

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

(Affiliated to the University of Calicut)



B.Com (Professional) Honours

PROGRAMME STRUCTURE AND SYLLABUS

2024-25 ADMISSION ONWARDS

(FYUGP Regulations 2024)

INDEX

Sl.No	Content	Page
1	Preface	3
2	Features of Four-Year B.Com Programme	3
3	Programme Outcomes	4
4	Programme Specific Outcomes	5
5	Short title and Commencement	5
6	Scope and Application	5
7	Eligibility for Admission	5
8	Duration and Broad Pathways of B.Com Programme	6
9	Programme Structure	6
10	Guidelines for Internship	32
11	Guidelines for Optional Project	33
12	Guidelines for Research Project	35
13	Evaluation Scheme	44
14	Syllabus of the Major Courses	51
15	Syllabus of the Major Elective courses	105
16	Syllabus of the Minor Courses	90
17	Syllabus of the Skill Enhancement Courses	123
18	Syllabus of the Multi-Disciplinary Courses	177
19	Syllabus of the Value Added Courses	141
20	List of the Online Courses	146
21	Model Question Paper	148
22	Appendix	150

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

B.Com Professional HONOURS PROGRAMME

2024-25 ADMISSION ONWARDS

(FYUGP Regulations 2024)

Preface

B.Com Professional 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 Professional graduates can explore diverse career avenues in fields such as banking, finance, accounting, taxation, consulting, marketing, human resources, international trade etc. The B.Com Professional degree serves as a foundation for entry-level positions and provides a pathway for career advancement and specialization through further education or professional certifications in Finance and Accounting like CA, CMA, ACCA, CMA US, CPA, CIMA and so on. This Programme nurtures a Professional mindset and encourages students to explore the possibilities of pursuing Professional qualifications in Finance and Accounting. 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 Professional 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 Professional Honours Programme

1. The B.Com Professional 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. Professional 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. Professional 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 Professional 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, CPA, CIMA among others.
9. B.Com. Professional 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.
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PROGRAMME SPECIFIC OUTCOMES (PSO):

At the end of B.Com Professional 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.
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	Demonstrate necessary skills to pursue a career in the fields of finance and accounting like chartered accountant, cost accountant, company secretary so on and so forth
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, Taxation, 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 "Calicut University B.Com Professional 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 Professional Honours Programmes conducted in affiliated colleges by the University of Calicut.

2.2 The provisions herein supersede all existing regulations for regular B.Com Professional Programmes conducted by the University of Calicut 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 Professional HONOURS PROGRAMME

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

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

4.3.2 A four-year B.Com Professional 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 Professional 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 Professional Honours Programme shall consist of the following categories of courses:

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

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

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

	(A)	(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)	- The 24 credits in the Minor stream are distributed between the two Majors. 2 MDC, 2 SEC, 2 VAC and the Internship should be in Major A. Total credits in Major A should be 48 + 20 = 68 (50% of 133) 1 MDC, 1 SEC and 1 VAC should be in Major B. Total credits in Major B should be 44 + 9 = 53 (40% of 133)	12 + 18 + 9	2	133

B.Com PROFESSIONAL HONOURS PROGRAMME

COURSE STRUCTURE FOR PATHWAYS 1 – 4

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

Semester	Course Code	Course Title	Total Hours	Hours/ Week	Credits	Marks		
						Internal	External	Total
1	COM1CJ101/ COM1MN100	Core Course 1 in Major – Management Principles and Application	75	5	4	30	70	100
	COP1MN103	Fundamentals of Financial Accounting	75	5	4	30	70	100
	COP1MN104	Essentials of Cost Accounting	75	5	4	30	70	100
		Ability Enhancement Course 17– English	60	4	3	25	50	75

		Ability Enhancement Course 2 – Additional Language	45	3	3	25	50	75
	COP1FM105 (2)	Stock Market Fundamentals (MDC)	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
	COP2MN103	Accounting Standards for Financial Reporting	75	5	4	30	70	100
	COP2MN104	Fundamentals of Business Mathematics and Statistics	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
	COP2FM106 (3)	Foundations of Accounting(MDC)	45	3	3	25	50	75
		Total		25	21			525

	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
3	COM3CJ201	Corporate Financial Statements	75	5	4	30	70	100
	COM3CJ202/COM3MN200	Financial Statement Analysis	75	5	4	30	70	100
	COP3MN203	Multi-Disciplinary Course 3 – Kerala Knowledge System	45	3	3	25	50	75
	COP3MN204	Value-Added Course 1 – English	45	3	3	25	50	75
		Total		25	22			550
		Core Course 5 in Major – Corporate Regulations and Governance	75	5	4	30	70	100
		Core Course 6 in Major – Applied Costing and Control	75	5	4	30	70	100
4	COM4CJ203	Core Course 7 in Major – Business Statistics	75	5	4	30	70	100
	COM4CJ204	Value-Added Course 2 – English	45	3	3	25	50	75
	COM4CJ205	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
	COM5EJ301 (1)	Financial and Investment Management	60	4	4	30	70	100
	COM5EJ302 (1)	Applied Accounting Standards	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
	COM6EJ301 (1)	Corporate Finance	60	4	4	30	70	100
	COM6EJ302 (1)	Business and Corporate Taxation	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.

CREDIT DISTRIBUTION FOR PATHWAYS 1 – 4

1. Single Major

2. Major with Multiple Disciplines

Major with Minor

4. Major with Vocational Minor

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

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

1. Single Major

2. Major with Multiple Disciplines

3. Major with Minor

4. Major with Vocational Minor

Semester	Course Code	Course Title	Hours/ Week	Credits
1	COM1CJ101/ COM1MN100	Core Course 1 in Major – Management Principles and Application	5	4
2	COM2CJ102/ 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/ COM8MN320	Core Course 11 in Major – Auditing and Assurance	4	4
	COM6CJ305/ COM8MN321	Core Course 12 in Major – Income Tax and GST	5	4
	COM6CJ306/ COM8MN322	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/ COM8MN406	Core Course 19 in Major – Strategic Management	5	4
	COM8CJ407/	Core Course 20 in Major –	4	4

8	COM8MN407	Business Valuation Strategies		
	COM8CJ408/ COM8MN408	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	ACCOUNTING & FINANCE FOR PROFESSIONAL									
	1	COM5EJ301(1)	Financial and Investment Management	5	60	4	4	30	70	100
	2	COM5EJ302(1)	Corporate Finance	5	60	4	4	30	70	100
	3	COM6EJ301(1)	Applied Accounting Standards	6	60	4	4	30	70	100
	4	COM6EJ302(1)	Business and Corporate Taxation	6	60	4	4	30	70	100

ELECTIVE COURSES IN COMMERCE WITH NO SPECIALISATION

Sl. No.	Course Code	Title	Semester	Total Hrs	Hrs/ Week	Credits	Marks		
							Inte	Exte	Total

							rnal	rnal	
1	COM8EJ 401	Contemporary HR Leadership	8	60	4	4	30	70	100
2	COM8EJ 402	Behavioural Finance	8	60	4	4	30	70	100
3	COM8EJ 403	Total Quality Management	8	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.

Under the Commerce umbrella, various Minor Programs offer unique academic pathways, each with its own distinct identity:

- 1 Entrepreneurship Minor Program
- 2 Professional Accounting Minor Program
- 3 Financial Mastery Minor Program
- 4 Marketing Minor Program
- 5 Business Analytics and Intelligence Minor Program
- 6 Vocational Minor in Tourism Management

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

1. Entrepreneurship Minor Program

In the ever-changing economic environment of today, entrepreneurship stands as a key driver of innovation, economic expansion, and the creation of job opportunities. Understanding the

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

2. Professional Accounting Minor Program

A comprehensive minor program in Professional Accounting is offered, aimed at providing students with vital skills and knowledge necessary for a thriving career in accounting and finance. Split into two groups, B1: Financial Reporting and B2: Cost and Management Accounting, this program establishes a strong footing in accounting principles, financial reporting standards, cost analysis, and management methodologies. The courses within this program are designed to align with a range of professional certifications, including Chartered Accountancy (CA), Company Secretary (CS), Cost and Management Accountancy (CMA), Association of Chartered Certified Accountants (ACCA), and others, providing students with a solid academic foundation and preparing them for challenging exams and practical components of various professional certifications. Additionally, completing the minor in Professional Accounting offers students paper exemption when enrolling for ACCA programs, further enhancing their credentials. In today's competitive job market, the program enhances students' employability by equipping them with practical knowledge and hands-on experience in financial reporting, cost analysis, and management accounting. Through case studies, projects, and assignments, students gain practical insights into the application of accounting principles and techniques in business settings, fostering critical thinking and problem-solving skills essential for success in the accounting profession.

3. 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.

4. Marketing Minor Program

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

5. 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.

6. Vocational Minor in Tourism Management

The vocational minor program in Tourism Management offers a comprehensive curriculum meticulously designed to meet the distinctive requirements of the local and global tourism industry. Covering a wide array of competencies including guest relations, event management, revenue management, and marketing strategies, the program focuses on advanced skills development, fostering the acquisition of a versatile skill set crucial for proficient hospitality management. Graduates of this program are not only prepared for

dynamic career opportunities within Kerala's vibrant tourism sector but also primed for pursuing further studies and research in the field.

GROUPING OF MINOR COURSES IN COMMERCE

Group No.	Sl. No.	Course Code	Title	Semester	Total Hrs	Hrs/Week	Credits	Marks		
								Internal	External	Total
1		TITLE OF THE MINOR: (GROUP A) ENTREPRENEURSHIP (for students across all disciplines, including commerce) A1: ENTREPRENEURIAL FINANCE								
	1	COM1MN101	Fundamentals of Entrepreneurship	1	75	5	4	30	70	100
	2	COM2MN101	Accounting and Finance for Entrepreneurs	2	75	5	4	30	70	100
	3	COM3MN201	Financial Strategy for Start-ups	3	75	5	4	30	70	100
	4	COM8MN301	Business Model Development	8	60	4	4	30	70	100
2		A2: ENTREPRENEURIAL LEADERSHIP								
	1	COM1MN102	Entrepreneurial Marketing	1	75	5	4	30	70	100
	2	COM2MN102	Leadership and Team Building	2	75	5	4	30	70	100
	3	COM3MN202	Social Entrepreneurship	3	75	5	4	30	70	100
	4	COM8MN302	Project Management	8	60	4	4	30	70	100
3		TITLE OF THE MINOR: (GROUP B) PROFESSIONAL ACCOUNTING (for students across all disciplines, including Commerce) B1: FINANCIAL REPORTING								
	1	COM1MN103	Fundamentals of Financial Accounting	1	75	5	4	30	70	100

	2	COM2MN103	Accounting Standards for Financial Reporting	2	75	5	4	30	70	100
	3	COM3MN203	Corporate Financial Statements	3	75	5	4	30	70	100
	4	COM8MN303	Advanced Financial Management	8	60	4	4	30	70	100
4		B2: COST AND MANAGEMENT ACCOUNTING								
	1	COM1MN104	Essentials of Cost Accounting	1	75	5	4	30	70	100
	2	COM2MN104	Fundamentals of Business Mathematics and Statistics	2	75	5	4	30	70	100
	3	COM3MN204	Financial Statement Analysis	3	75	5	4	30	70	100
	4	COM8MN304	Strategic Cost Accounting	8	60	4	4	30	70	100
5		TITLE OF THE MINOR : (GROUP C) FINANCIAL MASTERY (for students across all disciplines, including Commerce) C1: FINANCIAL STUDIES								
	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
6		C2: FINTECH								
	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	8	60	4	4	30	70	100

			Framework for Banking and Insurance							
7		TITLE OF THE MINOR: (GROUP D) MARKETING (for students across all disciplines, including Commerce) D1: DIGITAL MARKETING								
	1	COM1MN107	Essentials of Marketing	1	75	5	4	30	70	100
	2	COM2MN107	Consumer Behaviour	2	75	5	4	30	70	100
	3	COM3MN207	Sales Management	3	75	5	4	30	70	100
	4	COM8MN307	Digital Marketing	8	60	4	4	30	70	100
8		D2: LOGISTICS								
	1	COM1MN108	Advertisement and Sales Promotion	1	75	5	4	30	70	100
	2	COM2MN108	Strategies for Brand Building	2	75	5	4	30	70	100
	3	COM3MN208	Retail Business Management	3	75	5	4	30	70	100
	4	COM8MN308	Logistics	8	60	4	4	30	70	100
9		TITLE OF THE MINOR: (GROUP E) BUSINESS ANALYTICS AND INTELLIGENCE (for students across all disciplines, including Commerce) E1: BUSINESS ANALYTICS								
	1	COM1MN109	Essential Statistics for Business Analytics	1	75	5	4	30	70	100
	2	COM2MN109	Data Analytics for Business	2	75	5	4	30	70	100
	3	COM3MN209	Business Analytics Tools	3	75	5	4	30	70	100
	4	COM8MN309	Marketing Analytics	8	60	4	4	30	70	100
10		E2: BUSINESS INFORMATION SYSTEM								
	1	COM1MN110	Business Analytics for Decision Making	1	75	5	4	30	70	100
	2	COM2MN110	E-Business Strategies	2	75	5	4	30	70	100
	3	COM3MN210	Data Analytics with	3	75	5	4	30	70	100

			Statistical Software							
	4	COM8MN310	Business Intelligence and Data Visualization	8	60	4	4	30	70	100

GROUPING OF VOCATIONAL MINOR COURSES IN COMMERCE
TITLE OF THE VOCATIONAL MINOR:(GROUP F) TOURISM MANAGEMENT
(for students across all disciplines, including Commerce)

Group No.	Sl. No.	Course Code	Title	Semester	Total Hrs	Hrs/Week	Credits	Marks		
								Internal	External	Total
1	F1: TRAVEL AND TOURISM MANAGEMENT									
	1	COM1VN101	Fundamentals of Travel and Tourism	1	75	5	4	30	70	100
	2	COM2VN101	Tourism Business	2	75	5	4	30	70	100
	3	COM3VN201	Travel Formalities and Documentation	3	75	5	4	30	70	100
	4	COM8VN301	Emerging Trends in Tourism Business	8	60	4	4	30	70	100
2	F2: HOSPITALITY MANAGEMENT									
	1	COM1VN102	Foundations of Hospitality	1	75	5	4	30	70	100
	2	COM2VN102	Front Office Management	2	75	5	4	30	70	100
	3	COM3VN202	Digital Transformation in Tourism	3	75	5	4	30	70	100
	4	COM8VN302	Tourism Marketing	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 (Professional) 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 Professional Honours students have the option to choose minor courses specifically offered within the Commerce discipline. If a student selects two minor groups within the same minor programme in the Commerce discipline, the title of the minor programme will be one of the following options: (A) *Entrepreneurship*, (B) *Professional Accounting*, (C) *Financial Mastery*, (D) *Marketing*, or (E) *Business Analytics and Intelligence*.
- iv Students in Major with Vocational Minor pathway can choose all the courses from any two Vocational Minor groups offered by any discipline. If the students choose any two Vocational Minor groups in Commerce as given above, then the title of the Vocational Minor will be the combined group name of Vocational Minor Programme. For example, (F) *Tourism Management*.

**DISTRIBUTION OF GENERAL FOUNDATION COURSES IN COMMERCE
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)

Sem ester	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

VAC (Only for Double Major Programme)

Semester	Course Code	Course Title	Total Hours	Hours/Week	Credits	Marks		
						Internal	External	Total
III	COM3FV108	Sustainable Marketing and Ethical Practices	45	3	3	25	50	75
IV	COM4FV110	Statistical Software for Data Analysis	45	3	3	25	50	75

**COURSE STRUCTURE FOR BATCH A1(B2)
IN PATHWAY 5: DOUBLE MAJOR**

A1: 68 credits in Commerce (Major A)

B1: 68 credits in Major B

A2: 53 credits in Commerce (Major A)

B2: 53 credits in Major B

The combinations available to the students: (A1 & B2), (B1 & A2)

Note: Unless the batch is specified, the course is for all the students of the class

Semester	Course Code	Course Title	Total Hours	Hours/Week	Credits	Marks		
						Internal	External	Total
1	COM1CJ 101/ COM1MN100	Core Course 1 in Major Commerce – Management Principles and Application	75	5	4	30	70	100
	BBB1CJ 101	Core Course 1 in Major B –	60/ 75	4/ 5	4	30	70	100
	COM1CJ 102 / COM2CJ 102 / COM4CJ 205*	Core Course 2 in Major Commerce – Business Statistics (for batch A1 only)	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
	COM1FM 105(1)	Multi-Disciplinary Course 1 in Commerce – Business Start up Essentials (for batch A1 only)	45	3	3	25	50	75
		Total		24/ 25	21			525

2	COM2CJ 101/ COM2M N100	Core Course 3 in Major Commerce – Financial Accounting	75	5	4	30	70	100
	BBB2CJ 101	Core Course 2 in Major B –	60/ 75	4/ 5	4	30	70	100
	BBB2CJ 102 / BBB1CJ 102	Core Course 3 in Major B – (for batch B2 only)	60/ 75	4/ 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
	COM2FM 106 (1) / COM3FM 106 (1)	Multi-Disciplinary Course 2 in Commerce – Financial Literacy	45	3	3	25	50	75
		Total		23 – 25	21			525
3	COM3CJ 201	Core Course 4 in Major Commerce – Business Regulations	60	4	4	30	70	100
	COM3CJ 202/ COM3M N200	Core Course 5 in Major Commerce– Corporate Accounting	75	5	4	30	70	100
	BBB3CJ 201	Core Course 4 in Major B	60/ 75	4/ 5	4	30	70	100
	BBB3CJ 202	Core Course 5 in Major B	60/ 75	4/ 5	4	30	70	100
	BBB3FM 106 / BBB2FM 106	Multi-Disciplinary Course 1 in B –	45	3	3	25	50	75
	COM3FV 108	Value-Added Course 1 in Commerce – Sustainable Marketing and Ethical Practices (for batch A1 only)	45	3	3	25	50	75
		Total		23 – 25	22			550

4	COM4CJ 203	Core Course 6 in Major Commerce – Corporate Regulations and Governance	75	5	4	30	70	100
		Core Course 6 in Major B	60/ 75	4/ 5	4	30	70	100
	COM4CJ 204	Core Course 7 in Major Commerce – Applied Costing and Control (for batch AI only)	75	5	4	30	70	100
	COM4FV 110	Value-Added Course 2 in Commerce – Statistical Software for data analysis	45	3	3	25	50	75
	BBB4FV 110	Value-Added Course 1 in B –	45	3	3	25	50	75
	COM4FS 112 (1) / COM5FS 112 (1)	Skill Enhancement Course 1 in Commerce – Advanced Spreadsheet Applications in Business	45	3	3	25	50	75
		Total		23/ 24	21			525
5	COM5CJ 301	Core Course 8 in Major Commerce– Income Tax Law and Accounts	75	5	4	30	70	100
		Core Course 7 in Major B –	60/ 75	4/ 5	4	30	70	100
	COM5CJ 302	Core Course 9 in Major Commerce– Management Accounting (for batch A1 only)	75	5	4	30	70	100
		Elective Course 1 in Major Commerce	60	4	4	30	70	100
		Elective Course 1 in Major B	60	4	4	30	70	100
	BBB5FS 112 / BBB4FS 112	Skill Enhancement Course 1 in B	45	3	3	25	50	75
		Total		25	23			575
6	COM6CJ 305/ COM8M N321	Core Course 10 in Major Commerce– Income Tax and GST	75	5	4	30	70	100
		Core Course 8 in Major B –	60/ 75	4/ 5	4	30	70	100
	BBB6CJ 305	Core Course 9 in Major B – (for batch B2 only)	60	4	4	30	70	100

		Elective Course 2 in Major Commerce	60	4	4	30	70	100
		Elective Course 2 in Major B	60	4	4	30	70	100
	COM6FS 113(2)	Skill Enhancement Course 2 in Commerce – E Filing of Tax Returns (for batch A1 only)	45	3	3	25	50	75
	COM6CJ 349	Internship in Major Commerce (Credit for internship to be awarded only at the end of Semester 6)	60		2	50	-	50
		Total		24/ 25	25			625
Total Credits for Three Years					133			3325

For batch A1(B2), the course structure in semesters 7 and 8 is the same as for pathways 1 – 4, except that the number of the core and elective courses is in continuation of the number of courses in the two categories completed at the end of semester 6.

*The course code of the same course as used for the pathways 1 – 4

**CREDIT DISTRIBUTION FOR BATCH A1(B2)
IN PATHWAY 5: DOUBLE MAJOR**

Semester	Major Courses in Commerce	General Foundation Courses in commerce	Internship/ Project in Commerce	Major Courses in B	General Foundation Courses in B	AEC	Total
1	4 + 4	3	-	4	-	3 + 3	21
2	4	3	-	4 + 4	-	3 + 3	21
3	4 + 4	3	-	4 + 4	3	-	22
4	4 + 4	3 + 3	-	4	3	-	21
5	4 + 4 + 4	-	-	4 + 4	3	-	23
6	4 + 4	3	2	4 + 4 + 4	-	-	25
Total for Three Years	48	18	2	44	9	12	133
		68		53		12	133
	Major Courses in Commerce	Minor Courses					
7	4 + 4 + 4 + 4 + 4	-			-	-	20
8	4 + 4 + 4	4 + 4 + 4	12*		-	-	24
* Instead of three Major courses; *							
Total for	88 + 12 =						177

Four Years	100	12					
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**COURSE STRUCTURE FOR BATCH B1(A2)
IN PATHWAY 5: DOUBLE MAJOR**

A1: 68 credits in Commerce (Major A)

B1: 68 credits in Major B

A2: 53 credits in Commerce (Major A)

B2: 53 credits in Major B

The combinations available to the students: (A1 & B2), (B1 & A2)

Note: Unless the batch is specified, the course is for all the students of the class

Semester	Course Code	Course Title	Total Hours	Hours/ Week	Credits	Marks		
						Internal	External	Total
1	COM1CJ101/ COM1MN100	Core Course 1 in Major Commerce– Management Principles and Application	75	5	4	30	70	100
	BBB1CJ101	Core Course 1 in Major B –	60/ 75	4/ 5	4	30	70	100
	BBB1CJ102 / BBB2CJ102	Core Course 2 in Major B – (for batch B1 only)	60/ 75	4/ 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
	BBB1FM105	Multi-Disciplinary Course 1 in B – (for batch B1 only)	45	3	3	25	50	75
		Total		23 / 25	21			525
2	COM2CJ101/ COM2MN100	Core Course 2 in Major Commerce – Financial Accounting	75	5	4	30	70	100
	BBB2CJ101	Core Course 3 in Major B –	60/ 75	4/ 5	4	30	70	100

	COM1CJ 102 / COM2CJ 102 / COM4CJ 205*	Core Course 3 in Major Commerce – Business Statistics (for batch A2 only)	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
	COM2FM 106(1) / COM3FM 106	Multi-Disciplinary Course 1 in Commerce– Financial Literacy	45	3	3	25	50	75
		Total		24/ 25	21			525
3	COM3CJ201	Core Course 4 in Major Commerce– Business Regulations	60	4	4	30	70	100
	COM3CJ202/ COM3MN20 0	Core Course 5 in Major Commerce – Corporate Accounting	75	5	4	30	70	100
	BBB3CJ 201	Core Course 4 in Major B	60/ 75	4/ 5	4	30	70	100
	BBB3CJ 202	Core Course 5 in Major B	60/ 75	4/ 5	4	30	70	100
	BBB3FM 106 / BBB2FM 106	Multi-Disciplinary Course 2 in B –	45	3	3	25	50	75
	BBB3FV 108	Value-Added Course 1 in B – (for batch B1 only)	45	3	3	25	50	75
		Total		23 – 25	22			550
4	COM4CJ203	Core Course 6 in Major Commerce– Corporate Regulations and Governance	75	5	4	30	70	100
		Core Course 6 in Major B	60/ 75	4/ 5	4	30	70	100
		Core Course 7 in Major B – (for batch B1 only)	60/ 75	4/ 5	4	30	70	100

	COM4FV 110	Value-Added Course 1 in Commerce – Statistical Software for data analysis	45	3	3	25	50	75
	BBB4FV 110	Value-Added Course 2 in B –	45	3	3	25	50	75
	COM4FS 112(1)/ COM5FS 112(1)	Skill Enhancement Course 1 in Commerce – Advanced Spread sheet Applications in Business	45	3	3	25	50	75
		Total		22 – 24	21			525
5	COM5CJ301	Core Course 7 in Major Commerce– Income Tax Law and Accounts	75	5	4	30	70	100
		Core Course 8 in Major B –	60/ 75	4/ 5	4	30	70	100
		Core Course 9 in Major B – (for batch B1 only)	60	4	4	30	70	100
		Elective Course 1 in Major Commerce	60	4	4	30	70	100
		Elective Course 1 in Major B	60	4	4	30	70	100
	BBB5FS 112 / BBB4FS 112	Skill Enhancement Course 1 in B	45	3	3	25	50	75
		Total		24/ 25	23			575
6	COM6CJ305/ COM8MN32 1	Core Course 8 in Major Commerce– Income Tax and GST	75	5	4	30	70	100
		Core Course 10 in Major B –	60/ 75	4/ 5	4	30	70	100
	COM6CJ306/ COM8MN32 2	Core Course 9 in Major Commerce – Methodology for Business Research	75	5	4	30	70	100
		Elective Course 2 in Major Commerce	60	4	4	30	70	100
		Elective Course 2 in Major B	60	4	4	30	70	100

	BBB6FS 113	Skill Enhancement Course 2 in B – (for batch B1 only)	45	3	3	25	50	75
	BBB6CJ 349	Internship in Major B (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
To continue to study Commerce in semesters 7 and 8, batch B1(A2) needs to earn additional 15 credits in Commerce to make the total credits of 68. Suppose this condition is achieved, and the student of batch B1(A2) proceeds to the next semesters to study Commerce. The course structure in semesters 7 and 8 is the same as for pathways 1 – 4, except that the number of the core and elective courses is in continuation of the number of courses in the two categories completed at the end of semester 6, taking into account the number of courses in Commerce taken online to earn the additional 15 credits.								

*The course code of the same course as used for the pathways 1 – 4

**CREDIT DISTRIBUTION FOR BATCH B1(A2)
IN PATHWAY 5: DOUBLE MAJOR**

Semester	Major Courses in B	General Foundation Courses in B	Internship/ Project in B	Major Courses in Commerce	General Foundation Courses in Commerce	AEC	Total
1	4 + 4	3	-	4	-	3 + 3	21
2	4	-	-	4 + 4	3	3 + 3	21
3	4 + 4	3 + 3	-	4 + 4	-	-	22
4	4 + 4	3	-	4	3 + 3	-	21
5	4 + 4 + 4	3	-	4 + 4	-	-	23
6	4 + 4	3	2	4 + 4 + 4	-	-	25
Total for Three Years	48	18	2	44	9	12	133
	68			53		12	133
	Major Courses in B	Minor Courses					
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	12					177
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6. INTERNSHIP:GUIDELINES & PROCEDURES

6.1 Introduction

The internship Programme for B.Com Professional 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 Professional 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, Chartered accountants, Cost Accountants, Company Secretaries, GST Practitioners, 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 Professional 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 Professional 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 maybe 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 Professional 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 Professionals, 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 Professional 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 Professional 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	
Total		150

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 Professional Degree (Honours with Research) in the Major Commerce shall be awarded to those who complete the CUFYUGP 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 Professional Degree (Honours with Research), in semester VIII, the student should earn 12 credits from a mandatory Research Project in the Major Commerce /allied discipline, guided by a faculty member with a Ph.D., at a recognized research centre of the University/any other university/higher educational institution or at a centre prior-approved by the University. In this case, one of the three courses (for the additional 12 credits) should be in research methodology. The approved research centres of this University or any other university/higher educational institution (HEI) can offer the B.Com Professional 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 Professional Degree (Honours) or B.Com Professional Degree (Honours with Research) Programme, who opts to conduct their project at another institution where B.Com Professional (Honours) or (Honours with Research) is offered 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
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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	
Total		150

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:
 - Provide an introduction to the research project, including its purpose and objectives.
 - Outline the significance of the research topic within the field of commerce.
 - Provide an overview of the structure of the research project.
- 2 Research Proposal:
 - Develop a research proposal that outlines the research questions, objectives, methodology, and timeline for the project.
 - Include a literature review that summarizes existing research relevant to the chosen topic.
 - Specify the research methods and data collection techniques to be used.
- 3 Data Collection and Analysis:
 - Collect data using appropriate methods such as surveys, interviews, observations, or secondary data analysis.
 - Analyze the collected data using relevant statistical or qualitative analysis techniques.
 - Ensure the accuracy and reliability of the data analysis process.
- 4 Report Writing:
 - Prepare a comprehensive research report that includes sections such as:
 - Introduction
 - Literature review
 - Methodology
 - Results and findings
 - Discussion and analysis
 - Conclusion and recommendations
 - Follow formatting guidelines for the report, including font size, spacing, and citation style.
- 5 Presentation:
 - Prepare a presentation of the research project to be delivered to the department.
 - Summarize the key findings, analysis, and conclusions of the research project.
- 6 Submission and Evaluation:
 - Submit the research report and any accompanying materials according to the specified deadline.
 - The research project may be subject to internal and external evaluation, including review by faculty members and external examiners.
 - Evaluation criteria shall include the quality of the research proposal, methodology, data analysis, presentation, and overall contribution to knowledge in the field of commerce.
- 7 Finalization:

	<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.

4. GENERAL FOUNDATION COURSES

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

4.1. 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	

4.2. 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

5.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 PROFESSIONAL Degree or B.COM PROFESSIONAL Degree (Honours) or B.COM PROFESSIONAL Degree (Honours with Research), as the case may be.

5.1. 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 (C_i) with the grade points (G_i) scored by a student in each course in a semester, summed over all the courses taken by a student in the semester, and then divided by the total number of credits of all the courses taken by the student in the semester,

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

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

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

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.

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

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

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

- 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 double major programme) offered within the commerce discipline, shall be taught by faculty members specializing in Commerce.

Comprehensive Syllabi: Various Courses

SEMESTER I MAJOR COURSE

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
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
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

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
	20	Conflict Management-Definition and Types of Conflict-Sources of conflict within groups- Communication Skills for Conflict Management	2
	21	Conflict Resolution Strategies (e.g., negotiation, mediation, arbitration)- Managing and Leveraging Constructive Conflict	2
	22	Crisis Management and Resilience-Strategies for managing crises and disruptions	2

	23	Crisis Preparedness and Response Strategies	1
	24	Principles and Practice of Inclusive Leadership	2
	25	Business Ethics-Features- Principles of Business Ethics	2
	26	Factors affecting Business Ethics- Business Ethics at workplace-Ethics Management	2
		Open-Ended Module- Practical Exercises	
	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.
5. R.SDavar; Management Process
6. Rustum & Davan, Principles and Practice of Management.
7. Srinivasan & Chunawalla, Management Principles and Practice.
8. S.V.S. Murthy. Essentials of Management.

**SEMESTER II
MAJOR COURSE**

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)

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
III	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 :Practical Applications, Case Study and Course Project		30
	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 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 3. Collect data from any nearby non-profit organisation including clubs and prepare a receipt and payment account. 4. 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

**SEMESTER III
MAJOR COURSE I**

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
CO 1	Develop a comprehensive understanding of the legal framework governing business activities, including statutes, regulations	U	C	Examinations/ Quizzes/Assignment/ Seminar
CO 2	Analyze the impact of legal and regulatory environments on business operations, strategy, and decision- making.	An	P	Examinations/ Project Case analysis
CO 3	Evaluate the legal implications of business contracts, including formation, interpretation, and enforcement.	E	P	Project Case analysis
CO 4	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)				

Detailed Syllabus:

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
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		8
	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
		<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.

**MODULE III
MAJOR COURSE II**

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	Examination/Assignment/seminars/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
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		
	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>	
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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.

SEMESTER IV
MAJOR COURSE I

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
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
III		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
IV	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	
		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.

**SEMESTER IV
MAJOR COURSE II**

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

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

**SEMESTER IV
MAJOR COURSE III**

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, variability, and correlation.	Ap	P	Examinations Project Assuagement
	Develop the ability to interpret descriptive and inferential statistics to draw meaningful conclusions.	Ap	P	Practicum Assignments Examination Project
	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 and 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.

**SEMESTER V
MAJOR COURSE I**

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 importance of taxation	E	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) 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. 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.

**SEMESTER V
MAJOR COURSE II**

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	

Open Ended Module: Practical Exercise		
V	Recommended to conduct the following: 1.Seminar / Group discussions / Assignments on practical problems Relating to the first four modules of the course.	30
	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.

**SEMESTER V
MAJOR COURSE III**

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
	* - 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
	11	Market Positioning-strategies	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
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 .BernardJ, "Introduction to E-Commerce", Tata Mc Graw Hill, New Delhi

**MODULE VI
MAJOR COURSE I**

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 effectively to stakeholders through audit reports..	An	P	Project/Discussions 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	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> <ol style="list-style-type: none"> 1. Advanced topics in auditing 2. Auditing and Ethics or Practical exercises <ol style="list-style-type: none"> 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. 2. Plan a visit to any Audit firms/ Financial consultancy organisations and ask students to prepare a detailed report. 3. Review any published audit report of any companies of the current year and prepare an assignment about it. <p>Note: The subject teacher has to prepare the detailed syllabus of the module</p>	

References:

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

**MODULE VI
MAJOR COURSE II**

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	
	* - 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
		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
	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	2
		Introduction to Goods and Service Tax	10
	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	10
	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

MODULE VI
MAJOR COURSE III

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 &

**SEMESTER 1
MINOR I
GROUP 3: FINANCIAL REPORTING**

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

Cour Outcomes (CO):

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

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Accounting Fundamentals		11
	1	Meaning-Scope- Accounting Principles	3
	2	Concepts and Conventions	4
	3	Accounting Policies and Standards- Objectives	4
II	Capital & Revenue		10
	4	Capital Receipts & Revenue Receipts	4
	5	Capital Expenditure & Revenue Expenditure, Deferred Revenue Expenditure- Contingent Assets & Liabilities	4
	6	Accounting Cycle	2
III	Recording Transactions		12
	7	Rules for debit and credit	2
	8	Traditional and modern approach- Double Entry Book Keeping	4
	9	Primary Books, Subsidiary books	3
	10	Bank reconciliation statement	3
IV	Preparation of Final Accounts		12
	14	Preparation of Trial balance	4
	15	Final Accounts of Sole Trader (with simple Adjustments related to closing stock, Outstanding/prepaid expenses, accrued income/ income received in advance)	8
V	Open Ended Module: Practical Applications, Case Study and Course Project		30
	1	Group project: Assign group projects where students collaborate to solve accounting problems and prepare the financial statements.	
	2	Case study: Present case studies or scenarios that involve issues in accounting.	
	3	Field visit: Organize visits to businesses firms to give students a firsthand look at how financial accounting is applied in different industries.	
	4	Workshops: Conduct interactive workshops where students actively participate in discussions, problem-solving, and hands-on activities related to financial accounting.	
		Note: Teacher can select any methods of practical training suitable for this course. By incorporating practical teaching methods, teacher can create an engaging learning experience ensuring that students are well-prepared for real-world challenges in the field.	

References

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

SEMESTER II
MINOR I
GROUP 3: FINANCIAL REPORTING

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

Course Outcomes (CO):

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

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Financial Reporting		11
	1	Financial Statements- Meaning, Role, Uses for different users, Characteristics, Advantages and disadvantages.	5
	2	Financial Reporting- Meaning, objectives, importance, Advantages and Disadvantages	6
II	Introduction to Accounting Standards		11
	3	Accounting Standards – Meaning and Definition – Objectives of AS – Scope & significance of AS	5
	4	Development of AS in India –Formation of ASB – Objectives and functions of ASB – Procedure of issuing AS – Role of NFRA – Compliance with AS	6
III	International Financial Reporting Standards(IFRS)		11
	5	IFRS – Role of IASB –Features of IFRS – Need for IFRS – Assumptions in IFRS – Scope of IFRS –objectives of IFRS – Differences/ comparison between Ind AS and IFRS	3
	6	IFRS adoption and Convergence in India – Difficulties and challenges in adopting IFRS – Benefits of convergence –Disadvantages of convergence-	4
	7	Conceptual Framework- Definition of financial elements- Principles of recognition, measurements, presentation and disclosure.	4
IV	Accounting standards relating to Revenue and Depreciation		12
	8	Revenue from contracts with customers (Ind AS115/ IFRS 15)- Objective, Scope- Five step model on revenue recognition (with simple problems only)	4
	9	Depreciation Accounting (AS6)- Objective, Scope- Meaning and Definition of Depreciation, Depreciable assets- Objectives of Depreciation	4
	10	Methods of Depreciation- Straight Line Method and Written Down Value Method (Simple problems only)	4

V	Open Ended Module. Practical Exercises		30
	1	<p>Group project: Assign group projects where students collaborate to solve accounting problems. Encourage discussions on how companies comply with accounting standards in their financial reporting.</p>	
	2	<p>Case study: Develop case studies that simulate real-world scenarios requiring the application of specific accounting standards and encourage students to analyze financial transactions, make accounting entries based on the given accounting standards.</p>	
	3	<p>Workshops on problem solving: Conduct workshops where students work on practical problems related to the application of accounting standards, where students actively participate in discussions, problem-solving, and hands-on activities related to accounting reports.</p>	
	4	<p>Organize debates or discussions on controversial accounting topics or emerging issues related to accounting standards.</p>	
	<p>Note: Teacher can select any methods of practical training suitable for this course. By incorporating practical teaching methods, teacher can create an engaging learning experience ensuring that students are well-prepared for real-world challenges in the accounting field.</p>		

References

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

**SEMESTER I
MINOR II**

GROUP 4: COST AND MANAGEMENT ACCOUNTING

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

Course Outcomes (CO):

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

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

IV	Accounting for overheads and cost sheet		13
	18	Overheads: Classification-Classify overhead costs based on their nature, behavior, and allocation.	2
	19	Departmentalization, Allocation, and Apportionment	2
	20	Absorption and Determination of Overhead Rates	2
	21	Under/Over Absorption and Accounting Treatment	2
	22	Cost Sheet and Unit Costing-Prepare cost sheets using unit costing methodology and understand various concepts related to cost sheets	5
V	Open Ended module. Practical		30
	1	Case Studies: Present case studies based on real-world scenarios where students need to apply cost accounting principles to solve problems.	
	2	Group Projects: Assign group projects that involve analyzing the cost structure of a real company.	
	3	Industry Visits: Organize field trips to companies that have strong cost accounting practices and allow students to observe how cost accounting principles are implemented in a real-world business setting.	
	4	Industry-Specific Costing Projects: Assign projects that focus on cost accounting practices in specific industries	
	5	Excel-based Cost Analysis: Conduct spread sheet-based workshops where students use spreadsheets to perform cost analyses.	
	6	Role-Playing Exercises: Create role-playing scenarios where students take on the roles of cost accountants	

References

1. Jain & Narang : Cost Accounting
2. Nigam & Sharma : Cost Accounting
3. Khanna Pandey & Ahuja : Cost Accounting
4. M.L Agarwal : Cost Accounting
5. N.K. Prasad : Cost Accounting
6. S.P. Iyengar: Cost Accounting
7. S.N. Maheswari : Cost Accounting

**SEMESTER II
MINOR II**

GROUP 4: COST AND MANAGEMENT ACCOUNTING

Course Code	COM2MN104				
Course Title	FUNDAMENTS OF BUSINESS MATHEMATICS AND STATISTICS				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	An understanding of various fundamental mathematical and statistical concepts.				
Course Summary	This course helps the learner to engage in practical exercises, projects, and discussions to apply mathematical and statistical concepts to real- world business scenarios. The goal is to equip students with the skills needed to analyze data, make informed business decisions, and communicate findings effectively.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a solid understanding of fundamental mathematical and statistical concepts and process.	U	C	Instructor-created exams Assignment
CO2	Collect, organize, and present data effectively using appropriate statistical tools and visualization techniques.	Ap	P	Assignment Project Examination
CO3	Develop critical thinking and problem-solving skills to apply mathematical and statistical methods to real-world business challenges.	An	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P)				

Detailed Syllabus

Module	Unit	content	Hrs
I	Introduction to Business Mathematics		10
	1	Numerical expressions and Equations	3
	2	Simultaneous linear equations (up to three variables),	3
	3	Quadratic equations in one variable - factorization and quadratic formula	4
II	Progression Theory		11
	4	Sequence, Series and Progression: Concepts and differences	2
	5	Arithmetic progression - n th term and sum of n terms of an AP	3
	6	Insertion of Arithmetic means in AP --	2
	7	Geometric progression, n 'th term and sum of n terms of an GP - Insertion of Geometric Mean in GP - Harmonic progression.	4
III	Diagrammatic and Graphic Presentation		12
	8	Introduction of Diagrams and Graphs and differences, general rules for constructing diagrams	2
	9	Types of Diagrams - one dimensional and two dimensional, pictograms and Cartograms	4
	10	Graphs - Techniques of constructing graphs, graphs of one variable, two or more Variables, graphs having two scales - Range, Ratio charts and Band graph	4
	11	Graphs of Frequency Distribution - Histogram, Polygon and Ogives	2
IV	Descriptive Statistics		12
	12	Measures of Central Tendency – Mean: Arithmetic mean, Geometric mean and Harmonic Mean -	3
	13	Median, Mode and other position values	3
	14	Measures of Dispersion: mean deviation, quartile deviation, standard deviation and coefficient of variation	3
	15	Measures of Skewness and Kurtosis	3
V	Open Ended Module, Practicum		30
		Recommended to conduct the following:	
	1	Practical application of Measures of central value and dispersion with the help of business case studies.	
	2	Present case studies based on actual business scenarios that require statistical analysis and direct students in applying statistical methods to solve problems and make data-driven decisions.	
	3	Incorporate hands-on exercises where students work with real datasets to perform statistical analyses	
4	Assign group projects that involve collecting, analyzing, and presenting statistical information related to a specific business problem and encourage collaboration and		

		division of tasks within the group.	
	5	Conduct workshops on data visualization techniques using spreadsheet software.Emphasize the importance of effective data presentation for decision-making	
	6	Assign projects that involve analyzing industry-specific datasets.Relate statistical concepts to the unique challenges and characteristics of different industries	

References

1. Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
2. Basic Mathematics and its Application in Economics – S. Baruah (Macmillan)
3. Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
4. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson, 2019
5. J.K. Sharma, "Business Statistics:, Pearson, 2004
6. Sanchetti and Kapoor, Statistics, Sultan Chand, 2010.
7. SC Gupta, Fundamentals of Statistics, 2018.
8. SP Gupta, Statistical Methods, Sultan Chand & Sons, 2019.
10. V.K Kapoor and Sumant Kapoor- OR Techniques for management- Sultan Chand & Sons, 2014.

**SEMESTER III
MINOR II
GROUP 4: COST AND MANAGEMENT ACCOUNTING**

Course Code	COM3MN204				
Course Title	FINANCIAL STATEMENT ANALYSIS				
Type of Course	Minor				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Understand fundamental accounting principles, including the accounting equation, double-entry accounting, and the components of financial statements.				
Course Summary	Financial statement analysis involves understanding financial statements and interpreting the information they contain.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand fundamental basic tools and techniques of financial statement analysis	U	C	Instructor-created exams / Quiz Examination
CO2	Familiarize students with the basic structure of financial reporting.	An	P	Seminar Examination
CO3	Enable the students to apply the financial analysis tools in practice	Ap	P	Practical Assignment / project
CO4	Development of critical thinking skills to assess financial information objectively and make informed decisions	An	P	Project
	* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)# - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)			

Detailed Syllabus:

Module	Unit	Content	Hours
I	Introduction to Financial Statement Analysis		10
	1	Financial Statements: Meaning, Nature, Utility, Limitations	3
	2	Financial Statement Analysis: Meaning, Objectives	2
	3	Explore the uses, procedures, and inherent limitations of financial statement analysis.	2
	4	Types of financial statement analysis, including horizontal analysis, vertical analysis, and ratio analysis	3

II	Ratio Analysis		12
	1	Ratio Analysis: Meaning, Objectives, Utility, Limitations	3
	2	Classification of Ratios and Analysis: Liquidity and Profitability Ratios	3
	3	Turnover ratios (inventory turnover, receivables turnover) and how they indicate operational efficiency.	3
	4	Leverage ratios (debt-to-equity ratio, interest coverage ratio) and their implications.	3

III	Fund Flow Analysis		13
	1	Fund Flow Statement: Concept, Purpose, and Computation	2
	2	Schedule of Changes in Working Capital	3
	3	Fund from Operations	3
	4	Step-by-step guide on preparing a fund flow statement using a financial data, including adjustments and interpretations	5

IV	Working Capital		10
	1	Working Capital: Concepts, Types, and Importance	2
	2	Factors Influencing Working Capital and Principles of Management	3
	3	Estimation Techniques: Operating Cycle Method	3
	4	Estimation Techniques: Projected Balance Sheet Approach	2

Module	Unit	Content	Hours
Open Ended Module			
V	Recommended to conduct the following:		30
	1	Workshops: Conduct workshops on using spreadsheet software for financial statement analysis and provide hands-on exercises where students can perform ratio analysis, and visualize financial data.	
	2	Case studies: Develop case studies reflecting real-world financial scenarios, requiring students to analyze corporate financial statements, perform calculations, and provide recommendations for decision-making	
	3	Role playing: Create role-playing scenarios where students take on the roles of financial analysts, auditors, or company executives. Teacher can simulate scenarios that require decision-making based on financial statement analysis.	
	4	Peer Review Sessions: Conduct peer review sessions where students evaluate and provide feedback on each other's financial statement analyses and encourage constructive criticism and discussion.	

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.

MAJOR ELECTIVE COURSES

MAJOR ELECTIVE: ACCOUNTING AND FINANCE FOR PROFESSIONAL

Programme	B.Com Professional				
Course Code	COP5EJ301(1)				
Course Title	FINANCIAL AND INVESTMENT 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	Studying financial management and Investment Management requires a foundational understanding of accounting & finance				
Course Summary	This course covers a range of topics related to the management of Finance to equip the students to take learned decisions in the financial scenario. This course also covers an overview of Investment Management.				

Course Outcomes (CO)

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Acquaint students with the techniques of financial management and their applications for business decision making	U/ Ap	C	Instructor-created exams / Quiz Assignments
CO2	Present basic concepts of financial management and their implementation in investment, financing and dividend decisions	U/ Ap	C	Mini Project / Seminar Presentation Assignments Examination
CO3	Appraising concepts of cost of capital, leverage analysis, capital structure and dividend theories and identify courses	An	C	Seminar Presentation / Group Tutorial Work

	of action in financial environment that would result in maximization of wealth of an organization			Examination
CO4	Illustrate the management of working capital and estimate the same for an organization	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)				

Module	Unit	Content	Hrs.
I	INTRODUCTION TO FINANCIAL MANAGEMENT		10
	1	Nature, Scope & Objectives of Financial Management - Profit Maximisation, Wealth Maximisation & Value Maximisation	2
	2	Time Value of Money - Concept of Risk and Return (theory)	2
	3	Organisation of Finance Function	4
	4	Emerging Role of Finance Managers	2
II	WORKING CAPITAL MANAGEMENT, CAPITAL STRUCTURE & DIVIDEND DECISIONS		14
	4	Factors Affecting Composition of Working Capital - Estimation of Working Capital Requirements	4
	5	Management of Cash, Inventory & Receivables	3
	6	Capital Structure, Factors Affecting Capital Structure	4
	7	Dividend Decisions, Dividend Policies, Dividend & its Forms –Objectives of Dividend Policy	3
III	FINANCING & INVESTMENT DECISIONS		12
	8	Cost of Capital, Cost of Different Sources of Finance Weighted Average Cost of Capital	4
	9	Leverage, Operating Leverage, Application of operating leverage, Financial Leverage, Combined Leverage	4
	10	Capital Budgeting Decisions and Techniques (Problems to be discussed in Simple Payback, ARR, NPV, PI, IRR)	4
IV	INVESTMENT MANAGEMENT		12
	11	Introduction to Investment Management – Investment – Types – Investment Decision process	3
	12	Fundamental Analysis – Decision rule – Steps in Fundamental Analysis (theory)	3
	13	Portfolio Theory – Portfolio- Types – Portfolio Management – Process – Portfolio Return – Risk	3
	14	CAPM, EMT	3

	Open Ended Module	12
V	<p>Suggested to give a detailed idea on the following topics also</p> <p>Calculation of Dividend Pay-out Ratio</p> <p>Advanced tools in financial management</p> <p>Futures & Options – Pricing of Futures & Options (Practicum)</p> <p>Technical Analysis of Investments – Security Market theories</p>	
	<p>Recommended to conduct the following:</p> <p>Group Discussions on contemporary topics related to financial and Investment management</p>	
	<p>Project work to students in areas like Cost of Capital and its impact on financing decision, Capital Budgeting, Comparative study of companies based on their capital structure etc</p>	
	<p>Company Visits:</p> <p>Organize field trips to companies Finance Departments and allow students to observe and understand how the management of finance is done</p>	
	<p>Panel discussions:</p> <p>Conduct panel discussions with experts discussing current challenges and trends in financial and investment management</p>	

References:

M Y Khan & P K Jain, Financial Management, Mc Graw Hill

D Chandra Bose, Fundamentals of Financial Management, Mc Millan Books

Prasanna Chandra, Financial Management – Theory and Practice, Mc Graw Hill

V K Bhalla, Fundamentals of Investment Management, S Chand Publications

	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 Code	COP5EJ302(1)				
Course Title	CORPORATE FINANCE				
Type of Course	MINOR				
Semester	VII				
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				

Course Outcome (CO)

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Define and Interpret various sources of Corporate Funding by gaining theoretical knowledge	Remember (R)	C	Examination Quiz Assignment
CO2	Determine and assess the availability of sources of corporate finance for practical decisions	Apply (Ap)	P	Instructor-created exams Assignments
CO3	Appraising the availability and advantages of different funding institutions	Analyse (An)	P	Project Case study
CO4	Validating the advancement of corporate finance by reflecting the concept, importance and application of Digital finance	Evaluate (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)				

Module	Content	Hours
I	SOURCES OF CORPORATE FUNDING	12
	1.1 Equity shares & Preference shares, 1.2 Angel funds, Debentures, Bonds 1.3 Loan from Financial institution 1.4 Foreign funding - FDI Foreign Direct Investment & Foreign Institutional Investment (FII) 1.5 ECB, Private Equity & Securitization	
II	RAISING OF FUNDS FROM EQUITY	12
	2.1 Public funding – IPO, FPO, Preferential Allotment, Private Placement, Qualified Institutional Placement, Institutional Private Placement, Offer for Sale, Right Issue, Fast Track Issue, Green Shoe Option 2.2 Sources of Funds for Mega Projects - Real Estate Investment	
	Trust, Infrastructure Investment Trust 2.3 Private Funding – Venture capital, Alternate Investment fund, Angel fund, Seed funding, Private Equity 2.4 Non fund based - Bonus issue, Sweat equity, ESOP 2.5 An overview on listing and issuance of security in international Financial Services centre	
III	RAISING OF FUNDS FROM DEBTS	12
	3.1 Indian fund based – Debentures, Non-convertible securities, Public deposits, Bonds, Bank Finance, Promoter funding, Working capital Finance, Overdrafts, Cash Credits, Bill Discounting, factoring, NBFC funding 3.2 Indian non-fund based - Letter of Credit, Bank Guarantee, Stand by Letter of Credit 3.3 Foreign funding institutions - International Financial Corporation, Asian Development Bank, International Monetary Fund, World Bank 3.4 Foreign funding instruments, Law and procedures 3.5 Role of intermediaries in fund raising - Project Evaluation	
IV	DIGITAL FINANCE	12

	<p>4.1 Meaning - Traditional finance Vs Digital Finance</p> <p>4.2. Digital Finance Ecosystem</p> <p>4.3 Digital Infrastructure - Digital money cards, Central Bank Digital Currency</p> <p>4.4 Digital Assets - non fungible tokens, private crypto currency, stable coins</p> <p>4.5 Digital Financial Services – Wallets, UPI Neo-banks, FinTech</p> <p>4.6 Regulations and governance in a Digital Financial Environment</p>	
V	Open ended module	12
	Suggested topics	
	<p>Visit to Corporates and prepare a report on their financing strategy</p> <p>Converse with a Company Secretary to understand the procedural aspects of raising funds</p>	

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.

Programme	B.Com Professional				
Course Code	COP6EJ301(1)				
Course Title	APPLIED ACCOUNTING STANDARDS				
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 accounting standards requires a foundational understanding of accounting principles and concepts accounting equation, double-entry accounting, and the basic structure of financial statements.				
Course Summary	This covers a range of topics related to the principles and guidelines that govern financial reporting. An overview of different financial reporting frameworks including International Financial Reporting Standards (IFRS) is included.				

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

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

Module	Unit	Content	Hrs.
I	Conceptual Framework of Accounting Standards		10
	1	Accounting Standards- Meaning and Definitions – Objectives and Scope- GAAP, ASB, IFRS- Meaning, Objectives and Importance.	5
	2	Accounting Standards in India - Convergence to Ind AS- Applicability Criteria and Scope.	5
II	Ind AS on Assets and Liabilities of Financial Statements		10
	3	Impairment of Assets (Ind AS 36) – Objectives – Scope – Accounting Treatment- Valuation and Measurement.	4
	4	Employee Benefits (Ind AS 19) – Objectives and Scope- Definitions – Categories of Employee Benefits- Recognition and Measurement of Short term Employee Benefits – Profit Sharing and Bonus Plans - Recognition and Measurement of Post Employee Benefits.	4
	5	Provisions, Contingent Liability and Contingent Asset (Ind AS 37) – Objectives and Scope- Recognition and Measurement.	2
III	Specified Ind AS With Comparative Provisions Under AS		14
	6	Presentation of Financial Statements (Ind AS 1)- Objectives- Scope – Preparation of SOPL and SOFP- Preparation of SOCE	6
	7	Ind AS on Measurement Based on Accounting Policies – Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8) – Events after Reporting Date (Ind AS 10). Fair Value Measurement (Ind AS 113)	4
	8	Earnings Per Share (Ind AS 33) – Objectives and Scope- Presentation and Measurement- Diluted Earnings Per Share. Investment Property (Ind AS 40) – Objectives – Scope –Definitions Recognition and Measurement.	4
IV	Accounting for Business Combinations and Consolidated Statements		14
	9	Ind AS 103- Objectives, Scope, Acquisition methods for Business Combination	4
	10	Consolidated Financial Statements- Non Controlling Interest, Goodwill/ Gain on Bargain Purchase	5
	11	Statement of Financial Position - Intra Group Trading – Pre – Acquisition profit – Mutual Owings- Consolidated Statement of Profit or Loss	5
V			

	Open Ended Module	
	Suggested to give a detailed idea on the following topics Ind AS 21 Accounting for government grants Convergence to Ind As	
	Recommended to conduct the following: Group Discussions: Facilitate group discussions on controversial financial reporting topics and encourage students to critically analyze financial statements and find the potential impact of different reporting choices.	
	Project work: Provide students with financial statements from real companies and guide them through the process of analyzing balance sheets and income statements to understand the company's financial position and performance. Assign projects on emerging issues in corporate financial reporting.	
	Company Visits: Organize field trips to companies with accounting departments and allow students to observe and understand how accounting principles are implemented in a professional setting.	
	Panel discussions: Conduct panel discussions with experts discussing current challenges and trends in financial reporting.	
	Presentation Skill training: Conduct sessions on effective communication of financial information. The students can create presentations summarizing key findings from financial statements and explaining their implications. Practical Assignments on the basis of first four modules can also be given.	

References:

1. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications
2. T.P Ghosh, Illustrated Guide to Indian Accounting Standards, Taxmann Publications
3. B.D Chatterjee, Illustrated Guide to Indian Accounting Standards, Taxmann Publications
4. Dolphy D'Souza, Vishal Bansal, Indian Accounting Standards, Snow White Publications
5. ICAI, Study material of ICAI- Financial Reporting (Final Level)
6. IASB, IFRS (Red Book)

Programme	B Com - Professional				
Course Code	COP6EJ302(1)				
Course Title	Business and Corporate Taxation				
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 income tax assessment requires a foundational understanding of various concepts in finance, accounting, and tax law				
Course Summary	This course covers a range of topics related to the calculation, analysis, and reporting of individual and business income for taxation purposes.				

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrates a clear understanding of the fundamental principles and concepts underlying the income tax system	U	C	Instructor-created exams / Quiz
CO2	Demonstrate analytical and critical thinking on the procedure assessment of various Entities.	E	C	Practical Assignment / Observation of Practical Skills
CO3	Ability to calculate taxable income for professional individuals and businesses, considering various sources of income, deductions, exemptions, and credits.	Ap	P	Seminar Presentation / Group Tutorial Work
CO4	Ability to develop tax planning strategies for individuals and businesses, considering both short-term and long-term objectives.	Ap	P	Instructor-created exams / Home 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)				

Module	Unit	Content	Hrs
		Assessment of various entities	16
	1	Assessment of Professional Individuals only	4
	2	Assessment of Hindu Undivided Family: Residential Status of HUF – Income not to be treated as Family Income – Computation of Total	4

I		Income of HUF and Tax Liability	
	3	Assessment of Firms including LLPs–Computation of Book Profit–Remuneration to Partners–Computation of Total Income and Tax Liability	4
	4	Assessment of AOP/BOI–Computation of Total Income of AOP/BOI–Tax liability of AOP/BOI– Treatment of Shares of income received by members of AOP/BOI	4
II	Assessment of Cooperative Societies, Trusts and Non-Resident Indians		14
	6	Assessment of Cooperative Societies: Cooperative Societies – Meaning	4
		– Deductions u/s.80P – Other deductions – Computation of taxable income and tax liability	
	7	Assessment of Trusts: Definition–Creation–Registration–TypesofTrusts– Taxexemptions–Accumulationofincome– income not exempted – Assessment of Trust	5
	8	Income exempt from tax –relief to Non Resident person – Determination of income under Rule 10: various businesses of NRIs: Shipping Business, Business operations of Aircraft, Business of exploration of mineral oils, civil constructions, Royalty, Insurance business - computation of Income of NRI's (General awareness only)	5
III	Assessment of Companies		8
	1	Introduction to corporate taxation-Definition of Company- types of companies	1
	2	Residential status of companies and Incidence of tax	2
	3	Carry forward and set off of losses in the case of companies	3
	4	Deduction available to Corporate Assesse	2
IV	Procedure for Assessment		10
	9	Types of Assessment – Deduction and Collection of Tax at Source	3
	10	Advance Payment of Tax–Recovery of Tax–Income Tax Authorities	4
	11	Appeals and Revisions – Penalties and Prosecutions	3
V	Open Ended Module		12
		<p>This open-ended module aims to allow students to explore advanced topics within the realm of income tax assessment.</p> <p>a. Emerging Trends in Income Taxation</p> <p>b. Ethical Considerations in Taxation</p> <p>c. Strategies in tax planning</p> <p>Practical exercises:</p> <ol style="list-style-type: none"> 1. Prepare Tax Planning for Professional Individuals with respect to all five heads of income 2. Hands on training related to assessment of various entities 3. Applying income tax assessment principles to real-world case studies related to the chosen advanced topic. 	12

Reference Books

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. WishwaPrakashana.
5. Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur &Narang : Income Tax.

MULTI DISCIPLINARY COURSES (MDC)
SEMESTER I

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	
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References

1. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill.
2. Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill.
3. Desai, Vasantha: The Indian Financial System, Himalaya Publishing House.
4. Machiraju, R.H: Indian Financial System, Vikas Publishing House.
5. Khan M.Y: Indian Financial System, Tata 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)

MULTI DISCIPLINARY COURSES (MDC)
SEMESTER II

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

SKILL ENHANCEMENT COURSES (SEC)

Course Code	COP5FS112 (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, ensuring relevance and effectiveness in various industries and scenarios.	Ap	P	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 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
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
		<ol style="list-style-type: none"> Working on group projects to solve specific business problems or optimize business processes using spreadsheet tools.. Calculating key financial metrics such as net present value (NPV), internal rate of return (IRR), and return on investment (ROI).. Creating charts and graphs to visualize data trends, such as sales trends over time or market share comparisons. Calculate financial ratios a company and make interpretation 	

References

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

Course Code	COP5FS112 (2)				
Course Title	ACCOUNTING SOFTWARE APPLICATIONS				
Type of Course	SEC				
Semester	V				
Academic Level					
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3	-		45
Pre-requisites	A fundamental understanding of accounting principles, concepts, and terminology is crucial. Familiarity with concepts like debits, credits, assets, liabilities, and equity provides a strong foundation.				
Course Summary	This covers a range of topics aimed at providing students with the knowledge and skills needed to effectively use accounting software for financial management.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used

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

Detailed Syllabus:

Module	Unit	Content	Hrs
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	COP5FS112 (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 Python programming language	U	C	Instructor created 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
* - 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 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,	1

		float), Sequence (Strings, list, tuple), Set, Dictionary Boolean, Binary Types.	
	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 	

	<p>functions for fundamental operations</p> <ul style="list-style-type: none"> • Create a Hangman Game using Python in which participants attempt to guess a secret word by proposing letters. The game persists until the player accurately uncovers the entire word or exhausts their allotted attempts • 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	COP6FS113 (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
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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	P	Practical assignments to evaluate companies
CO3	Analyse the mechanism of trading futures and options in stock exchanges	An	P	Exam and practical assignment
CO4	Apply the knowledge in creating an optimum portfolio	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	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, valuation and other Ratios and its interpretations	3
	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

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

12.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	COP6FS113 (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	Ap	P	Project Assignment

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

Detailed Syllabus:

Module	Unit	Content	Hrs
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
16		Different rates of GST-HSN Code	2
17		GSTR 2A,GSTR2B-	2
18		GST Online Tax Payment	1
19		Cash Ledger	1

	20	Credit Ledger.	1
IV	GST Composition and E Way Bill		10
	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
		<p>1. Assign group projects where students collaborate to prepare and file tax returns electronically.</p> <p>2. Provide access to tax preparation software and allow students to practice e-filing tax returns in a simulated environment.</p> <p>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.</p>	
		<p>Reference Books</p> <p>1. Students' Guide to Income Tax by Dr. Vinod Singhania</p> <p>2. Students' handbook on Income Tax by CA T Manoharan</p> <p>3. Income Tax Ready Reckoner by Dr.V.G.Mehta</p> <p>4. https://www.incometaxindia.gov.in for relevant provisions of Act and Rules applicable to concerned assessment year.</p> <p>5. https://www.incometaxindiaefiling.gov.in for registration on portal, viewing 26AS (tax credits), e-filing and other relevant procedures</p> <p>6. How to File Salary Income Tax, AY 2019-2020 by CA Rahul Gupta</p> <p>7. Tax Saving & Investment guide : Income Tax of India by CA Shammi Prabhakar Singh</p>	

Course Code	COP6FS113 (3)				
Course Title	DATA ANALYSIS 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-	3

		ended question.	
	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		
	References: 1. IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May 2016, https://www.ibm.com/support/knowledgecenter/SSLVMB/welcome/ 2. HOW TO USE SPSS A Step-By-Step Guide to Analysis and		

	<p>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>	
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Course Code	COP6FS113 (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
<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 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

VALUE ADDED COURSES (VAC)
(ONLY FOR DOUBLE MAJOR PROGRAMMES)

Course Code	COP3FV108				
Course Title	SUSTAINABLE MARKETING AND ETHICAL PRACTICES				
Type of Course	VAC (For double Major Course only)				
Semester	III				
Academic Level					
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3	-		45
Pre-requisites					
Course Summary	This course aims to equip students with the knowledge and skills necessary to navigate the complex landscape of modern marketing while promoting sustainability, social responsibility, and ethical conduct.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a solid understanding of key sustainability concepts, including environmental conservation, social responsibility, and economic viability, and how these concepts relate to marketing activities.	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Become aware of the ethical dilemmas and challenges faced by marketers, such as deceptive advertising, greenwashing, and the exploitation of vulnerable populations.	An	P	Examinations/Assignment/Seminar/
CO3	Able to apply principles of sustainable marketing to develop strategies for promoting environmentally friendly products, ethical sourcing, and socially responsible business practices.	Ap	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	Theoretical Foundation of Sustainability; Sustainable Marketing		9
	Meaning of Sustainability, Objectives of sustainability, Sustainable Development. Sustainable Marketing: Concept and Evolution of Sustainable Marketing, 3 Pillars of Sustainable Marketing, Rationale for Sustainable Marketing, Basic Tenets of Sustainable Marketing, Balancing Sustainability and Profitability, Sustainability Issues		
II	Sustainable Marketing Mix; Sustainable Consumption		9
	Sustainable Marketing Mix: Sustainable products and services, 3 R's- recycle, reuse and reduce, Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Creating Value through Sustainability. Triple Bottom Line approach Attitude-The Characteristics of a Sustainable Consumer		
III	Sustainability Marketing and Marketing Ethics; Theoretical Foundation of Ethics		9
	Sustainability Marketing and Marketing Ethics: Linkages, Sustainability and Ethical Decision Making in Marketing, Role of Marketing Ethics in Attaining Sustainability. Theoretical Foundation of Ethics: Concept of Ethics, Business Ethics and Marketing Ethics, Individual vs organisational Ethics, Normative Marketing Ethics: An Overview, Marketing Ethics and Decision Making, Ethicality vs Profitability.		
IV	Ethics and the P's; Marketing Ethics and Positive Corporate Culture		9
	Ethics and the P's: Ethical Issues Pertaining to the P's of Marketing including Marketing Research, Advertising and Sales, Ethical Dilemmas and Marketing, Marketing Types and Ethicality Issues, Role of Marketing Ethics in Building Positive Corporate Culture; Code of Conduct: Role of Code of Conduct in Ethical Behaviour, Challenges in Implementation		
V	OPEN ENDED MODULE		9
	1	Contemporary themes in sustainable marketing	
	2	Sustainability in Advertising and Promotion	

References:

1. Ethical Marketing and the new consumer” by Chris Arnold, John Wiley & Sons, Year of Publication: 2009.
2. Ethical Marketing” by Patrick E. Murphy, Gene R. Laczniak, Norman E. Bowie and Thomas A. Klein, Pearson Publication, Year of Publication: 2004.
3. Ethics in Marketing: International Cases and Perspectives”, 2nd edition by Patrick E. Murphy, Gene R. Laczniak & Fiona Harris, Routledge Publications, 2017.

4. Marketing Ethics and Society” by Lynne Eagle and Stephen Dahl, James Cook University, Year of Publication: 2015.

Course Code	COP4FV110				
Course Title	STATISTICAL SOFTWARE FOR DATA ANALYSIS				
Type of Course	VAC (for double major course only)				
Semester	IV				
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	2

		Regressions	
	15	Exploring difference between groups: T-tests, One-way analysis of variance,	4
	16	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> <ol style="list-style-type: none"> 1. IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May 2016, https://www.ibm.com/support/knowledgecenter/SSLVMB/welcome/ 2. HOW TO USE SPSS A Step-By-Step Guide to Analysis and Interpretation, Brian C. Cronk, Tenth edition published in 2018 by Routledge. 3. SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., Second edition published in 2005 by Lawrence Erlbaum Associates, Inc. 4. Using IBM SPSS statistics for research methods and social science statistics, William E. Wagner, Fifth edition published in 2015 by SAGE Publications, Inc 		

LIST OF ONLINE COURSES

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

13	Financial Accounting and Analysis	Prof Padmini Srinivasan	IIM Bangalore	6 weeks
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MODEL QUESTION PAPER
I Semester B.Com (FYUGP) Degree Examinations October 2024
COP1CJ101: 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:**
 - Title of the report, Name of the organization, Name of the intern, Duration of the internship, Date of submission.
2. **Certificate, Declaration and Acknowledgments:**
 - Internship completion certificate from the organization
 - Include a declaration stating that the internship report is original work and has not been submitted elsewhere.
 - Express gratitude.
3. **Table of Contents:**
 - Provide a list of sections and subsections with corresponding page numbers.
4. **Introduction:**
 - 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:**
 - 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:**
 - 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:**
 - 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:**
 - 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:**
 - 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:**
 - Attach any supplementary materials.

2. Format of Internship Daily Report

1. **Title:** Daily Report of Internship in [Organization Name]
2. **Date:**
3. **Internship Details:**
 - Intern Name:
 - Department/Division:
 - Supervisor/Mentor:
4. **Objective/Task for the Day:**
 - Briefly describe the main objective or tasks assigned for the day.
5. **Work Activities:**
 - List the activities performed during the day, including:
6. **Challenges Faced:**
 - Identify any challenges or obstacles encountered during the day.
 - Describe how the challenges were addressed or mitigated.
7. **Learning and Insights:**
 - Reflect on the key learning, insights, or new skills acquired during the day.
8. **Feedback and Comments:**
 - Provide feedback on the internship experience,
9. **Signature:**
 - Intern's Signature:
 - Date:

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
1	Introduction 1.1 Background of the Study 1.2 Statement of the Problem 1.3 Relevance & Scope of the Study 1.4 Objectives of the Study
2	Review of Literature 2.1 An Overview of Earlier Studies 2.2 Uniqueness of Research Study
3	Methodology of the Study 3.1 Research Approach and design 3.2 Sources of Data 3.3 Sampling Design – Reliability & Content Validity 3.4 Data Analysis Tools 3.5 Report Structure 3.6 Limitations of the Study
4	Data Analysis, Interpretation and Inference
5	Findings and Conclusion
6	Suggestions
	Appendix Bibliography

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

