion - Undue influence - Misrepresentation - Fraud - Mistake	5
	4	Void agreements -Discharge of contract - Breach of contract and remedies	4
	5	Contingent contracts -Quasi contracts	2

Module	Unit	Content	Hrs
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II	An Overview of Special Contracts		15
	6	Contract of Indemnity: Meaning – Nature-Right of indemnity holder and indemnifier	2
	7	Contract of Guarantee: Meaning- Nature-Rights and liabilities of surety - Discharge of surety from liability	3
	8	Contract of Bailment and Pledge-Rights and duties of bailor and bailee, pledger and pledgee	5
	9	Contract of Agency - Creation of agency - Delegation of authority - Duties and liabilities of principal and agent -Termination of agency.	5
III	Sale of Goods Act		10
	10	Contract for sale of goods	2
	11	Essentials of a contract of sale	2
	12	Conditions and Warranties	2
	13	Caveat emptor- Sale by non-owners	2
	14	Rules as to delivery of goods - Un paid seller-Rights.	2
	IV	Cyber Law	
15		Introduction to Indian Cyber Law	1
16		E Commerce - Digital signature – Electronic Contracts	1
17		Cyber Space- Cyber crime and its types.	2
18		Penalties and Offences	2
19		Investigation and adjudication under IT act 2000-IPR	2
Open-Ended Module		12	
V	<p>Suggested topics:</p> <ul style="list-style-type: none"> ● Various Cases relating to course can be discussed ● An overview of Consumer Regulations ● An overview of Environmental Regulations <p>Note: The subject teacher has to prepare the detailed syllabus of the module</p>		

References:

1. Balchandani, Business Laws
2. Chandha P.R, Business Law, Galgotia, New Delhi.

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

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

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Provide an in-depth knowledge in theories, principles, practices and regulatory framework of corporate accounting	U	C	Examinations / Quiz/assignment
CO2	Applying the learned knowledge about accounting of shares, debentures, preparation of final accounts of companies and its consolidation	Ap	P	Examinations / Assignments/ Project / case study

CO3	Exhibit the skill to carry out the functions of business, solve problems and help in managerial decision-making using the acquired knowledge in corporate accounting	Ap	P	Project work Case analysis
CO4	Efficiently illustrate accounting data to communicate effectively with all stakeholders	E	P	Project work Assignment
CO5	Demonstrate analytical and critical thinking required for the preparation of final accounts of companies for corporate decision-making	An	P	Mini Project / Seminar Presentation/examination
CO6	Quantitatively analyse and present the business data, plans and programmes	An	P	Assignment Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Accounting of Shares and Debentures		11
	1	Shares – Introduction - Issue of Shares - Equity Shares - Preference Shares – Issue at Par, Premium and Discount	4
	2	Calls in Arrears- Calls in Advance– Forfeiture (theory only)	2
	3	Debentures – Introduction -Types- Issue of Debentures	5
II	Accounting of bonus and rights issue- Buyback of shares- Redemption of preference shares		11
	4	Redemption of Preference Shares–Provisions of Companies Act	4
	5	Capital Redemption Reserve – Minimum Fresh Issue	4
	6	Bonus issue – Rights issue	3
III	Consolidated Financial Statements (Ind AS 110)		11

	7	Group Companies and Group Structures– need for consolidation – Calculation of pre-acquisition Calculation of profit- post-acquisition profit-)	3
	8	Calculation of Non-Controlling Interest – Calculation of Cost of Control (Goodwill) or Capital Reserve	4
	9	Preparation of Consolidated Balance Sheet (simple problems only)	4
IV	Accounting of Banking and Life Insurance Companies		12
	10	Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems- Interest on doubtful debts with problems- Non-Performing Assets- Classification- Provisions for NPA (simple problems)	7
	11	Meaning of life insurance- Features- Types of life insurance- Important terms used- Calculation of Life fund with problems- Valuation balance sheet.	5
V	Open Ended Module for Practical Exercises Practical Applications, Case Study and Course Project		30
	1	Recommended to conduct the following: Seminar / Group discussions / Assignments on practical problems related to the first four modules of the course	
	2	Using excel to perform hands-on exercises and analyse financial data	
	3	Conduct at least two Case Studies relating to the Course	
	4	Assign group projects where students work together to analyse a company's financial statements, evaluate its financial performance and make recommendations.	
	5	Course Project Example: 1. Prepare a report about the non-performing assets of banks 2. Examine the real consolidated balance sheets of various companies and prepare a report about it. Implement regular quizzes, assignments, and exams to assess students understanding of corporate accounting concepts <i>The practical exercises may cover a range of corporate accounting topics, allowing students to apply their knowledge to real-world situations</i>	

References

- 1, S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
- 2 R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
- 3 Broman, Corporate Accounting, Taxmann, New Delhi.
- 4 Shukla, Grewal and Gupta- Advanced Accounts Vol I, S.Chand, New Delhi.
- 5 M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

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

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of the legal and regulatory frameworks governing corporations.	U	C	Examinations Quizzes/ Assignment
CO2	Develop skills to identify, interpret, and adhere to relevant laws and regulations.	An	P	Examinations Project Case analysis
CO3	Evaluate the role of corporate law in protecting stakeholders' interests, including creditors, employees, consumers, and the public	E	P	Debate Case analysis

CO4	Develop the ability to make ethical decisions within the legal framework..	E	P	Debates/Discussions Practical exercises
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs
I		Introduction to Companies Act 2013	10
	1	Companies Act 2013-Objects – Features of the Act	2
	2	Meaning and definition of company-Features	2
	3	Kinds of Companies - Private company - Public company - Associate company - Dormant company - Government company - One person company -Small company- Producer company - LLP	5
	4	Lifting of corporate veil	1

Module	Unit	Content	Hrs
II	Formation of Companies		15
	5	Promotion - Role of promoters - Incorporation - Capital subscription - Commencement of business - Pre-incorporation and provisional contracts.	3
	6	Document of companies: Memorandum of Association - Contents and alteration - Doctrine of Ultravires	2
	7	Articles of Association - Contents and alteration - Distinction between Memorandum and Articles - Constructive notice of Memorandum and Articles - Doctrine of Indoor management -	2
	8	Prospectus - Contents - Liabilities for misstatement.	2
	9	Share capital-Public issue of shares- book building-listing of shares	2
	10	Share certificate and share warrant- buyback of shares-	2
	11	Dematerialization and rematerialization of shares-transfer and transmission of shares	2
	Management of Companies		10
	12	Board and Governance – Directors- Appointment – Types of Directors- Position	4
	13	Powers of Directors- Rights - Duties and Liabilities - Qualification - Disqualification - Removal - Key Managerial Personnel	4
14	Introduction to Corporate Governance - Need and importance of Corporate Governance.	2	
Company Meetings and Winding up		10	
15	Company Meetings-Requisites of a valid meeting - Statutory meeting - Annual general body meeting - Extra ordinary meeting - Board meetings - Resolutions - Types	4	
16	Company Secretary : Qualification - Appointment - Duties	1	
17	Winding up : Meaning - Modes of winding up - Winding up by Tribunal - Members' voluntary winding up - Creditors' voluntary winding up	4	
18	Liquidator: Powers - Duties and liabilities -Consequences of winding up	1	
V	Open-ended Module ,Practical exercises		30
	Role playing: Simulate a shareholder meeting scenario and assign students specific roles, such as executives, board members, and shareholders, to understand the regulatory aspects of these meetings		

	Provide case studies relating to governance issues and ask students to assess the governance structures and recommend improvements based on regulatory guidelines	
	Organizing site visits to regulatory agencies or corporate headquarters that allows students to observe first-hand experience on how regulations are enforced, governance practices are implemented in organisation and prepare a report about it.	
	Assigning group projects that require students to analyze specific corporate regulations, compliance requirements in corporate sector	
	<i>The practical exercise may cover a range of corporate regulatory topics, providing students with opportunities to analyze, interpret, and implement regulatory requirements in a corporate context</i>	

References:

- 1.M.C. Shukla & Gulshan :Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.
3. Manual of Companies Act, Corporate Laws and SEBI Guidelines", Bharat Law House, New Delhi.
4. M.C. Bhandari: Guide to Company Law Procedures.
5. Tuteja :Company Administration and Meetings.
6. S.C. Kuchal :Company Law and Secretarial Practice.
7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial, Himalaya Publishers.
9. Ashok Bagrial: Secretarial Practice.

Course Code	COM4CJ204				
Course Title	APPLIED COSTING AND CONTROL				
Type of Course	Major				
Semester	IV				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about the concept of cost accounting.				
Course Summary	This course aims to equip students with practical skills in applying cost accounting concepts to real-world business situations. Various applied cost accounting techniques such as job costing, batch costing, process costing and standard costing etc are included.				

Course Outcomes (CO):

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

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Overview of Cost Accounting		10
	1	Cost Accounting: Basic Concepts, Objectives, Scope, Relevance, Limitations	2
	2	Elements of Cost: Material, Labour, Overheads	2
	3	Cost Unit, Composite Cost Unit, Cost Object, Cost Centre, Profit Centre, Investment Centre	2
	4	Cost sheet, its purpose, and step-by-step procedure for its preparation.	4

II	Specific Order Costing		15
	5	Job Costing: Concepts, Accounting Procedure	3
	6	Batch Costing: Concepts, Accounting Procedure	3
	7	Economic Batch Quantity	2
	8	Contract Costing: Concepts, Determination of Profit or Loss on Contracts	4
	9	Cost plus contracts - Escalation Clause -Sub-contracts.	3
III	Process Costing		10
	10	Process Costing: Features, Treatment of Process Losses and Abnormal Gain, Computation	3
	11	Joint Products and By-Products	3
	12	Methods of Apportioning Joint Costs, Equivalent Production	2
	13	Service Costing: Concept, Features, Composite Cost Unit, Service Costing applied on Transport	2
IV	Cost Control		10
	13	Standard Costing: Concept, Difference between Standard Cost and Estimated Cost	2
	14	Historical Costing Vs. Standard Costing, Constituents of Standard Cost	2
	15	Analysis of Variance (Materials only – Quantity, Price, Cost, Mix, and Yield)	3
	16	Types of Budget: Flexible Budget and Master Budget, Performance Budgeting and Zero-based Budgeting (Theory only)	3
V	Open Ended Module		30
	1	Recommended to conduct the following: Practical assignments based on the first four modules of the course	
	2	Organizing field visits to manufacturing units to allow students to observe costing and control practices in action and prepare a report about it.	
	3	Conduct a case study related to the course: Example: Present a case study involving a process manufacturing industry and direct students to prepare a process cost report.	
	4	Use Excel software to calculate costs, conduct variance analysis, and create financial reports.	
	5	Problem based learning: Present students with business cases that require them to apply cost accounting principles to solve specific challenges and encourage students to work through the problems collaboratively, discuss their solutions, and justify their reasoning.	
	6	Group Project: Assign group projects that require students to analyze cost structures,	

	propose cost-saving initiatives for hypothetical companies.	
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References:

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

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

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a solid understanding of basic statistical concepts and tools of analysis	U	C	Examinations Assignments project
CO2	Apply appropriate statistical techniques to summarize and analyze data sets, including measures of central tendency,	Ap	P	Examinations Project Assuagement

	variability, and correlation.			
CO3	Develop the ability to interpret descriptive and inferential statistics to draw meaningful conclusions.	Ap	P	Practicum Assignments Examination Project
CO4	Critically evaluate the reliability and validity of statistical analyses and draw appropriate conclusions based on the results	An	p	Examinations Assignment Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Business Statistics		5
	1	Business statistics-concept-Definition-functions of business statistics	1
	2	Statistical Methods, Descriptive Methods- Univariate, An overview of Bivariate and Multivariate Methods-Inferential Methods- An overview of Estimates and Hypothesis Testing	4
II	Correlation and Regression Analysis		12
	3	Correlation-Definition- Karl Pearson's co-efficient of correlation-Rank Correlation	5
	4	Regression – Types- Determination of simple linear regression	7
III	Set Theory		13
	5	Set Theory - Venn Diagrams	3
	6	Probability: Concept of probability – Meaning and Definition- Approaches to probability-conditional probability	3
	7	Theorems of Probability- Addition Theorem- Multiplication Theorem	4
	8	Permutation and Combination	3
IV	Theoretical Distribution		15
	9	Basic assumptions and characteristics of theoretical distribution.	1
	10	Probability distribution- Fitting of the probability distribution	4
	11	Binomial distribution- Fitting of binomial distribution	3
	12	Poisson distribution - Fitting of Poisson distribution	3
	13	Normal distribution - Features and properties - Standard normal curve	4
V	Practicum -Guidelines for teachers (Open Ended Module)		30
	1	Case studies of Practical application of descriptive sand inferential	

		Statistics	
	2	Practical problems related of correlation and regression Example: Assign a project where students collect data and perform simple linear regression analysis	
	3	Construction of Venn diagram	
	4	Practical problems of permutation and combination.	
	5	Practical applications of probability theories with the help of business case studies. Group work: Encourage students to work collaboratively, present their findings, and discuss the practical applications of statistical methods in various business contexts.	

References

1. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson, 2019
2. G.C.Beri, "Statistics For Managemet", Tata Me Graw Hill, 2003
3. J.K. Sharma, "Business Statstics:", Pearson, 2004
4. Levine, David M. Statistics for managers using Microsoft Excel. Prentice-Hall, Inc., 2004.
5. Levin, Richard I., and David S. Rubin. Statistics for management. Upper Saddle River, NJ: Prentice Hall, 1998.
6. R.P.Hooda, "Statistics for Business", Me Millan
7. Sanchetti and Kapoor, Statistics, Sultan Chand, 2010.
8. SC Gupta, Fundamentals of Statistics, 2018.
9. SP Gupta, Statistical Methods, Sultan Chand & Sons, 2019.
10. V.K Kapoor and Sumant Kapoor- OR Techniques for management- Sultan Chand & Sons, 2014.

Course Code	COM5CJ301				
Course Title	INCOME TAX LAW AND ACCOUNTS				
Type of Course	Major				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75

Course Code	COP5CJ301				
Course Title	INCOME TAX LAW AND ACCOUNTS				
Type of Course	Major				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Understanding basic accounting principles, such as debits and credits, financial statements provide a solid foundation for learning about income tax.				
Course Summary	This course aims to provide a comprehensive understanding of income tax principles and practices, equipping the students with the knowledge and skills necessary to navigate the complexities of the tax system				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a basic understanding of the theories and practices of Income Tax	U	C	Internal Examinations/Review Questions/Quizzes/Assignment/Seminar/External Examinations
CO2	Shows the skill to calculate the taxable income from Salary, House Property, and Profit and Gains of Business or Profession	Ap	P	Internal Examinations/Review Questions/Quizzes/Assignment/Seminar/External Examinations/Practicum
CO3	Interpret tax laws and regulations to address complex tax issues	An	C	Case study Assignment
CO4	Evaluate tax planning strategies to minimize tax liabilities for individuals and businesses within the bounds of legal compliance.	E	P	Project
CO5	Critically analyses and appreciates the	E	P	Debates/Discussions/ Examinations

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

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

	22	General Deductions	1
	23	Calculation of Income from Business	3
	24	Calculation of Income from Profession	2
	25	Provisions related to Depreciation	1
	Open Ended Module for Practical Exercises Practical Applications, Case Study and Course Project		
V		Recommended to implement the following: Seminar / Group discussions / Assignments on practical problems related to the first four modules	30
		Group work Example: Ask students to calculate depreciation using different methods and analyse the impact on taxable income	
		Conduct at least two Case Studies relating to the Course Example: Present a tax planning scenario for an individual or business and ask students to analyse the situation and recommend strategies to minimize tax liabilities.	
		Course Project Example: 1. Collect data from salaried persons or owner of a house property and calculate their income. 2. Collect and examine the profit and loss accounts of business organizations and calculate income from business. <i>The practical exercise should provide a holistic approach to learning income tax by combining theoretical knowledge with real-world applications.</i>	

References:

1. Dr.Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr.Mehrotra and Dr.Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. BhagwathiPrasad : Direct Taxes - Law and Practice. Wishwa Prakashana.
5. DinakarPagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur &Narang : Income Tax.

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

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of the principles, concepts, and techniques of management accounting	U	C	Examinations / Quiz Assignment
CO2	Evaluate alternatives and make recommendations based on relevant financial information.	E	P	Examinations/ Presentation / project
CO3	Use management accounting information to monitor and control strategic initiatives.	Ap	P	Project / Case study
CO4	Explore the role of management accountants in maintaining integrity and transparency	An	P	Debate Assignment / case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)				

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

Detailed Syllabus:

Module	Unit	Content	Hours
I	Introduction to Management Accounting		8
	1	Concept of Management Accounting: Nature, Scope, and Functions	2
	2	Financial Statement Analysis: Comparative Statements	2
	3	Common Size Statements	2
	4	Trend Analysis and its interpretation	2
II	Ratio Analysis		13
	5	Ratio Analysis: Meaning, Nature, Uses, and Limitations of Ratios	2
	6	Detailed study of liquidity, profitability, and turnover ratios, including industry benchmarks, peer comparisons, and implications for operational efficiency	4
	7	Analysis of solvency, leverage, and market test ratios, exploring their significance in assessing long-term financial stability, and debt management	3
	8	Construction of Financial Statements from Ratios, Judgment of Financial Stability through Ratios	4
III	Fund Flow and Cash Flow Analysis		12
	9	Concept of Fund Flow Statement: Concept of Fund, Need, and Managerial Uses	2
	10	Schedule of Changes in Working Capital, Fund from Operations	3
	11	Preparation of Fund Flow Statements	3
	12	Concept of Cash Flow Statement, Uses, Difference between Fund Flow and Cash Flow Statements, Preparation of CFS	4
IV	CVP Analysis		12
	13	Concept of Marginal Costing, Fixed and Variable Costs, CVP Analysis	2
	14	Contribution, P/V Ratio	2
	15	Break Even Analysis- Margin of Safety	2
	16	Construction of Break Even chart	2

	17	Decision Making: Fixation of Selling Price, Exploring New Markets, Make or Buy, Key Factor, Product Mix, Operate or Shutdown	4
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Open Ended Module: Practical Exercise			
V	Recommended to conduct the following:		30
	1.Seminar / Group discussions / Assignments on practical problems Relating to the first four modules of the course.		
	2. Course Project		
	2.1 Assign a project involving the analysis of cost-volume-profit relationships		
	2.2 Assign projects where students compare the financial ratios of companies within the same industry and prepare report about it.		
3. Conduct ratio analysis using excel software			
4. Present students with business cases that require them to apply management accounting techniques to solve specific challenges and encourage students to work collaboratively to analyze the problems, develop solutions, and communicate their findings effectively.			
Example:			
Assign a case where students need to estimate costs and use CVP analysis to make strategic decisions and explore scenarios like pricing, Product mix, or discontinuing a product line			

References :

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

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

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop basic knowledge about the concepts, principles, tools and techniques of marketing	U	C	Examinations/Quizzes/ Assignment/Seminar
CO2	Analyze consumer behavior and decision-making processes to identify market opportunities and develop effective marketing strategies.	An	C	Examinations Assignment Role play Project
CO3	Apply marketing frameworks and models to analyze the competitive landscape and develop positioning strategies.	Ap	P	Project Case study

CO4	Communicate marketing concepts, strategies, and recommendations effectively through written reports and oral presentations.	Ap	p	Project Case study
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* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)
 # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

Module	Unit	Content	Hrs
I	Introduction to Marketing		8
	1	Definition- Features and scope of Marketing	2
	2	Evolution of Marketing Concepts and Philosophies	1
	3	Significance of Marketing in Business	1
	4	Functions of Marketing	2
	5	Overview of marketing Management Process	2

Module	Unit	Content	Hrs
II	Consumer Behaviour		10
	6	Types of Consumer Buying Behaviour – Factors affecting Buyer Behaviour	2
	7	Consumer Buying Decision Process	2
	8	Market Segmentation	1
	9	Importance of Segmentation-Basis of segmentation	1
	10	Target Marketing	2
III	Marketing Mix Strategies		15
	12	Concept of Marketing Mix - Product –Product Classifications – Product and Service Differentiation – Product Levels	3
	13	Stages of new product development-Product life cycle strategies	3
	14	An overview of Brand Management – Co-Branding, Ingredient Branding	2
	15	Packaging & Labeling Decisions – Warranties & Guarantees	2
	16	Pricing-Pricing strategies	3
	17	Distribution- Role of Marketing Channels – Channel Functions- Channel Levels – Channel Management Decisions –E-Commerce & M-Commerce	2
IV	Recent Developments in Marketing		15
	18	Applications of AI in marketing	2

	19	Influencer Marketing and Social Media Trends	3
	20	Marketing Analytics	2
	21	Omni Channel Marketing-Search Engine Optimisation	3
	22	Purpose driven marketing	2
	23	Ethical Issues in Marketing	3
	Open-Ended Module		12
V		<p>Suggested topics:</p> <ul style="list-style-type: none"> a) Explore current trends shaping the marketing landscape b) Discuss various pricing strategies in different industries. c) Social Media Marketing d) Case Study, Group Discussion, Marketing Game and Role Play can be conducted <p>Note: Subject teacher has to prepare the detailed syllabus of this module</p>	

References :

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

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

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the objectives, scope, and principles of auditing, including the role of auditors in providing independent assurance on financial statements.	U	C	Examinations/Quizzes/Assignment/Seminar
CO2	Analyze the regulatory framework governing auditing practices, including relevant laws, regulations, and professional standards.	An	P	Examinations/Quizzes/Assignment/assignment/project
CO3	Apply auditing techniques and procedures to assess the reliability and integrity of financial information.	Ap	P	Project /Discussions Case study
CO4	Analyze and interpret audit findings and communicate them	An	P	Project Case study

	effectively to stakeholders through audit reports..			
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)</p>				

Module	Unit	Content	Hrs
I	Introduction to Audit		11
	1	Auditing Concepts: Definition, Origin of Auditing, Meaning of Audit, Need for Audit (Benefits of Audit), Objective of the Audit	3
	2	Scope of Audit, External Audit engagements, Qualities of Auditor	2
	3	Classification of audit	3
	4	Inherent Limitations of Auditing	1
	5	Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board (IAASB) & Auditing and Assurance Standards Board (AASB)	2
II	Audit Plan and Process		10
	6	Development of Audit Plan and Program- Preparation before Audit – Audit planning (SA 300 Planning an Audit of Financial statements)-Audit Program-Benefits of Audit Planning.	2
	7	Concept of Audit Documentation; Nature & Purpose of Audit Documentation-Audit working papers, Audit files: Permanent and current audit files, Ownership, and custody of working papers (SA 230 Audit Documentation)	2
	5	Concept of Internal Control, Internal check & Internal Audit, objectives, Features of a good Internal Control System	2
	9	Concept of Audit Documentation- Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation.	2
	10	Materiality (Standard on Auditing - 320),	2
III	Vouching and Verification		15
	8	Vouching – Meaning – Importance , Vouchers – Requirements of a Voucher	1
	9	Verification – Difference between Vouching and Verification	2
	10	Verification of assets and liabilities , Valuation of Assets & liabilities,	2
	11	Difference between Verification and Valuation	1
	12	Audit of opening balance, sundry debtors ,sundry creditors, audit of cash in hand and cash at bank	3
	13	Audit of Land & Buildings, Plant & Equipment	2
	14	Audit of sale of Goods and Services; Audit of Interest Income	2
	15	Audit of Purchases, Employee benefits expenses	2
IV	Company Auditor and Audit Report		12
	16	Company Auditor- Qualification & Disqualification, Appointment of Auditor	3
	17	Duties, Rights & Liabilities of an Auditor as per Companies Act	2

		2013	
	18	Removal of auditors; Remuneration of Auditor	2
	19	Audit Report- Characteristics, Importance and Significance of Audit Report-	2
	20	Types of Audit Report - basic elements of audit report (SA 700 Forming an Opinion and Reporting on Financial Statements)	2
	21	Comparative Financial Statements (SA 710)	1
	Open-Ended Module		12
V		<p>Recommended topics</p> <p>1. Advanced topics in auditing</p> <p>2. Auditing and Ethics</p> <p>or</p> <p>Practical exercises</p> <p>1. Assign a project where students assess the risk of fraud in a company and ask them to design procedures to detect and respond to the risk of fraud.</p> <p>2. Plan a visit to any Audit firms/ Financial consultancy organisations and ask students to prepare a detailed report.</p> <p>3. Review any published audit report of any companies of the current year and prepare an assignment about it.</p> <p>Note: The subject teacher has to prepare the detailed syllabus of the module</p>	

References:

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

Course Code	COM6CJ305				
Course Title	INCOME TAX AND GST				
Type of Course	Major				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture	Tutorial	Practical	Total

		per week	per week	per week	Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of financial concepts, such as income, expenses, assets, liabilities, and equity, is important.				
Course Summary	This course gives the basic knowledge and understanding regarding the theory and practice of Income Tax & GST and intends to develop necessary skills to calculate tax liability of individual.				

Course Outcome (CO):

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

Module	Unit	Content	Hrs
I		Capital Gains and Income from Other Sources	12

	1	Capital Gains -Capital Asset – Transfer – Long-term Capital Gain and Short-term Capital gain	2
	2	Cost of Acquisition and Cost of Improvement	2
	3	Calculation of Capital Gain	2
	4	Exempted Capital Gain	1
	5	Income from Other Sources	1
	6	Deductions available from Income from other sources	1
	7	Gift - Interest on Securities – Bond-washing Transaction	2
	8	Calculation of Income from Other Sources	1
	Assessment of Individuals		13
II	9	Deemed Income and Clubbing of Incomes-Important provisions	2
	10	Set-off and carry forward of losses	2
	11	Deductions in Computing Total Income	2
	12	Computation of Total Income	2
	13	Computation of Tax Liability of Individual under Old Regime and New Regime-AMT	2
	14	Rebate and Relief of Tax-Advance Payment of tax-TDC-TCS	1
			An overview of assessment procedure and Income Tax returns
	Introduction to Goods and Service Tax		10
III	15	History and Relevance of GST -Basic Concepts related to GST – CGST, SGST, IGST-Principles of GST - Taxes Subsumed under GST	2
	16	Important concepts and definitions under GST Act	1
	17	Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure for Registration - GSTIN - Cancellation of Registration	2
	18	Levy and Collection of GST-Taxable event - Procedure relating to levy and collection of CGST & SGST - Place of supply-Exemption from GST	2
	19	Classification of goods and services - Composite and mixed supplies - Concept of time and place of supply	2
	20	Payment of GST - Rates of GST - Tax Deduction at Source - Collection of Tax at Source – Refunds	1
		Input Tax Credit	
IV	21	Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations	2
	22	Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available	2
	23	GST Invoice, Debit and Credit Notes, E-Way Bills	2
	24	GST council - GST authorities	2
	5	An overview of various types of GST assessment	2

		Open Ended Module for Practical Exercises Practical Applications, Case Study and Course Project	30
V		Recommended to conduct the following: Seminar / Group discussions / Assignments A) Conduct debate on controversial GST issues. B) Provide sample transactions and ask participants to create invoices, considering different GST rates and categories	
		Demonstrating: Guide students through the online GST registration process.	
		Case study: Provide students with real-life case studies that involve computation of income tax under new and old tax regimes.	
		Course Projects: 1. Assign projects that involve tax planning for individuals 2. Visit any near-by business units and examine the GST filing process 3. Provide scenarios for businesses with varying turnovers and discuss the registration thresholds.	

References :

1. Dr. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. Bhagwathi Prasad : Direct Taxes - Law and Practice. Wishwa Prakashana.
5. Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur & Narang : Income Tax.
7. Raj K Agarwal, A Handbook on GST, Bharat Publications
8. Aditya Singhania, GST Practice Manual, Taxmann's Publications

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

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the principles and processes of research methodology, including research design, data collection, and data analysis.	U	C	Examination Assignment Project
CO2	Identify and define research problems, questions, and objectives in business settings, and formulate appropriate research hypotheses	An	C	Seminar Project Examinations
CO3	Evaluate different research methodologies and approaches, including quantitative, qualitative, and mixed methods research.	An	P	Examination Project
CO4	Critically evaluate the Research Problem	E	P	Project Assignment
CO5	Apply research findings to address business challenges, inform decision-making, and contribute to organizational success.	Ap	P	Case study Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Research		8
	1	Introduction to Research-Features-Objectives-Importance-Scope-Types of Research	3
	2	Approaches in Research- Induction and Deduction	1
	3	Research Ethics-Practices- Plagiarism	1
	4	Phases of Research	3
II	Research Design		15
	5	Identification of Research Problem - Framing of Objectives	2
	6	Literature Review-Sources- Methods- Research Gap	2

	7	Research Design-Sample Design- Sampling techniques- Sample Size, Sampling Error	5
	8	Variables in Research	2
	9	Measurement and Scaling (Nominal, Ordinal, Interval and Ratio Scale)	4
III	Data Collection Methods		10
	10	Data Collection - Primary and Secondary Data- Methods of Collecting Primary Data- Observation-Interview-Survey-Experimentation- Secondary Data Sources	5
	11	Tools of Data Collection-Questionnaire-Essentials of Questionnaire, Interview Schedule	3
	12	Pre-testing- Pilot Study	2
IV	Data Processing and Analysis		12
	13	Editing-Coding-Classification-Tabulation	3
	14	Analysis of Data-An Overview of Descriptive and Inferential Analysis Techniques (theory only)	4
	15	Research Report- Types- Stages - Contents	4
	16	Reference and Bibliography-Styles	1
V	Open Ended Module ,Practical Exercises		30
	1	Organize field trips to businesses or research organizations where students can observe research practices in action	
	2	Organize research presentations where students can present their research findings to their peers and faculty members	
	3	Design suitable case Studies to identify the Research Problem	
	4	Conduct practical session on data analysis using Excel	
	5	Project on writing a synopsis	
	6	Design a sample Questionnaire	
	7	Assign research articles to critically appraise it	
	8	Hands-on training on Academic Writing and Publication	
		Reference Books	
		1. Bajpai, Naval. Business Research Methods, Pearson Publications, 2017	
		2. Cooper, Donald R., and Pamela S. Schindler. Business research methods. McGraw Hill Publication. 2003	
		3. Jan Brace: Questionnaire Design, Kogan Page India, 2022	
		4. Krishnaswami, O.R., &Ranganatham, M. Methodology of Research in Social Sciences, Himalaya Publishing House, 2018.	
		5. Kothari C R, Research Methodology, New Age International Publishers, 2023	
		6. Michael V.P. Research Methodology in Management, Himalaya, 2019	
		7. Ranjith Kumar, Research Methodology: A step by step guide for beginners, Sage Publication, 2023	
		8. UpendraPratap Singh, Research & Publication Ethics, Sultan Chand &	

		<p>Sons, 2023.</p> <p>9. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research, Himalaya, 2016</p> <p>10. Zikmund, William, et al. Business research methods. Cengage Learning, 2012.</p>
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Course Code	COM7CJ401				
Course Title	ECONOMIC ENVIRONMENT OF BUSINESS				
Type of Course	Major				
Semester	VII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Studying the economic environment of business requires a foundational understanding of economics and its principles				
Course Summary	This course introduces students to the basics of Macroeconomic theory and International Economics. The objective of this course is to familiarize students with the fundamentals of macroeconomics and to emphasize the importance of assessing the external macro environment by businesses in order to survive and prosper.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Enable the incumbents to understand comprehensively the concepts delivered at the remembrance level to make them cognitively fit for application.	U	C	Examinations Seminar
CO2	Develop skills in business environment analysis based on the understanding of the different contents delivered to apply them with illustrations and cases	An	P	Project Case analysis Examination
CO3	Impart skills to analyse the real time data (economic/social/legal) to explore and undertake business decisions.	An	P	Project Assignment

CO4	Make the students capable to evaluate the impact of political, economic, social, technological, legal, ecological environment on business decisions taken by firms	E	P	Project Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

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

	9	Industrial Policy , Export - Import Policy Competition Commission, -FEMA--Regulation & Licensing-IDRA - Government policy towards Foreign Collaborations – FDI& FII.	5
IV	International Economic Institutions and Agreements		10
	10	International Economic Institutions and Agreements — IMF, World Bank, ADB, UNCTAD, WTO.	4
	11	Cross National Co-operation and Agreements — SAARC, SAPTA, BRICS, ASEAN	3
	12	Regional Economic Integration -Trade Blocs. –Customs Unions	3
V	Open Ended Module - Practicum		30
	1	Conduct debates and discussions on current economic issues and controversies that affect businesses.	10
	2	Encourage students to research different perspectives, critically evaluate arguments, and articulate their own viewpoints on complex economic topics.	10
	3	Hold talks on Government Policies and impacts on various sectors	10

References

1. Sengupta, N.K. Government and Business in India, Vikas Publications, New Delhi.
2. Cherunilam, Francis: Business Environment, Himalaya Publishing House, New Delhi.
3. Bhalla, V.K. and S. Shivaramu: International Business Environment and Business, Anmol, New Delhi.
4. Sivayya and Das, Indian Industrial Economy, S.Chand & Co Ltd, New Delhi.
5. Cherunilam, Francis: International Business, Prentice-Hall of India, New Delhi.
6. Dutt and Sundharam, Indian Economy, S.Chand & Co Ltd, New Delhi.

Course Name	MERGERS, ACQUISITIONS AND CORPORATE RESTRUCTURING				
Course code	COM7CJ402				
Type of Course	Major				
Semester	VII				
Academic Level	400-499				
Course Details	Credit	Lecture	Tutorial	Practical	Total

		per week	per week	per week	Hours
	4	3	-	2	75
Pre-requisites	Familiarity with financial management concepts and frameworks will help in analyzing the rationale behind mergers, acquisitions, and restructuring activities.				
Course Summary	Mergers, Acquisitions and Corporate Restructuring is a comprehensive course which explores the core concepts of mergers and acquisitions and corporate restructuring and the challenges encountered in implementing them.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Acquire conceptual understanding of Mergers, its strategic perspective & strategic approaches to M&A.	U	C	Examinations Assignment
CO2	Explain the concept of Corporate Restructuring and its methods	An	C	Mini Project / Seminar Presentation
CO3	Describe the various Valuation Approaches	An	P	Seminar / Group Tutorial Work Examinations
CO4	Understand the Takeover process defenses in detail and analyze the issues involved in takeover process and identify areas of reform.	Takeover	P	Instructor-created exams / Assignments
CO5	Evaluate the Legal and regulatory framework of M&A and the Taxation and Accounting aspects of M&A	E	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Corporate Restructuring		12
	1	Corporate re structuring–different methods of restructuring– joint ventures–sell-off and divestitures– equity carve-out	4
	2	Management buy outs– master limited partnerships – employee stock ownership	4

		plans /stock option plan(ESOP)-	
	3	Dynamics of M&A process- identification of targets negotiation-closing the deal. Five-stage model. Process of merger integration –organizational and human aspects–managerial challenges of M&A	4
II	Legal & Taxation Aspect		8
	4	Legal and regulatory frame work of M & A – provisions of Companies Act 2013, Provisions of Competition Act.	2
	5	SEBI Take over Code SEBI Buy back of Securities Regulations SEBI (Substantial Acquisition of shares and Takeover Regulations)	2
	6	Taxation of Mergers, Acquisitions and Amalgamations: Amalgamation, Demerger – Special provisions for computation of cost of acquisition- Conditions for availing loss and depreciation –Tax Neutrality.	4
III	Takeover		12
	7	Takeover: Concept, Benefits and disadvantages of Takeover, Takeovers, types, hostile takeover approaches	2
	8	Takeover defences –bid resistance strategies-bid defence strategies–pre offer defences-poison pill defence-shark repellents-post offer defences-greenmail-white knight-financial defensive measures –	4
	10	Coercive offers and defense – anti-takeover amendments– impact of takeover defences on shareholder value.	4
	11	Buy back of Shares and its process	2
IV	Accounting for Mergers		13
	12	Accounting for Mergers: AS14, Methods of Accounting, Balance Sheet Treatments after M &A- Due Diligence- Scope and Types of Due Diligence, Transactions requiring Due Diligence- Due Diligence Process- Parties interested in Due diligence-Due diligence in cross border deals.	3
	13	Exchange Ratio and Synergy: Concept, ER based on EPS, MPS,PE, Combined EPS, Combined MPS, Combined PE. Minimum and Maximum Exchange Ratio based on MPS and EPS, Market value of merged firm, Cost and Benefits of a merger	3
	14	Different Approaches of Valuation of M&A: Asset Based Valuation : Net Asset Method- Book Value basis, Market Value basis, Liquidation Value basis, Income Based Valuation: Discounted Cash flow Method, Equity Valuation and Firm Valuation covering Stable growth and two stage growth model , Dividend Yield Method, Capitalization Method, Market Based Valuation: Comparable company and Transaction Analysis Method Fair Value Method	4
	15	Post Acquisition Integration- Types of Integration, Tools for Integration- Issues involved in Integration- Role of HRM in M&A Integration- Integrating Cross-border Acquisitions	3
V	Open Ended Module for practicum		30
	1	Contemporary themes in Mergers and Acquisitions	

	2	A) Analyzing real-world case studies of successful and unsuccessful corporate restructuring and acquisition transactions. B) Group projects: Students work in teams to develop strategic plans for hypothetical restructuring or acquisition scenarios
	3	A case report correlating the theories and valuation model must be prepared by using the data and example of M&A deals occurred in the past. (For preparing this case report, any sector and any deal pertaining to that sector can be taken as per choice and discretion)

References

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

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

	investigate, and mitigate financial fraud and misconduct.
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Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the role and scope of forensic accounting in detecting, investigating, and preventing financial fraud and misconduct.	U	C	Examination Seminar Assignment
CO2	Identify common types of financial fraud, including asset misappropriation, corruption, and fraudulent financial reporting.	An	P	Case analysis Presentation Project
CO3	Apply accounting principles and techniques to reconstruct financial transactions and trace assets in cases of suspected fraud or misconduct	Ap	P	Assignments/ Seminars Project
CO4	Explain and practice the process of forensic accounting	An	P	Examination / Assignments
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Forensic Accounting		10
	1	Introduction - Meaning and Definition – History and Evolution of Forensic Accounting – Characteristics of Forensic Accounting – Objectives of Forensic Accounting	4
	2	Forensic Accountant - Functions of a Forensic Accountant – Qualifications and Qualities required by a Forensic Accountant – Difference between Financial Auditor and Forensic Accountant	4
	3	Advantages and Disadvantages of Forensic Accounting – Scopes and Opportunities of Forensic Accounting	2
II	White Collar Crimes		12
	4	Introduction – Meaning and Definition – Classification of Financial Crimes – History of Organized Crimes	3
	5	Frauds – Meaning and Definition – Essential elements of Frauds – types	4

		of Frauds – Fraudsters –Fraud Triangle – Hollinger Clark Theory	
	6	Money Laundering – History and Evolution of Money Laundering - Stages in money Laundering – Impact of Money Laundering on Society – Role of Financial Institutions – Organisations fighting against money laundering	5
III	Financial Crime Detection and Prevention		12
	7	Red Flag detection – Whistle Blowing – Deception Identification Techniques – Internal Control System in an organisation – Auditing Process	3
	8	Anti- Money Laundering – Fraud Prevention methods – Fraud Risk Assessment – Fraud Risk Management – Fraud related responsibilities of related parties – Tools and techniques used for fraud detection	4
	9	Data Analytics – Meaning and Definition - Use of Data Analytics in Forensic Accounting – Importance of Data Analytics in Forensic Accounting –Difference between Data Analytics and Data Analysis - Digital Evidence and types	5
IV	The Process		11
	10	Preliminary steps in Forensic Accounting – Rights and duties of Parties – Conflict of Interests – Aim and scope of Investigation - Process of Forensic Accounting	3
	11	Investigation – Planning an Investigation – Collecting Evidence – Interview theory – Barriers to an Effective Interview – Information Sources – Damage Calculation	3
	12	Reporting – Reports – meaning and definition – salient features and structure of a good report – Role of an Investigation report – Best practices in Fraud Investigation Reports – Components of reports - Samples	3
	13	Litigation – Meaning and definition – Court proceedings – Forensic accountant as an expert witness - Testimony	2
	Open Ended Module		30
V		<p>Recommended to conduct the following:</p> <ol style="list-style-type: none"> 1.Analyzing real-life case studies of financial fraud or misconduct to understand the methods used, the red flags to look out for, and the investigative techniques employed. 2. Project report writing: Developing the ability to write clear and concise reports detailing findings from forensic investigations, including evidence gathered, analysis performed, and conclusions drawn. 3.Discuss advanced themes in Forensic Accounting 	

		4.Preparation of a report on the most recent case of financial fraud and forensic accounting procedure	
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References:

1. Howard Silverstone, Michael Sheetz, Stephen Pedneault, Frank Rudewicz (2012), Forensic Accounting and Fraud Investigation, The CPE Store
2. Asha A, Sarah Palmer, (2023), “Introduction to Financial Forensics”, Notion Press.
3. Ian Ross (2016), Exposing Fraud: Skills, Process and Practicalities, Wiley
3. Greg Shields (2020), Forensic Accounting, Bravex
4. Petter Gottschalk (2018), Investigating White Collar Crime: Evaluation of Fraud Examination, Springer
5. Sunder Gee (2015), Fraud and Fraud Detection: A Data Analytics Approach, Wiley

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

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1		U	C	Examinations

	Understanding the dynamics of individual behavior within organizations, including motivation, perception, attitudes, and learning.			Assignment
CO2	Analyzing the impact of group dynamics, team processes, and interpersonal relationships on organizational effectiveness.	An	P	Examinations Project Case analysis
CO3	Exploring leadership theories and styles to develop effective leadership skills for various organizational contexts.	An	P	Examination Project
CO4	Developing problem-solving and decision-making skills through case studies and real-world organizational scenarios.	Ap	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module		Content	Hrs
I		Introduction to Organisational Behaviour (OB)	9
	1	Definition and scope of organizational behaviour-Importance and relevance of studying organizational behaviour-Historical development of organizational behavior as a field of study	3
	2	Organizational Behavior in Global Context-Cross-cultural differences in organizational behaviour-Managing diversity and inclusion in multinational organizations-Global leadership challenges and competencies	3
	3	Emerging Topics in Organizational Behavior-Technology and its impact on organizational behaviour-Remote work and virtual teams -Work-life balance and well-being initiatives	3
II		Individual Behaviour	13
	4	Factors Affecting Individual Behaviour, Basic Psychological Process	3
	5	Personality- Determinants of Personality- Personality Traits	5
	6	Perception- Process- Factors affecting Perception- Learning Process	5
III		Team Dynamics and Group Behaviour	11
	7	Team Dynamics-Definition and importance of teams-Types of teams (e.g., cross-functional, virtual)-Stages of team development (e.g.,	3

		forming, storming, norming, performing)	
	8	Team Building-Team composition and roles-Building trust and cohesion-Managing team diversity	3
	9	Team Leadership-Leadership styles in team settings-Team Performance Management	2
	10	Group Behavior-Group formation, dynamics, and cohesion-Organizational culture: definition, levels, and change-Power and politics in organizations.	3
		Stress Management and Managing Transformation	12
IV	11	Stress Management- Meaning – Types of Stress- Causes of Stress-Conflicts-Remedial Measures	6
	12	Understanding Organizational Change-Drivers of change Types of change (e.g., incremental, transformational)-Resistance to change-	3
	13	Change Management Models-Lewin's Change Management Model-Kotter's 8-Step Change Model-Role of leadership in change management-Communicating change effectively-Implementing Change-Planning and executing change initiatives	3
V		Open Ended Module	30
	1	Seminar/Group Discussions/Debate-Contemporary issues in OB	
	2	Engaging in role play, simulations, management games, or other interactive group activities provides hands-on training experiences for participants.	
	3	Conduct Case Studies relating to the course	
	4	The course project involves assigning students internships to gain insight into the stress management process and organizational development, as well as arranging industrial visits to provide an understanding of corporate culture	

References

- 1 .Stoner, James. A.F. and Freeman.E.R., 1989. Management, Prentice Hall of India, New Delhi.
- 2 . John B. Miner, 1978. The Management Process, Macmillan, New York.
3. George R.Terry and Stephen G. Franklin, Principles of Management, AITBS, Delhi, 1988.
4. Kast. F.E., and J.E. Rsenzweig, 1973. Organisation and Management: A Systems Approach, Mc Graw – Hill, New York.

5. Umasekaran, 1989. Organisational Behaviour, Tata Mc Graw – Hill, New Delhi.
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7. Organisation behaviour (2002) “ Shashi.K.Gupta, Rosy joshi
8. Organisation behaviour” K. Aswathappa, Himalaya Publishing House
9. Organization behavior “ Steven L Mcshane, Mary ann von glinow,Radha R Sharma, Tata mcgraw hill education private limited, New Delhi

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

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

Module	Unit	Content	Hrs
I	International business		15
	1	Globalisation, Components of globalisation, Drivers, advantages and disadvantages, Linkage between IB and globalization.-	2
	2	Meaning, Nature and Importance of International Business, Difference between domestic and international business, Motives of internationalisation, Challenges of international business, ethical issues in international business.	3
	3	Foreign Market Entry Strategies - Modes of entering foreign markets- All modes and its analysis.	4
	4	EPRG Framework-Stages in internationalisation-Domestic Company to Transnational Confederation-MNCs in India.	4
	5	Meaning of international business environment Domestic environment, Foreign environment, Global environment, All components viz, economic, social, technological, etc.	2

II	International Trade		10
	6	Basis of international trade-Types of trade-Terms of trade-Variou concepts and importance of terms of trade.	2
	7	International Trade Theories – Mercantilism Classical theories-New international trade theories	2
	8	Trade strategies-Free trade and protection-Trade barriers and its impact-Salient features of foreign trade policy (latest)-Recent trends in India’s foreign trade.	2
	9	Regional Economic Integration : Types of trade blocks-Preferential trade area-Customs union.	2
	10	Common market – EU - Brexit-NAFTA-OPECASEAN-SAARC-MERCOSUR-Pacific alliance RCEP.	2
III	International Economic Institutions		10
	11	International Monetary Fund: Need for IMF Objectives-Functions-Resources-International liquidity-SDR.	2
	12	World Bank-IBRD-IDA-IFC-MIGA-ICSID-ADBUNCTAD-New Development Bank.	2
	13	World Trade Organisation - Multilateral trade agreements- GATT-Uruguay round-WTO Organisation structure-WTO agreements –TRIPS TRIMS-GATS-AoA-AMS.	2
	14	Dumping-Antidumping measures-Dispute settlement mechanism in WTO-Impact of WTO on India-Ministerial Conferences of WTO.	2
	15	Balance of payment-Format of India’s BoP Disequilibrium-Causes and corrections-Currency convertibility-Current account convertibility Capital account convertibility-Currency convertibility in India.	2
International Monetary System		10	
IV	16	Meaning of international monetary system and players-Foreign exchange market-functions participants-dealings-exchange rate quotations Foreign currency accounts-Nostro-Vostro-Loro	3
	17	Evolution of international monetary system Exchange rate systems-Fixed and floating systems.	2
	18	Different types of foreign exchange exposures and its management	2

	19	Foreign Exchange Rate Theories- Mint Parity Theory, Purchasing Power Parity Theory (Absolute and Relative Version)- Balance of Payment Theory – Interest Rate Theories- Fisher Effect, International Fisher effect.	3
V		Open ended module for practicum	30
		Practicum in international business is designed to bridge the gap between theory and practice, equip students with practical skills and experiences, and prepare them for successful careers in the global business environment. Course Faculty can prepare suitable methods for practical exercise	
		Research projects allow students to delve into specific topics or issues related to international business, such as emerging markets, global supply chains, trade agreements, or international marketing strategies. Students conduct literature reviews, collect data, analyze findings, and present their research findings to their peers or faculty members.	

References :

1. Francis Cherunilam, International Business: Text and Cases, PHI, New Delhi.
2. Shyam Shukla, International Business, Excel Books, New Delhi
3. Rakesh Mohan Joshi, International Business, Oxford University Press, New Delhi.
4. P. Subba Rao, International Business, Himalaya Publishing House, Mumbai.
5. ManabAdhikary, Global Business Management in an International Economic Environment, Macmillan, New Delhi.
6. Charles W L Hill, International Business, McGraw Hill, New York.
7. Michael Czinkota, International Business, Wiley, New York.
8. Justin Paul, International Business, PHI, New Delhi.
9. Anant Kumar Sundaram and J, Stewart Black, The International Business Environment: Text and Cases, PHI, New Delhi.
10. John Daniels, Lee Radebaugh, Daniel Sullivan International Business, Pearson Education, New York.
11. Friedmann &J. Kim: Political risk and international Business

Course Code	COM8CJ406				
Course Title	STRATEGIC MANAGEMENT				
Type of Course	Major				
Semester	VIII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours

	4	3		2	75
Pre-requisites	An understanding of business fundamentals, including finance, marketing, operations, and organizational behavior, is helpful for studying strategic management effectively.				
Course Summary	Strategic management involves analyzing, planning, and executing initiatives to ensure an organization's long-term success and competitive advantage within its industry.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Understand the concept of strategic management and its importance in achieving organizational goals and gaining competitive advantage.	U	C	Examinations Seminar Project
CO2	Analyze the external environment, including industry dynamics, market trends, and competitive forces, to identify opportunities and threats.	An	P	Examinations Project Assignment
CO3	Develop the ability to analyze internal and external environments to identify strategic opportunities and threats	An	P	Case study project
CO4	Acquire skills in developing strategic plans and effectively executing them to achieve desired outcomes.	Ap	p	Project Case study
CO5	Formulate strategic objectives and goals that align with the organization's mission, vision, and values.	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
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I	INTRODUCTION TO STRATEGIC MANAGEMENT		10
	1	Introduction to Strategy-overview of strategic management- meaning-characteristics -Types of strategies.	3
	2	Strategic management process model	2
	3	Concept of vision-meaning of mission-difference between vision & mission, ,	2
	4	Characteristics of good mission statements	1
	5	Meaning of objectives and goals-Critical Success Factors (CSF)- Key Performance Indicators (KPI)-Key Result Areas (KRA)	2
II	ANALYSING THE ENVIRONMENT		14
	6	Meaning of external environment-External environmental analysis.	2
	7	Macro environment and industry analysis	2
	8	Porter's Five Forces analysis-competitor analysis	2
	9	Meaning of internal environment-SWOT Analysis-Resource based view of a firm.	3
	10	Competitive advantage-core competence-characteristics of core competencies	1
	11	Value chain analysis using Porter's model: Primary and secondary activities.	2
	12	Business Portfolio Analysis.	2
III	IMPLEMENTATION,EVALUATION AND CONTROL OF STRATEGY		10
	13	Strategy implementation-Resource allocation, leadership in strategic management-Strategy, structure and organization culture-strategies for managing change	4
	14	Evaluation of strategy-use of Balanced Score Card, -Six Sigma process (concepts only),	4
	15	Controls-premise- surveillance-implementation and strategic alert control	2
IV	RECENT DEVELOPMENTS IN STRATEGY		11
	16	Blue ocean strategy-Difference between blue & red ocean strategies, - principles of blue ocean strategy-strategy canvas & value curves-four action framework	2
	17	Business models: Meaning & components-new business models for internet economy-E-commerce business models and strategies-internet strategies for traditional business.	2

	18	New business models for internet economy- -internet strategies for traditional business.	2
	19	E-commerce business models and strategies	2
	20	Sustainability and strategic management-Corporate social responsibility and sustainability-integrating social & environmental sustainability issues in strategic management.	2
	21	Triple bottom line-people-planet-profits.	1
V	Open ended module for practical exercises		30
	1	Perform a SWOT analysis to evaluate the internal strengths and weaknesses, along with external opportunities and threats, of a minimum of two companies.	
	2	Conduct debates and discussions on strategic issues to encourage critical thinking and analysis.	
	3	Identify the key performance indicators (KPIs) of at least two companies	
	4	Conducting strategic planning exercises to develop strategic plans and assess their feasibility and effectiveness.	

References

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

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

Course Outcomes (CO):

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

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction		12
	1	Introduction - Meaning of Merger, amalgamation, acquisition, takeover - Types of Mergers, reverse merger - Motives and Benefits of Mergers - theories of mergers - value creation in horizontal, vertical and conglomerate mergers	5
	2	Internal and external change forces contributing to M&A activities- understanding cross border acquisitions - divestiture, de merger, Diversification etc - Reasons for failure of M & A – Process of M & A- Trends in M&A in India and Abroad	7
II	Corporate Valuation		11
	3	Basics of Value, Various Expressions of Value - Relationship among different types of value - Purposes of Valuation and Impacts on the Value estimates - Methods of Valuation - Principles of Business Valuation	3
	4	Valuation as a cause of M & A Failure - Right Valuation to determine Right Price - Approaches to Corporate Valuation - Economic Gains and Costs of M & A - The Share Exchange Ratio - Problems and Cases on Valuation of firm	4
	5	Valuing Synergy - Benefits from Synergy - Types of Synergy - Synergy and Value Creation in M & A - Synergy and Merger Success	4
III	Valuation of Assets and Liabilities		12
	6	Valuation of Intellectual property – Traditional accounting for intangible assets- General approaches-Intellectual capital- definition, classification and components-valuation methods- Market to book values- Tobins Q- CIV-Real options based approach- Economic value Added-Human resources Accounting-Intangible asset monitor-The Skandia Navigator-Balanced Scorecard- Performance Prism	4
	7	Valuation of Fixed Assets- determining book value-measuring asset value- adjusting book value- tangible assets-factors in fixed asset valuation- (Simple Problems to be worked out)- Valuation of Inventory- Valuation of Investments; financial investments and marketable securities Valuation of goodwill, patents and copyrights (Theory only)	4
	8	Valuation of Liabilities- categorisation of liabilities-current liability- long-term debt-other long-term liabilities; lease- employee benefits- deferred taxes	4
	Corporate Strategy & Organizing for M & A		13
	9	Corporate Restructuring Strategies - Strategies for entering a New Market - Tools for Strategy Analysis -- industry life cycle and product life	4

IV		cycle analysis in M&A decision, strategic approaches to M&A- SWOT analysis, BCG matrix, Porter's Five forces model - Framework for M & A Strategies - Formulating Strategies for M & A	
	10	Alternative perspectives on mergers, sources and limits of value creation in different forms of mergers - Strategic Alliance - Cross-border acquisitions – Needs, Benefits and difficulties in Cross Border Acquisitions - Strategic alliances as an alternative to M & A	3
	11	Leveraged buyouts (LBO) & LBO Sponsors and Mode of LBO - Criteria for Selecting LBO candidate - Concept of Financial Leverage and risk - Theories of LBO - Exit Strategies for LBO	3
	12	Re-designing Post Merger Cultural Process- Post-Merger Growth Strategies- Re-designing Post Merger Cultural Process- Meeting the challenges of M& A- Strategies for Post- Merger success.	3
	Open Ended Module		12
V	1	<ul style="list-style-type: none"> • Discuss advanced topics relating to the course • Discuss of advanced valuation approaches in corporate valuation 	
	2	<ul style="list-style-type: none"> • Case studies illustrating the application of advanced valuation methodologies in different contexts. • Case studies on Post acquisition Integration 	
	3	Preparation of a report on Corporate culture and Due Diligence	
	4	A study on strategies of Post-merger success of important cases of mergers	

References:

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

7. Journals/ Magazines: • Business Today • Business World • Business India

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

Course Outcome (CO):

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

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

Module	Unit	Content	Hrs
I	Introduction to Strategic Financial Management		8
	1	Overview of financial management objectives and functions-Role of financial management in strategic planning	2
	2	Blue Ocean Strategy, Real - Time Strategic Planning	1
	3	Organic Model of Strategic Planning ,Economic Value Added (EVA)	2
	4	Shareholder value creation (SCV)	2
	5	Sustainable Growth Rate (SGR)	1

Module	Unit	Content	Hrs
II	Lease Financial strategy		10
	1	Leasing concept–Types	2
	2	Financial evaluation of leasing	2
	3	Lessee's point of view	1
	4	leasing versus buying	1
	5	NPV method	2
	6	Equivalent loan method – Evaluation from lesser's point of view	1
	7	NPV and IRR methods	1
III	Financial strategy for capital structure		15
	1	Leverage effect and shareholders risk	3
	2	Capital structure planning and policy	3
	3	Financial options and the value of the firm	3
	4	Dividend policy and the value of the firm.	3
	5	factors affecting dividend policy	3

IV	Take over strategy			15
	1	Types of takeovers		2
	2	Takeover defences, Reverse takeover		3
	3	Takeover regulations of SEBI		2
	4	Take over procedures		3
	5	Distress restructuring strategy – Sell offs – Spin offs		2
	6	Leveraged buy outs		3
Open-ended module			12	
V	Suggested topics:			
	Contemporary issues in financial management			
	Technological innovations and their impact			
	Sustainable finance and ESG considerations			

References:

1. "Strategic Financial Management: Theory and Practice" by Prasanna Chandra ,McGraw Hill Education
2. Strategic Financial Management: Application of Corporate Finance" by Rajesh Makkar, Pearson Education Ind
3. Strategic Financial Management: Exercises" by Robert Alan Hill

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

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the basic Knowledge about philosophy and	U	C	Examinations Assignment

	approaches of research.			
CO2	Evaluate the research techniques and method suitable for different kinds of research	E	P	Assignments Project
CO3	Application of quantitative and qualitative research methods in research according to different phenomenon	Ap	P	Minor project Assignment
CO4	Apply the innovative practices introduced in the field of research according to its suitability	E	P	Major project
CO5	Show sensitivity to ethical issues and to follow ethical research practices while preparing research report and writing research papers	Ap	P	Assignment for writing research papers
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Philosophy and paradigm of research:		9
	1	research onion- Research philosophy-positivism-interpretivism-Critical realism- post modernism-pragmatism	5
	2	approach to theory development-Deductive approach and Inductive Approach-Abductive approach	4
II	Research Techniques and procedures		16
	3	Research Design: Concept and Importance in Research – Features of a good research design	4
	4	Exploratory Research Design –uses and techniques, Descriptive Research Designs – concept, Longitudinal and cross-sectional research designs, applications- Experimental Design: Concept of Independent & Dependent variables- independent measures, repeated measures, matched pairs and quasi-experimental designs-	8

	5	choosing sample groups, developing questionnaire content, preparing interviews	4
III	Quantitative & Qualitative/Interpretive Methods –.		11
	6	Quantitative Methods: Primary, Secondary data introduction. Measurement and Scaling – Itemised scale, Noncomparative Itemised Scale, Scale Evaluation- Reliability and Validity	6
	7	Qualitative Methods: - a) Designing Qualitative Research b) Interviews c) Participant/Direct Observation d) Ethnography e) Case Studies -content analysis - Focus Groups - Historiography - Archival Research - - Discourse Analysis and Reading Texts - Hermeneutics - Phenomenology	5
IV	Nuances in Research		12
	13	- Systematic Literature Review- Bibliometric Analysis-Meta Analysis-Reference Management	3
	14	Use of technology in research- AI based technologies- Introduction to software for data analysis- SPSS/Python/E-views/Gretel-/Amos/PLS	3
	15	Publication& Ethics: Ethical issues in research, ethical committees (human & animal); IPR- intellectual property right- scholarly publishing- Organisation of research papers-Ethical issues in publishing IMRAD concept and design of research paper, Key words-JEL classification-citation- H index	4
	16	plagiarism and self-plagiarism- paraphrasing -reproducibility and accountability	2
V	Open Ended Module ,Practical Exercises		12
		<ol style="list-style-type: none"> 1) Design suitable case Studies to identify the Research methods 2) Assign research articles for students to critically appraise it. 3) Project on applying qualitative research techniques 4) Organize project relating to Industry and Commerce 5) Hands-on training on Academic Writing and Publication. 6) Provide session on IPR and publication ethics 7) Introduce students to statistical software tools in research 	

References

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

(B) MAJOR ELECTIVE

COURSES MAJOR ELECTIVE: FINANCE (1)

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

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understanding the role and function of financial markets in the economy.		C	Examination Quiz Assignment
CO2	Analyzing the various types of financial intermediaries and their significance in the financial system.		C	Instructor-created exams Assignments
CO3	Evaluating the regulatory frameworks governing financial markets and intermediaries	E	C	Project Case study
CO4	Applying theoretical concepts to real-world financial market scenarios.		P	Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Content	Hours
I	INTRODUCTION TO FINANCIAL SERVICES	12
	1.1 Indian Financial System- structure of financial system- financial market-financial institutions-financial instruments- financial services- intermediaries 1.2 Financial services Industry-emergence and developments- financial innovation 1.3 Current scenario and challenges in the financial services sector in India.	
II	FEE BASED FINANCIAL SERVICES	12
	2.1 Merchant Banking-functions and role of merchant bankers- SEBI guidelines on merchant bankers- Merchant Banking in India 2.2 Credit Rating- Concept- process of Credit rating- Credit rating agencies in India 2.3 Securitization of debt/assets- parties to securitization transaction- process -mechanism- securitization in India	
III	FUND BASED FINANCIAL SERVICE	12
	3.1 Mutual Funds-concept- growth- types-product/scheme- functions of AMC-regulations regarding mutual funds 3.2 Venture Capital- scope- stages of venture capital financing- Guidelines for venture capital companies in India.	
IV	FUND BASED FINANCIAL SERVICE	12
	4.1 Factoring mechanism-Types- functions- forfeiting – difference between factoring and forfeiting- Bill discounting 4.2 leasing – types of lease – regulatory framework of leasing in India (Theory only) 3.4 Hire Purchase - legal framework- difference between leasing and hire purchase.	
V	OPEN ENDED MODULE	12
	Advanced topics in financial services	

References:

1. Kohn,Meir: Financial Institutions and Markets, Tata McGraw Hill.
2. BholeL.M: Financial Institutions and Markets,TataMc Graw Hill.
3. Desai,Vasantha:The Indian Financial System,HimalayaPublishingHouse.
4. Machiraju.R.H:Indian Financial System,Vikas Publishing House.
5. KhanM.Y:Indian Financial System,Tata McGraw Hill.
6. Varshney,P.M.,&D.K.Mittal,D.K.:Indian Financial System, Sulthan Chand &Sons
7. GordonE.&Natarajan K.: Financial Markets &Services, Himalaya Publishing House.

8. Pathak. V. Bharati: Indian Financial System.
Pearson Education.

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

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a strong foundation on the theories and principles of security analysis and portfolio management	U	C	Examination Assignment
CO2	Develop application skills to assess the risk level and security pricing	Ap	P	Examinations Assignment
CO3	Analytical and critical evaluation of security market functioning.	An	C	Project Assignment
CO4	Appreciate the relevance of Portfolio Management	E	C	Case study Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Contents	Hours
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I	INTRODUCTION TO EQUITY INVESTMENT	12
	<p>1.1 Investment – Meaning and Definition - Objectives of Investment - Types of investment.</p> <p>1.2 Types of investors – Speculation, Gambling - Source of Information for investments.</p> <p>1.3 Securities Markets – Primary market - functions of primary market – Methods of Floating New Issue - Book building - private placement.</p> <p>Secondary Market - Organised stock exchanges - Functions of stock exchanges - Listing of Securities - Stock Market Indices.</p> <p>1.4 Trading and Settlement process in Stock Exchanges- BSE and NSE – Types of orders and Settlement of Trade.</p> <p>1.5 Depositories and Depository participants - Functions of Depository – Dematerialization - NSDL and CSDL</p> <p>1.6 Regulation of Securities Market – SEBI – Functions.</p>	
II	RISK AND RETURN	12
	<p>2.1 Concepts of risk and return - Factors contributing to risks - Risk and risk aversion.</p> <p>2.2 Types of risks - Systematic and Unsystematic risk.</p> <p>2.3 Measurement of risks – Expected Return - Measurement of Systematic and Unsystematic Risk - Security Beta.</p> <p>2.4 Value at Risk (VaR).</p>	
III	SECURITY ANALYSIS AND BEHAVIOURAL FINANCE	12
	<p>3.1 Fundamental analysis: EIC Framework - Economy, Industry and Company Analysis - Valuation of Equity Share - Dividend Yield Model - Dividend Growth Model.</p> <p>3.2 Technical analysis - Meaning and Basic principles of technical analysis - Dow Theory - Elliot wave theory - Charts and chart patterns - Mathematical Indicators.</p> <p>3.3 Efficient market theory - Forms of Market Efficiency</p> <p>3.4 Behavioural Finance – Meaning - Definition - Evolution - Traditional Vs Behavioural Finance - Behavioural Biases – Heuristic Theory - Prospect Theory – Cognitive and Emotional Biases.</p>	
IV	PORTFOLIO MANAGEMENT	12
	<p>4.1 Portfolio – Meaning – Types – Portfolio Management Process - Portfolio Analysis – Risk and Return of a portfolio – Reduction of Portfolio Risk through Diversification.</p> <p>4.2 Portfolio Selection – Feasible set of portfolios - Selection of Optimal Portfolio - Portfolio Markowitz Model - Efficient Frontier - CAPM.</p> <p>4.3 Portfolio Revision – Constraints in portfolio revision -</p>	

	Strategies of Portfolio Revision. 4.4 Portfolio Evaluation – Methods of Portfolio Evaluation – Sharp - Treynor and Jensen’s measure.	
V	Open ended module	12
	5.1 Calculation of Risk and Return of securities using Stock Exchange data base with the help of Spread Sheet Packages.	
	5.2 Conduct practical exercises of Technical Analysis 5.3 Case analysis using Stock Market Data	

References

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

Course Code	COM6EJ301 (1)				
Course Title	FINANCIAL DERIVATIVES				
Type of Course	Major (Elective)				
Semester	6				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Understanding of fundamental financial concepts, such as time value of money, risk and return, and financial markets.				
Course Summary	This course provides a comprehensive exploration of financial derivatives, focusing on the theory, pricing, and applications of derivative instruments in financial markets.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Generate an understanding	U	C	Examination

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

Detailed Syllabus:

Module	Unit	Content	Hrs
I	INTRODUCTION TO DERIVATIVES		12
	1	Derivatives - Meaning – Definition - Features – History of derivatives in India	1
	2	Participants in derivatives market, Underlying asset	2
	3	Types of derivatives, Commodity and financial derivatives	2
	4	Forwards –Futures – Options – Swaps	3
	5	Economic functions of derivative contracts	2
	6	Regulatory frame work of derivatives in India	2
II	FORWARDS AND FUTURES		16
	1	Forward Contracts : Features – Advantages and Limitations of forwards	1
	2	Futures –Meaning and definition – Features, terminology – Difference between forwards and Futures	1
	3	Margin and Types of Margins – M2M	2
	4	Types of Future Contracts - Stock futures – Index Futures : Trading of derivative contracts through stock exchanges India	4
	5	Currency Futures – Interest Rate Futures	2
	6	Commodity Futures - Commodity derivative exchanges in India	2
III	OPTIONS		12
	1	Options-Meaning–Definition–Need– Parties - Option terminologies	2

	2	Types of Options - Call and Put options, European and American options	2
	3	Option Premium- Value of Option – Intrinsic Value and Time Value of option.	2
	4	Put Call Parity – Moneyness of Option-ITM, ATM, OTM options – Option Chain	2
	5	Positions in option contract - Option payoff - Concept of Option Greeks	2
	6	Option Trading Strategies	2
IV	SWAPS		8
	1	SWAPS-Meaning – Definition – Features of swaps - SWAP terminology - Difference between Futures and Swaps	2
	2	Applications of Swaps – Types of swaps - Interest rate swaps	2
	3	Currency swaps – Credit swaps	2
	4	Commodity swap - Equity swap	2
V	OPEN-ENDED MODULE		12
		<p>This module is designed to allow students to learn advanced applications and emerging trends in financial derivatives.</p> <p>Suggested topics:</p> <ol style="list-style-type: none"> 1. Study of Global Derivative Markets and Compare with Indian Derivative Market 2. Analyze the trading mechanism of futures and options mechanism of BSE and NSE 3. Identify the present derivative contracts available in Indian commodity and stock exchanges. 4. Case studies on how companies uses derivatives for risk management 5. Practical sessions on Futures and Options Trading strategies using Mock Trading Platforms 	2

References:

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

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

Course Outcomes (CO):

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

Detailed Syllabus:

Module	Content	Hours
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I	NATURE & SCOPE OF FINANCIAL MANAGEMENT	10
	1.1 Nature & Scope of Financial Management - Objectives 1.2 Primary Objective of Corporate Management 1.3 Principle – Agency problem 1.4 Organisation of Finance Function 1.5 Emerging Role of Finance Managers	
II	WORKING CAPITAL MANAGEMENT	14
	2.1 Factors Affecting Composition of Working Capital 2.2 Management of Cash & Marketable Securities 2.3 Receivables Management – Inventory Management 2.4 Float Management – Operating Cycle 2.5 Working Capital Financing	
III	FINANCE & INVESTMENT DECISIONS	12
	3.1 Time value of Money 3.2 Practical Applications of Compounding and Present Value Techniques 3.3 Conceptual Framework of Risk and Return 3.4 Cost of Capital, Cost of Different Sources of Finance Weighted Average Cost of Capital 3.5 Leverage, Operating Leverage, Application of operating leverage, Financial Leverage, Combined Leverage 3.6 Capital Budgeting Decisions and Techniques	
IV	CAPITAL STRUCTURE AND DIVIDEND DECISIONS	12
	4.1 Capital Structure, Factors Affecting Capital Structure 4.2. Theories of Capital Structure 4.3 Dividend Decisions, Dividend Policies, Dividend & its Forms –Objectives of Dividend Policy – Dividend Payout Ratio 4.4 Dividend Yield – Stock Split, Reverse Split, Buyback of Share	
V	Open ended module	12
	Suggested topics	
	Advanced tools in financial management	

References

1. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India, New Delhi.
2. Khan and Jain: "Financial Management Text and Problems", Tata Mc Graw Hill, New Delhi.
3. Pandey, I.M: "Financial Management", Vikas Publications.
4. Bhalla, V.K.: "Financial Management & Policy", Anmol Publications, Delhi.
5. Chandra, P.: "Financial Management - Theory and Practice", Tata McGraw Hill.

MINOR COURSES

GROUPING OF MINOR COURSE: 1 - FINANCIAL MASTERY

GROUP 1. FINANCIAL STUDIES

Course Code	COM1MN105				
Course Title	BASICS OF FINANCIAL MARKETS				
Type of Course	Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Some familiarity with accounting principles and financial statements can be beneficial.				
Course Summary	Introduction to Financial Markets is a foundational course designed to provide students with a comprehensive understanding of the structure, function, and operation of financial markets.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Establishing a robust understanding of the concept and constituents of the financial system, while cultivating knowledge and comprehension of financial markets and their constituents	U	F ,C	Examinations Assignment
CO2	Analytical and critical evaluation of the risk return characteristics of financial market instruments	A	P	Assignment Project Examination
CO3	Inculcate a positive attitude and appreciation towards stock market investment	A	P	Project Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Indian Financial System		11
	1	Introduction to the Indian Financial System: Definition, scope, and structure-Importance in the economy	2
	2	Features of the Indian Financial System-Functions of the Financial System	2
	3	Elements of the Financial System: Institutions: Banks, Non-Banking Financial Companies (NBFCs), Insurance Companies, Mutual Funds, etc.- Instruments: Loans, Deposits, Securities, Derivatives, etc.	2
	4	Overview of Regulators and Authorities: Ministry of Finance Securities and Exchange Board of India (SEBI) Reserve Bank of India (RBI) Insurance Regulatory and Development Authority (IRDAI) Telecom Regulatory Authority of India (TRAI) Pension Fund Regulatory and Development Authority (PFRDA) Functions, roles, and significance in regulating the financial sector	5
II	Financial Market		8
	1	Types of Financial Markets: Money Market: Definition, significance, and characteristics-Capital Market: Definition, significance, and types (primary and secondary)	2
	2	Money Market: Meaning, features, and importance-	2
	3	Money market instruments in India: Treasury bills, Commercial Paper, Certificate of Deposit, etc.	2
	4	Risk-Return analysis - Defects of Indian money market.	2
III	Capital Market		15
	1	Types of Capital Market: Primary and Secondary-Primary Market: Functions, significance, and process of new securities issuance	2
	2	Secondary Market: Functions, role in liquidity provision, and market efficiency	2
	3	Intermediaries in the Primary Market: Investment bankers, Underwriters, Registrars, etc.	2

	4	Methods of Floating New Issues: Public Issue: Initial Public Offering (IPO) and Follow-on Public Offering (FPO)-Private Placement	2
	5	Additional Capital Market Offerings: Rights Issue, Bonus Issue, Private Placement,	3
	6	Bonus issue, Private placement	2
	7	Application Supported by Blocked Amount (ASBA)	2
IV	Secondary Market		11
	1	Intermediaries in the Secondary Market: Brokers, Dealers, Depositories, etc.	2
	2	Functions of Stock Exchanges: Overview of Bombay Stock Exchange (BSE) and National Stock Exchange (NSE)	3
	3	Stock Indices: Explanation and significance of Sensex and Nifty as market indicators	2
	4	Listing of Securities: Advantages for issuers and investors	2
	5	Listing procedure and legal requirements	2
V	Open ended module for practical exercises		30
	1	1. Market study on Present and upcoming IPOs, Sensex and Nifty, Major shares traded in Indian stock exchanges and price trends 2. Conduct trading games (mock trading) or investment competitions where students manage virtual portfolios and make trading decisions based on market information and economic indicators. 3. Present case studies of historical financial events or market phenomena and ask students to analyze the causes, impacts, and lessons learned 4. Organize debates or discussions on controversial topics in finance. Assign group projects where students research and analyze specific financial markets, investment products, or regulatory issues	

References :

1. Jeff Madura, Financial Institutions And Markets.
2. Dr Paramjeet Kaur, Financial Markets and Institutions.
3. Bharati V. Pathak, The Indian Financial System: Markets, Institutions And Services
4. L M Bhole, Jitendra Mahakud, Financial Institutions And Markets: Structure, Growth And Innovations.
5. Vinod Kumar and Atul Gupta and Manmeet Kaur Bawa, Financial Markets & Institutions.

Course Code	COM2MN105				
Course Title	ESSENTIALS OF INVESTMENT				
Type of Course	Minor				
Semester	II				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Familiarity with basic economic principles, such as supply and demand, inflation, interest rates, and economic indicators, can provide a				
	foundational understanding for studying investments.				
Course Summary	A basic of Investment is an introductory course designed to provide students with foundational knowledge and skills in the field of investment.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Developing a strong foundation on various concepts of savings & investment, and investment avenues.	U	C	Examinations/Quizzes/Assignment/Seminar
CO2	Able to analyze various investment options, such as stocks, bonds etc	An	C, P	Examinations Assignment
CO3	Able to identify various investment opportunities available	An	P	Project Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Investment		10
	1	Definition of Investment-Need for Investment- role of investment in personal finance and wealth building	1
	2	Relationship between savings and investment Overview of savings schemes Importance of systematic saving for investment purposes	2
	3	Key features of investment -Objectives of investment: Wealth accumulation, capital appreciation, income generation, etc.	2
	4	Difference between investment and speculation Understanding the risks associated with speculative activities Comparison between trading and investment	2
	5	Introduction to risk in investment Elements of risk: Systematic and Unsystematic risk	3
II	Alternative Investment Avenues		10
	1	Overview of alternative investment options-	2
		Bank Deposits: Recurring and Fixed deposits	
	2	Fixed Interest-bearing instruments	2
	3	Government schemes: PPF, NSC, Sukanya Samridhi Yojana- Investment in Real Estate	2
	4	Commodity – Bullion – Gold - ETF - Investment in Crypto-currency	2
	5	Understanding equity market investment-Direct Equity vs. Mutual Funds- -Overview of equity and debt funds	2
III	Mutual Funds		13
	1	Concept of a Mutual funds, Structure of Mutual funds	2
	2	Types of funds, Equity and Debt funds	2
	3	Lump sum and SIP investments	2
	4	Net Asset Value (NAV)	1
	5	Direct and Regular funds	2
	6	Factsheet	2
	7	Steps to start investing in mutual funds- Selection of mutual funds based on investment goals and risk profile	2
IV	Investment in direct equity		12

	1	Opening a Bank Account, DEMAT Account, Trading Account- Documents required for opening a DEMAT Account- Role of Depository and Depository Participants (NSCCL, ICCL).	3
	2	Types of Brokers: Full Service, Online, Discount Brokers- Online Trading platforms	2
	3	Online Trading- Stock Selection	2
	4	Introduction to fundamental analysis- Introduction to technical analysis- Understanding stock valuation techniques	3
	5	Investment Portfolio - Diversification of Portfolio and Risk Reduction.	2
-V	Open ended module for practical exercises		30
	1	<p>1. Identify the risk-return analysis of different investments.</p> <p>2. Present real-world investment case studies to illustrate different investment scenarios, strategies, and outcomes. Analyze the factors influencing investment decisions, the risks involved, and the lessons learned from each case study.</p> <p>2. Use investment simulation games or trading platforms to create hands-on experiences for students</p> <p>3. Assign students to write investment research reports on companies, industries, or investment themes. Students can analyze financial statements, assess business fundamentals, and evaluate investment prospects based on qualitative and quantitative factors.</p> <p>4. Students may be encouraged to do mobile application based trading with nominal capital or using mock trading applications</p>	

References:

1. VanitaTripathi ,Fundamentals of Investments.
2. Prasanna Chandra ,Investment Analysis and Portfolio Management .
3. Dr. L. Natarajan ,Investment Management.
4. Vinod Kumar and Atul Gupta and Manmeet Kaur Bawa, Financial Markets & Institutions.
5. Zerodha Varsity - <https://zerodha.com/varsity>

Course Code	COM3MN205				
Course Title	PERSONAL FINANCIAL PLANNING				
Type of Course	Minor				
Semester	III				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Basic knowledge of financial concepts such as income, expenses, assets, liabilities, budgeting, and savings is important for understanding the fundamentals of personal financial planning				
Course Summary	Personal Financial Planning is a comprehensive course designed to equip individuals with the knowledge and skills necessary to make informed decisions about their personal finances.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Develop a strong foundation on the concepts of financial literacy, debt management and financial planning.	U	C	Examinations/Quizzes/ Assignment/Seminar
CO2	Analyse the personal financial plans	An	C,P	Examinations/ Assignment/Seminar
	Recognize the significance of a well-			Project

CO3	structured financial plan, understanding its relevance in achieving financial goals and securing financial stability.	E	P	Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Personal Finance		10
	1	Meaning-Personal Financial Planning	2
	2	Financial Goals- Financial literacy- Components – Financial Knowledge, Financial Planning	3
	3	Financial attitude and financial discipline - Saving and investment- Guidelines for savings and investment- 50-30-20 principle Ponzi schemes	3
	4	Time Value of Money-Discounting-Compounding-Rule of 72	2
II	Debt Management		10
	1	Budgeting income and payments	2
	2	Personal Financial Deficit-Financing Alternatives-Personal Loan, Housing Loan,	2
	3	Education Loan, Vehicle loan, Credit Card and EMI	3
	4	Good and Bad Debt- Networth-Credit Score (CIBIL Score)-Credit Report	3
III	Insurance		12
	1	Meaning, Need for insurance	2
	2	Insurance and wagering	2
	3	Types of insurance, Life and non-life insurance	2
	4	ULIP	2
	5	Tax benefit schemes	2
	6	Benefits of insurance, Limitations of Insurance	2
IV	Tax and Retirement Planning		13
	1	Personal tax planning	2
	2	Income tax exemptions and deductions available to individuals	2
	3	Concept of tax evasion & tax avoidance and Pension plans available in India	2
	4	NPS, APY, Pension schemes of mutual funds	5
	5	Reverse Mortgage	2

V	Open ended module for practical exercises			30
		1. Assign students to create personal budgets based on different income levels, expenses, and financial goals.		
		2. Organize debt management games where students learn about different types of debt, debt repayment strategies, and the impact of interest rates on debt repayment. 3. Assign students to research and develop retirement plans based on their age, income, savings, and retirement goals. 4. Assign students to complete tax planning exercises where they learn about tax deductions, credits, and strategies to minimize taxes		

References:

1. M.N Mishra , Insurance Principles & Practices.
2. Kothari &Bahl, Principles and Practices of Insurance.
3. E Srinivasan T, Vijay Nicole ,Income Tax Law And Practice Ay 2023-2024
4. Chandni Rani , Chetana M H , Vinayak L Hedge , Financial Markets and Services.

(CO):

Course Code	COM8MN305				
Course Title	MICRO FINANCE				
Type of Course	Minor				
Semester	VIII				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites					
Course Summary	The course provides a comprehensive overview of rural financial services and microfinance in India, examining the roles of regulatory bodies, credit institutions, subsidy programs, and microfinance models, while also exploring emerging trends and innovations in microcredit and financial inclusion.				

Course

Outcomes

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand rural financial services in India, including the roles of regulatory bodies like RBI and NABARD, various credit institutions, and the impact of communication technologies and government subsidies.	U	C	Examinations/Review Questions/ Assignment
CO2	Grasp microfinance as a development strategy and industry, covering its features, evolution, operational models in India, and the importance of legal compliance and ethics.	An	P	Quizzes/ Assignment/Seminar/ Examinations
CO3	Analyze microcredit and microfinance dynamics, focusing on intermediaries, self-help groups, constraints of microcredit, empowerment of women, and the impact on rural development.	An	P	Project Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Rural Financial Services in India		10
		1.1 Role of RBI and NABARD in Rural Economy 1.2 Overview of Rural Credit Institutions: Indigenous Bankers, Grameen Banks, Scheduled Banks, Foreign Banks 1.3 Government Subsidy Linked Programs in Rural Financial Services 1.4 Role of Microfinance Institutions in Rural Financial Inclusion	
II	Microfinance Fundamentals and Evolution		12

	2.1 Definition and Scope of Microfinance 2.2 Salient Features and Objectives of Microfinance 2.3 Evolution of Microfinance 2.4 Historical Development of Microfinance 2.5 Concepts and Approaches in Microfinance 2.6 Financial Inclusion through Microfinance 2.7 Models of Microfinance Operating in India-Self-Help Groups (SHGs), Microfinance Institutions (MFIs), Cooperative Banks 2.8 Regulatory Framework for Microfinance Institutions	
III	Microfinance and Microcredit	13
	3.1 Intermediaries for Microfinance in India 3.2 Role and Functions of Intermediaries: NGOs, Banks, and MFIs 3.3 Challenges and Opportunities for Intermediaries 3.4 Types of Microfinance Products: Loans, Savings, Insurance 3.5 Microcredit: Importance, Limitations, and Alternatives 3.6 Role of Self-Help Groups in Microfinance and Women	3
	Empowerment 3.7 Importance of Self-Help Groups in Microfinance Delivery	
IV	Future Directions and Emerging	12
	4.1 Microcredit Innovations: Digital Finance and Block chain Technology 4.2 Micro-insurance and Micro-savings Products 4.3 Integration of Microcredit with Social Impact Investing	
V	Open Ended Module	12
	Emerging trends in micro finance	

References:

1. Bandyopadhyay S.C ,Rural Banking.
2. Beatriz and Jonathan, The Economics Of Micro finance, Prentice Hall of India.
3. Indian Institute of Banking and Finance, Microfinance: Perspectives and Operations, Macmillan India Ltd., 2011.
4. 2.Datt,Sundaram,IndianEconomy,S.Chand&Sons,

GROUP 2. FINTECH

Course Code	COM1MN106				
Course Title	FOUNDATIONS OF MODERN BANKING				
Type of Course	Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Studying modern banking requires a foundational understanding of various concepts related to finance, economics, and business.				
Course ummary	This course explores the intersection of technology and banking, focusing on the latest trends and innovations that are revolutionizing the financial industry.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the role of technology in transforming the banking industry.	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Analyse the modern banking techniques with appropriate digital technologies.	An	P	Examinations Assignment Project
CO3	Appreciate the importance of modern banking and cyber security.	An	P	Project Case study
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)</p>				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Banking		10
	1	Introduction to banking and its significance in economic development - Fundamental concepts of banking-Evolution of banking in India: Historical perspective	2
	2	Overview of the banking system in India- Types of banks: Commercial banks, Cooperative banks, Development banks, etc.- Regulatory bodies: Reserve Bank of India (RBI), Banking Regulation Act, etc.	2
	3	Functions of Commercial Banks-Liquidity management: Role of banks in managing liquidity-Credit creation: Understanding how commercial banks create credit-Overview of the functions of the Reserve Bank of India (RBI)-Introduction to banking products and services: Deposits, Loans, Cards, etc.	4
	4	Definition and types of negotiable instruments-Characteristics and essential elements of negotiable instruments-Types of negotiable instruments	2
II	Banking Practice		10
	1	Definition of a banker and customer as per banking regulations-	2
	2	General and special relationships between a banker and a customer- Duties and rights of bankers and customers	3
	3	Introduction to Asset Liability Management (ALM)-ALM in banking: Managing assets and liabilities to mitigate risk-Importance of ALM in ensuring the financial stability of banks	2
	4	Types of accounts: Savings accounts, Current accounts, Fixed deposits, etc.- Procedures and documentation for opening bank accounts- Special types of customers: Minor accounts, Accounts of married women,	3

		Accounts of firms, Accounts of companies	
III	Banking Practices and AI in Banking		14
	1	Banking ethics and professionalism- Know Your Customer (KYC) norms and Anti-Money Laundering (AML) regulations	2
	2	Banking regulations and statutes in India	2
	3	Role of AI in banking operations-Open Banking and API Integration	5
	4	Challenges and opportunities of AI adoption in Indian banking	2
	5	Role of modern banking technologies in promoting financial inclusion	2
	6	Ethical considerations in Technology Banking	1
IV	Cyber Security in Banking		11
	1	Overview of Cyber security in banking- Types of cyber threats facing banks	3
	2	Emerging Trends and Technologies in Banking Cyber security	3
	3	Regulatory guidelines for technology adoption in Indian banking	2
	4	Role of Data Analytics in Banking	3
V	Case study		30
	1	Case studies and practical applications- Analysing real world banking scenario. Practical exercises on opening accounts, processing transactions, etc.	
	2	Assign projects on emerging technologies and trends impacting technology banking.	
	3	Arrange field visits to banks, and technology firms specializing in banking solutions and prepare a report about technological adoption in banking sector	
	4	Conduct discussions on topics related to AI in banking, such as job displacement, and AI ethics. Group discussions and presentations on contemporary banking issues	

References:

1. Maheshwari S N , Banking Law and practice.
2. Sheker . K C , Banking Theory Law and practice
3. Bedi H L &V K Hardikar , Practical Banking
4. Sheldon H. P, Practice and Law of Banking.
5. Radhaswamy & Vasudevan , Text book of Banking.
6. Varshaney, Banking Law and Practice.

Course Code	COM2MN106				
Course Title	LIFE INSURANCE: FUNDAMENTALS AND APPLICATIONS				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of finance, economics, business principles and legal regulations relevant to Insurance is recommended.				
Course Summary	This course provides a comprehensive overview of insurance services, covering principles, products and practices in the insurance industry				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the fundamental concepts and principles of life insurance	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Analyse different types of life insurance products and services	An	P	Internal Examinations/Assignment project
CO3	Discuss claims management practices and ethical considerations in the insurance industry	An	P	Debates/Discussions/Examinations
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I		Introduction to Life Insurance	10
	1	Definition of insurance-Types of insurance (emphasis on life insurance) -Principles of insurance	2
	2	Evolution of life insurance globally Landmark events and milestones in the history of life insurance	2
	3	Importance of life insurance in financial planning	2
	4	Tax benefits available under the Income Tax Act related to life insurance premiums- tax implications on different types of life insurance policies	2
	5	Introduction to the Insurance Regulatory and Development Authority of India (IRDA)- Functions and responsibilities of IRDA in regulating the insurance industry	2
II		Types of Life Insurance policies	10
	1	Features, benefits, and limitations of term life insurance-Characteristics of whole life insurance policies	2
	2	Endowment policies- annuities-Overview of annuities and their role in providing regular income in retirement	2
	3	Introduction to major life insurance providers in India-Comparison of products and services offered by different insurers	3
	4	Analysis of factors influencing premium calculations, such as age, health, occupation, sum assured, and policy duration	3
III		Policy holders and life insurance claims	12
	1	Rights and responsibilities of policyholders as per insurance contracts- Obligations regarding premium payments, disclosure of information, etc.	3
	2	Grace periods and policy lapses	2
	3	Step-by-step procedure for initiating a life insurance claim- Documentation required and formalities involved in the claims process	2
	4	Documentation requirements for claims	3
	5	various settlement options available to beneficiaries, such as lump sum payment, annuities, or a combination thereof	2
IV		Emerging trends in life insurance	13
	1	Introduction to new and innovative life insurance products, such as unit-linked insurance plans (ULIPs), term riders, etc.	3
	2	New distribution channels of life insurance- sales techniques	2
	3	Impact of technological advancements on the life insurance industry	3
	4	Future outlook and challenges facing the life insurance sector	3

	5	Ethical issues in life insurance sales and marketing	2
V	Case study		30
	1	Projects Assign projects on topics such as emerging trends in life insurance	
	2	Group work Preparation of a proposal for Life insurance and how to claim insurance in case of any accident, death or damage	
	3	Case study Present a case study relating to life insurance business and encourage students to analyse cases and identify key issues	
	4	Role play Divide students in to groups and assign them roles to perform common scenarios such as selling a life insurance policy or processing a claim to stimulate real world challenges.	
	5	Institutional visit Organise visits to insurance companies to give students first-hand	
		exposure to the workings of the life insurance sector.	

References:

1. D. C Srinivasan , Shashank Srivastava, Indian Insurance Industry.
2. M.N Mishra , Insurance Principles & Practices.
3. G. Krishanaswamy , Principles & Practices of life insurance.
4. Kothari & Bahl, Principles and Practices of Insurance.
5. Dr. P. Periyaswamy , Principles and Practices of Insurance, Himalaya Publishing House , Delhi.

Course Code	COM3MN206				
Course Title	FINTECH				
Type of Course	Minor				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of fundamental financial concepts such as time value of money, risk and return, financial instruments, and financial statements.				
Course Summary	This course provides a comprehensive introduction to the fundamental concepts, principles, and mechanisms underlying financial markets and services.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a strong foundation on the concepts of various financial markets and services	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Analyse the emerging technologies in financial markets and services	An	C	Examinations Assignment/Seminar Project
CO3	Create a positive attitude towards emerging technologies in the field of financial markets and services. Appreciate the relevance of future trading.	E	P	Debates/Discussions/ project

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

- Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to FinTech		10
	1	Definition and scope of FinTech- Evolution of FinTech: Historical perspective	2
	2	Importance and relevance of FinTech in contemporary finance- Digital Disruption in Financial Markets	2
	3	Innovation and Transformation in FinTech- Understanding the Fin System, TechFin, Digital banking	4
	4	Emerging trends in FinTech: Quantum computing, Internet of Things (IoT), etc.-Implications of FinTech on the future of finance (brief outline only)	2
II	FinTech Trends		10
	1	Digital Banking-Robo-advising	2
	2	Peer-to-peer Lending- Wealth-tech	3
	3	Insur-tech- Payment-tech	3
	4	Blockchain-Crypto currencies	2
III	Blockchain & Cryptocurrency		13
	1	Introduction to Blockchain and How It Works	2
	2	Blockchain in Banking-Areas of Blockchain and Banking Interaction	2
	3	Benefits and How Blockchain Will Impact the Financial Sector- Limitations of Block chain	3
	4	Crypto currencies-definition-features of crypto currencies	2
	5	Cryptos and Blockchain - Different Types of Cryptos: Bitcoin, Ethereum, Stablecoin	2
	6	Regulatory challenges posed by emerging technologies- Regulatory frameworks of crypto currency in India	2
IV	Payments and Transactions		12
	1	Mobile payments and Digital Wallets	2
	2	Contactless payments and NFC technology	3
	3	Payment gateways and e-commerce platforms	3
	4	Regulatory challenges and compliance in FinTech	2
	5	Ethical considerations in FinTech development and adoption	2
V	Open ended module for Practical		30

1	<ol style="list-style-type: none"> 1. Assign capstone projects where students research and analyze emerging trends in financial markets and institutions 2. Arrange virtual field trips or webinars to financial institutions, fintech startups, or regulatory agencies to expose students to the latest developments and best practices in the financial industry. 3. Present case studies of recent market disruptions or financial crises.
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References:

1. G Krishnaswami, Principles and Practices of Insurance.
2. Hull John.C, Option , Futures and Other Derivatives , Pearson Education Publishers , New Delhi.
3. Pathwari& A. Bhargava, Options and futures , An Indian Perspective , JAICO Publishing.
4. Chandni Rani , Chetana M H , Vinayak L Hedge , Financial Markets and Services.

Course Code	COM8MN306				
Course Title	REGULATORY FRAMEWORK FOR BANKING AND INSURANCE				
Type of Course	Minor				
Semester	VIII				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites					
Course Summary	Banking and Insurance Regulations in India: Overview of laws, RBI powers, KYC, schemes, consumer protection, risk management, and insurance governance				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand key laws and regulations governing the Indian banking sector.	U	C	Examinations/Review Questions/Quizzes/Assignment
CO2	Learn about KYC procedures, government schemes, and consumer	An	P	Examination Assignment

	protection measures.			
CO3	Understand different types of risks in banking and the role of RBI in risk management.	U	C	Examination Assignment
CO4	Gain insights into insurance regulations, product frameworks, and IRDAI's governance role.	Ap	P	Case analysis Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hours
I	Indian Banking System and Regulatory Framework		16
	1	Legislations applicable to Banking Sector in India, Salient features of legislations applicable to Banking Sector in India, The Reserve Bank of India Act, 1934, Banking Regulation Act, 1949, Payment and Settlement Systems Act, 2007	4
	2	Powers of Reserve Bank of India, Licensing of Banking Companies, Shareholding in Banking Companies, Subsidiaries of Banking Companies, Board of Directors of Banking Companies	3
	3	Transactions in Banks , Your Customers (KYC) Documents, Verification and authentication of documents for KYC, Operational aspects in regard to opening of all types of accounts, Scrutiny of loan applications / documents	2
	4	Pradhan Mantri Jan Dhan Yojana (PMJDY), Sukanya Samriddhi Yojana, MUDRA Bank Yojana , Pradhan Mantri Jeevan Jyoti Beema Yojana (PMJJBY) , Pradhan Mantri Suraksha Bima Yojana , (PMSBY) Atal Pension Scheme , Other Government Scheme	2
	5	Consumer protection Act, Operational Aspects of Consumer Protection Act, Banking Ombudsman Schemes	2

	6	Salient features of Negotiable Instruments Act, Role & Duties of Paying & Collecting Banks, Endorsements, Forged Instruments, Bouncing of Cheques	3
II	Credit Facilities and Risk Management in Banks		13

	1	Types of Borrowers, Types of Fund Based Credit Facilities, Types of Non Fund Based Credit Facilities	3
		Types of Securities , Types of Charges , Types of Documents , Stamping , Limitation, Securitisation	2
	2	Classification of Bank Assets,Income Recognition Norms, Provisioning Norms ,Corporate Debt Restructuring (CDR) , Asset Reconstruction Companies (ARCs)	4
	4	Introduction to Risk Management, Types of Risks in Banking Sector, Reporting of Banking Risks,Risk Adjusted Performance Evaluation Basel- I, II & III Accords,Risk Weighted Assets,Role of RBI in Risk Management in bank , Risk Based Internal Audit in Banks (RBIA)	4
III	Regulatory Framework in Insurance		9
	1	Insurance Act, 1938 - Registration of Insurance Companies, FDI and FEMA provisions pertaining to Insurance Sector , Registration of Re-insurance Companies, Requirement of Solvency Margin , Constitution , Role & Powers of IRDAI	2
	2	Life Insurance Organization, Premiums and Bonuses, Plan of Life Insurance, Annuities , Group Insurance , Linked Life insurance policies , Policy Documents , Premium Payment , Policy Lapse and Revival , Assignment ,	2
	3	Nomination and Surrender of Policy , Policy Claims , Life Insurance Underwriting, Various regulations governing life insurance in India	3
	4	Introduction of Health Insurance and Health system in India , Health Financing in India , Health Insurance Products	2
IV	Insurance Compliance and Governance		10
	1	Appointment & Role of Appointed Actuary, Product Pricing, Reserving, Product Review, Actuarial Valuations	2
	2	Individual Agency, Corporate Agency , Insurance Brokers , POSP (Point of Sales Person) , Web Aggregator . Common Public Service Centres (CPSC), Insurance Marketing Firm	2

3	Other Insurance Participants: Network Hospitals , Third Party Service Providers (TPA) , Surveyors and Loss Assessors , Forensic Investigators , Pre-Inspection Agencies	2
4	IRDAI regulations on Corporate Governance , Role and	4

		responsibilities of the Board of Directors, Independent Directors, Delegation of functions to various Committees of Board, Audit Committee, Nomination & Remuneration Committee	
V	Open-Ended Module		12
		This module encourages students to critically analyze the regulatory framework of the banking and insurance industries. By examining real-world cases and recent trends, students will gain a deeper understanding of the dynamic nature of these sectors. Topics include accessing and discussing the latest financial statements of banks, focusing on Reserve Bank of India's prescribed disclosures, as well as identifying and discussing recent case studies in consumer protection within the banking context.	

References

- Banking Law and Practice - P.N. Varshney, 25th Edition, Sultan Chand & Sons
- Law and Practice of Banking - M.L. Tannan
- The Consumer Protection Act, 2019.
- The Reserve Bank - Integrated Ombudsman Scheme, 2021.
- Guidance note on management of operational risk- RBI
- Guidance note on credit risk management, RBI.

GROUPING OF MINOR COURSE 2 : BUSINESS ANALYTICS AND INTELLIGENCE

GROUP 3: BUSINESS ANALYTICS

Course Code	COM1MN109				
Course Title	ESSENTIAL STATISTICS FOR BUSINESS ANALYTICS				
Type of Course	Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Understanding of basic statistics and business mathematics				

Course Summary	This course contains fundamental statistical concepts and techniques that are crucial for analyzing and interpreting data in a business context.
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Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop an understanding of fundamental statistical concepts such as sampling, sample estimation, hypothesis testing, and regression analysis	U	C	Internal Examinations/Review Questions/Quizzes/Assignment/Seminar/External Examinations
CO2	Analyze business data using statistical techniques	An	P	Examinations/Quizzes/Assignment/Practicum
CO3	Critically evaluate data and make informed decisions based on statistical analysis.	Ap	P	Assignment Project

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

PO-CO MAPPING

ESSENTIAL STATISTICS FOR BUSINESS ANALYTICS

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

Module	Unit	content	Hours
I		Introduction to Sampling	12
	1	Introduction to Sampling and Sampling Theory	1
	2	Sampling Distribution - Using probabilistic Sampling Techniques	2

	3	Estimating Sampling Errors and Confidence Intervals – Sampling Error and Non- Sampling Error	4
	4	Central Limit Theorem	2
	5	Sampling Techniques	3
II		Hypothesis testing	12
	6	Introduction to Hypothesis testing -Null Hypothesis - Alternate Hypothesis	1
	7	Testing Hypothesis for larger samples-Test for Single Proportion - Test for Difference of Proportions	2
	8	Testing Hypothesis for Small Samples - T-test	3
	9	Calculating Analysis of Variance- Two-Way Factorial ANOVA - Multivariate Analysis of Variance	3
	10	Performing Chi-Square Test - Testing the Goodness of Fit	3
III		Correlation and Regression	11
	11	Correlation – Meaning & Types -Spearman’s Rank correlation, Karl Pearson’s co efficient of correlation	4
	12	Analysis of Bi Variate Data	2
	13	Regression – Meaning - Regression lines - Properties of Regression lines and regression coefficient	5
IV		Time Series Analysis	10
	14	Objectives and uses of Time series analysis	2
	15	Components of Time series	1
	16	Measuring trend using free hand curve method and method of semi averages	3
	17	Measurement of Trend by Moving averages method	2
	18	Least squares method	2
V		Open Ended Module (Practical Exercises)	30
		Practical problems on descriptive statistics.	
		Case Study on Sampling Techniques	
		Hypothesis Testing with Excel	
		Practical problems on T test, ANNOVA, Chi-square	
		References 1 Statistics for Big Data for Dummies; Alan Anderson, David Semmelroth; ISBN 9788126558223	

	<p>2. Data Mining and Business Intelligence (Includes Practicals); S.K. Shinde, Uddagiri Chandrasekhar; 789351197188</p> <p>3. Applied Business Statistics, 7ed, ISV (Author- Ken Black)</p> <p>4. Statistical Analysis with Excel For Dummies, 4th Edition; Joseph Schmuller; ISBN: 978- 1-119- 27116-1</p>	
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Course Code	COM2MN109				
Course Title	DATA ANALYTICS FOR BUSINESS				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of various concepts of statistics				
Course Summary	The Business Analytics course provides students with the knowledge and skills necessary to harness the power of data and analytics for effective decision-making in a business context.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a solid understanding of fundamental concepts and techniques in business analytics	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Apply business analytical tools in different context of business	Ap	P	Examinations Assignment/Seminar /Practicum
CO3	Apply descriptive, predictive, and prescriptive analytics techniques to solve business problems	Ap	C	Examinations Practical assignment
CO4	Appreciate the significance of business analytical tools	E	P	Project

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

PO-CO MAPPING

BUSINESS ANALYTICS FOR DECISION MAKING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
C01	2	-	2	3	2	-	-
CO2	1	-	3	2	1	3	-
CO3	-	1	2	2	2	2	1

Module	Unit	content	Hours
I		Introduction to Data Analytics	12
	1	Introduction to Data Analytics- Applications of Data Analysis	2
	2	Business Analytics-Overview of business analytics and its importance in decision making	2
	3	key concepts in business analytics	4
	4	Concept of Data Science-Areas of Study in Data Science	4
II		Data Collection and Preparation	09
	5	Measurement Scales- Nominal- Ordinal-Interval-Ratio	3
	6	Forms of Data- Quantitative and Qualitative- Big Data and Small Data	1
	7	Types of Data Structures	2
	8	Methods for collecting, cleaning, and pre-processing data	1
	9	Data quality assurance and validation techniques	2
III		Types of Analytics	12
	10	Data vs Information- Data and Decision Making	1

	11	Types of Analytics: Descriptive-Predictive-Prescriptive-Traditional Analytics	5
	12	Big Data Analytics	3
	13	Application of Data Analytics in Business	3
IV		Data Analytics Process	12
	14	Data Mining- Building an Analytics Framework	2
	15	Data Analytics Lifecycle	1
	16	Data Analytics Process	1
	17	Data Visualization- Data Dictionary	1
	18	Machine Learning (ML)	1
	19	SQL Clustering	1
	20	Text analysis	1
	21	Data Analytics Tools and Techniques	4
V		Open Ended Module (Practical Exercises)	30
	1	Utilize real-world case studies that involve applying business analytics techniques to solve problems in commerce	
	2	Assign hands-on projects where students work with real data sets related to commerce	
		<p>References</p> <p>1. Joao, Mendes. Andre de, Carvalho and Thomas, Horvath(2018).A General Introduction to Data Analytics.Wiley Interscience,First Edition.</p> <p>2. Maheswary, Anil (2014). Data analytics,McGraw Hill Education, First Edition</p> <p>3. Prasad,R N. and Acharya,Seema.(2011), Fundamentals of Business Analytics.</p> <p>4. John Wiley&Sons. Kumar,U, Dinesh (2017), Business Analytics.</p>	

Course Code	COM3MN209				
Course Title	BUSINESS ANALYTICS TOOLS				
Type of Course	Minor				
Semester	III				
Academic Level	100-199				
	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours

Course Details	4	3	-	2	75
Pre-requisites	Basic skills in computer applications				
Course Summary	This course provides students with the knowledge and skills needed to operate software tools for data analysis, and decision-making in a business context				

Course Outcome (CO):

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

Module	Unit	content	Hours
I		Monetizing data to drive business decisions	12
	1	Need for data driven decision making-Solving the business problem using Analytics	4
	2	Overview of Analytical cycle and Hierarchy of information user	4
	3	The Complete BA professional - Understand BA roles and Responsibilities-Identify the Popular BA Tools.	4
II		Organizing data with Excel	08
	4	Formatting cells- Using the Ribbon to Format Numbers - Using the Format Cells Dialog Box-Add a Border, background Color - Change the Font, Font Size, Font Color.	1

	5	Formatting input data- Understanding Dates and Times - Format Percentages, Fractions, In Scientific Notations	1
	6	Formatting worksheet- Align Data, Rotate Data, Wrap Text, Merge and Center-Apply a Style, Using Format Painter, Clear Formats-Structuring the workbook - Cut, Copy, and Paste Cells	2
	7	Using Live Preview with Paste, Paste from the Office Clipboard, Insert or Delete - Find and Replace Information	1
	8	Change the Name of a Worksheet, Change Column Widths or Row Heights, Hide Columns or Rows, Hide a Worksheet	1
	9	Move or Copy a Worksheet - Freeze Worksheet Titles - Hide Gridlines, Headings, or the Formula Bar	2
III	10	Searching and Combining Data with Power Query	12
	11	Getting started with Power Query-Know the Environment tabs and toolbars	3

	12	Access new or existing reports - Importing and combining data from databases, web, files-Splitting and aggregating data	3
	13	Query data from SQL - Working in the Select Part of an SQL Query	3
	14	Managing SQL commands-Managing Tables	3
IV		Performing computations and aggregations using Excel	13
	15	Understanding formulas - Calculate with an Operator - Calculate Using a Function and Cell Addresses	1
	16	Create an Array Formula using the Sum, Average, Count, Min, and Max Functions Managing formulas in Excel	1
	17	Create a Formula that Refers to Another Worksheet-Understanding Relative and Absolute Cell Addresses-Edit Formulas, Name Cells and Ranges	1
	18	Define and Display Constants-Create Formulas That Include Names-Check Formulas for Errors, Trace Precedents and Dependents	2
	19	Introduction to functions in Excel- Understanding the Function Wizard-Create a Conditional Formula - Calculate a Conditional Sum - Calculate a Conditional Count	2
	20	Find the Square Root - Using VLOOKUP and index- Retrieve Column or Row Numbers - Using VLOOKUP- Using Index: Match, Search and Text- based functions in Excel- Determine the Location of a Value Using INDEX	3
	21	Calculate Future Value, Present Value -Exploring inbuilt statistical functions and tools- Calculate an Average - Calculate a Conditional Average - Calculate the Median or the Mode - Calculate Rank	3
V		Open Ended Module (Practical Exercises).	30
		Identify any two BA tools and prepare a detailed note	
		Any two practical works to understand the properties of an excel	
		Practical problems using various formulas used in excel with special reference to finance function (minimum five)	
		References 1. Excel 2016 for Dummies; Greg Harvey; ISBN: 9788126558964 2. Microsoft Excel Power Pivot & Power Query for Dummies; Michael Alexander; ISBN: 9788126562305 3. Microsoft Excel Formulas & Functions for Dummies, 4ed; Ken Bluttman; ISBN:509788126559466	

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

Course Outcomes (CO):

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

Detailed Syllabus:

Module	Unit	Content	Hrs
I	INTRODUCTION TO MARKETING ANALYTICS		10
		1.1 Marketing database analytical process, Data Collection, Coding, Screening and Purification, Digital Marketing	

	Measurement Metrics. 1.2 Market/Product Analysis Methods; Market Entry and Exit Decisions; Product Portfolio Models.	
II	NEW PRODUCT DECISION MODELS, MARKETING DECISIONS	12
	2.1 Product Design Ratings Based Conjoint models, forecasting the sales of New Products. Measurement of association ,Covariance and Correlation , Regression Analysis : Simple and Multiple Regression, Logistic regression, 2.2 Cluster analysis ,Conjoint Design, Multidimensional Scaling , Multiple Discriminant Analysis	
III	DATA VISUALIZATION, CUSTOMER PROFILING	13
	3.1 Data mining, Behavioral predictions & predictive analytics, 3.2 Factor analysis and perceptual mapping , Customer Lifetime Value Assessment 3.3 Loyalty data and customer Value model and techniques.	
IV	ANALYTICS IN MARKETING	13
	4.1 Text analytics, Search Engine Optimization Campaigns, Google Analytics, Display 4.2 Advertising Analytics. Customer Retention, Cross-Selling, Up-Selling and optimization. 4.3 Social Media Measurement, Social Media Analytics, Retargeting, Content Marketing. Trust, Privacy, and Ethics in Marketing Analytics	
V	Open Ended Module	12
	Practical Exercises	

Reference book:

1. Field, Andy (AF) (2012), Discovering Statistics Using R, 1st ed., London et al.: Sage
2. Hair, Joseph F. Jr.; Black, William C.; Babin, Barry J. & Anderson, Rolph E. (HBBA) (2010), Multivariate Data Analysis. A Global Perspective, 7th ed., Upper Saddle River et al.: Pearson.

3. Stock, James H, Watson, Mark W (2007), Introduction to Econometrics, 2nd ed., Boston:Pearson.
4. Banasiewicz, Andrew D., Marketing Database Analytics: Transforming Data for Competitive Advantage. 2013, Routledge, New York, NY and London, UK
5. Dawn Iacobucci, Marketing Models: Multivariate Statistics and Marketing Analytics,

GROUP 4: BUSINESS INFORMATION SYSTEM

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

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the importance of using data to inform decision-making processes in organizations	U	C	Examinations/Quizzes/Assignment/Seminar
CO2	Understand the significance of data quality and integrity in producing reliable insights for decision-making purposes.	U	P	Examinations/Review Questions/Quizzes/Assignment/Seminar /Practicum
CO3	Perform business data analytical process	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)				

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

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

		Published Statistics	
V		Open Ended Module (Practical Exercises)	30
	1	Prepare a structured questionnaire	
	2	Collect at least five secondary data from different sources.	
		<p>References</p> <ol style="list-style-type: none"> 1. Joao, Mendes. Andre de, Carvalho and Thomas, Horvath (2018).A General Introduction to Data Analytics. Wiley Interscience, First Edition. 2. Maheswary, Anil (2014). Data analytics, McGraw Hill Education, First Edition 3. Prasad,R N. and Acharya,Seema.(2011), Fundamentals of Business Analytics. 4. John Wiley & Sons. Kumar,U, Dinesh (2017), Business Analytics 	

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

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
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CO1	Understand the historical origins and fundamental concepts of e-business, including its necessity, key features, and its impact on economic development, enabling students to appreciate the evolution and significance of digital commerce in contemporary society.	U	C	Examinations/ Quizzes/ Assignment/Seminar
CO2	Understand different ways businesses sell online and how they work, like selling to consumers (B2C), other businesses (B2B), or directly to each other (C2C), as well as mobile commerce (M-commerce) and new trends like the sharing economy.	An	P	Examination Assignment
CO3	Develop skills for using online payment systems, knowing how they work, how to keep them safe, and how companies called Application Service Providers (ASPs) help handle payments online, so you can use digital money safely and legally.	Ap	P	Project
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)</p>				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	INTRODUCTION TO E BUSINESS		10
		1.1 Origin, Overview of E-Business 1.2 Need and factors affecting Electronic Business 1.3 Features of Electronic Business 1.4 Information Services; Shopping Services; Virtual Enterprises 1.5 Development and the economic influence of the e-business.	
II	ECOMMERCE BUSINESS MODELS		11

	<p>2.1 Retailing in E-Commerce - Introduction</p> <p>2.2 Business to Consumer (B2C), Business to Business (B2B), Consumer to Consumer (C2C), Peer to Peer Business Models, M-Commerce Business Models</p> <p>2.3 Sharing economy, Value Proposition, Revenue Model, Market Opportunity</p> <p>2.4 Competitive Advantage, Market Strategy, Organizational Development</p>	
III	ELECTRONIC PAYMENT SYSTEMS	12
	<p>3.1 Electronic Data Interchange</p> <p>3.2 Paying via the Net, Payment Protocols, Payment Gateways, Payment and Content Management</p> <p>3.3 Role of Application Service Providers (ASPs) in Payment via the Internet</p> <p>3.4 Electronic Payment Systems (Cash, Check, Credit Card, Stored Value, Accumulating Balance)</p> <p>3.5 Working of Online Credit Card</p>	
IV	LEGAL, PRIVACY ISSUES, SECURITY AND FUTURE	12
	<p>4.1 Web security: Introduction; Firewalls and transaction security</p> <p>4.2 Indian e-Commerce Scenario; IT Act, Legal issues in E-commerce</p>	
V	Open Ended Module	30
	<ol style="list-style-type: none"> 1. Provide students with real-life case studies of successful e-commerce businesses across different sectors and guide them in analyzing the business models, revenue streams, market strategies, and competitive advantages of these companies. 2. Conduct a workshop on legal and privacy issues in e-commerce, focusing on relevant laws, regulations, and compliance requirements 	

Reference book:

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

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

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the role of data analytics in decision-making processes.	U	C	Examinations/Review Questions/Quizzes/ Assignment
CO2	Develop proficiency in using SPSS for data manipulation, analysis, and visualization	Ap	P	Examinations Practicum

CO3	Apply statistical techniques and methods to analyze datasets and derive insights.	Ap	C	Examinations Practicum Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)				
# - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	content	Hours
I		An introduction to SPSS	12
	1	SPSS Meaning-Application and Uses of SPSS	2
	2	SPSS Features, merits and Limitations	1
	3	Comparison of SPSS with others Statistical Tools	2
	4	Download and Install SPSS: Step-By-Step Guide	4
	5	Creating and Editing a Data File	3
II		Inferential Statistics	08
	6	Hypothesis Analysis with SPSS-Null/Alternative Hypothesis Formulation	2
	7	Chi Square Test	3
	8	Correlation Analysis	3
III		Statistical Analysis	12
	9	T- Test Procedure- One Sample T Test	2
	10	Paired Sample T Test	2
	11	Two Sample (Independent) T Test	2
	12	ANOVA Procedure- One Way Analysis of Variance	3
	13	Two Way Analysis of Variance	3
IV		Predictive Modeling	13
	14	Predictive Modeling -meaning, definition, Importance of Predictive Modeling	1
	15	Types of Business Problems	2
	16	Mapping of Techniques	1
	17	Different Phases of Predictive Modeling	2
	18	Data Preparation- Need of Data Preparation	2

	19	Outlier Treatment Missing Values	1
	20	An overview of Variable Reduction Techniques	2
	21	Factor Analysis	2
V		Open Ended Module (Practical Exercises) Provide students with datasets and guide them through the process of conducting analyses, interpreting results, and drawing insights using SPSS.	30
		References 1. Asthana Hari, Shankar. and Bhushan, Braj.(2016).Statistics for Social Sciences.PHI Learning Private Limited Second Edition. 2. Field, Andy.(2019). Discovering Statistics Using IBM SPSS Statistics,SAGE Publications India Pvt.Ltd Fourth Edition. 3. Jasrai, Lokesh.(2020).Data Analysis Using SPSS.SAGE Publications India Pvt Ltd First Edition. 4. George, Darren. and Mallery, Paul.(2018)IBM SPSS Statistics 23 Step By Step,T and F India.	

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

Course Outcome (CO):

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

Module	Unit	content	Hours
I		Introduction	12
	1	Meaning of data visualization- The data visualization process	
	2	Filtering & processing-	
	3	Translation & visual representation	
	4	Perception & interpretation	

	5	Importance of data visualization in reports and statements	
	6	key aspects of reports and statements	
	7	Meaning of business intelligence-concepts and features	
	8	Importance of BI	
II		Trends in data Visualization	11
	9	Trends in Data Visualization—Storytelling	
	10	Trends in Data Visualization—Interactive Graphics - Visualization Designers	
	11	Uses of Data Visualization	
	12	Visualization Process	
III		Types of Data	13
	13	Different types of data - Quantitative (numeric) -Discrete – Continuous – Qualitative (categoric)	
	14	Ordinal -Categorical-scale	
	15	Data relationships -Ranking -Deviation- Correlation- Partial and total relationships	
	16	Nominal comparisons -Series over time	
IV		Storytelling for social and market communication	12
	17	Stories that use data to communicate insights	
	18	Simple sequences for telling a story	
	19	Influencing people’s emotions by telling a story (drawing in their attention)	
	21	Persuading them through benefits that cover specific needs (benefits/engagement)	
	21	Moving on to concrete steps (call to action)	
V		Open Ended Module (Practical Exercises)	12
	1	Assignment on the practical implications of data visualization.	
	2	Prepare a script for story telling including the various sequences of a story telling process	

	<p>References</p> <ol style="list-style-type: none"> 1 Excel Dashboards & Reports for Dummies, 2nd Edition by Michael Alexander - ISBN: 978-1118842423 2. Microsoft Data Analytics for Dummies by Jared Decker, Brian Henry, Rob Sickorez - ISBN: 978-1119696360 3. Tableau for Dummies by Molly Monsey, Paul Sochan - ISBN: 978-1119134831 4. Data Visualization For Dummies by Mico Yuk, Stephanie Diamond - ISBN: 978-1118502921 5. Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts, and PivotTables, 3rd Edition by Denise Etheridge - ISBN: 978-1118036235 6. Storytelling with Data: A Data Visualization Guide for Business Professionals by Cole Nussbaumer Knaflic - ISBN: 978-1119002253 	
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(C) SKILL ENHANCEMENT COURSES (SEC)

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

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain insight into the characteristics of data analysis and management features.	U	C	Instructor created exams/practical assignments
CO2	Apply statistical and financial analysis tools in spreadsheet to make informed business decisions.	Ap	P	Examinations Assignment
CO3	Create and implement advanced formulas, lookup functions, and macros for streamlined data manipulation and task automation.	Ap	P	Practical Assignment / Observation of Practical Skills
CO4	Apply acquired skills in spreadsheet to diverse business contexts,	Ap	P	Projects

	ensuring relevance and effectiveness in various industries and scenarios.			
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

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

		optimize business processes using spreadsheet tools.. 2. Calculating key financial metrics such as net present value (NPV), internal rate of return (IRR), and return on investment (ROI).. 3. Creating charts and graphs to visualize data trends, such as sales trends over time or market share comparisons. 4. Calculate financial ratios a company and make interpretation	
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References

1. Excel 2019 Bible Paperback– 4 December 2018 by Michael Alexander (Author), Richard Kusleika (Author), John Walkenbach (Author)
2. Excel for Beginners (Excel Essentials Book 1) Kindle Edition by M.L. Humphrey (Author)

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

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a thorough comprehension of the principles, concepts, and practices of computerized accounting systems.	Ap	P	Instructor-created exams / Quiz Assignment
CO2	Acquire skills in accurately entering financial data into the accounting software.	Ap	P	Examinations Practical assignment
CO3	Acquire the skills to generate			examinations /

	various financial reports, including balance sheets, income statements,	An	P	assignment
CO4	Develop the ability to analyze financial data and extract meaningful insights using advanced features and tools available in accounting software.	An	P	Practical Assignment Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

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

V	Hands-on Computerised Accounting Practical Applications, Case Study and Course Project	9
	<ol style="list-style-type: none"> 1. Assign accounting tasks and projects that require students to use accounting software. Examples include setting up company accounts, entering transactions, reconciling accounts, preparing financial statements, and analyzing financial data. 2. Design practical exercises that focus on specific features or functions of the accounting software 	
	<p>Reference books:</p> <ol style="list-style-type: none"> 1. Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill. 2. Sah, R. K. Concept Building Approach to Financial Accounting (2019th ed.). Cengage Learning India Pvt. Ltd. 3. Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann. 4. Tally ERP 9 Training Guide – 4 th Edition. Ashok K Nadhani. Publisher: BPB Publications. 5. Mastering Tally: Dinesh Maidasani, Firewal Media 6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications 7. Manuals of Respective Accounting packages 	

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

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the basics of	U	C	Instructor created

	Python programming language			exams/practical assignments
CO2	Apply suitable programming constructs and built in data structures to solve a problem	Ap	P	Instructor-created exams / Quiz Project
CO3	Understand the principles and techniques of Python programming for finance applications	C	P	Practical Assignment / Observation of Practical Skills Examinations
CO4	Apply financial models and formulae using python	Ap	P	Practical assignment/Examinations
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)</p>				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Python Programming		16
	1	Introduction to computer programming language, low level and high level languages, algorithm, flowchart, syntax rules, exceptions and debugging, Assembler, Compilers-Interpreters.	1
	2	History and salient features of python, Python IDEs and Code Editors installation of python, Python virtual machine(PVM), Byte code, working of a python code, code portability and platform independence	1
	3	Interactive mode and calculator mode, variables, flag variable, statically typed vs dynamically typed variables Python keywords, indentation and block of code, writing and execution of simple python programs. Input and output statements, type conversions(implicit and explicit type conversion), data type checking, Python comments	2
	4	Operators and Precedence: Arithmetic operators, Relational operators, Logical operators, Assignment operator, Membership operator, Expressions and Statements , formatted output	2
	5	Function definition, built-in functions and user defined functions, Function argument, range function, print vs return statement	3
	6	Data types in Python: Numeric (Integer, complex number, float), Sequence (Strings, list, tuple), Set, Dictionary Boolean, Binary Types.	1

	7	Functions/operations associated with data structures, String(slicing, indexing, concatenation), List(append, remove, insert, count, sort, index, reverse, pop, slice, min& max, clear concatenate, copy), Set (add, remove, intersection, union, in, not in, difference, symmetric difference)	1
	8	Python modules and packages, file handling/instructions in python, reading and writing to a file, pickle module	2
	9	Object-oriented Programming (OOPs) approach in Python: Basic concepts	3
II	Flow Control in Python		05
	1	Concept of flow control statements in python, sequential construct	1
	2	Selective construct (simple if..else, nested if, ladder if,)	1
	3	Iteration construct (for loop and while loop)	2
	4	Loop control statements (break, continue and pass)	1
III	Data visualization in Python		07
	1	Numpy library, arrays, array creation functions, Numpy array attributes, indexing and slicing of array, printing of array, array modification instructions	2
	2	Installation of plotting libraries, Data visualization using matplotlib module, graph plotting functions, bar chart, pie chart, histogram	1
	3	Analyzing Data Using Pandas, Pandas Data Frame	2
	4	Statistical graphics using seaborn	2
IV	Python for financial data analysis		08
	1	Calculating and Comparing Rates of Return in Python: Calculating a Security's Rate of Return in Python, Simple Returns and Logarithmic Returns, Calculating a Portfolio of Securities' Rate of Return in Python	2
	2	Measuring Investment Risk in Python: Calculating Covariance and Correlation, , Calculating Portfolio Risk, Understanding Systematic vs. Idiosyncratic risk, Calculating Diversifiable and Non-Diversifiable Risk of a Portfolio	2
	3	Using regressions for Financial Analysis in Python: The fundamentals of simple Regression Analysis, running a Regression in Python, Computing Alpha, Beta, and R Squared in Python	2
	4	Capital Asset Pricing Model (CAPM) in Python: Understanding and Calculating a Security's Beta, The CAPM formula, Calculating the Expected Return of a Stock (CAPM) in Python, Introduction to Sharpe ratio, Obtaining the Sharpe Ratio in Python, Measuring Alpha	2
V	Open Ended Module for Practical		09
		<ul style="list-style-type: none"> • Create a Python calculator capable of performing arithmetic operations like addition, subtraction, multiplication, and division. Achieve this by integrating functions and employing flow control statements. Start the development process by establishing functions for fundamental operations • Create a Hangman Game using Python in which participants attempt to guess a secret word by proposing letters. The game 	

	<p>persists until the player accurately uncovers the entire word or exhausts their allotted attempts</p> <ul style="list-style-type: none"> • Generate a graphical representation of item sales in a shop using Python, employing the matplotlib library. • Create a Python code for managing bank account details in Python, applying object-oriented programming principles. The code should include methods for depositing money, withdrawing funds, and checking the account balance • Obtain stock data for top companies per industry/sector/ (NIFTY 50/BSE SESNSEX Companies) for multiple years in Python • Calculate stock returns for top companies per industry/sector/ (NIFTY 50/BSE SESNSEX Companies) for multiple years in Python • Calculate the Beta of top listed companies (NIFTY 50/BSE SESNSEX) in Python • Use the yfinance library to obtain financial market data, such as stock prices, beta, earnings per share (EPS), balance sheets, and income statements. 	
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Course Code	COM6FS113 (1)				
Course Title	STOCK MARKET INVESTMENT AND TRADING				
Type of Course	SEC				
Semester	VI				
Academic Level					
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3			45
Pre-requisites	It's helpful to have a fundamental understanding of financial concepts such as stocks, bonds, mutual funds, and basic accounting principles. This includes knowing how to read financial statements and understand key financial ratios.				
Course Summary	This course aims to equip students with the knowledge, skills, and confidence to navigate the complexities of financial markets and make informed investment decisions. It provides a solid foundation for further study or a career in finance.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the pre-requisites to invest in securities market	U	C	Instructor-created exams / Quiz
CO2	Develop skills to analyse the	Ap	P	Practical

	intrinsic worth of securities to invest in public issues and secondary market.			assignments to evaluate companies
CO3	Analyse the mechanism of trading futures and options in stock exchanges	An	P	Exam and practical assignment
CO4	Apply the knowledge in creating an optimum portfolio	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

PO-CO MAPPING

STOCK MARKET FUNDAMENTALS

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
C01	2	-	-	1	0	2	2
CO2	3	1	3	1	2	1	-
CO3	2	1	2	2	1	-	-
CO4	1	-	2	1	1	-	-

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Securities Market		7
	1	Difference between gambling, speculation and investment- Investment and Trading in stock market.	1
	2	Pre-requisite to invest in stock Market- Bank Account, Demat Account and Trading account, Demonstration of Opening demat and trading account, BSDA, closing demat and trading account	2
	3	KYC documents, CKYC, Power of attorney & DDPI, Nomination	1
	4	Modes of investment - Mutual fund & Direct equity	1
	5	Trading- Intra-day trading, swing trading & derivative trading (F& O)- Online trading	1
	6	SEBI, Scores	1
II	Primary Market and Secondary Market		10

	7	Types of public issues, Initial Public Offer, Modes of pricing,	1
	8	Application for IPO, ASBA, UPI and offline methods	2
	9	Prospectus, Evaluation of IPO, allotment and listing	2
	10	Investment in secondary market, Stock exchanges and indices	1
	11	Market watch, LTP, OHLC, Upper and lower circuits, volume, Modes of placing orders, types of orders, Demonstration of market watch and order placing.	2
	12	settlement, Contract note, Charges in demat and trading account, AMC, Margin pledge, Leverage, Taxation of stock market investment and trading.	2
III	Fundamental and Technical Analysis		10
	13	Stock Selection, Security Analysis, Fundamental Analysis – EIC analysis	2
	14	Tools for company analysis- Business of company, promoters holding & pledge, Sales and profit growth, Major liquidity, profitability, leverage,	3
		valuation and other Ratios and its interpretations	
	15	Technical analysis, Basic tools of technical analysis – stock charts (line, bar and Japanese candlestick charts)- Trend and trend reversals, chart patterns, Support and Resistance- Volume, Indicators - Moving averages, Relative Strength Index, Stochastic Oscillators	3
	16	Portfolio, Portfolio diversification & Portfolio revision.	1
	17	Dividend, Taxation on stock market investment and trading.	1
IV	Financial Derivatives		9
	18	Stock trading and derivative trading - Trading in future and options – Pre-requisites – types of futures and options	2
	19	Futures and option contracts available in Indian stock exchanges	1
	20	Trading mechanism of futures and options, settlement at expiry, physical settlement and cash settlements	2
	21	Trading strategies in futures and options. Practical demonstration of Trading strategies in futures and options	3
	22	Trading charges, Taxation of derivative trading.	1
V	Open Ended Module		9
		1. Analysis of the risk return of nifty for the last 20 years 2. Demonstration of fundamental analysis by using screener applications 3. Practical assignment on fundamental analysis of selected shares 4. Trading using simulative apps 5. Analysis of the trends of futures and options trading in India.	

References

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10. Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill.
11. Desai, Vasantha: The Indian Financial System, Himalaya Publishing House.
12. Machiraju. R.H: Indian Financial System, Vikas Publishing House.

13. Khan M. Y.: Indian Financial System, Tata Mc Graw Hill.
14. Donald E. Fisher and Ronald J. Jordan: Securities Analysis and Portfolio Management, Prentice Hall, New Delhi.
15. S. Kevin: Security Analysis and Portfolio Management, PHI Learning
16. Gupta L. C.: Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
17. Machi Raju, H. R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.
18. S. Kevin, Commodity and Financial Derivatives, PHI Learning
19. John C. Hull and Sankarshan Basu, Options, Futures and other derivatives, Pearson Education India.
- 20. NISM-Series-XII: Securities Markets Foundation Certification Examination (Study material of NISM for their certificate course)**

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

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrates a thorough understanding of the e-filing process, including the steps involved, the required documentation, and the submission methods	Ap	P	Instructor-created exams / Quiz Assignment
CO2	Demonstrates the ability to accurately enter financial information into tax preparation software and report income, deductions, and credits in compliance with tax regulations	Ap	P	Instructor-created exams / assignment Project
CO3	Acquire skills to ensure the accuracy and integrity of data entered into electronic tax forms, minimizing errors and discrepancies in tax filings.	Ap	P	Practical Assignment / discussion
CO4	Gain proficiency in using electronic filing systems provided by tax authorities, including navigating interfaces, entering data, and submitting tax returns securely online.	Ap	P	Project Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	
I	Taxation Mechanism		8	
	1	Direct and Indirect Tax	1	
	2	Basic concepts of direct taxation	1	
	3	Types of Assessee	1	
	4	Income Tax under different heads, Deductions available from Gross Total Income	1	
	5	Basics of Computation of total income and tax liability	1	
	6	Types of Assessments	1	
	7	Application for PAN Card -Due date of filing return	2	
II	Income Tax E-Filing		8	
	6	Meaning of E-Filing- Difference between E-Filing and manual filing of returns – Benefits and limitations of E- filing	2	
	7	Income Tax Registration- PAN- Types of E- Filing –Faceless Assessment Scheme	1	
	8	Types of returns – DS (Digital Signature)-AIS ,TIS- Introduction to TDS – 26AS	1	
	9	Provisions relating to Advance Payment of Tax	1	
	10	Schedule of deposit of TDS – Schedule for submission of TDS returns	1	
	11	Prescribed forms for filing TDS returns-ITR Filing	1	
	12	Online Tax Payment- E-Verification.	1	
	GST Law and Return		10	
	13	GST Registration	1	
	14	Output tax liability of CGST, SGST, UTGST, IGST- GSTR 1,GSTR 3B, Filing	1	
	III	15	HSN summary preparation	1
		16	Different rates of GST-HSN Code	2
		17	GSTR 2A,GSTR2B-	2
		18	GST Online Tax Payment	1
		19	Cash Ledger	1
		20	Credit Ledger.	1
		GST Composition and E Way Bill		10
	IV	20	Composition Scheme	2
21		CMP08 Filing- GSTR-4 Filing- GSTR 9, GSTR 9C Filing	2	
22		GST Cancellation	2	

	23	GSTR 10 Filing	2
	24	Clarification on filing notices-Amendments	1
	25	E way Bill Registration- E way bill generation cancellation	1
V	Open Ended Module Practical Sessions on E-Filing (Income Tax and GST)		9
	1. Assign group projects where students collaborate to prepare and file tax returns electronically. 2. Provide access to tax preparation software and allow students to practice e-filing tax returns in a simulated environment. 3. Use online platforms that replicate the e-filing process, allowing students to practice completing tax forms, entering data, and submitting returns in a virtual environment.		
	Reference Books 1. Students' Guide to Income Tax by Dr. Vinod Singhania 2. Students' handbook on Income Tax by CA T Manoharan 3. Income Tax Ready Reckoner by Dr. V.G.Mehta 4. https://www.incometaxindia.gov.in for relevant provisions of Act and Rules applicable to concerned assessment year. 5. https://www.incometaxindiaefiling.gov.in for registration on portal, viewing 26AS (tax credits), e-filing and other relevant procedures 6. How to File Salary Income Tax, AY 2019-2020 by CA Rahul Gupta 7. Tax Saving & Investment guide : Income Tax of India by CA Shammi Prabhakar Singh		

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

Course Outcomes (CO):

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

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to statistical software		9
	1	Planning the study, Choosing appropriate scales and measures, Reliability, Validity, Preparing a questionnaire- Question types, Response format, Wording the questions.	3
	2	Preparing a codebook: Variable names, Coding Responses, Coding Open-ended question.	3
	3	Starting SPSS statistics, Opening an existing data file, Working with data files, Windows, Menus, Dialogue Boxes, Closing IBM SPSS Statistics, Getting Help	3

II	Preparing the Data File		12
	4	Creating a data file and entering data: Changing the SPSS statistics options.	3
	5	Defining the variables: Procedure – Name, Type, Width, Decimals, Label, Missing, Columns, Align, Measure, and Role. Optional shortcuts.	3
	6	Entering Data, Modifying the data file,	2
	7	Data entry using excel, Useful SPSS statistics features, Merging files, Using Sets.	2
	8	Screening and Cleaning the data: Check for errors, Find and correct the error in the data file	2
III	Preliminary analysis		7
	9	Descriptive statistics, Categorical variables, Continuous variable, Missing data	2
	10	Assessing normality, Checking for outliers	2
	11	Histograms, Bar graphs, Line graphs, Scatter plots, Box plots – Interpretation of output from all the graphs.	1
	12	Editing a graph, Importing graphs into word documents	1
	13	Interpretation of output from reliability, Presenting the result from reliability	1
IV	Overview of the different statistical techniques		8
	14	Exploring the relationships: Correlation, Partial correlation, Multiple Regressions	2
	15	Factor analysis	2
	16	Exploring difference between groups: T-tests, One-way analysis of variance,	2
	17	Two-way analysis of variance, Multiple analyses of variance, Analysis of covariance	2
V	Open Ended Module		9
	Provide students with datasets relevant to their field of study and guide them through the process of importing, cleaning, analyzing, and interpreting data using SPSS		

	<p>References:</p> <p>1. IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May 2016, https://www.ibm.com/support/knowledgecenter/SSLVMB/welcome/</p> <p>2. HOW TO USE SPSS A Step-By-Step Guide to Analysis and Interpretation, Brian C. Cronk, Tenth edition published in 2018 by Routledge.</p> <p>3. SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., Second edition published in 2005 by Lawrence Erlbaum Associates, Inc.</p> <p>4. Using IBM SPSS statistics for research methods and social science statistics, William E. Wagner, Fifth edition published in 2015 by SAGE Publications, Inc</p>	
	Publications, Inc	

Course Code	COM6FS113 (4)				
Course Title	BASICS OF FINANCIAL ECONOMETRICS				
Type of Course	SEC				
Semester	VI				
Academic Level					
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3			45
Pre-requisites	Basic knowledge about finance and economics.				
Course Summary	This course covers all fundamentals of financial econometrics. After the completion of the course, the student will be able to analyse time series data.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the pre-requisites of financial econometrics	U	C	Instructor-created exams / Quiz
CO2	Develop skills to identify and analyse different types of data.	A	P	Practical assignments to evaluate companies

CO3	Apply the knowledge in using various models in analysing time series data	A	P	Exam and practical assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	INTRODUCTION TO FINANCIAL ECONOMETRICS		10
	1	Overview of Financial Econometrics	1
	2	Basic Concepts in Econometrics	2
	3	Data Types -Time series, cross sectional, panel data	2
	4	Time Series Analysis in Finance	3
	6	Overview of Financial Econometrics	2
II	STATISTICAL FOUNDATION OF FINANCIAL ECONOMETRICS		10
	7	Probability Distributions in Finance	2
	8	Statistical Inference and Hypothesis Testing	2
	9	Regression Analysis and its Applications	2
	10	Multivariate Regression Analysis	2
	11	Model Selection and Evaluation	2
III	TIME SERIES ANALYSIS IN FINANCE		10
	13	Stationarity and Non-stationarity in Time Series	2
	14	Autoregressive (AR) Models	2
	15	Moving Average (MA) Models	2
	16	Autoregressive Moving Average (ARMA) Models	2
	17	Autoregressive Integrated Moving Average (ARIMA) Models	2
IV	FINANCIAL VOLATILITY MODELING		6
	18	Volatility Concepts and Measurement	2
	19	ARCH and GARCH Models	2
	21	Volatility Forecasting Techniques	2
V	Open Ended Module for Practical Exercise		9

References

1. "Introductory Econometrics for Finance" by Chris Brooks
2. "Financial Econometrics: Methods and Models" by Ruey S. Tsay
3. "Financial Econometrics" by Peijie Wang
4. "Basic Econometrics" by Damodar N. Gujarati and Dawn C. Porter
5. "Econometric Analysis of Cross Section and Panel Data" by Jeffrey M. Wooldridge

6. "Applied Econometrics with R" by Christian Kleiber and Achim Zeileis
7. "Financial Econometrics: Problems, Models, and Methods" by Christian Gourieroux and Joann Jasiak

(D) MULTI DISCIPLINARY COURSES (MDC)

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

Course Outcomes (CO):

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

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Entrepreneurship and Start-up		7
	1	Defining entrepreneurship and its significance-Entrepreneurial mindset and characteristics	2

	2	Overview of the start-up ecosystem	1
	3	Generating business ideas- Identifying opportunities in the market	2
	4	Evaluating market opportunities-Identifying customer needs	2
II	Business Planning		11
	5	Business Planning-Components of a business plan- Understanding the structure of a business plan-Key elements to include	2
	6	Writing a mission statement and defining clear objectives	1
	7	Developing a value proposition and understanding competitive advantage	2
	8	Conducting market research	2
	9	Analyzing industry trends	2
	10	Identifying target market segments and customer personas	2
III	Funding Options for Start-ups		10
	11	Bootstrapping and self-funding- Strategies for bootstrapping Self-funding options	2
	12	Angel investors and venture capital- Understanding angel investors- Venture capital funding process	2
	13	Exploring crowd funding platforms-Other alternative financing methods	2
	14	Financial Planning and Management-Budgeting and financial projections	2
	15	Pricing strategies- Pricing models and strategies-Pricing for profitability	2
IV	Legal and Regulatory Considerations		8
	16	Business structures (sole proprietorship, partnership, corporation)- Types of business structures-Choosing the right structure	2
	17	Intellectual property protection- Overview of IP protection-Patent, copyright, and trademark	2
	18	Contracts and legal agreements- basic features of Contract Act	2
	19	Ethical Considerations in business	2
V	Open Ended Module		
		Guide students through the process of developing a comprehensive business plan for a new venture, covering areas such as market analysis, product/service development, marketing strategy, financial projections, and operational planning.	9

References

1. Stevenson, H.H., Grousebeck, H.I., Roberts, M.J. and Bhide, A. (2000): New Business Ventures and the Entrepreneur, McGraw-Hill, Singapore.
2. Timmons A. Jeffry and Jr. Stephen Spinell (2009): New Ventures Creation; Entrepreneurship for the 21st Century, McGraw Hill.
3. Chauhan, A., Abidi, S., Kumar, A., and Joshi, M. (July, 2018), "Reading Tea leaves or Foresightedness- Part II", Business World / Education

4. Alexander Osterwalder and Yves Pigneur, Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers"

5. Eric Ries, The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses.

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

Course Outcomes (CO):

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

Detailed Syllabus:

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

	applications	
	7. Practical assignment on fundamental analysis of selected shares	
	8. Trading using simulative apps	
	9. Evaluation of the 10 year cumulative return of mutual funds	

References

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

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

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
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CO1	Gain an understanding of basic consumer rights, such as the right to safety, information, choice, and redress, as well as their corresponding responsibilities in the marketplace.	U	C	Instructor-created exams / Quiz Assignment
CO2	Develop critical thinking skills to evaluate marketing practices, product claims, and pricing strategies, and to assess the credibility of information in the marketplace.	An	C	Project
CO3	Learn how to advocate for consumer rights and contribute to positive change by raising awareness, reporting violations, participating in consumer movements,	An	P	Examinations Project
CO4	Learn to recognize common consumer issues and deceptive practices, such as false advertising, fraud etc	An	C	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	INTRODUCTION TO CONSUMER PROTECTION		8
	1	Concept of consumer Protection-Importance of consumer protection	1
	2	Role of consumer protection agencies and organizations	1
	3	Concept of Consumer awareness	1
	4	Fundamental consumer rights and responsibilities	1
	5	Case studies illustrating violations and resolutions	3
	6	Ethical considerations in consumer behaviour	1
II	THE CONSUMER PROTECTION LAW IN INDIA		10
	7	Consumer rights- UN Guidelines on consumer protection	3
	8	Consumer goods-defect in goods-spurious goods and services	2
	9	Service-deficiency in service	3
	10	Unfair trade practice- Restrictive trade practices	2

III	ORGANIZATIONAL SET-UP UNDER THE CONSUMER PROTECTION ACT		10
	11	Advisory Bodies: Consumer Protection Councils at the Central, State, and District Levels	3
	12	Adjudicatory Bodies: District Forums and State Commissions	2
	13	National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial)	3
	14	Role of Supreme Court	2
IV	GRIEVANCE REDRESSAL MECHANISM UNDER THE INDIAN CONSUMER PROTECTION LAW		8
	15	Who can file a complaint - Grounds of filing a complaint- Limitation period	2
	16	Procedure for filing and hearing of a complaint	2
	17	Disposal of cases-Relief/Remedy available	2
	18	Temporary Injunction- Enforcement of order- Appeal- frivolous and vexatious complaints	1
	19	Offences and penalties	1
V	Open Ended Module		9
	1	Case studies on consumer rights violations or fraud cases	
	2	Role plays by dividing students into groups and assign them roles of consumers, sellers, and regulatory authorities and enact scenarios such as purchasing defective products, lodging complaints, and resolving disputes	
	3	Arrange field visits to consumer protection agencies, regulatory bodies, or consumer courts where students can observe complaint resolution processes and interact with officials to understand how consumer rights are upheld	

References

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

Course Code	COM2FM106 (1)				
Course Title	FINANCIAL LITERACY				
Type of Course	MDC				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per	Tutorial	Practical	Total Hours

		week	per week	per week	
	3	3			45
Pre-requisites	There are no formal prerequisites for this course. However, students with a basic understanding of mathematics, economics, or personal finance may find the material easier to grasp.				
Course Summary	This course is designed to equip students with the knowledge, skills, and attitudes necessary to make informed financial decisions throughout their lives.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding about the basic concepts of financial literacy	U	C	Instructor-created exams / Quiz
CO2	Develop financial literacy by imparting knowledge about banking, insurance and other financial products.	An	C	Test & Practical assignments t
CO3	Identify various saving and investment avenues available in India with its risk-return pay off	An	P	Test and practical assignment
CO4	Apply the learned knowledge to identify investment opportunities and to avoid fraudulent schemes.	Ap	C	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Financial Literacy		9
	1	Concept of Financial literacy-Financial Goals	1
	2	Components of financial literacy - Financial Knowledge, Financial Planning, budgeting -financial discipline	2
	3	Saving and investment- Inflation and time value of money - Guidelines for savings and investment	2
	4	50-30-20 principle, compounding and benefits, Rule of 72	2
	5	Debt management-CIBIL Score	1
II	Banking and Insurance		10
	6	Need of bank accounts, types of accounts – savings, current, fixed	2

		deposit and recurring	
	7	Basic savings bank deposit account (BSBDA) and PMJDY, features	2
	8	Modes of operating accounts – Deposit and withdrawal, traditional and digital payment methods, Cheque, Bank cards, Internet banking, Mobile banking, UPI & digital Wallet.	2
	9	Electronic fund transfer – Basic concepts of NEFT, RTGS, IMPS, NUUP & AEPS.	2
	10	Need for insurance, Life and non-life insurance, Types of insurance	2
III	Investment Avenues in India		11
	11	Various investment avenues and its risk return payoff, Term Deposit, Gold, Real estate and Equity	2
	12	Fixed interest-bearing schemes & its features – PPF, NSC, Sukanya Samridhi Yojana, Post office schemes,	2
	13	Gold – ETF, Sovereign gold bond	2
	14	Stock market – concept, risk, direct equity and mutual funds, Importance of SIP mode of investment.	2
	15	Retirement planning – NPS, APY, Pension schemes of mutual fund	2
	16	Construction of an investment portfolio, Portfolio evaluation and revision.	1
IV	Financial Frauds and Security measures		6
	17	Banking frauds, Phishing, card frauds, ATM frauds etc.	2
	18	Investment frauds - Ponzi schemes, How to identify ponzi schemes	2
	19	Security measures to avoid banking frauds	1
	20	Precautions against investment frauds	1
V	Open Ended Module		9
		1. Provide real-life scenarios and task them with creating personal budgets based on given income, expenses, and financial goals. 2. Demonstration of filling forms – cheque, withdrawal slip, draft, account opening form, proposal form of insurance etc. 3. Evaluation of the 10 year cumulative return of mutual funds 4. Assignment on various ponzi schemes reported in India	

References

1. Abhishek Kumar, The Richest Engineer, Manjul Publishing House, 2016.
2. Dave Ramsey, The Total Money Makeover: Classic Edition: A Proven Plan for Financial Fitness, Thomson Nelson, 2013,
3. David Bach, Smart Women Finish Rich, Expanded and Updated, Finish Rich Media LLC, 2021.
4. John C Bogle, The Little Book of Common Sense Investing: The Only Way to Guarantee Your Fair Share of Stock Market Returns, 2017.
5. Kara Ross, Personal Finance For Teens and College Students, Marketing Forte, LLC, 2021

6. P V Subramanyam, Retire Rich: Invest Rs 40 a Day, Network 18 Publications, 2013.
7. Ramit Sethi, I Will teach You to be Rich, Ramit Seth ji, 2023.

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

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Acquire knowledge on the basics of event management.	U	C	Quiz/ Assignment/ Seminar Examination
CO2	Develop basic skills for conducting events	Ap	P	Quiz/ Assignment/ Seminar/ Examination
CO3	Demonstrate the process of staging managing events.	Ap	P	Project

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

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Events		8
	1	Meaning and of definition of events	1
	2	Characteristics and advantages of events	1
	3	Broad classification of events	2
	4	Essential Qualities and Skills required for Event Manager	1

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

References

1. Hoyle, L.H., CAE and CMP, (2013). Event Marketing. India: Wiley India Pvt Ltd. • Natalie Johnson (2014). Event Planning Tips: The Straight Scoop on How to Run a Successful Event (Event Planning, Event Planning Book, Event Planning Business) Kindle Edition.
2. Robincon, P., Wale, D. & Dickson, G. (2010). Events Management 'Ed'. London : CABI
3. Saurav Mittal (2017). Event Management: Ultimate Guide To Successful Meetings, Corporate Events, Conferences, Management & Marketing For Successful Events: Become an event planning pro & create a successful event series. Kindle Edition.

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

Course Outcomes (CO):

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

Detailed Syllabus:

Module	Unit	Content	Hrs
I		Introduction to Accounting	9
		1.1 Meaning, Importance, Need, Objectives, Advantages, and Limitations 1.2 Accounting as an Information System, Users of Accounting Information, Sources of Accounting Information 1.3 Basic Accounting Terms: Transactions, Accounts, Assets, Liabilities, Capital, Drawings, Expenditure, and Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit 1.4 Basis of Accounting Principles: Cash, Accrual, and Hybrid 1.5 Difference between Double Entry system and Single entry system (accounting for incomplete records)	
II		Recording of Transactions	9
		2.1 Identification of Transactions and Events for Recording 2.2 Classifications of Accounts (Traditional): Personal Account, Real Account, and Nominal Account 2.3 Classifications of Accounts (Modern): Assets, Liabilities, Capital, Income, and Expenses 2.4 Accounting Equation and Rules of Debit and Credit 2.5 Basis of Recording: Vouchers, Journalizing the Transactions	
III		Preparation of Accounts and Depreciation Accounting	9
		3.1 Preparation of Ledger 3.3 Cash Book Including Bank Transactions 3.3 Depreciation Accounting: Concept, Features, Causes, Methods (SLM and WDV)	
IV		Preparation of Trial Balance	9
		4.1 Preparation of Financial Statements 4.1 Trial Balance 4.2 Concept of Revenue and Capital Expenditure 4.3 Preparation of Trading and Profit & Loss Account	

V		Open Ended Module	9
		Preparation of Balance Sheet for a Sole Proprietor without Adjustments	

References:

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

MODEL QUESTION PAPER
I Semester B.Com (CUFYUGP) Degree Examinations October 2024
COM1CJ101: MANAGEMENT PRINCIPLES AND APPLICATION

(Credits: 4)

Maximum Time: 2 hours

Maximum Marks: 70

Section A

[Answer All. Each question carries 3 marks]

(Ceiling: 24 Marks)

1. Define the concept of organizing in the context of management.
2. Explain the concept of planning premises.
3. Define the principle of Unity of Command.
4. What is meant by Delegation of Authority?
5. Define MBO.
6. What is Span of Management?
7. Define Democratic Leadership style.
8. What is meant by Management by Exception.
9. Define Crisis Management within the field of management.
10. What is meant by Inclusive Leadership?

Section B

[Answer All. Each question carries 6 marks]

(Ceiling: 36 Marks)

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

Section C

[Answer any one. Each question carries 10 marks]

(1x10= 10 marks)

18. You're managing a small department with three subordinates: Yogesh, Pawan, and Kapil. Here's a quick look at each:
Yogesh: He's hard to understand, often absent, and values family over work. The company's incentives don't motivate him much, seeing his job as merely a means to support his family's basic needs.

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

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

Questions:

1. What motivates Yogesh, Pawan, and Kapil, according to motivation theories?
2. Who perceives money as a direct reward for performance?
3. How does equity theory apply to Yogesh, Pawan, and Kapil's motivation levels?

19. Work is Worship," a prominent construction company, attributes its success to innovative ideas and a scientific approach to work. Ten years ago, the company underwent a significant transformation. They meticulously observed all operations, noting standard task times to determine workforce requirements and manufacturing schedules. After a few months, they progressed to address worker stress, analyzing rest intervals to optimize productivity. Six months later, the company introduced a reward system for efficient workers, offering higher wages for those exceeding performance standards. This incentivized workers to maximize efforts to boost their earnings.

Questions:

1. What management concept is exemplified in the case study?
2. Identify and explain the three types of this management concept mentioned in the case. Provide corresponding lines from the text where each type is indicated

Appendix

1. Format of the Internship Report

1. Title Page:	<ul style="list-style-type: none">Title of the report, Name of the organization, Name of the intern, Duration of the internship, Date of submission.
2. Certificate, Declaration and Acknowledgments:	<ul style="list-style-type: none">Internship completion certificate from the organizationInclude a declaration stating that the internship report is original work and has not been submitted elsewhere.Express gratitude.
3. Table of Contents:	<ul style="list-style-type: none">Provide a list of sections and subsections with corresponding page numbers.
4. Introduction:	<ul style="list-style-type: none">Introduce the organization where the internship was conducted, including its background, mission, products/services, industry sector, and any other relevant information.State the objectives of the internship report.
5. Description of the Organization:	<ul style="list-style-type: none">Provide a detailed overview of the organization, its history, organizational structure, core functions, target market, competitors, and industry trends.Describe the department or division where the internship was undertaken and its role within the organization.
6. Internship Experience:	<ul style="list-style-type: none">Describe the tasks, projects, and responsibilities undertaken during the internship.Discuss the skills, knowledge, and competencies acquired or enhanced through practical experience.Provide examples of significant achievements, challenges faced, and how they were overcome.
7. Learning Outcomes:	<ul style="list-style-type: none">Reflect on the key learning and insights gained from the internship experience.Discuss how the internship contributed to personal and professional development, including skill development, industry knowledge, and career aspirations.
8. Recommendations:	<ul style="list-style-type: none">Offer recommendations for the organization based on observations and experiences during the internship.Suggest areas for improvement, future opportunities, or strategies to enhance organizational effectiveness.
9. Conclusion:	<ul style="list-style-type: none">Summarize the main findings and outcomes of the internship experience.
10. appendices:	
11. Include any references, sources, or materials cited in the internship report.	
12. References:	<ul style="list-style-type: none">Attach any supplementary materials.

2. Format of Internship Daily Report

1. Title: Daily Report of Internship in [Organization Name]
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2. Date:
3. Internship Details:
<ul style="list-style-type: none"> • Intern Name: • Department/Division: • Supervisor/Mentor:
4. Objective/Task for the Day:
<ul style="list-style-type: none"> • Briefly describe the main objective or tasks assigned for the day.
5. Work Activities:
<ul style="list-style-type: none"> • List the activities performed during the day, including:
6. Challenges Faced:
<ul style="list-style-type: none"> • Identify any challenges or obstacles encountered during the day. • Describe how the challenges were addressed or mitigated.
7. Learning and Insights:
<ul style="list-style-type: none"> • Reflect on the key learning, insights, or new skills acquired during the day.
8. Feedback and Comments:
<ul style="list-style-type: none"> • Provide feedback on the internship experience,
9. Signature:
<ul style="list-style-type: none"> • Intern's Signature: • Date:

3. Format of Internship Certificate

Certificate of Internship Completion

This is to certify that [Intern's Name] has successfully completed the internship program at [Organization Name] from [Start Date] to [End Date].

During this period, [he/she] actively participated in [brief description of internship responsibilities and projects], demonstrating [list of skills developed] and achieving [mention any notable achievements].

[Signature]

[Name and Title of Signatory]

Signature and Name of Faculty in Charge

Signature of HoD

[Date]

4. Format of Optional Project Report

Sl.no	Content
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1	<p>Introduction</p> <p>1.1 Background of the Study</p> <p>1.2 Statement of the Problem</p> <p>1.3 Relevance & Scope of the Study</p> <p>1.4 Objectives of the Study</p>
2	<p>Review of Literature</p> <p>2.1 An Overview of Earlier Studies</p> <p>2.2 Uniqueness of Research Study</p>
3	<p>Methodology of the Study</p> <p>3.1 Research Approach and design</p> <p>3.2 Sources of Data</p> <p>3.3 Sampling Design – Reliability & Content Validity</p> <p>3.4 Data Analysis Tools</p> <p>3.5 Report Structure</p> <p>3.6 Limitations of the Study</p>
4	Data Analysis, Interpretation and Inference
5	Findings and Conclusion
6	Suggestions
	<p>Appendix</p> <p>Bibliography</p>

5. Format of Research Diary

Name of the Student:

Title of the research work:

Month:

Sl.No	Date	Particulars of Research Work done	Signature of the research Scholar

Signature of the Supervisor

Signature of the HOD

6. Format of Practicum Record Book (Front Page)

Index page

Sl.No	Date	Title of the Practicum	Page No	Remarks

7. Format of Practicum Record Book (Inner Page)

Practicum No:	Date:
Title of the activity:	
Brief description of the practical activity:	

Signature of the Course Teacher

