

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

(Affiliated to the University of Calicut)



**FOUR-YEAR UNDER GRADUATE PROGRAMMES
(FYUGP)**

**BCOM APPLIED FINANCE AND
ACCOUNTING HONOURS**

REGULATIONS 2024

2024-25 ADMISSION ONWARDS

FYUGP Regulations 2024

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

B.Com Applied Finance and Accounting PROGRAMME 2024-25 ADMISSION ONWARDS (CUFYUGP Regulations 2024)

Preface

B Com applied finance and accounting 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. The graduates can explore diverse career avenues in fields such as banking, finance, accounting, taxation, consulting, marketing, human resources, international trade etc. This 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 applied finance and accounting 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 Applied Finance and Accounting Programme

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

6. The skill enhancement courses within the Commerce curriculum are designed to develop the practical skills of Commerce students, ensuring their applicability in real-world scenarios and enhancing their employability.

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

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

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

PROGRAMME OUTCOMES (PO):

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

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

PROGRAMME SPECIFIC OUTCOMES (PSO):

At the end of B.Com Applied Finance and Accounting 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	Use supportive and appropriate digital technologies to effectively manage the business and cope with the dynamic world of Commerce.
PSO 4	Develop and apply research attitude and skills to solve real-life problems in the world of Commerce.
PSO 5	Demonstrate a basic understanding of the latest concepts and trends in the field of Commerce such as Entrepreneurship, Professional Accounting, Investment and Financial Services, Marketing, Business Analytics, Tourism & Hospitality Management.
PSO 6	Demonstrate the necessary skills to present and communicate innovative business ideas and business data to become a financially sound and socially accountable citizen.

1. SHORT TITLE AND COMMENCEMENT

1.1 These regulations shall be known as the "Calicut University B.Com Applied Finance and Accounting 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 Applied Finance and Accounting Programmes conducted in affiliated colleges by the University of Calicut.

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

3. ELIGIBILITY FOR ADMISSION

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

4. DURATION AND BROAD PATHWAYS OF B.Com Applied Finance and Accounting PROGRAMME

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

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

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

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

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

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

5. PROGRAMME STRUCTURE

The B.Com Applied Finance and Accounting Programme shall consist of the following categories of courses:

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

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

the class. A copy of the syllabus should be filed at the department, and it shall be submitted, if instructed by the University.

**MINIMUM CREDIT REQUIREMENTS OF THE DIFFERENT PATHWAYS
IN THE THREE-YEAR B.Com PROGRAMME (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 (A)	68 (17 courses)	24 (6 courses)	39 (13 courses)	2	133
2	Major (A) with Multiple Disciplines (B, C)	68 (17 courses)	12 + 12 (3 + 3 = 6 courses)	39 (13 courses)	2	133
3	Major (A) with Minor (B)	68 (17 courses)	24 (6 courses)	39 (13 courses)	2	133
4	Major (A) with Vocational Minor (B)	68 (17 courses)	24 (6 courses)	39 (13 courses)	2	133
5	Double Major (A, B)	A: 48 (12 courses) B: 44 (11 courses)	- The 24 credits in the Minor stream are distributed between the two Majors. 2 MDC, 2 SEC, 2 VAC and the Internship should be in Major A.	12 + 18 + 9	2	133

			<p>Total credits in Major A should be $48 + 20 = 68$ (50% of 133)</p> <p>1 MDC, 1 SEC and 1 VAC should be in Major B. Total credits in Major B should be $44 + 9 = 53$ (40% of 133)</p>	
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**B.Com Applied Finance and Accounting
PROGRAMME COURSE STRUCTURE FOR
PATHWAYS 1
Single Major**

Semester	Course Code	Course Title	Total Hours	Hours/ Week	Credits	Marks		
						Internal	External	Total
1	AFA1CJ101	Core Course 1 in Major – Business Management Principles and Practices	75	5	4	30	70	100
	AFA1MN111	Minor Course 1- Essentials of Financial Accounting	75	5	4	30	70	100
	AFA1MN112	Minor Course 2- Fundamentals of Investment	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
	AFA1FM105	Multi-Disciplinary Course 1 – Personal Finance Management	45	3	3	25	50	75
		Total		25	21			525
2	AFA2CJ102	Core Course 2 in Major – Business Statistics	75	5	4	30	70	100
	AFA2MN111	Minor Course 3- Fundamentals of management accounting	75	5	4	30	70	100
	AFA2MN112	Minor Course 4- Auditing and Corporate Governance	75	5	4	30	70	100
		Ability Enhancement Course 3–English	60	4	3	25	50	75

[Type here]		Ability Enhancement Course 4 – Additional Language	45	3	3	25	50	75
	AFA2FM105	Multi-Disciplinary Course 2 – Digital finance	45	3	3	25	50	75
		Total		25	21			525
3	AFA3CJ201	Core Course 3 in Major – Business and corporate laws	60	4	4	30	70	100
	AFA3CJ202	Core Course 4 in Major – Financial econometrics	75	5	4	30	70	100
	AFA3MN211	Minor Course 5- Cost And Performance Management	75	5	4	30	70	100
	AFA3MN212	Minor Course 6- Ethics and Professional skills	75	5	4	30	70	100
		Multi-Disciplinary Course 3 – Kerala Knowledge System	45	3	3	25	50	75
		Value-Added Course 1 – English	45	3	3	25	50	75
		Total		25	22			550
4	AFA4CJ203	Core Course 5 in Major – Financial Management	75	5	4	30	70	100
	AFA4CJ204	Core Course 6 in Major – Business Economics	75	5	4	30	70	100
	AFA4CJ205	Core Course 7 in Major – Excel in accounting	75	5	4	30	70	100
		Value-Added Course 2 – English	45	3	3	25	50	75
		Value-Added Course 3 – Additional Language	45	3	3	25	50	75
		Skill Enhancement Course 1 – English	60	4	3	25	50	75
		Total		25	21			525
5	AFA5CJ301	Core Course 8 in Major – Financial Reporting	75	5	4	30	70	100
	AFA5CJ302	Core Course 9 in Major – Taxation 1	75	5	4	30	70	100
	AFA5CJ303	Core Course 10 in Major – Accounting for Companies	60	4	4	30	70	100
	AFA5EJ301	Elective Course 1 in Major- Financial System and Market	60	4	4	30	70	100
	AFA5EJ302	Elective Course 2 in Major- Financial Analytics	60	4	4	30	70	100
	AFA5FS112	Skill Enhancement Course 2- Computerised accounting skills	45	3	3	25	50	75
		Total		25	23			575

6	AFA6CJ401	Core Course 11 in Major – Strategic Management	60	4	4	30	70	100
	AFA6CJ402	Core Course 12 in Major– Taxation II	75	5	4	30	70	100
	AFA6CJ403	Core Course 13 in Major – Methodology for Business Research	75	5	4	30	70	100
	AFA6EJ301	Elective Course 3 in Major- Sustainability Accounting	60	4	4	30	70	100
	AFA6EJ302	Elective Course 4 in Major- Fintech in Business	60	4	4	30	70	100
	AFA6FS113	Skill Enhancement Course 3- Applied e filing techniques	45	3	3	25	50	75
		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		Core Course 14 in Major –	75	5	4	30	70	100
		Core Course 15 in Major –	75	5	4	30	70	100
		Core Course 16 in Major –	75	5	4	30	70	100
		Core Course 17 in Major –	75	5	4	30	70	100
		Core Course 18 in Major –	75	5	4	30	70	100
		Total		25	20			500
8		Core Course 19 in Major –	75	5	4	30	70	100
		Core Course 20 in Major –	60	4	4	30	70	100
		Core Course 21 in Major –	60	4	4	30	70	100
	OR (instead of Core Courses 19 - 21 in Major)							

	Project (in Honours Programme)	360*	13*	12	90	210	300
	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)							
	Advanced Methodology for Business Research	60	4	4	30	70	100
	Total		25	24			600
Total Credits for Four Years				177			4425

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

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

CREDIT DISTRIBUTION FOR PATHWAYS 1 – 4

1. Single Major

2. Major with Multiple Disciplines

3. Major with Minor

4. Major with Vocational Minor

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

Minor Programmes

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

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

APPLIED ACCOUNTING SKILLS MINOR

A comprehensive minor program is offered, aimed at providing students with vital skills and knowledge necessary for a thriving career in accounting and finance. The courses within this program are designed to align with a range of professional certification, Association of Chartered Certified Accountants (ACCA), 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.

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: APPLIED ACCOUNTING SKILLS (for students across all disciplines, including commerce) F1: BASICS OF ACCOUNTING								

11	1	AFA1MN111	Essentials Of Financial Accounting	1	75	5	4	30	70	100
	2	AFA2MN111	Fundamentals Of Management Accounting	2	75	5	4	30	70	100
	3	AFA3MN211	Cost And Performance Management	3	75	5	4	30	70	100
	4			8	60	4	4	30	70	100

2	F2: FINANCIAL AND ETHICAL STUDIES									
	1	AFA1MN112	Fundamentals Of Investment	1	75	5	4	30	70	100
	2	AFA2MN112	Auditing And Corporate Governance	2	75	5	4	30	70	100
	3	AFA3MN212	Ethics And Professional Skills	3	75	5	4	30	70	100
	4			8	60	4	4	30	70	100

**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	AFA1FM105	PERSONAL FINANCE MANAGEMENT	45	3	3	25	50	75
II	AFA2FM105	DIGITAL FINANCE	45	3	3	25	50	75

SKILL ENHANCEMENT COURSES (SEC)

V	AFA5FS112	COMPUTERISED ACCOUNTING SKILLS	45	3	3	25	50	75
VI	AFA6FS113A	APPLIED E FILING TECHNIQUES	45	3	3	25	50	75

6. INTERNSHIP: GUIDELINES & PROCEDURES

6.1 Introduction

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

6.2 The following are the objectives of Internship in B.Com Applied Finance and Accounting 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.

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.

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.

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

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

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

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

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

6.6. Guidelines for Report Submission

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

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

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

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

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

6.6.6 Students must maintain the Internship Diary by recording daily activities related to their practical experience. The Internship Diary must be produced to the Internship Coordinator for inspection weekly through online mode and submitted to the Department within one week from the end of the Internship.

6.6.7 Students must submit the Internship Report based on the work experience that they have gained through the Internship Programme at least two weeks prior to the schedule date of their Presentation and Viva.

6.6.8 Students must present themselves for the Presentation and Viva as notified by the Department.

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

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

6.7. Evaluation of Internship

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

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

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

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

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

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

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

6.8 Participation in an Institute/Industry

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

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

6.1 Introduction

The inclusion of a Project in a B.Com Applied Finance and Accounting Programme is essential for nurturing critical thinking, research skills, problem-solving abilities, and preparing students for future academic and professional endeavors. It serves as a cornerstone of academic excellence and contributes to the holistic development of students as scholars and future leaders in the field of commerce. Projects require students to critically analyze information, identify gaps in existing knowledge, and develop logical arguments. Engaging in project work fosters critical thinking skills, which are essential for success in both academic and professional contexts. In B.Com Applied Finance and Accounting 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.

6.2 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.

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

- 6.3.1 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.
- 6.3.2 The project proposal, the supervisor, and the institution where the student will undertake the project should be approved in advance by the department council.
- 6.3.3 Each student has to undertake a Project individually under the supervision of a teacher and submit the same following the guidelines stated below:
- 6.3.4 For the project, the student may choose any topic areas from the subjects they studied.
- 6.3.5 The candidate shall prepare and submit a project report to the Department.
- 6.3.6 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.
- 6.3.7 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
- 6.3.8 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.
- 6.3.9 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.
- 6.3.10 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.
- 6.3.11 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.
- 6.3.12 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.
- 6.3.13 The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project.
- 6.3.14 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.

6.4 Evaluation of Optional Project

The B.Com Applied Finance and Accounting 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

6.4.1 *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

6.4.2 ** 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

6.4.3 ***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

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

7.1 Introduction

Students aspiring to pursue a research career may opt for the Honours with Research stream in the fourth year. A four-year B.Com Degree (Honours with Research) in the Major Commerce shall be awarded to those who complete the 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 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 Applied Finance and Accounting with Research Programme. There should be minimum 360 hrs. of engagement from the student in the Project work in Honours with Research Programme

7.2 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 Applied Finance and Accounting 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.

7.3 Detailed Guidelines and Procedures for the Research Project:

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

with Research. One such faculty member can supervise a maximum of five students in the Honours with Research stream in Commerce.

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

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

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

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

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

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

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

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

8.3.10 The candidate shall prepare at least two copies of the Research report: one copy for submission to the Department and another copy for the student, which they have to bring with them at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for.

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

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

8.3.13 The project report shall be subject to internal and external evaluation. Internal evaluation shall be carried out by the supervising teacher, and external evaluation is done jointly by the internal examiner and the external examiner (an approved research su-

pervisor) 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.

7.4 Evaluation of Research Project

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

INTERNAL EVALUATION OF RESEARCH PROJECT

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
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
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EXTERNAL EVALUATION OF RESEARCH 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 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

7.4.3 *** 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:

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

8. Finalize the research project and submit the final copy of the report.

9. Ethical Considerations:

- Adhere to ethical guidelines for conducting research.

10. Documentation and Acknowledgment:

- Include proper documentation of sources
- Follow citation guidelines to give credit to authors and sources appropriately.

8. 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

1.1. 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	7	35%

	additional examiner arranged internally by the Department Council		
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	B	6	5.50 – 6.49	

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

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

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.

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

ILLUSTRATION – COMPUTATION OF SGPA

Semeste	Course	Credit	Letter	Grade	Credit Point
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r			Grade	point	(Credit x Grade)
I	Course 1	3	A	8	3 x 8 = 24
I	Course 2	4	B+	7	4 x 7 = 28
I	Course 3	3	B	6	3 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 the double major program) designed and listed by the BoS of Commerce shall be taught by qualified Commerce faculty.

Comprehensive Syllabi: Various Courses

MAJOR COURSES

Course Code	AFA1CJ101				
Course Title	BUSINESS MANAGEMENT PRINCIPLES AND PRACTICES				
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 organizations. 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 /Quizzes/ Assignment/Seminar
CO2	Apply management concepts to real-world business situations and cases	Ap	P	Examination/ Assignment/ Seminar/Practicum Case study
CO3	Demonstrate proficiency in using relevant management tools and techniques for decision-making and problem-solving.	Ap	P	Project Case study

* - 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)

Mo d ule	Uni t	Content	Hrs
I	The business management an introduction		7
	1	Business management-meaning and definition	1
	2	Features- significance- Nature of business management i) Management as an Art ii) Management as a Science iii) Management as a Profession	2
	3	Process of Management -Levels of Management	2
	4	Functional areas of management	1
	5	Management and Administration	1

II	Management Change and Principles		9
	6	Management of Change - Meaning and Definition of Management of Change - Need for change - Types of Change - Process of planned change - Resistance to change	4
	7	Schools of management thought	2
	8	Contributions of Henry Fayol, F W Taylor, Elton Mayo and Peter F Drucker to the science of management	3
III	Functions of Management: Planning		14
	9	Planning: Meaning- Types of plan - Planning process	2
	10	Organizing : : Meaning - Principles of organisation - Span of control - Line and staff functions - Centralization and decentralization – Delegation of authority	3
	11	Staffing: : Meaning -Manpower planning: Recruitment - Selection and placement	3
	12	Directing: : Meaning- Principles of direction – principles of direction	3
	13	Co-ordinating and controlling : : Meaning – definition- Steps	3

IV	Leadership and management		15
	15	Leadership- meaning- styles of leadership	3
	16	Leadership and communication- communication types- barriers to communication	2
	17	Leadership and motivation- types- theories of motivation	3
	18	MBO – meaning- steps	1
	19	Understanding and managing group processes - Characteristics of work group - Work group behaviour and productivity	3
	20	Team creation and management - Important factors influencing team effectiveness - Techniques used to inculcate quality approach in an organisation	3
Open-Ended Module- Practical Exercises		30	
V	1	Recommended to conduct the following: Case Studies: Present a hypothetical business scenario and encourage students to apply management theories to solve problems.	
	2	Group project: 1. Design a new Business Plan 2. Conduct interviews with managers from different industries. Students can prepare questions and gain first-hand knowledge about managerial roles and responsibilities.	
	3	Management Game: Develop a management game that allows students to make decisions in a dynamic business environment.	
	4	Conduct Workshops: Implement leadership development activities such as team building exercises	
	5	Group Discussion, Seminar, Debate : Encourage students to discuss ethical decision-making in various managerial contexts.	
	6	Institutional Visits: Organize visits to companies or organizations to observe management practices in action and prepare a report about it.	

References:

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Gupta.CB; Business Management, Sultan Chand & sons
3. Koontz,Hand Wechrick,H: Management, Mc Graw Hill Inc,New York.
4. Prasad.LM; Principles and Practice of Management; Sultan Chand & sons
5. Stoner.A F and Freeman RE; Management; Prentice Hall of India
6. Drucker, Peter,F., Management: Tasks, Responsibilities 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.

Course Code	AFA2CJ102				
Course title	BUSINESS STATISTICS				
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 statistical measures like mean, median and mode and data analyzing skill				
Course Summary	This course provides an introduction to make use of different business statistical tools in managerial and business decision making and provides data processing skill through statistical means.				

Course Outcomes (CO):

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

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Statistics		9
	1	Meaning and definitions of Statistics - Scope and limitations	2
	2	Presentation of data by Diagrammatic and Graphical Method	3
	3	Formation of Frequency Distribution	4
II	Arrangements of data		6
	4	Permutations and combinations: basic concepts of permutation and combination	4
	5	introduction- factorial	2
III	Sequence, Series and Progression		15
	8	Concepts and differences	3
	9	Arithmetic progression- n th term and sum of n terms of an AP - Insertion of Arithmetic means in AP	4
	10	Geometric progression- ' n 'th term and sum of n terms of an GP - Insertion of Geometric Mean in GP	4
	11	Harmonic progression.	4
IV	Descriptive Statistics:		15
	11	Measures of Central Tendency – Mean : Arithmetic mean , Geometric mean and Harmonic Mean- Median , Mode and other position values.	4
	12	Measures of Dispersion: mean deviation, quartile deviation, standard deviation and coefficient of variation. Measures of Skewness and Kurtosis	5
	13	Diagrammatic representation of data- frequency distribution- graphical representation of frequency distribution- histogram- frequency polygon- ogive- pie chart	6
V	Open Ended Module for Practical Exercises Practical Applications, Assignments		30
	1	Recommended to implement the following: Practical problems on descriptive statistics	

References:

1. Applied business statistics, 7ed, ISV (Author- ken Black)
2. S C Gupta, Fundamentals of statistics,2018
3. SP Gupta, statistical methods, Sultan Chand & Sons,2019
4. Business Statistics, JK Sharma,Pearson,2004
5. Anderson, Sweeney and William, Statistics for Students of Economics and Business
6. Vohra N D ,Business Statistics, McGraw Hill

Course Code	AFA3CJ201				
Course Title	BUSINESS AND CORPORATE LAWS				
Type of Course	Major				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding about various aspects of general laws and business practices.				
Course Summary	This course aims to equip students with a strong foundation in business regulations and the ability to apply legal principles in a business context. Provisions relating to cyber laws are also covered.				

Course Outcome (CO):

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

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

Module	Unit	Content	Hrs
I	ESSENTIALS OF CONTRACT		14
	1	Business Laws: Introduction - Nature of Business Law - Meaning and definition	1
	2	Indian Contract Act, 1872: Contract - Definition Classification of contracts	3
	3	Essentials of valid contracts -- 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	3
	5	Contingent contracts -Quasi contracts.	2

Module	Unit	Content	Hrs
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II	SPECIAL CONTRACTS & SALES OF GOODS ACT 1930		14
	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	3
	9	Contract of Agency - Creation of agency - Delegation of authority - Duties and liabilities of principal and agent - Termination of agency.	3
	10	Conditions and Warranties - Caveat emptor - Sale by non-owners - Rules as to delivery of goods - Un paid seller and his rights.	3
Introduction to Companies Act 2013		10	
12	Objects of the Act – Salient features of the Act - Meaning and definition of company	2	
13	Kinds of companies	2	

III	14	Formation of Companies : Promotion – Promoter - Incorporation – Raising of capital –Commencement of business	2
	15	Documents of companies : Memorandum of Association: Definition - Contents and alteration - Articles of Association : Definition - Contents and alteration - Legal effect of Memorandum and Articles	2
	16	Doctrine of Ultravires - Doctrine of Constructive notice – Doctrine of Indoor management.	2
IV	Management of Companies		7
	17	Key Managerial Personnel –Managing Director,Director, Manager and Company Secretary: Definition – Appointment - Qualification – Remuneration - Duties and liabilities	2
	18	Company Meetings: Requisites of a valid meeting - Annual General Meeting – Extra Ordinary General Meeting – Class meeting - Board meetings – Motions and resolutions – Postal ballot – Meeting through video conferencing – E-voting -	2
	19	Duties of Secretary relating to meetings Winding up and dissolution: Meaning – Modes of winding up –Winding up by Tribunal - Voluntary winding up	2
	20	National Company Law Tribunal (NCLT).	1
Open-Ended Module			30
V	1. Suggested topics: <ul style="list-style-type: none"> ● Various Cases relating to course can be discussed ● An overview of Consumer Regulations ● An overview of Environmental Regulations Note: The subject teacher has to prepare the detailed syllabus of the module 2. 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		

References:

1. Balchandani, Business Laws
2. Chandha P.R, Business Law, Galgotia, New Delhi.
2. B. Sen and Mitra, Business and Commercial Laws
3. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata
4. S.S. Gulshan, Business Laws
5. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.

Course Code	AFA3CJ202				
Course Title	FINANCIAL ECONOMETRICS				
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	Basic idea about basic mathematical and statistical knowledge.				
Course Summary	This course provides a comprehensive introduction to basic econometric concepts and techniques. It covers estimation and diagnostic testing of simple, multiple regression model.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understanding of basic econometrics and its assumptions.	U	C	Assignment/ seminar
CO2	Interpretation of functional forms of regression model	An	F	Case studies
CO3	Understanding of panel data regression models	E	C	Assignment/ seminar
CO4	Understanding of models using dummy variable and qualitative response regression model	Ap	P	Examination / case study/project work
* - 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:		10
	1	Definition and scope of econometrics	2
	2	Methodology of econometric research	2
	3	Historical origin of the term regression and its modern interpretation	3
	4	regression vs. causation- regression vs. correlation-Terminology and notation	3
II	SIMPLE&MULTIPLE LINEAR REGRESSION MODEL		17
	5	Linear Regression Model: Two-Variable Case Estimation of a model by OLS method- Assumptions	3
	6	Properties of Least Square Estimators: Gauss-Markov Theorem- Testing of regression coefficient	3
	7	Test for regression as a whole: Coefficient of determination.	2
	8	Multiple Linear Regression Model : Multiple Regression Analysis- The problem of estimation- notation and assumptions	4
	9	The meaning of partial regression coefficients	2
	10	Interpretation of multiple regression equation.	3
III	ERRORS		8
	11	Model Specification Errors : Omitted Variables and test- Irrelevant Variables-Misspecification of the functional form- Alternative functional forms	4
	12	Errors of Measurement: Outliers- Leverage and Influence data.	4
IV	REGRESSION MODEL		10
	13	Dummy Variable Regression Models: Dummy Variable technique: The Nature of Dummy Variables- Dummy Variable Trap	5
	14	ANOVA	5
V	Open Ended Module for Practical Exercises Practical Applications, Case Study and Course Project		30
	1	Recommended to conduct the following: Seminar / Group discussions / Assignments on practical problems related to the first four modules of the course	
	2	Conduct at least two Case Studies relating to the Course	

References

1. Gujarati, N.Damodar. Basic econometrics. New Delhi: Mc Graw Hill
2. Gujarati, N. Damodar.Econometrics by examples. New Delhi:Mc Graw Hill
3. Introductory econometrics for finance, 4th edition, Chris Books
4. financial econometrics: from basics to advanced modelling techniques by Oliver Linton

Course Code	AFA4CJ203				
Course Title	FINANCIAL MANAGEMENT				
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 comprehensive understanding of financial concepts	U	C	Examinations Quizzes/ Assignment
CO2	Develop skills to analyse various funds	Ap	P	Examinations /Assignments Case analysis
CO3	Evaluate the financing decisions especially long term	E	P	Debate Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs
I	INTRODUCTION		7
	1	Scope and Objectives of Financial Management: Meaning, importance and objectives	2
	2	Conflicts in profit versus value maximization principle	1
	3	Time value of money - Compounding and discounting techniques - Concepts of annuity and perpetuity.	4

Module	Unit	Content	Hrs
II	CAPITAL BUDGETING AND COST OF CAPITAL		16
	4	Capital Budgeting: The Capital Budgeting Process	2
	5	Payback Period Method, Discounted Payback Period Method,	3
	6	Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value	4
	7	Internal Rate of Return (IRR), Profitability Index	3
	8	Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method.	4
III	COST OF CAPITAL		10
	9	Cost of Capital and Financing Decision: Sources of long-term financing	4
	10	Estimation of components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital	4
	11	Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.	2

	Dividend Decision:		12
IV	15	Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model	5
	16	Gordon's Model, MM Approach	3
	17	Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.	4
V	Open-ended Module ,Practical exercises		30
	Conduct problem solving sessions		

References:

1. Financial management theory concepts problems, Taxmann's, R P Rustagi
2. Financial management, I M Pandey, Pearson
3. Financial management: theory and practices by Eugene F Brigham and Michael C Ehrhardt
4. financial statement analysis and security valuation by Stephen H Penman
5. Battacharya, Hrishikas: working capital management- strategies and techniques, Prentice Hall of India, New Delhi

Course Code	AFA4CJ204				
Course Title	BUSINESS ECONOMICS				
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 related with micro and macro economics such as demand, supply etc				
Course Summary	This course aims to equip students with a comprehensive understanding of application of economic theories and market structure.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop comprehensive understanding of fundamental concept of managerial economics ^a	U	C	Examinations Quizzes/ Assignment
CO2	Develop skills to identify the different market forces	An	P	Examinations Project Case analysis
CO3	Evaluate the role of input – output relationship and various concepts related to it.	E	P	Assignments/ Case analysis

CO4	Develop the ability to know more about various market structure and decision making skills	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)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I		Introduction to Managerial economics	6
	1	Managerial economics meaning and definition--Fundamental Concept of Managerial Economics	2
	2	Nature and scope of managerial economics	2
	3	Business Decision Making- Application of Economics in Managerial decision making.	2

II	Demand Analysis:		17
	5	Demand- Demand Function	3
	6	Demand schedule and demand curve	3
	7	Elasticity of demand- Types of elasticity- Applications- Measurement of Elasticity	4
	8	Utility Law of diminishing marginal utility- Law of equi-marginal utility- Equilibrium of the consumer using cardinal and ordinal utility (Indifference Curves)- Income effect and substitution effect	4
	9	Demand forecasting- Techniques of demand forecasting-supply- Law of supply.	3
III	Production:		11
	10	Fixed and Variable inputs	2
	11	Production function	1
	12	Total, Average and Marginal Product	2

	13	Law of variable proportions - Linear homogeneous production function - Production isoquant - Marginal rate of technical substitution - Optimal combination of resources - Return to scale	4
	14	Economies and diseconomies of scale.	2
IV	Market:		10
	14	Definition	1
	15	Classification of Markets	4
	16	Price and Output determination under various types of markets	4
	17	Kinked Demand Curve	1
V	Open Ended Module		30
	1	Conduct assignments and debate	
	2	Role play: regarding different market structure identification	

References:

1. H L Bhatia, Micro Economic Theory, Modern Publisher, Gulab Bhavan,6, New Delhi
2. S Saha, Business Statistics, New Central Book Agency, Kolkata
3. P N Chopra, Advanced Economics theory, Kalyani Publishers, New Delhi
4. S P Gupta, Statistical Methods, Sulthan Chand & Sons, New Delhi
5. Samuelson & William D Nordhans, Economics, Mcgraw Hills

Course Code	AFA4CJ205				
Course Title	EXCEL IN ACCOUNTING				
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	100
Pre-requisites	An understanding of various Excel interface, efficient data entry, and basic formulas for arithmetic operations				
Course Summary	This course helps the students to equip with the essential Excel skills required for effective accounting and financial analysis.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Students will be able to efficiently manage and analyze financial data using Excel, including the creation and maintenance of comprehensive financial statements such as balance sheets, income statements, and cash flow statements.	U	C	Instructor-created exams Assignment
CO2	To develop advanced analytical skills, enabling them to perform complex data analysis.	Ap	P	Assignment Project Examination
CO3	It helps learn to automate repetitive accounting tasks using Excel macros and VBA, significantly improving efficiency and accuracy in financial data processing and reporting..	An	P	Project Assignments
CO4	To gain expertise in developing and managing budgets and financial forecasts in Excel, utilizing advanced formulas and financial functions to create accurate and dynamic financial models and projections.	A p	P	Project Case examinations
* - 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 and Data Entry in Excel	13
	1	Getting Data in Workable Format in Excel: Importing Data into Excel: Fixing Text and Numbers-Fixing the Date-blank removal	2
	2	Working with a Range of Data-Conditional Formatting: Using the Icons- Manage Rules and Use Formulas in Rules	3
	3	Data Validation: Preventing Garbage Input-Create a Dropdown List	2
	4	Auto Filters: Display Records That Meet a Certain Criterion-Combined with Conditional Formatting	3
	5	Grouping Data: Create Your Own Collapsible and Extendible Sections- Remove Groupings, Fix Borders and Copy Visible Data	3
II		Functions in Excel	9
	4	Text Functions: Combine-Date Functions: Understanding How Dates Work-Time: Using Time in Calculations	2
	5	Logic Functions: Using Logic to Supply TRUE or FALSE as a Result-IF and IFS Functions: If You Want a Specific Result to a Logic Test	2
	6	Conditional Math: Calculations Based on a Single Column Criterion- Calculations Based on Multiple Columns as Criteria	2
	7	Lookups: VLOOKUP and HLOOKUP-INDEX and MATCH- XLOOKUP-Approximate Search for all Lookups	3
III		Basic Formulas and Functions	16
	8	Basic financial functions (PMT, FV, PV)- Intermediate Functions and Formulas- Logical functions (IF, AND, OR)	3
	9	Financial Statements and Reporting-Creating balance sheets in Excel	4
	10	Preparing income statements and cash flow statements-Using Excel templates for financial reporting	3
	11	Budgeting and Forecasting- Developing budget templates- Financial forecasting using historical data-Scenario analysis and what-if analysis	2
		Data Analysis and Visualization-Creating and customizing PivotTables for financial data analysis-Using PivotCharts for financial data visualization- Implementing slicers and timelines in PivotTables	4
IV		Creation of tax calculator	7

	12	Create Calculators for Tax and Debt	3
	13	Repayment Calculator: Calculate Payments-Repayment Calculator: Create an Amortization Table	2
	14	Tax Calculator: Understanding a Tax Scale-Tax Calculator: Create Your Own	2
V	Open Ended Module, Practicum		30
		Recommended to conduct the following:	
	1	Practical application of various accounting practices using excel	
	2	Incorporate hands-on exercises where students work with real datasets to perform accounting analyses	
	3	Assign group projects that involve collecting, analyzing, and presenting information related to a specific business problem	
	4	Practical project for creating tax calculator	

References

1. Excel 2019 for Accounting and Finance Professionals- Hector Garcia CPA
2. Financial Analysis with Microsoft Excel-Timothy R. Mayes and Todd M. Shank
3. Excel for Accounting: Managerial and Cost- Conrad George Carlberg
4. Excel for Finance and Accounting- Gordon S. Linoff
5. Excel Modeling in Corporate Finance-Craig W. Holden
6. Excel for Accountants: Tips, Tricks & Techniques- Bill Jelen and Tracy Syrstad

Course Code	AFA5CJ301				
Course Title	FINANCIAL REPORTING				
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	Basic knowledge about accounting				
Course Summary	This course aims to provide a comprehensive understanding of accounting regulations and standards				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a basic understanding of financial statements	U	C	Internal Examinations/Review Questions/Assignment/Seminar
CO2	Shows the skill to calculate various figures by using accounting standards	Ap	P	Internal Examinations/Review Questions/Assignment/External Examinations
CO3	Understanding regulatory and ethical considerations	An	C	Assignment
CO4	Evaluate the need of financial information in decision making	E	P	Assignment

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

Module	Unit	Content	Hrs
I		Basics Of Financial Reporting	12
	1	Objectives and uses of financial statements -objectives of accounting standards	3
	2	Development of accounting standards in India- Requirements of international accounting standards	2
	3	International organizations engaged in accounting harmonization- IASB- FASB- Role of IASB in developing IFRS	4
	4	IFRS adoption or convergence in India- Implementation plan in India	2
	5	Ind AS- Differences between Ind AS and IFRS	1
II		Assets Based Accounting Standards	13
	6	Accounting for tangible non-current assets (IAS 16 and Ind AS 16)	3
	7	Accounting for intangible assets (IAS 38 and Ind AS 38)	3
	8	Accounting for impairment of assets (IAS 36 and Ind AS 36)	3
	9	Inventories (IAS 2 and Ind AS 2)	2
	10	Accounting for borrowing costs (IAS 23 and Ind AS 23)	2
III		Revenue and Liabilities Based Accounting Standards:	12
	11	Revenue from contracts with customers (IFRS15 and Ind AS 115)	3
	12	Income tax (IAS 12 and Ind AS 12)	3
	13	Employee benefits (IAS 19 and Ind AS 19)	2
	14	Provisions, contingent liabilities and contingent assets (IAS 37 and Ind AS 37)	2
	15	Share based payments (IFRS 2 and Ind AS 102)	2
IV		Other Reporting Standards:	8
	16	Accounting for financial and operating leases (IFRS 16 and Ind AS 116)	3
	17	Accounting for basic and diluted earnings per share (IAS 33 and Ind AS 33)	3

	18	Accounting for agriculture (IAS 17 and Ind AS 41)	2
	Open Ended Module for Practical Exercises Practical Applications, Case Study and Course Project		30
V		Work on assignments and practical problem solution	

References:

1. Financial Reporting and Analysis ,Charles H Gibson
2. Taxmann's, Financial Reporting Problems and Solutions, CA Kapileshwar Bhalla
3. Financial Reporting, MR Agarwal, Garima Publications
4. Financial Accounting, seventh edition, Paul D Kimmel, Jerry J

Course Code	AFA5CJ302				
Course Title	TAXATION 1				
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 idea about accounting principles, financial statements provide a solid foundation for learning about income tax.				
Course Summary	It aims to provide a comprehensive understanding of income tax principles and practices. It will provide skills to navigate the complexities of the tax system..				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a basic understanding of the theories and practices of Income Tax	U	C	Examinations / Quiz Assignment
CO2	Shows the skill to calculate the taxable income from salary, house property, profits and gains from business or profession, capital gain and other sources	Ap	P	Examinations/ Presentation / practicum
CO3	Interpret tax laws and regulation to address complex tax issues	An	P	Project / Case study
CO4	Critically analyse and appreciates the importance of taxation	E	P	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	Basic Concepts		12
	1	Income- agricultural income	2
	2	person- assessee- assessment year- previous year- gross total income- total income- maximum marginal rate of tax	3
	3	Residential status Scope of total income on the basis of residential status	5
	4	Exempted income under section 10.	2
II	Computation of Income under different Heads		14
	5	(a) Salaries- Allowances- Perquisites Profit in lieu of salary- Gratuity- Pension.	10
	6	(b). Income from house property: Annual Value of house property-Computation under different circumstances- Deduction from annual value	4
III	Profit and Gains of Business or Profession:		7
	7	Definition- Computation	1
	8	Allowable expenses and expenses not allowed- General deductions	4
	9	Provisions relating to Depreciation	2
IV	Capital Gains and income from other sources		12
	10	Definition of Capital Assets- Long term and short-term Transfers- Cost of acquisition- Cost of improvement- Exempted Capital gains	6
	11	Income from other sources: Definition- Computation- Grossing up- Deductions and other relevant provisions	6

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. conduct atleast 2 case studies: Present a tax planning scenario for an individual and ask students to analyse the situation and recommend strategies to minimize tax liabilities	
	3. group work: ask students to calculate depreciation using different methods and analyse the impact on taxable income	

References :

1. Dr Vinod K Singhanian: Direct Taxes- Law And Practice, Taxman Publications
2. Dr Mehrotra And Dr Goyal : Direct Taxes- Law And Practice, Sahitya Bhavan Publications
3. B B Lai: Direct Taxes. Konark Publisher(P)Ltd
4. Gaur & Narang: Income Tax

Course Code	AFA5CJ303
Course Title	ACCOUNTING FOR COMPANIES

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 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.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	It provides an in depth knowledge in theories, principles and practices of corporate accounting	U	C	Examinations/Quizzes/Assignment/Seminar
CO2	Applying the skill to carry out the functions of business, solve problems and help in managerial decision making using the acquired knowledge in corporate accounting	An	C	Examinations Assignment /case study
CO3	Exhibit the skill to prepare final accounts of companies	Ap	P	Project Case study

CO4	Demonstrate analytical and critical thinking required for the preparation of final accounts of companies for corporate decision making	Ap	p	Project Case study
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* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)
- Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

Module	Unit	Content	Hrs
I		Company Accounts	15
	1	Issue of Shares: Introduction- Share Capital	1
	2	Issue of shares- Procedures- Minimum Subscription	2
	3	Issue of shares at par and premium (issue at discount, not to be taught)	3
	4	Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance.	2
	5	Over subscription and under subscription	1
	6	Pro-rata allotment	3
	7	Forfeiture and reissue of shares	3

Module	Unit	Content	Hrs
II		Accounting for Alteration of Share Capital	5
	8	Meaning of Alteration of share capital- Accounting treatment	2
	9	Buy-back of shares- Accounting entries in buy- back of shares	3

III	Accounting for Debentures		11
	10	Meaning of debentures- Types of debentures	1
	11	Issue of Debentures- For cash, for consideration other than cash and issued as collateral security	3
	12	Redemption of debentures Methods of redemption	1
	13	problems on conversion method	3
	14	problems on redemption using sinking fund method.	3
IV	Accounts of Holding Companies/ Parent Companies		14
	15	Meaning of Holding & Subsidiary Company	1
	16	Relevant provisions of Accounting Standard (ICAI).	2
	17	Calculation of Cost of Control.	2
	18	Minority Interest	2
	19	Treatment of Unrealized Profit on stock and assets	2
	20	Revaluation of Assets and Liabilities	2
	21	Preparation of consolidated balance sheet with one subsidiary company	3
Open-Ended Module			30
V		Suggested topics: Examine a real consolidated balance sheet of a company and prepare a report on that Implement regular assignments	

References :

1. S P Jain and NL Narang , Advanced accounting Vol 1, Kalyani publication, New Delhi
2. R L Gupta and M Radhaswamy, Advanced accounts vol1, Sultan Chand, New Delhi
3. Broman, corporate accounting, Taxmann, New Delhi
4. Shukla, Grewal and Gupta- Advanced Accounts vol1, Sultan Chand ,New Delhi

Course Code	AFA6CJ401				
Course Title	STRATEGIC MANAGEMENT				
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 business fundamentals, including finance, marketing, operations, and organizational behavior, is helpful for studying strategic management effectively.				
Course Summary	Strategic management involves analyzing, planning, and executing initiatives to ensure an organization's long-term success and competitive advantage within its industry.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the concept of strategic management and its importance in achieving organizational goals and gaining competitive advantage.	U	C	Examinations Seminar Project
CO2	Analyze the external environment, including industry dynamics, market trends, and competitive forces, to identify opportunities and threats.	An	P	Examinations Project Assignment
CO3	Develop the ability to analyze internal and external environments to identify strategic opportunities and threats	An	P	Case study project
CO4	Acquire skills in developing strategic plans and effectively executing them to achieve desired outcomes.	Ap	p	Project/ case study

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

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

References

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

Course Code	AFA6CJ402				
Course Title	TAXATION II				
Type of Course	Major				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture	Tutorial	Practical	Total

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

Course Outcome (CO):

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

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

Module	Unit	Content	Hrs
I	Total Income and Tax Computation of individual		17
	1	Income of other persons included in assessee's total income-	2
	2	Aggregation of income- set-off and carry forward of losses	4
	3	Deductions from gross total income	5
	4	Rebates and reliefs	2
	5	Computation of total income and tax liability of individuals.	4
	Introduction to Indirect Taxes:		8
II	6	Indirect Taxes- Concept and Features	1
	7	Types of Indirect Taxes	2
	8	Goods and Services Tax: Brief history behind the emergence of GST	1
	9	The scope of GST- Definitions and meaning	2
	10	Central Goods and Services Tax Act- Integrated Goods and Services Tax Act- State Goods and Services Tax Act	2
	Registration and Collection of GST		10
III	11	Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure for Registration - GSTIN - Cancellation of Registration	2
	12	Levy and Collection of GST-Taxable event - Procedure relating to levy and collection of CGST & SGST - Place of supply-Exemption from GST	2
	13	Classification of goods and services - Composite and mixed supplies - Concept of time and place of supply	2
	14	Payment of GST - Rates of GST - Tax Deduction at Source - Collection of Tax at Source – Refunds	3
	Input Tax Credit		10
IV	15	Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations	2
	16	Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available	2
	17	GST Invoice, Debit and Credit Notes, E-Way Bills	2
	18	GST council - GST authorities	2
	19	An overview of various types of GST assessment	2

Open Ended Module for Practical Exercises Practical Applications, Case Study and Course Project		30
V	<p>Recommended to conduct the following: Seminar / Group discussions / Assignments</p> <p>A) Conduct debate on controversial GST issues. B) Provide sample transactions and ask participants to create invoices, considering different GST rates and categories</p>	
	<p>Demonstrating: Guide students through the online GST registration process.</p>	
	<p>Case study: Provide students with real-life case studies that involve computation of income tax under new and old tax regimes.</p>	
	<p>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.</p>	

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. Adivya Singhania, GST Practice Manual, Taxmann's Publications

Course Code	AFA6CJ403				
Course Title	METHODOLOGY FOR BUSINESS RESEARCH				
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 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 Outcome (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
* - 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	Foundation of social science research		14
	1	meaning, objective, limitation	2
	2	types and methods of research- classification of research	3
	3	pure and applied research- exploratory or formative research- descriptive research- action research- experimental research- historical research	4
	4	survey- case study- field study	2
	5	steps in research	3
	Review of literature and sampling		14
	6	literature search procedure- sources of literature	1
	7	planning of research	1
	8	selection and formulation of problem	2
	9	hypothesis- concept	2
	10	measurement- research design	3
	11	sampling- introduction- sampling technique- sample size- sampling and non-sampling error	5
	Method of data collection		5
	12	primary and secondary	1
	13	tools for data collection- type of tools	2
III	14	construction of schedules and questionnaire	2

IV	Statistical analysis of data		12
	15	measures of central tendency	3
	16	measures of dispersion- measures of association/relationship- multi variate analysis	4
	17	hypothesis testing- test of significance	5

	Open Ended Module for Practical Exercises Practical Applications, Case Study and Course Project		30
V		<ol style="list-style-type: none"> 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
UpendraPratap Singh, Research & Publication Ethics, Sultan Chand & Sons, 2023.
9. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research, Himalaya, 2016
8. Zikmund, William, et al. Business research methods. Cengage Learning, 2012

MAJOR ELECTIVE COURSES

MAJOR ELECTIVE:1

Course Code	AFA5EJ301				
Course Title	FINANCIAL SYSTEM AND MARKET				
Type of Course	Major (Elective)				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Understanding of basic financial concepts and market structure				
Course Summary	This course provides an in-depth exploration of financial markets and the crucial role played by intermediaries in facilitating the flow of funds and managing financial transactions.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level *	Knowledge Category#	Evaluation Tools used
CO1	To provide an elaborate understanding on the financial systems and services in India	U	C	Examination Quiz Assignment
CO2	To provide knowledge on money market and capital market in India	U	C	Instructor-created exams Assignments
CO3	To enumerate the students with merchant banking, venture capital and factoring	An	C	Project Case study
CO4	To gain knowledge about NBFCs ,commodity market,	Ap	P	Case study

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

Detailed Syllabus:

Module	Content	Hours
I	INTRODUCTION TO FINANCIAL MARKET	12
	1.1 Indian Financial System- structure of financial system- financial market-financial institutions-financial instruments-financial services- intermediaries 1.2 Financial services Industry-emergence and developments- financial innovation 1.3 Current scenario and challenges in the financial services sector in India.	
II	CAPITAL MARKET AND MONEY MARKET	12
	2.1 Capital market: meaning, classification 2.2 Functions of stock exchange 2.3 Margin trading, sensex, nifty 2.4 Depositories 2.5 SEBI-functions, guidelines on primary market and secondary market 2.6 Derivatives 2.7 Money market: meaning, classification 2.8 Distinction between money market and capital market 2.9 Money market instruments	
III	FEE BASED FINANCIAL SERVICE	12
	3.1 Merchant Banking-functions and role of merchant bankers- SEBI guidelines on merchant bankers- Merchant Banking in India 3.2 Credit Rating- Concept- process of Credit rating- Credit rating agencies in India 3.3 Securitization of debt/assets- parties to securitization transaction- process -mechanism- securitization in India	
IV	FUND BASED FINANCIAL SERVICE	12
	4.1 Mutual Funds-concept- growth- types-product/scheme- functions of AMC-regulations regarding mutual funds 4.2 Venture Capital- scope- stages of venture capital financing- Guidelines for venture capital companies in India. 4.3 Factoring mechanism-Types- functions- forfeiting – difference between factoring and forfeiting- Bill discounting 4.4 leasing – types of lease – regulatory framework of leasing in India (Theory only)	
V	OPEN ENDED MODULE	12
	Advanced topics in financial services	

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. Varshney, P.M., & D.K. Mittal, D.K.: Indian Financial System, Sulthan Chand & Sons
7. Gordon E. & Natarajan K.: Financial Markets & Services, Himalaya Publishing House.

MAJOR ELECTIVE: 2

Course Code	AFA5EJ302				
Course Title	FINANCIAL ANALYTICS				
Type of Course	Major (Elective)				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Understanding of basic financial tools using computer				
Course Summary	A basic knowledge about data analysing tools such as Python				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level *	Knowledge Category#	Evaluation Tools used
CO1	To provide a knowledge about Data analysing tools		C	Examination Quiz Assignment
CO2	To provide knowledge on Data mining	U	C	Instructor-created exams Assignments
CO3	To enumerate the students with knowledge of data sources	An	C	Project Case study
CO4	To gain knowledge about machine learning	Ap	P	Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Content	Hours
I	<p>Introduction to Financial Analytics</p> <p>1.1 Importance of Financial Analytics</p> <p>1.2 Types of Financial Analytics – Fundamental Analysis – Technical Analysis</p> <p>1.3 Component of Financial Analytics</p> <p>1.4 Features of Financial Analytics – Financial Analytics and Data Analysis</p> <p>1.5 Corporate Financial Analytics – Investment Financial Analytics</p>	12
II	<p>Data Mining and Visualisation of Data</p> <p>2.1 Types of Data Sources- Structured Vs Semi Structured Vs Unstructured data</p> <p>2.2 Data Warehouse Vs Databases</p> <p>2.3 Relational Database vs Non-Relational Database</p> <p>2.4 RDBMS Data structures, Columnar Data structures</p> <p>2.5 Data Mining meaning, Association Rules and clustering, Decision trees, Random forests</p> <p>2.6 Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distributions</p>	12
III	<p>Python in Financial Analytics</p> <p>3.1 Introduction – Python program structure, keywords, Constants, Variables, Operators</p> <p>3.2 Data Structures – Series, List, tuple, dictionary, string & Dataframes,</p> <p>3.3 Control Statements - if-else, loops, functions, Object Oriented programming fundamentals</p> <p>3.4 Numpy- Introduction to Numpy, Operations & Indexing</p> <p>3.5 Pandas – Introduction to Pandas, Operations on series and data frames, handling missing data, Group by, Merging and joining data frames</p>	12
IV	<p>Machine Learning and Financial Analytics</p> <p>4.1 An Introduction to Machine Learning-Evolution of ML</p> <p>4.2 Trends in ML-Application of Machine Learning</p> <p>4.3 Machine Learning in future</p> <p>4.4 Machine Learning Algorithms: Classification-Regression-Forecasting-Clustering.</p> <p>4.5 Machine Learning Techniques and Financial Analytics – Descriptive Statistics – Central Tendencies – Measures of Distribution</p>	12
V	<p>OPEN ENDED MODULE</p> <p>Advanced practical area on financial analytics</p>	12

References:

1. financial analytics, Pitabas Mohanty
2. financial analytics and control, Dr Anurada B
3. Financial Risk Analytics: Measurement, Management and Examples in R
by R. K. Arora and Perna Lal

MAJOR ELECTIVE:3

Course Code	AFA6EJ301				
Course Title	SUSTAINABILITY ACCOUNTING				
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	Basic understanding of accounting practices				
Course Summary	increasing importance of sustainability issues such as climate change, students who study accounting now need to understand these important issues as they will inevitably be discussed in organisations that they will work for. This module will expose students to sustainability accounting and reporting especially how to prepare a sustainability report, how to calculate greenhouse gas emissions given information on energy and water usage; waste, material usage, emissions to air, land and water and biodiversity. Students will also acquire the skills to be able to analyse the sustainability performance of an organisation and recommend how the organisation can improve its sustainability performance..				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category #	Evaluation Tools used
CO1	Give understanding about Sustainability concepts	U	C	Examination Quiz Assignment
CO2	Make students able to know about sustainability reporting	U	C	Instructor-created exams Assignments
CO3	Explain about the role of sustainability accounting in finance professionals	An	C	Project Case study
CO4	Develop skills to engage with stakeholders	Ap	P	Case study

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

Detailed Syllabus:

Module	Content	Hours
I	Sustainability for finance professionals	12
	1.1 Define sustainability and sustainable development 1.2 importance of sustainability to society, to organisations, and to finance professionals 1.3 global challenges of sustainable development 1.4 evaluate business value chains, business models and business practices for sustainability and related issues 1.5 understand sustainability reporting frameworks	
II	Climate risk and reporting for finance professionals	12
	2.1 Define climate change risks, including physical risk, transition risk, and the financial implications associated with these risks 2.2 Explain the stakeholder pressures for change in terms of reporting and climate-related disclosures 2.3 understand how organisations can improve their reporting and climate change analysis processes.	
III	Sustainable Development Goals and their impact for finance professionals	12
	3.1 Explain the development of the UN SDGs, their significance for organisations in terms of risks and opportunities 3.2 definitions of 'impact' 3.3 Identify guidelines for aligning business models with SDGs	
IV	Introduction to IR	12
	4.1 Importance of IR 4.2 Implementation of Integrated Reporting – challenges and opportunities 4.3 accounting implication of integrated reporting 4.4 the future of integrated reporting.	
V	OPEN ENDED MODULE	12
	Case studies or practical assignments in any organization which undergoes sustainability accounting	

References:

1. Sustainability accounting and management, Julia Taylor
2. Environmental accounting, Somnath Debnath
3. Sustainability accounting and accountability by Jan Bebbington, Jeffrey Unerman and Brendan O Dwyer
4. Sustainability accounting and reporting by Stefan Schaltegger, Martin Bennett and Roger L Burritt

MAJOR ELECTIVE:4

Course Code	AFA6EJ302				
Course Title	FINTECH IN BUSINESS				
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	A basic understanding of fundamental financial concepts such as time value of money, risk and return, financial instruments, and financial statements.				
Course Summary	This course provides a comprehensive introduction to the fundamental concepts, principles, and mechanisms underlying financial markets and services.				

Course Outcomes (CO):**Course Outcomes (CO):**

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

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to FinTech	<p>1.1 Definition and scope of FinTech- Evolution of FinTech: Historical perspective</p> <p>1.2 Importance and relevance of FinTech in contemporary finance- Digital Disruption in Financial Markets</p> <p>1.3 Innovation and Transformation in FinTech- Understanding the Fin System, TechFin, Digital banking</p> <p>1.4 Emerging trends in FinTech: Quantum computing, Internet of Things (IoT), etc.-Implications of FinTech on the future of finance (brief outline only)</p>	12
II	FinTech Trends	<p>2.1 Digital Banking-Robo-advising</p> <p>2.2 Peer-to-peer Lending- Wealth-tech</p> <p>2.3 Insur-tech- Payment-tech</p> <p>2.4 Blockchain-Crypto currencies</p>	12
III	Blockchain & Cryptocurrency	<p>3.1 Introduction to Blockchain and How It Works</p> <p>3.2Blockchain in Banking-Areas of Blockchain and Banking Interaction</p> <p>3.3 Benefits and How Blockchain Will Impact the Financial Sector- Limitations of Block chain</p> <p>3.4 Crypto currencies-definition-features of crypto currencies</p> <p>3.5 Cryptos and Blockchain - Different Types of Cryptos: Bitcoin, Ethereum, Stablecoin</p> <p>3.6 Regulatory challenges posed by emerging technologies- Regulatory frameworks of crypto currency in India</p>	12

IV	Payments and Transactions 4.1 Mobile payments and Digital Wallets 4.2 Contactless payments and NFC technology 4.3 Payment gateways and e-commerce platforms 4.4 Regulatory challenges and compliance in FinTech 4.5 Ethical considerations in FinTech development and adoption	12
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V	Open ended module for Practical	12
1	<ol style="list-style-type: none"> 1. Assign capstone projects where students research and analyze emerging trends in financial markets and institutions 2. Arrange virtual field trips or webinars to financial institutions, fintech startups, or regulatory agencies to expose students to the latest developments and best practices in the financial industry. 3. Present case studies of recent market disruptions or financial crises. 	

References:

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

Minor: - Group 1		BASICS OF ACCOUNTING	
Semester	Title	Course code	
1	Fundamental of Financial Accounting	COM1MN111	
2	Fundamentals of management accounting	COM2MN111	
3	Cost and performance management	COM3MN211	

Minor: - Group 2		FINANCIAL AND ETHICAL STUDY	
Semester	Title	Course code	
1	Fundamentals of Investment	COM1MN112	
2	Auditing and corporate governance	COM2MN112	
3	Ethics and professional skills	COM3MN212	

MINOR GROUPING: APPLIED ACCOUNTING SKILLS

GROUP 1 : BASICS OF ACCOUNTING

Course Code	AFA1MN111				
Course Title	ESSENTIALS OF FINANCIAL 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 concepts, principles and conventions about financial accounting				
Course Summary	This course provides an introduction to the principles and concepts of financial accounting. The students will know the basic accounting processes, preparation of financial statements, single entry book keeping system.				

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 /Assignment

CO2	Make clarity on depreciation, provision creation and error rectification.	Ap	P	Examinations/ Case analysis
CO3	Create proficiency in preparation of financial statements	An	P	Examinations /Assignment /practical exercises
CO4	Creation of foundation in single entry book keeping system	E	P	Examination/assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Financial Accounting:		11
	1	Meaning, nature, functions, scope, usefulness	2
	2	Accounting principles, concepts and conventions	4
	3	Double entry system- The use of double entry accounting systems-Double entry book keeping principles including the maintenance of accounting records and sources of accounting information	3
	4	Accounting Process: From recording of business transactions to preparation of Trial Balance	2
	Adjustments and rectification of errors		16
	5	Accruals and prepayments	2

	6	Receivables and payables	3
	7	Depreciation- causes- methods of depreciation- straight line method- written down value method- annuity method- amortization	5
	8	Reserves and provisions- provision for bad debts- provision for discount on debtors and creditors	3
	9	Rectification of errors- Suspense accounts	3
III	Preparation of financial statements		8
	10	profit and loss account	5
	11	balance sheet	3
IV	Single Entry system of accounting		10
	15	Definition- objectives- advantages- limitations	1
	16	Distinction between double entry and single entry	1
	17	Types of single entry	1
	18	Determination of profit or loss under single entry- statement of affairs- capital comparison method- distinction between balance sheet and statement of affairs- conversion method- practical problems	6
V	Open Ended Module for Practical Exercises		30
	Practical Applications, Case Study and Course Project		
	1	Recommended to implement the following: Assign problem solving exercises	
	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	
4	Conduct at least 2 case studies relating to the course		

	5	Project work: Collect data from any nearby organization and prepare financial statements
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References

1. Fundamentals of financial accounting, Becker Educational Development Corp.,20162
2. Fundamentals of financial accounting, Kaplan Publishing,20163
3. Fundamentals of financial accounting, BPP Learning Media LTD,20164
4. Financial Accounting, Paul S K, New Central Book Agency
5. Financial Accounting, Jain S P, Narang K L, Kalyani publishers, Delhi
6. Financial Accounting, Grewal, Shukla, S Chand Publications, New Delhi

MINOR GROUPING: APPLIED ACCOUNTING SKILLS**GROUP 2. FINANCIAL AND ETHICAL STUDY**

Course Code	AFA1MN112				
Course Title	FUNDAMENTALS OF INVESTMENT				
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 knowledge about various investment avenues and market				

Course Summary	This course aims to develop students with basic idea about portfolio construction, risk return analysis, various investment options and valuation of various sources of funds
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Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Developing idea about various investment avenues	U	C	Examinations Assignment
CO2	Able to analyze various investment options	Ap	P	Project Case analysis
CO3	Developing skills to create portfolios by taking into consideration various risk elements	An	P	Examinations Assignment Project
CO4	Developing analysing skill to compare risk and return	E	P	Case study

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

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction		12
	1	Meaning of investment -significance of savings and investment	2
	2	Understanding of security, portfolio, speculation, gambling, and arbitrage mechanisms.	2
	3	Legal framework of securities market	1
	4	Factors influencing investment decisions	1
	5	Investment Avenues and Attributes Investment options	1
	6	Features of financial instruments - company shares, debentures, bonds, convertible securities, hybrid securities, fixed deposits, Gilt- edged securities, post office schemes, company and public provident funds, Gold, ETFs, Mutual Funds, Real estate, and Insurance schemes	3
	7	Investment attributes - risk, return, security, marketability, liquidity and convenience	2
II	Risk and Return Analysis		11
	8	Concept of total risk, factors contributing to total risk	2
	9	Systematic and unsystematic risk	2
	10	Risk measurement - Standard deviation	3
	9	Meaning of Beta – Computation and interpretation – Use of beta in estimating returns, Covariance, Correlation Coefficient	4
III	Equity Valuation:		12
	10	Share Valuation Factors influencing valuation	2
	11	Methods of equity valuation - Earning Valuation model, DCF methodology, P/E ratio, Dividend model, Zero and constant growth models	5
	12	Intrinsic value method	3
	13	Calculation of present and forecasted price of the stock,	2
	Introduction to Bond Analysis		10
	15	Types of bonds	1

IV	16	Major factors in bond rating process	2
	17	Bond returns – Holding period return	3
	18	Concept of yield – Current yield – Yield-to-Maturity – Price-yield relationship	4
V	Open Ended Module for Practical Exercises Practical Applications, Case Study and Course Project		30
	1	Seminar/Group discussion on topics: 1. Investment avenues 2. Risk return comparison	
	2	Assignments on valuation of equity, bond etc	

References

1. Jones C P, Investment analysis and management, Wiley
2. Mayo, An introduction to investment, Cengage Learning
3. Rustagi R P, Investment management, Sultan Chand, New Delhi
4. Sharma S K and Kaur Gurmeet, Fundamentals of investment, Sultan Chand & Sons
5. Tripathi Vanita(2019), Fundamentals of investment ,Taxmann publications

GROUP 2 : FINANCIAL AND ETHICAL STUDIES

Course Code	AFA2MN112				
Course Title	AUDITING AND CORPORATE GOVERNANCE				
Type of Course	MINOR				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3		2	75
Pre-requisites	An understanding of 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 Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework	U	C	Instructor-created exams / Quiz Assignments
CO2	To provide the students with an overall idea of financial services available in the country.	An	P	Assignment Project Examination
CO3	Devise an overall audit strategy, identify and formulate the audit tests and evidence required to meet the objectives of audit assignments to comply with the Standards on Auditing	An	P	Assignment Examination
CO4	Identify and apply the procedures required to effectively audit an organization.	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 Auditing		8
	1	Meaning – Objects - Basic Principles and Techniques	2
	2	Auditing and investigation	1
	3	Classification of Audit – Management audit – Proprietary audit – Performance audit – Tax audit – Social audit – Environmental audit	3
	4	Audit Planning	1
	5	Qualities of an auditor- Advantages and limitations of audit.	1
II	Audit Procedures		10
	7	Audit Procedures: Vouching - Definition - Features	2
	8	Examining vouchers -Vouching of cash book - Vouching of trading transactions.	2
	9	Verification and valuation of assets and liabilities: Meaning - Definition and objects	3
	10	Vouching v/s verification - Verification and Valuation of different assets and liabilities	3
III	Internal Control and Internal Check		15
	13	Internal Check - Internal Audit -Definitions - Necessity - Difference between internal check and internal control	1
	14	Fundamental Principles of internal check - Difference between internal check and internal audit	2
	15	Special Areas of Audit: Tax audit and Management Audit	3
	16	Recent trends in auditing - Relevant Auditing and Assurance Standards (AASs)	5
	17	Rights, duties and liabilities of auditor - Audit committee Auditor's Report - Contents and types – Auditor's certificate.	4

IV	Conceptual Framework of Corporate Governance		12
	18	Meaning, Theories, Models and Benefits of Corporate Governance	4
	19	Board Committees and their Functions	1
	20	Insider Trading; Rating Agencies	1
	21	Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action	4
	22	Whistle Blowing; Shareholders Activism	2
V	Open Ended module. Practical		30
	1	Case Studies: Present case studies based on real-world scenarios.	
	2	Group Projects: Assign group projects that involve analyzing and verification of vouchers	
	3	Industry Visits: Organize field trips to companies and interaction with auditors	
	4	Industry-Specific Costing Projects: Assign projects that focus on auditing practices in specific industries	
	5	Role-Playing Exercises: Create role-playing scenarios where students take on the roles of auditors	

References

1. Jha, Aruna : “A Student’s Guide to Auditing”, Taxmann
2. Tandon, BN, S. Sudarsanan and S. Sundarabahu, : “A Handbook of Practical Auditing”, S. Chand and Co. Ltd. NewDelhi.
1. Pagare ,Dinkar : “Principles and Practice of Auditing”, Sultan Chand andsons, NewDelhi.
2. ICAI, “Auditing and Assurance”, SahityaBhavanPublications.
3. Gupta, Kamal and AokArora : “Fundamentals of Auditing”, Tata MC Grew Hill Publishing Co. Ltd. NewDelhi.
4. Ghatalia, S.V “Practical Auditing”, Allied Publishers PVt. Ltd. NewDelhi.
5. Rawat, Standard on Auditing.
6. SurabhiBensal, Advanced Auditing And Professional Ethics.
7. Sharma S.D, Auditing Principles & Practice, Taxmann Allied Services (P) Ltd, NewDelhi.
8. 10. SurabiBensal, Advanced Auditing And Professional Ethics, Bestwordn Publications.
9. 11. VinodAgarwal, Auditing And Assurance, A SFoundations.

GROUP 1 : BASICS OF ACCOUNTING

Course Code	AFA2MN111				
Course Title	FUNDAMENTAL OF MANAGEMENT ACCOUNTING				
Type of Course	Minor				
Semester	II				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Understand fundamental accounting principles, including the accounting equation, double-entry accounting, and the components of financial statements.				
Course Summary	Provide an understanding about the use of accounting and costing data for planning, control, and decision making				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Evaluate the nature of costs in a given business situation and identify the business drivers behind those costs.	U	C	Instructor-created exams / Quiz Examination
CO2	Calculate and record product costs using job order, process and activity based costing methodologies.	An	P	Seminar Examination
CO3	Measure the profitability of decentralized business segments.	Ap	P	Practical Assignment / project
CO4	Evaluate capital budget alternatives and apply managerial accounting concepts to management decision making	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 Management Accounting		8
	1	Nature and Scope- Difference between cost Accounting, Financial accounting and Management accounting	3
	2	Analysis and Interpretation of Financial Statements: Meaning- Types and Methods of Financial Analysis	2
	3	Comparative Statements- Trend Analysis- Common size Statements.	3
II	Ratio Analysis		12
	1	Ratio Analysis: Meaning, Objectives, Utility, Limitations	5
	2	Liquidity, Profitability, Turnover, Solvency, Leverage. Market test Ratios.	5
	3	Construction of Financial Statements from ratios- Judgment of financial stability through ratios	2
III	Fund Flow and Cash Flow Analysis - Schedule of changes in working capital- Flow of fund		14
	1	Fund Flow Statements: Meaning and concept of Fund- Current and Non Current Accounts	3
	2	Preparation of Fund Flow statement- Uses and Significance	3
	3	Cash Flow Statement: Difference between Fund flow Statement and Cash flow Statement	4
	4	Preparation of Cash Flow Statement as per AS- 3 Norms- Direct and Indirect methods	4
IV	Managerial Decision making with the help of CVP Analysis		11
	1	Marginal Costing- Fixed Cost Variable Cost- Contribution- P/V Ratio	3
	2	Break Even Analysis- Algebraic and Graphic presentation	2
	3	Decision making: Fixation of Selling Price- Exploring new markets	3
	4	Make or Buy- Key Factor- Product Mix- Operate or Shutdown	3

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.

GROUP 2 : FINANCIAL AND ETHICAL STUDIES

Course Code	AFA3MN212				
Course Title	ETHICS AND PROFESSIONAL SKILLS				
Type of Course	MINOR				
Semester	3				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3		2	75
Pre-requisites	An understanding of basic business and management knowledge				
Course Summary	It Typically focuses on equipping students with the knowledge and tools necessary to navigate ethical challenges in professional settings				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category #	Evaluation Tools used
CO1	To develop the ability to identify and analyze ethical dilemmas, apply ethical theories and frameworks to make reasoned decisions, and justify their choices based on ethical principles.	U	C	Instructor-created exams / Quiz Assignments
CO2	To recognize and respect cultural differences in ethical norms and practices, and develop skills to navigate ethical challenges in diverse cultural contexts.	An	P	Assignment Project Examination
CO3	To understand the importance of integrity in professional practice and develop strategies to uphold ethical standards and values in their chosen field.	An	P	Assignment Examination
CO4	Helps to learn about ethical leadership principles and practices, understand their role as ethical leaders in their professions, and develop communication skills to effectively promote ethical behavior within their organizations.	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		Professionalism-introduction	9
	1	Meaning -Definition – Characteristics - Traits and Qualities of a good professional	1
	2	Professionalism in business - Professional Skills: important soft skills for business success	2
	3	Professionalism in Communication: Verbal Communication: Professional Presentation - Different Presentation Postures	3
	4	Email etiquette: format - rules – dos and don'ts– Technical Documentation: Standards – Types	3
II		E-Learning	10
	7	Introduction of electronic learning - benefits and drawbacks of e-Learning	2
	8	Online education - Digital age learners - Knowledge resources on internet - E-books, Audio, Video and other means for e-learning	2
	9	Introduction to e-content development and tools - Online libraries – MOOCs	3
	10	The e-Learning as a service Industry - major technologies used in e-Learning- different approaches for e-Learning delivery	3
		E-learning in India	
III		Business Ethics	14
	13	Meaning and scope of business ethics - Characteristics – Objectives of Business Ethics	1
	14	Factors influencing business ethics – Arguments for and against business ethics – Different views of business ethics	2
	15	The Separatist View, The Unitarian View, The Integration View, Ethical issues in global business	3
	16	Socio - Cyber Informatics: IT and society - Digital Divide – Digital natives-Cyber spaceNew opportunities and threats	4
	17	Cyber ethics - Cyber-crimes -Types - Cyber Laws – Organisations related with cyber laws-Cyber addictions-Information overload	4

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IV	Corporate Social Responsibility		12
	18	Meaning and definition - History of CSR activities	4
	19	CSR– Concept of Corporate citizenship - Need and importance of CSR – Stakeholders of CSR	2
	20	Steps in the implementation of CSR activities – CSR and business ethics	2
	21	CSR and corporate governance – CSR initiatives in India	4
V	Open Ended module. Practical		30
	1	Case Studies: Present case studies based on real-world scenarios.	
	2	Group Projects: Assign group projects that involve analyzing and verification CSR of different companies	
	3	Industry Visits: Organize field trips to companies and interaction regarding the CSR	
	4	Industry-Specific Projects: Assign projects that focus on Professional skills in specific industries	
	5	Peer Review Sessions: Conduct peer review sessions where students evaluate and analyse various e-learning facilities.	

Reference :

1. Business Ethics: Concepts and Cases-Manuel G. Velasquez
2. Ethics in the Workplace: Tools and Tactics for Organizational Transformation-Craig E. Johnson
3. Professionalism: Skills for Workplace Success- Lydia E. Anderson and Sandra B. Bolt
4. The Power of Professionalism: The Seven Mind-Sets That Drive Performance and Build Trust- Bill Wiersma
5. Ethics for the Real World: Creating a Personal Code to Guide Decisions in Work and Life-Ronald A. Howard and Clinton D. Korver
6. Corporate Ethics and Corporate Governance- Walther Ch. Zimmerli, Klaus Richter, and Markus Holzinger

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**MULTI DISCIPLINARY COURSES (MDC)
SEMESTER I**

Course Code	AFA1FM105				
Course Title	PERSONAL FINANCE MANAGEMENT				
Type of Course	MDC				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3			45
Pre-requisites	Students should have a foundational understanding of basic terms like finance and management				
Course Summary	This course equips students with the knowledge and skills necessary to manage a successful personal finance plan for themselves and others. Create a comprehensive financial roadmap by setting clear goals, evaluating your current situation, and budgeting wisely to fulfil your unique financial needs.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the fundamentals of finance and management	U	C	Instructor-created exams / Quiz Assignment
CO2	Develop a comprehensive structure of investment avenues which serves as investment options	Ap	C	Instructor-created exams / Assignment
CO3	Explore different funding options and financial planning strategies for startups.	An	C	Examinations Assignment
CO4	Develop effective pool of portfolios	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 personal finance		7
	1	Meaning - characteristics- scope- importance	2
	2	Needs of personal finance management	1
	3	History of personal finance	2
	4	Opportunities and threats of managing personal finance- sources of information	2
II	Tools of personal finance management		11
	5	Classification of tools for investment	2
	6	Factors influencing investment options	1
	7	Prerequisites for investment	2
III	Personal finance planning		10
	11	Meaning, objectives and process	2
	12	Concept of time value of money	2
	13	Personal tax planning- basics of tax assessment for an individual, deductions and reliefs available to an individual	2
	14	Avenues for tax savings for an individual	2
IV	Retirement benefits planning		8
	16	Retirement planning goals- process of retirement planning	2
	17	Pension plans available in India	2
	18	Exemptions available under IT Act 1961 for retirement benefits	2
V	Open Ended Module		
		Guide students for planning their future in terms of finance	9

References

1. Personal finance with Connect Plus, 10th edition, Jack R Kapoor
2. personal finance planning, shalu guru, sulthan chand & sons
3. financial management I m pandey, pearson

MULTI DISCIPLINARY COURSES (MDC) SEMESTER II

Course Code	AFA2FM105				
Course Title	DIGITAL FINANCE				
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	A foundational understanding of basic finance, information technology, covering key topics like hardware, software, databases, and networks.				
Course Summary	The Digital Finance course provides a comprehensive exploration of the rapidly evolving financial technology landscape. Students will delve into the fundamentals of digital finance, including the history and development of FinTech, and examine various digital payment systems such as e-wallets and mobile payments.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Grasp the core concepts and evolution of digital finance and financial technology.	U	C	Instructor-created exams / Quiz
CO2	Demonstrate knowledge of various digital payment methods and their applications in the modern economy.	Ap	C	Instructor-created exams / project
CO3	Evaluate the impact of digital finance on traditional banking institutions and their transformation strategies	An	C	Instructor-created exams / project
CO4	Apply theoretical knowledge to real-world scenarios through case studies, research projects, and practical assessments, enhancing problem-solving and critical thinking skills in the context of digital finance.	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 Digital Finance		9
	1	Definition and scope of digital finance	2
	2	History and evolution of financial technology	2
	3	Key concepts and trends in digital finance	3
	4	Key players in the digital finance ecosystem	2
II	Digital Payment Systems and Digital Finance in Banking		13
	5	Overview of digital payment methods	3
	6	Security and fraud prevention in digital transactions	2
	7	Digital transformation in banking: online banking, mobile apps, digital-only banks	3
	8	FinTech partnerships and collaborations with traditional banks	2
	9	Regulatory considerations and challenges in digital banking	3
III	Regulatory Landscape of Digital Finance		8
	10	Overview of global and regional regulations in digital finance	2
	11	Compliance, consumer protection, and data privacy issues	3
	12	Regulatory challenges and the future of digital finance regulation	3
IV	Future Trends and Innovations		8
	13	Emerging technologies in digital finance: AI, machine learning, Internet of Things (IoT)	3
	14	Decentralized Finance (DeFi) and its potential disruption of traditional finance	3
	15	Predicting the future of digital finance: opportunities and risks	2
V	Open Ended Module		7
		1. Case studies and group projects on real-world applications of digital finance 2. Analysis of a bank's digital strategy and presentation of findings 3. Group project on designing a digital payment solution for a hypothetical business 4. Quizzes and tests to assess understanding of core concepts	

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References

1. **Digital Payments in India: Trends, Challenges, and Opportunities"** by Dr. Alok Kumar and Dr. Ashish Kumar
2. **"FinTech in India: The Impact of Financial Technology on Banking and Insurance"** by Prof. Amit Kapoor and Chirag Yadav
3. **Digital Banking and Financial Inclusion: A Review of the Indian Scenario"** by Dr. Sanjay Agarwal and Dr. Ashish Chandra
4. **"India's Digital Revolution: The Impact of Digitalization on the Indian Economy"** by Prof. Rajesh Kumar