



B.S. Abdur Rahman
Crescent
Institute of Science & Technology
Deemed to be University u/s 3 of the UGC Act, 1956

*Regulations 2021
Curriculum and Syllabi
(Amendments updated upto February 2022)*

B.Com. (Accounts and Finance)



**REGULATIONS 2021
CURRICULUM AND SYLLABI
(Amendments updated upto February 2022)**

B.COM. (ACCOUNTS AND FINANCE)

VISION AND MISSION OF THE INSTITUTION

VISION

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

MISSION

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

VISION AND MISSION OF THE DEPARTMENT OF COMMERCE

VISION

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

MISSION

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

PROGRAMME EDUCATIONAL OBJECTIVES:

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

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

PEO 3: Construct a sound theoretical footing.

PEO 4: Acquainting students with recent market practices.

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

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

PROGRAMME OUTCOMES (PO):

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

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

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

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

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

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

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

PO 7: Communicate complex concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the

ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.

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

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

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

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

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

PROGRAMME SPECIFIC OUTCOMES:

PSO1: Prepare financial statements of business using accounting principles, concepts, conventions and provisions.

PSO2: Demonstrate progressive learning of various tax issues and tax forms related to individuals, and will be able to demonstrate knowledge in setting up a computerized set of accounting books.

PSO3: Implement modern strategies and practices of finance, taxation, costing, banking, management and auditing to make them employable in the global market.

PSO4: Apply dexterity to connect theory in accounts with the practice in the corporate world.

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

1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE

In these Regulations, unless the context otherwise requires:

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

2.0 PROGRAMMES OFFERED AND ELIGIBILITY CRITERIA FOR ADMISSION

2.1 UG Programmes Offered

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

2.2 Eligibility Criteria

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

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

2.4 The eligibility criteria such as marks, number of attempts and physical fitness shall be as prescribed by the Institution in adherence to the guidelines of regulatory / statutory authorities from time to time.

3.0 STREAMS / SPECIALISATION OF STUDY

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

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

4.0 STRUCTURE OF THE PROGRAMME

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

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

- Value added courses
- Mandatory courses (MC)
- Generic Elective Courses (GEC)
- Discipline Specific Elective (DSE)
- Project - PROJ (Project work, seminar, and internship in industry or at appropriate workplace)

4.1.1 Personality and Character Development

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

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

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

4.1.2 Online Courses for Credit Transfer

Students are permitted to undergo department approved online courses under SWAYAM up to 10% of credits of courses in a semester excluding project semester (if any) with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. The credits earned through online courses ratified by the respective Board of Studies shall be transferred following the due approval procedures. The online courses can be considered in lieu of core courses and elective courses.

4.1.3 Value Added Courses

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

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

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

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

4.1.4 Industry Internship

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

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

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

4.1.5 Industrial Visit

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

4.2 Each course is normally assigned certain number of credits:

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

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

4.4 For successful completion of the programme, a student must earn a minimum total credit specified in the curriculum of the

respective programme of study.

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

5.0 DURATION OF THE PROGRAMME

- 5.1** A student is expected to complete the programme in 6 semesters but in any case not more than 10 continuous semesters reckoned from the date of first admission.
- 5.2** Each semester shall consist of a minimum of 90 working days including the days of examinations.
- 5.3** The maximum duration for completion of the programme as mentioned in clause 5.1 shall also include period of break of study vide clause 7.1 so that the student may be eligible for the award of the degree.

6.0 REGISTRATION AND ENROLLMENT

- 6.1** The students of first semester shall register and enroll for courses at the time of admission by paying the prescribed fees. For the subsequent semesters registration for the courses shall be done by the student one week before the last working day of the previous semester.
- 6.2** A student can enroll for a maximum of 32 credits during a semester including Redo / Predo Courses.
- 6.3 Change of Course**
A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.
- 6.4 Withdrawal from a Course**
A student can withdraw from an enrolled course at any time before the first continuous assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

7.0 BREAK OF STUDY FROM PROGRAMME

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

7.1.1 Medical or other valid grounds

7.1.2 Award of 'I' grade in all the courses in a semester due to lack of attendance

7.1.3 Debarred due to any act of indiscipline.

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

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

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

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

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

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

8.2 Faculty Advisor

To help the students in planning their courses of study and for general counselling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisors shall guide the students in taking up the elective courses for registration and enrolment in every semester and also offer advice to the students on academic and related

personal matters.

9.0 COURSE COMMITTEE

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

10.0 CLASS COMMITTEE

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

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

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

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

to review the students' performance and for follow up action.

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

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

11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

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

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

11.2 Theory Course

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

11.3 Laboratory Course

Every practical course shall have 60% weightage for continuous assessments and 40% for semester end examination. However, a student shall have secured a minimum of 50% marks in the semester end practical examination for the award of pass grade.

11.4 Laboratory integrated theory courses

For laboratory integrated theory courses, the theory and

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

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

11.6 Industry Internship

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

11.7 Project Work

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

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

11.9 For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first

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

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

12.0 SUBSTITUTE EXAMINATIONS

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

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

13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION

13.1 A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% to become eligible to appear for the semester end examination in that course, failing which the student shall be awarded "I" grade in that course.

13.2 The faculty member of each course shall cumulate the

attendance details for the semester and furnish the names of the students who have not earned the required attendance in the concerned course to the class advisor. The class advisor shall consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of the School. Thereupon, the Dean (Academic Affairs) shall officially notify the names of such students prevented from writing the semester end examination in each course.

- 13.3** If a student secures attendance between 65% and less than 75% in any course in a semester, due to medical reasons (hospitalization / accident / specific illness) or due to participation in the institution approved events, the student shall be given exemption from the prescribed attendance requirement and the student shall be permitted to appear for the semester end examination of that course. In all such cases, the students shall submit the required documents immediately after joining the classes to the class advisor, which shall be approved by the Head of the Department / Dean of the School. The Vice Chancellor, based on the recommendation of the Dean (Academic Affairs) may approve the condonation of attendance.
- 13.4** A student who has obtained an “I” grade in all the courses in a semester is not permitted to move to the next higher semester. Such students shall repeat all the courses of the semester in the subsequent academic year.
- 13.5** The student awarded “I” grade, shall enroll and repeat the course when it is offered next. In case of “I” grade in an elective course either the same elective course may be repeated, or a new elective course may be taken with the approval of Head of the Department / Dean of the School.
- 13.6** A student who is awarded “U” grade in a course shall have the option to either write the semester end arrear examination at the end of the subsequent semesters, or to redo the course in the evening when the course is offered by the department. Marks scored in the continuous assessment in the redo course shall be considered for grading along with the marks scored in the semester end (redo) examination. If any student obtains “U”

grade in the redo course, the marks scored in the continuous assessment test (redo) for that course shall be considered as internal mark for further appearance of arrear examination.

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

14.0 REDO COURSES

- 14.1** A student can register for a maximum of three redo courses per semester without affecting the regular semester classes, whenever such courses are offered by the concerned department, based on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.
- 14.2** The number of contact hours and the assessment procedure for any redo course shall be the same as regular courses, except there is no provision for any substitute examination and withdrawal from a redo course.

15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET

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

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

W	-
I	-

"W" - denotes withdrawal from the course.

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

"U" - denotes unsuccessful performance in the course.

- 15.2** A student who earns a minimum of five grade points ('E' grade) in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.
- 15.3** Upon awarding grades, the results shall be endorsed by the chairman of the class committee and Head of the Department / Dean of the School. The Controller of Examination shall further approve and declare the results.
- 15.4** Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to the Controller of Examinations. Subsequently the Head of the Department/ Dean of the School offered the course shall constitute a revaluation committee consisting of chairman of the class committee as convener, the faculty member of the course and a senior faculty member having expertise in that course as members. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.
- 15.5** After results are declared, grade sheets shall be issued to each student, which contains the following details: a) list of courses enrolled during the semester including redo courses / arrear courses, if any; b) grades scored; c) Grade Point Average (GPA) for the semester and d) Cumulative Grade Point Average (CGPA) of all courses enrolled from first semester onwards. GPA is the ratio of the sum of the products of the number of credits of courses registered and the grade points corresponding to the grades scored in those courses, taken for all the courses,

to the sum of the number of credits of all the courses in the semester.

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

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

Where n = number of courses

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

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

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

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

Percentage equivalent of marks = CGPA X 10

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

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

15.6.1 Eligibility for First Class with Distinction

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

15.6.2 Eligibility for First Class

- A student should have passed the examination in all the courses not more than two semesters beyond the minimum

prescribed period of study (except clause clause 7.1.1)

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

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

16.0 SUPPLEMENTARY EXAMINATION

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

17.0 DISCIPLINE

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

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

18.0 ELIGIBILITY FOR THE AWARD OF DEGREE

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

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

iv) No disciplinary action pending against him/her.

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

19.0 POWER TO MODIFY

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

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF
SCIENCE & TECHNOLOGY
CURRICULUM & SYLLABI, REGULATIONS 2021
B.COM. ACCOUNTS AND FINANCE
(SIX SEMESTERS / FULL TIME)**

SEMESTER I							
Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	AEC	END 1183	General English - I	3	0	0	3
2	AEC	LND 1181	General Tamil - I	2	1	0	3
		LND 1182	German - I	2	1	0	3
		LND 1183	Arabic Language	3	0	0	3
		LND 1185	Hindi - I	2	1	0	3
3	CC	COD 1101	Financial Accounting	4	1	0	5
4	CC	COD 1102	Business Organisation and Management	3	1	0	4
5	MC	COD 1103	Environmental Studies	3	1	0	4
6	AEC	COD 1104	Business Intelligence using Excel and Access	0	0	4	2
7	AEC	COD 1105	Introduction to Indian Constitution ^{\$}	1	0	0	1
Credits							22

SEMESTER II							
Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	AEC	END 1283	General English – II	3	0	0	3
2	AEC	LND 1281	General Tamil - II	2	1	0	3
		LND 1282	German - II	2	1	0	3
		LND 1283	Modern Communicative Arabic	3	0	0	3
		LND 1285	Hindi - II	2	1	0	3
3	CC	COD 1201	Advanced Financial Accounting	4	1	0	5
4	CC	COD 1211	Financial Services	3	1	0	4
5	CC	COD 1203	Business Economics	3	1	0	4
6	AEC	COD 1204	Public Speaking and Presentation Skills ^{\$}	1	0	0	1
Credits							20

SEMESTER III

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2101	Corporate Accounting	4	1	0	5
2	CC	COD 2111	Corporate and Business Law	3	1	0	4
3	CC	COD 2103	Business Mathematics and Statistics	3	1	0	4
4	DSE		Discipline Specific Elective - I	3	1	0	4
5	SEC		Skill Enhancement Elective Course - I	3	1	0	4
6	AEC	GED 2102	Aptitude and Interpersonal Skills	0	0	2	1
7	AEC	COD 2104	Book Review ^s	1	0	0	1
Credits							23

SEMESTER IV

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2201	Cost Accounting	4	1	0	5
2	CC	COD 2202	Financial Management	3	1	0	4
3	CC	COD 2203	Entrepreneurship Development	3	1	0	4
4	DSE		Discipline Specific Elective - II	3	1	0	4
5	SEC		Skill Enhancement Elective Course - II	3	1	0	4
6	AEC	GED 2204	Aptitude and Workplace Skills	0	0	2	1
7	AEC	COD 2204	Blog Writing ^s	1	0	0	1
Credits							23

SEMESTER V

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3101	Management Accounting	4	1	0	5
2	CC	COD 3102	Goods and Services Tax	3	1	0	4
3	DSE		Discipline Specific Elective - III	3	1	0	4
4	SEC		Skill Enhancement Elective Course - III	3	1	0	4
5	GEC		Generic Elective - I	3	1	0	4
6	AEC	COD 3103	National Service Scheme [§]	1	1	0	2
7	AEC	COD 3104	Case Study Analysis [§]	1	0	0	1
8	PROJ	COD 3105	Summer Internship**	0	0	0	2
Credits							26

SEMESTER VI

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

Overall Total Credits: 140

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

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

LIST OF DISCIPLINE SPECIFIC ELECTIVE COURSES**Discipline Specific Elective – I (Semester - III)**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 101	Strategic Corporate Finance	3	1	0	4
2	DSE	CODX 102	Export-Import Procedures and Documentation	3	1	0	4
3	DSE	CODX 03	Financial Statement Analysis and Reporting	3	1	0	4

Discipline Specific Elective – II (Semester - IV)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 111	Investment Management	3	1	0	4
2	DSE	CODX 112	Financial Econometrics	3	1	0	4
3	DSE	CODX 113	Financial Derivatives	3	1	0	4

Discipline Specific Elective – III (Semester - V)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 121	International Finance	3	1	0	4
2	DSE	CODX 122	Corporate Restructuring	3	1	0	4
3	DSE	CODX 123	International Business Environment	3	1	0	4

Discipline Specific Elective – IV (Semester - VI)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 131	Investment Banking	3	1	0	4
2	DSE	CODX 132	Working Capital Management	3	1	0	4
3	DSE	CODX 133	Corporate Analysis and Valuation	3	1	0	4

LIST OF SKILL ENHANCEMENT ELECTIVE COURSES**Skill Enhancement Elective Course – I (Semester - III)**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 41	Auditing	3	1	0	4
2	SEC	CODX 141	Business Tax Planning	3	1	0	4
3	SEC	CODX 142	International Trade Blocks and Multilateral Agencies	3	1	0	4

Skill Enhancement Elective Course – II (Semester - IV)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 51	Business Research Methods	3	1	0	4
2	SEC	CODX 151	Management of Financial Institutions	3	1	0	4
3	SEC	CODX 152	Forensic Analysis and Fraud Investigation	3	1	0	4

Skill Enhancement Elective Course – III (Semester - V)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 61	Banking and Insurance	3	1	0	4
2	SEC	CODX 161	Financial Markets	3	1	0	4
3	SEC	CODX 162	Industrial Psychology	3	1	0	4

Skill Enhancement Elective Course – IV (Semester - VI)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 171	Derivatives Management	3	1	0	4
2	SEC	CODX 172	Merchant Banking	3	1	0	4
3	SEC	CODX 173	Business Finance	3	1	0	4

LIST OF GENERIC ELECTIVE COURSES**Generic Elective – I (Semester - V)**

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

Generic Elective – II (Semester - VI)

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

SEMESTER – I

END 1183	GENERAL ENGLISH - I	L	T	P	C
SDG: 4		3	0	0	3

COURSE OBJECTIVES:

COB1: To enable students to read, comprehend and appreciate the value of literature to life

COB2: To help them acquire language skills through Literature

COB3: To develop LSRW skills through practice in variety of contexts

COB4: To improve their vocabulary and correct English usage

MODULE I **9**

Poetry: No Man is an Island – John Donne;

O Captain! My Captain! –Walt Whitman

Speaking: Introducing oneself and Introducing each other

Writing: Hints Development

Language: Articles, Adjectives & Adverbs (comparisons), Punctuation

Vocabulary: Homophones and homographs

MODULE II **9**

Prose: “Spoken English and Broken English” – G.B.Shaw

Listening: Listening for gist (general meaning)

The Speech that made Obama President. (6.12 minutes)

Speaking: Conversations - formal and semi-formal contexts

Writing: Jumbled sentences

Language: Pronouns and Linking words, Conjunctions

Vocabulary: Register – Formal, semi-formal and Informal

MODULE III **9**

Short story: “The Cherry Tree” - Ruskin Bond

Speaking: Asking questions (about companies. Products, Jobs)

Creative Writing: Open ended stories

Language: Question Forms – ‘Wh’ & Yes/No

Vocabulary: Prefixes and Suffixes, negative prefixes

MODULE IV **9**

Short story: “The Last Leaf” - O. Henry

Speaking: Role play (Telephone call to a supplier, enquiry about products)

Writing: Letter of Enquiry, Replies to Enquiry

Language: Tenses

Vocabulary: Synonyms and Antonyms

MODULE V

9

Prose: "Voluntary Poverty" – Mahatma Gandhi

Listening: Listening for specific information - You must follow if you want success by SundarPichai. (8.42 minutes)

Speaking: Giving the summary of an article (from newspapers)

Writing: Order Letter, Complaint Letter

Language: Subject -Verb Agreement

Vocabulary: Business Vocabulary (marketing, air travel)

L-45; Total Hours- 45

REFERENCES:

1. Guy Brook-Hart, Business Benchmark Upper- Intermediate Student's Book, CUP, 2006
2. Sriraman.T, Macmillan College Prose, Laksmi Publications, 2015
3. Whitby, Norman, Business Benchmark: Pre-intermediate to Intermediate, 2nd Edition, CUP, 2014.
4. Swan.M, Practical English Usage, OUP, 2005.
5. <https://www.thehindu.com/opinion/open-page/it-has-done-more-harm-than-good/article5129459.ece>
6. <https://www.youtube.com/watch?v=OFPwDe22CoY>
7. https://www.youtube.com/watch?v=iAIsq_orac8

COURSE OUTCOMES:

CO1: Respond to literary texts efficiently

CO2: Appreciate and critically analyse literary texts

CO3: Display effective LSRW skills in academic and professional contexts

CO4: Demonstrate a range of appropriate vocabulary in a variety of situations

CO5: Communicate effectively using grammatically correct language

Board of Studies (BoS):

13thBoS of the Department of English held on 17.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13
CO1													M
CO2													M
CO3						M	H						
CO4						L	M						
CO5						M	H						

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

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

This course helps the students to read, comprehend and appreciate the value of literature to life. It also helps them to enrich LSRW skills in academic and professional contexts.

LND 1181	பொதுத் தமிழ் - I	L	T	P	C
SDG 16	GENERAL TAMIL - I	2	1	0	3
நோக்கங்கள்					
<ul style="list-style-type: none"> சமூக மாற்றச்சிந்தனைகளை உள்ளடக்கிய தற்கால இலக்கியங்களை அறிமுகம் செய்தல் இருபதாம் நூற்றாண்டு மரபுக்கவிதைகளை அறிமுகம் செய்தல் புதுக்கவிதை, சிறுகதை, உரைநடை ஆகிய இலக்கியங்களை நயம் பாராட்டுதல் புதுக்கவிதை மற்றும் சிறுகதையின் தோற்றம் வளர்ச்சி குறித்து எடுத்துரைத்தல் சந்திப்பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல் கவிதை மற்றும் சிறுகதை எழுதமாணவர்களை ஊக்கப்படுத்துதல் 					
அலகு I	இருபதாம் நூற்றாண்டு மரபுக்கவிதைகள்				8
கவிமணி தேசிய விநாயகம் பிள்ளை - உடல் நலம் பேணல், பாரதியார்- செந்தமிழ் நாடு, பாரதிதாசன்- நீங்களே சொல்லுங்கள், கண்ணதாசன்- குடும்பம் ஒரு கதம்பம்.					
அலகு II	புதுக்கவிதைகள்				8
இன்குலாப்- போராட்டம், அப்துல்காமின்- மண், வைரமுத்து-விதைச் சோளம், நா.காமராசன்-அவிகள், ஆண்டாள் பிரியதர்சினி-தொலைந்து போனது, மு.மேத்தா-தேசப்பிதாவுக்கு ஒரு தெருப்பாடகனின் அஞ்சலி, ஹைக்கூ. கவிதைகள்.					
அலகு III	சிறுகதைகள்				8
ஜெயகாந்தன்-நந்தவனத்தில் ஓர் ஆண்டி, கி.இராஜநாராயணன்-கதவு, சு.சமுத்திரம்- ஏழை-ஆப்பிள்-நட்சத்திரம், மாதவிக் குட்டி-நெய்ப்பாயாசம், தி.ஜானகிராமன்-முள்முடி.					
அலகு IV	மொழிப்பயிற்சி				7
கலைச்சொல்லாக்கம், பிழைத்திருத்தம் (ஒருமை, ல-எ-ஓ-கர, ர-ற-கர, ண-ந-னகரவேறுபாடுகள்), அயற்சொற்களைதல்.					
அலகு V	இலக்கிய வரலாறு				7
பாடந்தழவியது (இருபதாம் நூற்றாண்டு மரபுக் கவிதைகள், புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், சிறுகதையின் தோற்றமும் வளர்ச்சியும்)					
அலகு VI	படைப்பிலக்கியம்				7
கவிதை எழுததல், சிறுகதை வரைதல்					
L - 30 ; T - 15 ; TOTAL HOURS - 45					
அறிப்புகள்					
<ol style="list-style-type: none"> 1. பொதுத் தமிழ் - செய்யுள் திரட்டு - தமிழ்த் துறை வெளியீடு 2. தமிழ் இலக்கிய வரலாறு - சோம. இளவரசு 3. சிறுகதைத் தொகுப்பு (கட்டுரைக் களஞ்சியம்) 					
வெளிப்பாடு					
<ul style="list-style-type: none"> மாணவர்கள் சமூக மாற்றச்சிந்தனைகளை அறிந்து கொள்வர் இருபதாம் நூற்றாண்டு மரபுக்கவிதைகள் குறித்த அறிவினைப்பெறுவர். சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர் இருபதாம் நூற்றாண்டு தமிழ் இலக்கியத்தின் வரலாறு, வளர்ச்சி, பாடுபொருள் ஆகியவற்றை உணர்ந்து கொள்வர். இருபதாம் நூற்றாண்டு தமிழ் இலக்கியப் படைப்பாளர்களைப் பற்றி அறிந்து கொள்வர். புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர் 					

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1							M	M	M	M		M				
CO2							L	L	L	M		M				
CO3							L	M	L	L		L				
CO4							L	L	M	L		L				
CO5							L	L	L	L		L				
CO6							M	M	M	M		L				

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

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

This Course make the students to understand the importance of Strengthening relevant national institutions, including through international cooperation, for building capacity at all levels, particularly in developing countries, to prevent violence and combat terrorism and crime through the Quranic, Vedic and Biblical literature.

LND 1182	GERMAN – I	L	T	P	C
SDG: 4		2	1	0	3

COURSE OBJECTIVES:

COB1: To improve the proficiency of students in German language.

COB2: To create awareness of using vocabulary among students.

COB3: To expose them to correct grammatical forms of the language.

COB4: To empower them for successful communication in the society.

COB5: To understand matters which are of daily usage

COB6: To understand them for describe the people need and their requirements.

MODULE I	GUTEN TAG!	7
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Learn alphabet, introduction to German -greetings, identifying countries and their capital cities and languages, introducing oneself, read and write Cardinal numbers till 100, Read and write telephone numbers and e-mail addresses. Grammar - question words, sentence structure and formation, Regular verbs - Conjugation and personal pronouns.

MODULE II	FREUNDE, KOLLEGEN UND ICH	7
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Introducing Others and Family Members, To speak about hobbies, jobs, learn Cardinal numbers from 101, Days, Months, Seasons, Colours, Day Timings, directions; Vocabulary: related to the topic; Grammar: Definite Articles, Irregular Verbs & Conjugations, Auxiliary verbs, ja/nein Fragen und Antworten, Nouns singular/plural.

MODULE III	IN DER STADT	8
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To know places, buildings, know transport systems, understand international words, Shopping, talk to sales person while purchasing goods, return faulty goods at a shop, asking someone to repeat something , read and write Ordinal numbers till 100,; Vocabulary: related to the topic; Grammar: Indefinite articles, Negotiation, Imperative - Sie form.

MODULE IV	GUTEN APPETIT!	8
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To speak about food, Daily routine ,Going to the market – asking prices, filling up simple forms; Vocabulary: related to the topic; Grammar: Verb position, Simple Present Tense with regular and irregular verbs

MODULE V TAG FÜR TAG 7

To learn time related expressions and asking Time , speak about family, ask excuse; Vocabulary: related to the topic; Simple Conversation skills (pertaining chiefly to simple dialogues in everyday situations), Grammar: Preposition – am, im, um, von bis, Modal verbs, Present perfect Tense with regular and irregular verbs

MODULE VI ZEIT MIT FREUNDEN 8

To speak about birthdays, understand and write an invitation, converse in the restaurant and Pay; Vocabulary: related to the topic; Simple Text -Translation and Reading Comprehension Practice German Into English Vice versa: Grammar: Accusative personal pronouns, Possessive Pronomen, Verbs and prepositions, Gern - word Usage in Sentence formation.

L – 30; T – 15; TOTAL HOURS –45

TEXT BOOK:

1. Stefanie Dengler, “Netzwerk A1.1”, Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2015.

PRACTICE BOOK:

1. Johannes Gerbes, “Fit fürs Goethe-Zertifikat A1”, Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2010.

REFERENCES:

1. Paul Rusch, “Einfach Grammatik”, Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2012.
2. Hermann Funk, “studio d A1”, Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2009. 15OH78 GERMAN LANGUAGE

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Show their proficiency in German Language.

CO2: Use appropriate vocabulary in real life contexts.

CO3: Use appropriate grammatical forms while communicating with people.

CO4: Effectively use the language in social and academic contexts.

CO5: Comprehend matters which are of daily usage

CO6: Communicate as per people’s need and requirement.

Board of Studies (BoS):

14thBoS of the Department of
Commerce held on 22.04.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M	H		H	H	H	M	H	M	H				
CO2				H		H	H	H	H	H		H				
CO3				H		H	H	H	H	H		H				
CO4				H		H	H	H		H		H				
CO5				H		H	H	H		H		H				
CO6				H		H	H	H		H		H				

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

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

The substantially improve the relevant skills which develop the confidence in young people, including technical and vocational skills, help for employment, decent work and entrepreneurship.

LND 1183	ARABIC LANGUAGE	L	T	P	C
SDG 4		3	0	0	3

COURSE OBJECTIVES:

The course aims to teach

COB1: Arabic alphabets, reading and writing and pronunciation.

COB2: Listening and writing of words related to market, doctor, parts of body, dining.

COB3: Arabic simple sentences using names of animals, birds, singular and plural.

COB4: Listening and writing of Countries' names, singular, dual and plural.

COB5: Arabic sentences using verbs, tenses and numbers.

MODULE I	INTRODUCTION TO ARABIC READING AND WRITING	9
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Introduction to Arabic alphabets - reading from right to left - Listening to audio & video – practice correct pronunciation – Writing join letters from right to left - (lessons: 1 and 2): (حجرة الدراسة ، حجرة الدراسة 2، المرور) - introduction to Arabic words in and around the classroom – Transport - Vocabulary related to market - introduction of verbs (lessons: 4 – 6)

MODULE II	LISTENING ARABIC COMMUNICATION	9
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Reading skill: Lessons 4 – 6. Words related to doctor, parts of body, dining, fruits, food items, family members, house and air travel (أسماء أعضاء الجسم والمطعم والفواكه) (وغيرها) Vocabulary related to names of animals, birds (lessons: 7 – 12)

MODULE III	SIMPLE SENTENCES	9
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Home – singular and plural - introduction to gender: first person, second person and third person – interrogatory sentences - arabic simple sentences – nominal sentence and verbal sentence (الجملة الاسمية والفعلية) (lessons: 13 & 14) Words related to kitchen utensils – cooking (أسماء أواني المطبخ والطبخ) – introduction to gender: first person, second person and third person (التذكير والتأنيث) – singular and plural – vocabulary related to office – possession (الإضافة) - (lessons: 15 – 17)

MODULE IV	COMMUNICATION PRACTICE	9
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Countries names – world map - performing ablution – vocabulary related to prayer - singular, dual and plural - situational communication - emphasis on interrogation (المحادثة العربية) (lessons: 18 – 20)

MODULE V TENS, SINGULAR & PLURAL**9**

Sentence making – words related to prayer – verbs and tenses – communication on dining – gender - singular and dual – numbers – discussion of evening – dining manners (المفرد والتثنية والجمع والعدد) (lessons: 21 – 25

L - 45; TOTAL HOURS – 45**TEXT BOOK:**

1. Al QirathulArabiyya Lil Muftadiyeen القراءة العربية للمبتدئين (UmmulQura University, Makkah), Bukhari Aalim Arabic College, 2005.

REFERENCES:

1. Al Arabiya Lin Nashiyeen (Education Ministry, K.S.A.), Bukhari Aalim Arabic College, 2005.
2. Dr. V. Abdur Raheem, Durus Al LugathilArabiyya Li GhairinNatiqeenBiha, Islamic Foundation Trust, Chennai, 2002.

COURSE OUTCOMES:

At the end of the course, the student is expected to

CO1: vocabulary related to the market, doctor, parts of body, dining.

CO2: identify Arabic names of animals, birds, singular and plural, interrogatory sentences.

CO3: recognize Arabic alphabets, reading and writing and pronunciation.

CO4: use countries names, singular, dual and plural.

CO5: form Arabic sentences using verbs, tenses and numbers.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1						L									
CO2							M								
CO3							M								
CO4						L									
CO5							M								

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

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

This course enables the learners to enhance effective communication in the workplace.

LNC1185	सामान्य हिंदी - I	L	T	P	C
उद्देश्य	General Hindi - I	2	1	0	3
<ul style="list-style-type: none"> • हिंदी भाषा, लिपि और साहित्य के बारे में जानकारी देना। • छात्रों को अंग्रेजी में अनुवाद करने का पाठ पढ़ाना। • छात्रों को हिंदी में अनुवाद करने का पाठ पढ़ाना। • छात्रों का अपठित गद्यांश ज्ञान को बढ़ाना। • छात्रों को सार-लेखन का पाठ पढ़ाना। 					
भाग – I					11
<ul style="list-style-type: none"> • हिंदी भाषा का इतिहास • हिंदी लिपि का इतिहास • हिंदी साहित्य का इतिहास 					
भाग – II					9
<ul style="list-style-type: none"> • अनुवाद अभ्यास (Translation - Hindi to English) 					
भाग – III					9
<ul style="list-style-type: none"> • अनुवाद अभ्यास (Translation – English to Hindi) 					
भाग – IV					8
<ul style="list-style-type: none"> • अपठित गद्यांश (comprehension) 					
भाग – V					8
<ul style="list-style-type: none"> • सार – लेखन (Precise Writing) 					

	L=30	T=15	Total Hours = 45
निर्धारितपाठ्य पुस्तक : (Text Book Prescribed)			
<ul style="list-style-type: none"> • ऐतिहासिक भाषा विज्ञान और हिंदी भाषा – डॉ श्री रामविलासशर्मा • देवनागरी लिपि और हिंदी – श्री रामनिरंजनपरिमल्लेदु • हिंदी साहित्य का इतिहास – श्री आचार्य रामचंद्र शुक्ल • प्रयोजनमूलक हिंदी – प्रो. सैयद रहमदुल्ला, पूणिमा प्रकाशन 			
परिणाम : (Out Come)			
<ul style="list-style-type: none"> • छात्र हिंदी भाषा, लिपि और हिंदी साहित्य में ज्ञान प्राप्त करेंगे। • छात्रों की अंग्रेजी अनुवाद ज्ञान विकसित होंगे। • छात्रों की हिंदी अनुवाद ज्ञान विकसित होंगे। • छात्रों का अपठित गद्यांश ज्ञान विकसित होंगे। • छात्र, सार – लेखन में ज्ञान प्राप्त करेंगे। 			

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1						L									
CO2							M								
CO3							M								
CO4						L									
CO5							M								

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

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

This course enables the learners to enhance effective communication in the workplace.

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

COURSE OBJECTIVES:

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

COB2: To make the students recognize the accounting standards

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

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

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

MODULE I INTRODUCTION 15

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

MODULE II ACCOUNTING STANDARDS 15

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

MODULE III FINAL ACCOUNTS 15

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities - Sole Proprietorship : Preparation of Final Accounts of a Sole Trading Concern: Closing Stock, Outstanding and Prepaid items, Depreciation, Bad Debts, Provision for Bad and Doubtful Debts, Provision for Discount on Debtors, Provision for Discount on

creditors, Interest on Capital, Interest on Drawings and Abnormal Loss of stock.

MODULE IV BUSINESS INCOME AND ACCOUNTING FOR DEPRECIATION 15

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

MODULE V ACCOUNTING FOR NOT-FOR-PROFIT ORGANISATIONS 15

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

L – 60; T – 15; TOTAL HOURS – 75

Practical Exercises:

The learners are required to

1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyse the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

TEXT BOOK:

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

REFERENCES:

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

COURSE OUTCOMES:

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

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

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

CO3: Prepare financial statements of sole proprietors

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

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

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO3	PSO4
CO1	H	H	H				M						H	H		
CO2	H	H	H				M						H			
CO3	H	H	M				H				H		H			
CO4	M	H	M				H						M			
CO5	L	H	M				H						M		M	

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

SDG 8: Decent Work and Economic Growth,

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

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

COURSE OBJECTIVES:

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

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

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

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

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

MODULE I	CONCEPT AND FORMS OF BUSINESS ORGANISATIONS	12
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Concepts of Business, Trade, Industry and Commerce; Objectives and functions of Business; Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation: Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship; Meaning, Characteristics, Advantages and Disadvantages of Partnership; Kinds of Partners, Partnership Deed, Concept of Limited liability partnership; Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family; Meaning, Advantages and Disadvantages of Co-operative Organisation.

MODULE II	JOINT STOCK COMPANY	12
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Joint Stock Company: Meaning, Definition, Characteristics; Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies: Promotion, Stages of Promotion, Promoter, Characteristics, Kinds, Preparation of Important Documents; Memorandum of Association, Clauses, Articles of Association, Contents; Prospectus: Contents, Red herring Prospectus, Statement In lieu of Prospectus (as per Companies Act, 2013).

MODULE III	PRINCIPLES AND FUNCTIONS OF MANAGEMENT	12
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Management: Meaning, Characteristics, Fayol's 14 Principles of Management. Functions of Management, Levels of Management, Skills of Management, Scientific Management, meaning, objectives, relevance and criticism.

MODULE IV PLANNING AND ORGANIZING 12

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

MODULE V AUTHORITY, COORDINATION, AND CONTROL 12

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

**L – 45; T – 15; TOTAL HOURS –
60**

Practical Exercises:

The learners are required to

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

TEXT BOOK:

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

REFERENCES:

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

COURSE OUTCOMES:

On successful completion of this course learners will be able to

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

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

CO3: demonstrate current and relevant functions of management.

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

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

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

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

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

SDG 8: Decent Work and Economic Growth

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

COD 1103	ENVIRONMENTAL STUDIES	L	T	P	C
SDG: 6		3	1	0	4

COURSE OBJECTIVES:

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

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

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

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

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

MODULE I INTRODUCTION 12

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

MODULE II ENVIRONMENTAL CONCERNS 12

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

MODULE III MEASUREMENT AND REPORTING 12

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

MODULE IV ECONOMIC CONCEPT OF COST AND REVENUE 12

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

MODULE V EMERGING TRENDS 12

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

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

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

TEXT BOOKS:

1. Worthington, I. (2013). Greening Business: Research, Theory, and Practice. United Kingdom: OUP Oxford.

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

REFERENCES:

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

COURSE OUTCOMES:

On successful completion of this course learners will be able to

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

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

CO3: interpret significance of carbon footprints;

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

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

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			M	M				H	H							
CO2			M	M				H	H							
CO3								H	H							
CO4			H	H				H	H						L	L
CO5			H	H				H	H						L	L

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

SDG 6: Clean water and sanitation.

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

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

COURSE OBJECTIVES:

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

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

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

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

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

MODULE I WORKING WITH FORMULAS AND FUNCTIONS 12

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

MODULE II CREATING CHART AND GRAPH 12

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

MODULE III ANALYSING DATA WITH EXCEL 12

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

MODULE IV INTRODUCTION TO DATABASE AND TABLE IN ACCESS 12

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

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

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

P- 60; TOTAL HOURS –60

TEXT BOOKS:

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

REFERENCES:

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

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: use excel formula in their personal and business affairs

CO2: demonstrate the data in chart and graph.

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

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

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

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

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

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

SDG 9: Industry, Innovation and Infrastructure

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

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

COURSE OBJECTIVES:

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

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

MODULE I INTRODUCTION TO INDIAN CONSTITUTION 7

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

MODULE II RIGHTS AND DUTIES 8

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

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

L – 15; TOTAL HOURS –15

REFERENCES:

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

COURSE OUTCOMES:

On successful completion of this course students are able to

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

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

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

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

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

SDG 16: Peace, Justice and Strong Institution

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

SEMESTER – II

END 1283	GENERAL ENGLISH - II	L	T	P	C
SDG: 4		3	0	0	3

COURSE OBJECTIVES:

COB1: To enable students to read, comprehend and appreciate the value of literature to life

COB2: To help them acquire language skills through Literature

COB3: To develop LSRW skills through practice in variety of contexts

COB4: To improve their vocabulary and correct English usage

MODULE I 9

Poetry: The Second Coming – W. B. Yeats

Speaking: Expressing one's opinion /Asking for others' opinion, agree, disagree

Writing: Movie / Book Review, Slogan Writing

Language: Modals, Prepositions

Vocabulary: Business Vocabulary (advertisements, sales)

MODULE II 9

Poetry: "Where the Mind is Without Fear" (Gitanjali 35) - Rabindranath Tagore

Listening: For understanding speaker's opinion

How books can open your mind by Lisa Bu. (6.16 minutes)

Reading: To understand the meaning and purpose of short texts (mails, memos)

Writing: Email Writing, Memo writing

Language: If Clause

Vocabulary: Finance vocabulary

MODULE III 9

Prose: "The Civilization of To-day" – C.E.M.Joad

Reading Comprehension: Digital habits across generations (learn English)**Speaking:** Discussions

Writing: Fax

Language: Relative Clause

Vocabulary: Collocations – verb-noun collocations

MODULE IV 9

Short story: "The Sparrows" - K. A. Abbas

Speaking: Making small talk

Writing: Job Application Letter

Language: Voice

Vocabulary: Employment vocabulary

MODULE V

9

Short story: “First Confession”– Frank O’ Connor

Listening: Listening and taking short notes - Inspirational lesson for lifetime- How to manage failure and success by Dr. APJ (8.21 minutes)

Writing: Report Writing – Survey Reports

Language: Reported Speech

Vocabulary: Collocation sets about time and money

L - 45; TOTAL HOURS: 45

REFERENCES:

1. Guy Brook-Hart, Business Benchmark Upper- Intermediate Student’s Book, CUP, 2006.
2. S.Mythili, V.Kadambari. Ed. Plumes of Many Colours: A Collection of Short stories, Blackie Books, 1994.
3. Sriraman.T. Macmillan College Prose, Laksmi Publications, 2015.
4. Swan.M. Practical English Usage, OUP, 2005.
5. Whitby, Norman. Business Benchmark: Pre-intermediate to Intermediate, 2nd Edition, CUP, 2014.
6. <https://learnenglish.britishcouncil.org/skills/reading/intermediate-b1/the-martian-a-book-review>
7. <https://learnenglish.britishcouncil.org/skills/reading/intermediate-b1/digital-habits-across-generations>
8. <https://www.youtube.com/watch?v=6ibCtsHg3Y>
9. <https://www.youtube.com/watch?v=7E-cwdnsiow>

COURSE OUTCOMES:

CO1: Respond to literary texts efficiently

CO2: Appreciate and critically analyse literary texts

CO3: Display effective LSRW skills in academic and professional contexts

CO4: Demonstrate a range of appropriate vocabulary in a variety of situations

CO5: Communicate effectively using grammatically correct language

Board of Studies (BoS):

13thBoS held in the Department of English on 17.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO 11	PO 12	PO 13
CO1													M
CO2													M
CO3						M	H						
CO4						L	M						
CO5						M	H						

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

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

This course helps the students to read, comprehend and appreciate the value of literature to life. It also helps them to enrich LSRW skills in academic and professional contexts.

LND 1281	பொதுத் தமிழ் - II	L	T	P	C
SDG 16	GENERAL TAMIL - II	2	1	0	3
நோக்கங்கள்					
<ul style="list-style-type: none"> சங்க இலக்கியங்களையும் சங்கப் புலவர்களையும் அறிமுகம் செய்தல். பழந்தமிழர்களின் அகப் புற வாழ்வினையும் பண்பாட்டினையும் எடுத்துரைத்தல். அற இலக்கியங்கள், பக்தி இலக்கியங்கள், காப்பியங்களை அறிமுகம் செய்தல் பல்வேறு சமயக் கோட்பாடுகளையும் உண்மைகளையும் உணர்த்துதல் கட்டுரைகளை எழுத மாணவர்களைப் பயிற்றுவித்தல் சந்திப் பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல் 					
அலகு I	சங்க / அற இலக்கியங்கள்	8			
புறநானூறு - 143 - ஆவது பாடல், நற்றிணை - 19 - ஆவது பாடல், திருக்குறள் - நட்பு, காலமறிதல், நாலடியார் - அவையறிதல், பழமொழி நானூறு - இன்ன செய்யாமை (5 பாடல்கள்), இனியவை நாற்பது - முதலைந்து பாடல்கள்					
அலகு II	பக்தி இலக்கியங்கள்	8			
திருவாசகம் - எட்டாம் திருமுறை (5 பாடல்கள்), நம்மாழ்வார் - (5 பாடல்கள்,) திருமந்திரம் (தேர்ந்தெடுக்கப் பெற்ற 5 பாடல்கள்).					
அலகு III	காப்பியங்கள்	8			
சிலப்பதிகாரம் - வழக்குரை காதை 50-73 (23 அடிகள் மட்டும்), கம்பராமாயணம் - பாலகாண்டம்-நாட்டுப்படலம் (10 பாடல்கள்), இரட்சன்ய யாத்ரிகம் - சிலுவைப்பாடு (10 பாடல்கள்), சீராப்புராணம் - மாணுக்குப் பிணை நின்ற படலம் (தேர்ந்தெடுக்கப் பெற்ற 5 பாடல்கள்)					
அலகு IV	கட்டுரைகள்	7			
உவேசாமிநாதையர் - தமிழ்நாட்டு வணிகம், மா.இராசமாணிக்கனார் -சித்தன்னவாசல், ம.லெ.தங்கப்ப - எது வாழ்க்கை, பி.எஸ்.அப்துர் ரஹ்மானின் வாழ்க்கை வரலாறு.					
அலகு V	இலக்கிய வரலாறு	7			
எட்டுத் தொகை, பத்துப்பாட்டு					
அலகு VI	மொழிப்பயிற்சி	7			
இலக்கணக் குறிப்புத் தருதல், வல்லினம் மிகுவிடங்களும் மிகாவிடங்களும், மொழிபெயர்ப்பு (ஆங்கிலத்திலிருந்து தமிழில் பெயர்த்தல்)கடிதங்களும் வகைகளும்					
					L - 30; T - 15; TOTAL HOURS - 45

குறிப்புகள்					
1. பொதுத்தமிழ் - செய்யுள்திரட்டு - தமிழ்த்துறை வெளியீடு					
2. தமிழ் இலக்கிய வரலாறு - சோம.இளவரசு					
3. சிறுகதைத் தொகுப்பு (கட்டுரைக் களஞ்சியம்)					
வெளிப்பாடு					
<ul style="list-style-type: none"> சங்க இலக்கியங்கள் குறித்தும் சங்ககால மக்களின் வாழ்வு குறித்தும் உணர்ந்து கொள்வர். சங்கப் புலவர்கள் பற்றிய தகவல்களையும் அவர்தம் படைப்பாளுமை பற்றியும் அறிந்து கொள்வர். தமிழர்களின் ஆன்மீகச் சிந்தனைகளைப் பற்றியும் அறச்சிந்தனைகள் பற்றியும் அறிந்து கொள்வர். மாணவர்கள் பல்வேறு சமயச் சிந்தனைகள் குறித்து தெரிந்து கொள்வர். தமிழ் இலக்கணங்கள் பற்றி அறிந்து கொள்ளவும் மொழிபெயர்ப்பு செய்யும் திறனும் பெறுவர். புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர் 					

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO 11	PO12	PSO1	PSO2	PSO3	PSO4
CO1							M	M	M	M		M				
CO2							L	L	L	M		M				
CO3							L	M	L	L		L				
CO4							L	L	M	L		L				
CO5							L	L	L	L		L				
CO6							M	M	M	M		L				

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

SDG 16: Peace and Justice Strong Institutions

Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime through the Quranic, Vedic and Biblical literature.

LND 1282	GERMAN – II	L	T	P	C
SDG: 4		2	1	0	3

COURSE OBJECTIVES:

The objectives of this course are :

COB1: To enable the learners to listen and understand the spoken German language which uses the elementary spoken structures.

COB2: To enable the learners to speak and engage in simple dialogues in German.

COB3: To enable the learners to read and understand the elementary texts in German.

COB4: To enable the learners to write simple sentences and short paragraphs in German.

COB5: To demonstrate Proficiency in reading, writing, and speaking in basic German. Learning vocabulary related to profession, education, day-to-day activities, food, culture, sports and hobby, family set up, workplace, market and classroom activities are essential.

COB6: To make the students industry oriented and make them adapt in the German culture.

MODULE I	KONTAKTE	7
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To arrange appointments, understand and give instructions, understand and reply letters, find information in the text, identify the situations and understand the conversation; Vocabulary: related to the topic; Grammar: Dative personal pronomen, Possessive Pronomen, verbs and Preposition.

MODULE II	MEINE WOHNUNG	7
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To understand the advertisements related to flats/houses, describe a flat, write a text about a flat; Vocabulary: related to the topic; Grammar: Adjective with sein (sehr/zu), wechsel preposition with Dative.

MODULE III	ALLES ARBEIT?	7
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To describe daily routine, talk about the past, speak about jobs, position, advertisements, prepare telephone conversation; Vocabulary: related to the topic; Grammar: Imperativ -Du form, Simple Past tense (regular & irregular verbs).

MODULE IV	KLEIDUNG UND MODE	8
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KLEIDUNG UND MODE – LEARNING: To speak about clothes, understand

situations.

CO3: introduce him / her and others as well as ask others about themselves and communicate using simple sentences.

CO4: write simple sentences and short paragraphs in German.

CO5: Identify and deal with social and cultural aspects of Germany and other German speaking countries.

CO6: listen and identify individual sounds of German and simple day-to-day conversations

CO7: speak simple sentences using basic sounds and words

CO8: read and understand short passages on familiar topics

CO9: apply basic sentence structures while writing

Board of Studies (BoS):

14thBoS of the Department of
Commerce held on 22.04.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M	H		H	H	H	M	H	M	H				
CO2				H		H	H	H	H	H		H				
CO3				H		H	H	H	H	H		H				
CO4				H		H	H	H		H		H				
CO5				H		H	H	H		H		H				
CO6				H		H	H	H		H		H				

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

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

Language serves as a medium of communication learners will be able to improve their confidence level which will promote the quality of education

LND 1283	MODERN COMMUNICATIVE ARABIC	L	T	P	C
SDG 4		3	0	0	3

COURSE OBJECTIVES:

The course aims to teach:

COB1: Communication in the situations of marketing clothes, food, etc.

COB2: Vocabulary about the climates, seasons and hold telephonic conversations

COB3: Vocabulary related to various games, students' associations.

COB4: Communication in Work place like ticketing, booking, confirmation & passport procedures

COB5: Vocabulary related to illness, numbers and communication with doctors.

MODULE I BUSINESS PLACE COMMUNICATION 9

Reading and listening Lesson 9: marketing (التسويق) –vocabulary related to marketing clothes, food, different types of contracts- conversation in business place - price, marketing, subject and predicate (المبتدأ والخبر), using interrogating form of (بكم - أي)

MODULE II USAGE OF TENSES 9

Situational conversation - Lesson 10: climate (الجو) – vocabulary related to climate, places& seasons, discussion question and answers – telephonic conversations – order (فعل الأمر) – interrogative form (كيف) - negative form of المضارع

Lesson 11: people and places (الناس والأماكن) – vocabulary related to people and places, colours, feminine gender – place of work – transportation – question and answer – past tense – usage of articles (إلى - في - إلى - مع) (من - مع)

MODULE III SENTENCES IN COMMUNICATION 9

Lesson12 : hobby (الهوايات) - vocabulary related to various games, students' associations – adjectives and synonyms – (الفعل المضارع المسند إلى ياء المخاطبة –) (الإشارة)

MODULE IV CONVERSATION OF BUSINESS CONVERSATION 9

Lesson:13 travel (السفر) - vocabulary related to ticket booking – confirmation – passport procedures – resident permits (الحجز والتأكيد والجوازات والإقامة) – lost

luggages – four directions – conversation about services – seeking information of luggage lost.

Lesson:14 haj and umrah (الحج والعمرة) - vocabulary related to haj and umrah – expression of arabic numbers – procedures of umrah and haj – (الاستفهام: متى –) (كيف – بم - أين)

MODULE V SITUATIONAL CONVERSATION 9

Lesson 15: health (الصحة) - vocabulary related to illness – numbers 100 and 1000 – doctor's visit – communication with doctor – (الاستفهام : لماذا)

Lesson 16: vacation (العطلة) - vocabulary related to holidays – festivals – travel – spending holidays – Arabic months – interrogative form (كم – أين ،) (الاستفهام: كم – أين ،) (المضارع مع واو الجماعة: ستقضون)

L – 45; TOTAL HOURS – 45

TEXT BOOK:

1. Al Lughathul Arabiya (اللغة العربية ، الصف الأول ، الجزء الأول) , Part I, Bukhari Aalim Arabic College, 2004.

REFERENCES:

1. Dr. F. Abdur Raheem, Durus Al LugathilArabiyya, Islamic Foundation Trust, Chennai, 2002.
2. Al QirathulArabiyya Lil Mubtadiyeen (UmmulQura University, Makkah), Bukhari Aalim Arabic College, 2005.

COURSE OUTCOMES:

At the end of the course, the student is expected to

CO1: communicate in the situation of marketing clothes, food, etc.

CO2: discuss about the climates, seasons and hold telephonic conversations

CO3: discuss in the playground, students' gatherings

CO4: communicate in certain work places

CO5: recognize proper usage of sentences in communication.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1						L									
CO2							M								
CO3							M								
CO4						L									
CO5							H								

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

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

Arabic language enhances effective communication in the workplace.

LND 1285	सामान्य हिंदी-II	L	T	P	C
उद्देश्य	General hindi - II	2	1	0	3
<ul style="list-style-type: none"> • प्राचीन और आधुनिक काव्य के बारे में जानकारी देना। • गद्य साहित्य का पाठ पढ़ाना। • कहानियों के बारे में जानकारी देना।। • पत्र लेखन के बारे में जानकारी देना। • छात्रों का रचनात्मक ज्ञान को बढ़ाना। 					
भाग - I					9
<ul style="list-style-type: none"> • श्री माखनलाल चतुर्वेदी – ‘ पुष्प की अभिलाषा ’ • ‘ चालीस करोड़ कुरते कहाँ से ? ’ – संकलित • कहानी की परिभाषा और उसके तत्व • पूछताछ पत्र (Enquiry letter), संपादक को पत्र (Letter to the Editor) • शब्द रूप (Word Formation) 					
भाग - II					9
<ul style="list-style-type: none"> • श्री अयोध्या सिंह उपाध्याय हरिऔध – ‘ एक बूँद ’ • ‘ स्वर्ग की खोज ’ – संकलित • ज्ञापन (Memorandum) कार्यालयी ज्ञापन (Official Memorandum) • एक खाता खोलना पत्र (Opening an A/C), पासबुक / चेकलीफ का गुम होने का पत्र (Missing of Pass Book/ Cheque Leaf) • विलोम शब्द (Opposite) 					
भाग - III					9
<ul style="list-style-type: none"> • ‘डॉ. अब्दुलकलाम’ – डॉ. अब्दुलकलाम • निकासी के लिए आवेदन (Application for Withdrawal), खाता का हस्तांतरण (Transfer of an A/C) • व्यक्तिगत आवेदन पत्र (Personal Application), छुट्टी पत्र (Leave Letter) • परिपत्र (Circular) • पर्यायवाची शब्द (Synonyms) 					

भाग - IV		9
<ul style="list-style-type: none"> • श्री सोहनलाल द्विवेदी – 'नीम का पेड़' (Poem) • 'हिंदी दिवस' – संकलित • निबंध लेखन (Essay Writing) • अर्द्ध कार्यालय पत्र (Demi Official Letter), कार्यालय आदेश (Government Order) • मुहावरे (Idioms), किताब मंगवाना पत्र (Ordering for Books) 		
भाग - V		9
<ul style="list-style-type: none"> • 'कबीरदास' और 'रहीमदास' के दोहे • 'मैं कित्तूर नहीं दूंगी' – संकलित • सूचना (Notification), शिकायत पत्र (Complaint Letter) • संकल्प (Resolution) • वाक्य निर्माण (Sentence Formation) 		
	L=30	T=15 Total Hours = 45
निर्धारितपाठ्य पुस्तक : (Text Book Prescribed)		
<ul style="list-style-type: none"> • पत्र आलेखन – प्रो. श्री रामेश्वरप्रसाद चतुर्वेदी • निबंधमाला – श्री योगेशचन्द्रजैन • सामान्य हिंदी – श्री ललितवत्स/ रेशमासुल्तान • प्रयोजनमूलक हिंदी – डॉ. सैयद रहमदुल्ला पूर्णिमा प्रकाशन • हिंदी प्रचार वाहिनी 2 और 3 		
परिणाम : (Out Come)		
<ul style="list-style-type: none"> • छात्र, प्राचीन एवं आधुनिक काव्य में ज्ञान प्राप्त करेंगे। • छात्र, पत्र लेखन में ज्ञान प्राप्त करेंगे। • छात्र, कहानी साहित्य में ज्ञान प्राप्त करेंगे। • छात्र, गद्य साहित्य में ज्ञान प्राप्त करेंगे। • छात्रों के रचनात्मक ज्ञान विकसित होंगे। 		

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1						L									
CO2							M								
CO3							M								
CO4						L									
CO5							M								

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

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

This course enables the learners to enhance effective communication in the workplace.

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

COURSE OBJECTIVES:

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

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

COB3: To comprehend the Process of Accounting for partnership.

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

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

MODULE I ACCOUNTING FOR HIRE PURCHASE AND 15
INSTALLMENT SYSTEMS

Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems; Accounting for hire purchase and installment transactions including transactions of high value and small value, default and repossession.

Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.

MODULE II ROYALTY AND CONSIGNMENT ACCOUNTS 15

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

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

MODULE III ACCOUNTING FOR PARTNERSHIP 15

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

MODULE IV INSURANCE CLAIMS AND DEPARTMENTAL 15
ACCOUNTS

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

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

MODULE V GOVERNMENT ACCOUNTING 15

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

L – 60; T – 15; TOTAL HOURS – 75

Practical Exercises:

The learners are required to:

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

TEXT BOOK:

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

REFERENCES:

1. Anthony, R., Hawkins, D., & Merchant, K. A. 'Accounting: Text and Cases', McGraw-Hill Education, New York, 2010
2. Dam, B. B., & Gautam, H. C. 'Advanced Accounting', Gayatri Publications,

Guwahati, 2019

3. Goyal, B. K., & Tiwari, H. N. 'Financial Accounting', Taxmann Publication, New Delhi, 2019
4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. 'Financial Accounting', Vikas Publishing House Pvt. Ltd., New Delhi, 2018
5. Monga, J. R. 'Financial Accounting: Concepts and Applications', Mayur, New Delhi, 2017
6. Godwin, N., Alderman, W., & Sanyal, 'Financial Accounting', Cengage Learning, Boston 2016
7. Shukla, M. C., Grewal, T. S., & Gupta, S. C. 'Advanced Accounts', Vol.-I, S. Chand Publishing, New Delhi, 2016

COURSE OUTCOMES:

On successful completion of this course students will be able to

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

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

CO3: use the different accounting procedure for partnership

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

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

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

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

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

SDG 8: Decent Work and Economic Growth

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

COD 1211	FINANCIAL SERVICES	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

COB1: To outline the concept and functions of merchant banking.

COB2: To conceptualise the credit rating process and methodology.

COB3: To make the students differentiate between Leasing and Hire Purchase Financing.

COB4: To comprehend the functioning of mutual funds and venture capital industries.

COB5: To elucidate the procedure of factoring and forfaiting services.

MODULE I MERCHANT BANKING 12

Meaning; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulation by SEBI; Merchant Banking in India. Underwriting: Meaning and Nature of Underwriting; Underwriting of Capital Issues in India.

MODULE II CREDIT RATING 12

Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India.

MODULE III HIRE-PURCHASE AND LEASING 12

Conceptual Framework; Features; Hire-purchase and Credit Sale; Hire-purchase and Instalment Sale; Legal Framework; Taxation Aspects; Banks and Hire-purchase Business; Bank Credit for Hire-purchase Business. Leasing and its types. Financial Evaluation of Leasing.

MODULE IV MUTUAL FUND AND VENTURE CAPITAL FUND 12

Meaning and Classification of Mutual Funds; Organisation of the Funds; Operation of the Funds; Net Asset Value; Mutual Funds in India; Regulation of Mutual Funds in India. Venture Capital Financing: Alternative Investment Funds.

MODULE V FACTORING AND FORFAITING 12

Factoring-Meaning; Modus Operandi; Terms and Conditions; Functions; Types of Factoring; Factoring Vs. Discounting; Factoring in India; Forfaiting – Definition, Working of Forfaiting; Factoring Vs. Forfaiting.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to

1. perform and assign credit rating of selected debt instruments.
2. assess the performance of selected index funds.
3. study and prepare the report on the development in factoring activities in India in the last ten years.

TEXT BOOK:

1. Khan, M. Y., 'Financial Services', Tata McGraw Hill Education., 2005

REFERENCES:

1. Gordon E. and Natarajan K. 'Financial Markets and Services', Himalaya Publishing House, 2019
2. Shanmugham, R. 'Financial Services', Wiley India, 2016
3. Machiraju, H. R. 'Indian Financial System', Vikas Publishing House, 2010

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: explain the functions of merchant banking;

CO2: assess the credit rating process and methodology;

CO3: explain the use of hire purchase and leasing business;

CO4: describe the functioning of mutual funds and venture capital industries;

CO5: explain factoring and forfaiting services.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

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

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

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

Quality education is encouraged, to be delivered by well-trained educators and provide lifelong learning opportunities for learners.

COD 1203	BUSINESS ECONOMICS	L	T	P	C
SDG: 12		3	1	0	4

OBJECTIVES:

COB1: To acquaint the learners with fundamental economic theories and their impact on decision making

COB2: To impart the theoretical knowledge of demand and supply pricing which helps in demand forecasting

COB3: To familiarize with the theory of production and cost concept so as to maximize the profit.

COB4: To acquaint the learners with the characteristics of different markets.

COB5: To familiarize with applications of business cycle functioning.

MODULE I	BASIC CONCEPTS	10
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Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making

MODULE II	CONSUMER BEHAVIOUR AND ELASTICITY OF DEMAND	16
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Theory of Demand and supply: The elasticity of demand: Concept, kinds, price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand.

Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting
Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility
Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory

MODULE III	PRODUCTION AND COST	12
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Production Function: Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale.

Cost of production: Concept of explicit costs, implicit costs and opportunity costs of

production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

MODULE IV PRICING AND MARKET 12

Theory of pricing: cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market- perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.

MODULE V MACRO ASPECT OF BUSINESS ECONOMICS 10

National Income and it's measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Apply concept of demand analysis in real life;
2. Study various effects in changes in demand and supply in consumption;
3. Visit local markets and classify firms into various markets;
4. Visit any industrial unit and study its production process;
5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
6. Visit any industrial unit and classify its cost into fixed and variable costs;
7. Analyse the effects of changes in demand and supply on pricing policies.

TEXT BOOK:

1. Ahuja, H. L. 'Theory of Micro Economics', Sultan Chand Publishing House, New Delhi, 2019

REFERENCES:

1. Koutsoyannis, A. 'Modern Microeconomics', Palgrave Macmillan, London, 1975
2. Chaturvedi, D. D., & Gupta, S. L. 'Business Economics Theory & Applications', International Book House Pvt. Ltd., New Delhi, 2010
3. Adhikari, M. 'Business Economics', Excel Books, New Delhi, 2000
4. Kennedy, M. J. 'Micro Economics', Himalaya Publishing House, Mumbai, 2010
5. Seth, M. L. 'Micro Economics', Lakshmi Narain Agarwal Educational

Publishers, Agra, 2017

6. Relevant study material of ICAI: www.icaai.org.

COURSE OUTCOMES:

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

CO1: examine how different economic systems function and evaluate implications of various economic decisions;

CO2: examine how consumers try to maximize their satisfaction by spending on different goods;

CO3: analyse the relationship between inputs used in production and the resulting outputs and costs;

CO4: analyse and interpret market mechanism and behaviour of firms and response of firms to different market situations;

CO5: examine various facets of pricing under different market situations.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

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

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

SDG 12: Responsible Consumption and Production

By understanding the environmental & social impacts of products and services, learners will ensure sustainable consumption and production.

COD 1204	PUBLIC SPEAKING AND PRESENTATION SKILLS	L	T	P	C
SDG: 4		1	0	0	1

COURSE OBJECTIVES:

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

COB2: Motivate and prepare students for spontaneous speaking challenge

MODULE I INTRODUCTION TO PUBLIC SPEAKING 7

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

MODULE II PRESENTATION SKILLS 8

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

Note:

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

L – 15; TOTAL HOURS –15

REFERENCES:

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

COURSE OUTCOMES:

On successful completion of this course students are able to

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

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

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

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

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

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

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

SEMESTER – III

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

COURSE OBJECTIVES

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

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

COB3: To prepare balance sheet after Internal Reconstruction of company

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

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

MODULE I ACCOUNTING FOR SHARE CAPITAL & 15
DEBENTURES

Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures.

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

MODULE II PREPARATION OF FINANCIAL STATEMENTS OF 15
COMPANIES INCLUDING ONE PERSON COMPANY

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement of corporate entities manually and using appropriate software.

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

MODULE III INTERNAL RECONSTRUCTION AND PROFIT OR 15
LOSS PRIOR TO INCORPORATION

Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction.

Profit or loss Prior to Incorporation: Meaning of profit or loss prior to

incorporation; accounting treatment of profit or loss prior to incorporation.

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

MODULE IV AMALGAMATION OF COMPANIES 15

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

MODULE V CORPORATE FINANCIAL REPORTING 15

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

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

L – 60; T – 15; TOTAL HOURS –75

Practical Exercises:

The learners are required to:

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

TEXT BOOK:

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

REFERENCES:

1. Guwahati Goyal, B. K. "Corporate Accounting": Taxmann Publication, New Delhi, 2019.
2. Maheshwari, S. N., & Maheshwari, S. K., "Corporate Accounting", Vikas Publishing House, New Delhi, 2018.

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

COURSE OUTCOMES:

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

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

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

CO3: Prepare balance sheet after Internal Reconstruction of company

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

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

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

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

COD 2111		L	T	P	C
SDG: 4	CORPORATE AND BUSINESS LAW	3	1	0	4

COURSE OBJECTIVES:

COB1: To educate relevant definitions and provisions relating to issue of prospectus and allotment of shares.

COB2: To foster their ability to comprehend the company processes, meetings, decisions, dividend and accounts of the company.

COB3: To elucidate the role of Board of directors and their legal position.

COB4: To elaborate various aspects of entering into a contract and implications of different types of contract laws.

COB5: To comprehend the sale of goods act and to explain the law governing regulation and management of foreign exchange under FEMA.

MODULE I PRELIMINARY TO COMPANIES ACT, 2013 12

Important definitions: Formation of company, MOA, AOA, Prospectus and Share Capital, Types, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, Issue of shares at premium and discount, Further issue of shares, Buy-back of shares.

MODULE II MANAGEMENT, ADMINISTRATION AND DIVIDEND 12

Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters. Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement, Corporate Social Responsibility.

MODULE III DIRECTORS AND THEIR POWERS 12

Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

MODULE IV INDIAN CONTRACT ACT, 1872 12

Nature of contract and its essentials, Void, Valid and Voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of

trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.

MODULE V SALE OF GOODS ACT, 1930 & FOREIGN EXCHANGE MANAGEMENT ACT, 1999 12

Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller.

Foreign Exchange Management Act, 1999: Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC.

L – 45;TB- 15; TOTAL HOURS – 60

TEXT BOOKS:

1. Kuchhal, M. C., & Kuchhal, A. "Corporate Laws". Shree Mahavir Book Depot, New Delhi, 2020.
2. Kumar, A. "Corporate Laws", Taxmann Publication, New Delhi , 2019.

REFERENCES:

1. Bose, D. C. "Business Law", New Delhi: PHI Limited, 2008
3. Chadha R., & Chadha, S. "Company Laws" Scholar Tech Press, Delhi, 2018. Chopra, R. K. "Business Laws", New Delhi, Himalaya Publishing House, 2015
4. Kuchhal, M. C., & Kuchhal, V. "Business Laws", New Delhi, Vikas Publishing, 2018
5. Singh, A. "Business Law", Delhi, Eastern Book Company, 2009

COURSE OUTCOMES:

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

CO1: Elaborate the relevant definitions and provisions relating to issue of prospectus and allotment of shares.

CO2: Synthesize company processes, meetings, and decisions; Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company.

CO3: Determine the role of Board of directors and their legal position.

CO4: Examine various aspects of entering into a contract and implications of different types of contracts.

CO5: Interpret the regulation governing the contract of sale of goods and to make clear the law governing regulation and management of foreign exchange under FEMA.

Board of Studies (BoS) :

16th BoS of Department of Commerce

Academic Council:

18th AC held on 24.02.2022

held on 11.12.2021

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

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

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

This course enables the learners to have more knowledge on corporate and business law that helps in better administration and to ensure a transformative education required for life-long learning.

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

COURSE OBJECTIVES

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

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

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

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

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

MODULE I INTRODUCTION TO BUSINESS MATHEMATICS 12

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

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

MODULE II DIFFERENTIAL CALCULUS 12

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

MODULE III UNIVARIATE ANALYSIS 12

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

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

MODULE IV BI-VARIATE ANALYSIS 12

Simple and Linear Correlation analysis: Meaning, Measurement (Karl

Pearson's co-efficient and Spearman's Rank correlation) and Properties.

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

MODULE V INDEX NUMBERS & TIME SERIES 12

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

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

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

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

TEXT BOOK:

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

REFERENCES:

1. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. "Statistics for Management", Pearson Education, New Jersey, 2017
2. Thukral, J. K. "Business Mathematics and Statistics", Maximax Publications, New Delhi, 2017

3. Vohra, N. D. "Business Mathematics and Statistics", New Delhi, Tata McGraw Hill Education India, 2014

COURSE OUTCOMES:

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

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

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

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

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

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

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

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

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

COURSE OBJECTIVES:

COB1:To enhance problem solving skills

COB2:To train the students to face competitive examination

COB3:To recognize communication barriers and act accordingly

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

MODULE I GENERAL MENTAL ABILITY 8

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

MODULE II QUANTITATIVE APTITUDE AND REASONING 7

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

MODULE III COMMUNICATION AND INTERPERSONAL SKILL 7

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

MODULE IV PERSONALITY DEVELOPMENT 8

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

P – 30 ; TOTAL HOURS - 30

REFERENCES:

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

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

COURSE OUTCOMES:

CO1: Apply the concept of aptitude in competitive examination

CO2: Identify simple methods and solutions on problem solving

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

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

Board of Studies (BoS) :

13thBoS of Department of English held on 17.6.2021

Academic Council:

17th AC held on 15.07.2021

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

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

SDG No. 8

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

This Course offers the employability and creates decent working environment.

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

COURSE OBJECTIVES:

COB1: To introduce need and importance of book review.

COB2: To illustrate the method of book review.

COB3: To discuss the different method and presentation.

COB4: To demonstrate the book review with practical example.

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

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

REFERENCES:

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

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Identify the need and importance of book review.

CO2: Illuminate the book review.

CO3: Illustrate the different method of presentation.

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

Board of Studies (BoS) :
 16th BoS of Department of
 Commerce held on 11.12.2021 &
 13.12.2021

Academic Council:
 18th AC held on 24.02.2022

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

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

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

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

SEMESTER – IV

COD 2201	COST ACCOUNTING	L	T	P	C
SDG: 04		4	1	0	5

COURSE OBJECTIVES:

COB1: To install costing system and apply it in preparing cost sheet.

COB2: To design cost systems to ascertain the cost.

COB3: To provide knowledge about various methods of cost determination under incentive schemes.

COB4: To help the learners acquire the ability to use information determined through cost accounting for decision making purpose.

COB5: To make the learners apply activity-based costing for determining cost.

MODULE I CONCEPT AND NATURE OF COST ACCOUNTING 18

Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of 'unit' from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Application of IT in Cost Accounting; Preparation of Cost Sheet for manufacturing and service sector;

Material Cost: Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Pricing of material, various methods of pricing; Material control, purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT), Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ). Treatment of waste, scrap, spoilage, defective and obsolesce.

MODULE II EMPLOYEE COST AND OVERHEADS 15

Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labour cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).

Overheads: Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption & under- absorption of overheads, Administration and selling & distribution overheads – methods of ascertainment, Treatment of

Research & Development cost in Cost Accounting.

MODULE III JOB, BATCH AND PROCESS COSTING 14

Job Costing: Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet.

Batch Cost: Meaning of Batch Cost and its application in today's industry.

Process costing: Meaning and application of process costing; Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment. Choice between process and job costing.

MODULE IV CONTRACT & SERVICE COSTING 14

Contract costing: Meaning, features and types of contract, Methods of cost determination in contract costing, Escalation clause and cost-plus contract;

Service costing: Meaning and scope of service costing: Factors in ascertaining service cost, Ascertainment of service cost of Transport, Hospital, Canteen, Toll, Education institution, IT industry, Hotel and any other contemporary service industry.

MODULE V ACTIVITY BASED COSTING (ABC) 14

Concept, significance and salient features; Stages and flow of costs in ABC;

Basic components of ABC: resource drivers and cost drivers; Application of ABC in a manufacturing organization and service industry.

L – 60; T – 15; TOTAL HOURS – 75

Practical Exercises:

The learners are required to:

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

11. Visit industries to understand process costing, ABC concept.

TEXT BOOKS:

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

REFERENCES:

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

COURSE OUTCOMES:

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

CO1: Illustrate various types of cost of production

CO2: Compute unit cost and total cost of production and prepare cost statement

CO3: Figure out employee cost, employee productivity, and employee turnover

CO4: Ascertain cost under job costing, batch costing, process costing, contract costing and service costing

CO5: Apply activity-based costing for cost determination.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

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

COD 2202	FINANCIAL MANAGEMENT	L	T	P	C
SDG: 08		3	1	0	4

COURSE OBJECTIVES:

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

COB2: To apply capital budgeting techniques for business decisions.

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

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

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

MODULE I INTRODUCTION TO FINANCIAL MANAGEMENT 12

Nature, scope, and objectives of financial management, profit maximization Vs. wealth maximization; Value maximization: concept and implications, Economic Value Added (EVA), Market Value Added (MVA); Functions and Responsibilities of Finance Manager; Responsible Investment: concept and significance; Triple Bottom Line Concept; People, Planet, and Profit; Time value of money, Risk and Return Analysis; Emerging dimensions in finance area: Crypto Currencies and Block Chain.

MODULE II CAPITAL BUDGETING 12

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

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

Responsible Investment: Environmental, Social and Governance (ESG) factors into investment decisions to better manage risk and generate sustainable long term returns. Use of expert system in Capital Budgeting Decisions.

MODULE III COST OF CAPITAL AND FINANCING DECISION 14

Sources of long-term financing, Components of cost of capital, Method for

calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital; Capital Structure: Theories of Capital Structure: Net Income, Net Operating Income, MM Hypothesis, Traditional Approach; Operating Leverage, Financial Leverage and Combined Leverage; EBIT-EPS Analysis; Cost-Benefits Analysis including social cost; Determinants of Optimum Capital Structure; Use of expert system in financing decisions.

MODULE IV MANAGING PROFIT 10

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

MODULE V WORKING CAPITAL DECISIONS 12

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

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

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

management.

TEXT BOOK:

1. Khan, M. Y., & Jain, P. K. "Financial Management: Text and Problem" Tata McGraw Hill Education, New Delhi, 2018.

REFERENCES:

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

COURSE OUTCOMES:

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

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

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

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

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

CO5: Design working capital policy based on the assessment of financial requirements and Compare CSR and Profitability.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

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

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

COURSE OBJECTIVES:

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

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

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

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

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

MODULE I INTRODUCTION TO ENTREPRENEURSHIP 12

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

MODULE II ENTREPRENEURSHIP IN INDIA 12

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

MODULE III ENTREPRENEURSHIP ECOSYSTEM 12

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

MODULE IV SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY 12

Significance of writing the business plan / project proposal including feasibility

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

MODULE V BUSINESS MODELS & MOBILIZING RESOURCES 12

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

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

L – 45;T - 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

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

TEXT BOOKS:

1. Sangeetha Sharma, "Entrepreneurial Development", PHI learning private Ltd, Delhi, 2020.
2. Debasish Biwas and Chanchal Dey, "Entrepreneurial Development in India", Routledge, New York, 2021.

REFERENCES:

1. Hisrich, R., Peters, M., & Shepherd, D. "Entrepreneurship" McGraw Hill Education, New York, 2017.

2. Howard Frederick, Allan O'Connor, Donald F. Kuratko, "Entrepreneurship" Cengage AU Learning, 2018.
3. Desai, V., "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House, Mumbai, 2009.
4. Dollinger, M. J. "Entrepreneurship: Strategies and Resources", Prentice Hall, New Jersey, 2008.

COURSE OUTCOMES:

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

CO1: Discern distinct entrepreneurial traits and dimensions of entrepreneurship

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

CO3: Develop a business idea by adopting systematic process.

CO4: Design strategies for successful implementation of ideas.

CO5: Create a business plan for startup.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

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

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

COURSE OBJECTIVES:

COB1:To enlighten students with the basic logical reasoning concept

COB2:To prepare the students to face competitive examination

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

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

MODULE I GENERAL MENTAL ABILITY 8

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

MODULE II ANALYTICAL AND LOGICAL REASONING 7

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

MODULE III MANAGEMENT SKILLS 7

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

MODULE IV INTERVIEW SKILLS 8

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

P -30; TOTAL HOURS –30

REFERENCES:

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

Publications (India) Limited, 2018.

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

COURSE OUTCOMES:

CO1: Apply and solve the difficult problems of logical reasoning

CO2: Solve aptitude problems efficiently

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

CO4: Face the Personality Test / Interview with confidence

Board of Studies (BoS):

13th BoS of Department of English
held on 17.6.2021

Academic Council:

17th AC held on 15.07.2021

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

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

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

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

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

COURSE OBJECTIVES:

COB1: To introduce the blog post and its importance.

COB2: To discuss the importance of topic selection.

COB3: To exemplify the content writing and proof reading.

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

COB5: To demonstrate the blog writing with practical example.

MODULE I INTRODUCTION TO BLOG WRITING 8

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

MODULE II TYPES OF POST 7

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

L – 15; TOTAL HOURS – 15

Practical Exercises:

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

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

REFERENCES:

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

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Illustrate the blog post and its importance.

CO2: Identify the suitable topic for their blog post.

CO3: Illustrate the content writing and proof reading.

CO4: Instantiate the Search Engine Optimization.

CO5: Carryout the blog writing in practice.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

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

SEMESTER – V

COD 3101	MANAGEMENT ACCOUNTING	L	T	P	C
SDG: 08		4	1	0	5

COURSE OBJECTIVES:

COB1: To impart knowledge about the use of financial, cost and other data for the purpose of managerial plan, control and decision making.

COB2: To prepare Cash Flow and Fund Flow Statement for managerial decision making.

COB3: To prepare various budgets and to measure the performance of the business firm applying budgetary control measures

COB4: To compute standard costs and analyse production cost preparing variance report.

COB5: To analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even techniques.

MODULE I INTRODUCTION TO MANAGEMENT ACCOUNTING 15

Meaning, Objectives and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making;

Financial Statement Analysis And Interpretation: Techniques;

Ratio analysis: Classification of ratios;

MODULE II CASH FLOW & FUND FLOW STATEMENT 15

Cash Flow Statement: Advantages And Limitations; Preparation of Cash Flow Statement; Fund flow statement: Concepts of Funds, Importance of Fund Flow Statement, Working capital Statement and Funds from operations, Sources & Applications, Preparation of Fund Flow Statement.

MODULE III BUDGET AND BUDGETARY CONTROL 15

Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting; difference between performance & traditional budgeting

MODULE IV STANDARD COSTING 15

Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of

standard costing; Meaning of Variance and Variance Analysis; material, labour, overheads and sales variances.

MODULE V MARGINAL COSTING

15

Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio; Break-even analysis: algebraic and graphic methods; Angle of incidence and margin of safety;

Decision making based on Marginal Cost Analysis: profitable product mix,

Acceptance or Rejection of offers, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down; Key factor.

Managerial Decision making using spreadsheets and Expert System for

Management Accountants; Concept of Enterprise Resource Planning (ERP) and its role in Business Decision Making;

L – 60; T - 15; TOTAL HOURS – 75

Practical Exercises:

The learners are required to:

1. Prepare monthly cash budget, expense budget, activity budget, for a small retail shop, club, student association, college and also purchase/production/sales budget for a small factory. They shall also prepare time budget for specific job or function.
2. Compute Break Even Sales for small shops like Grocery store, pharmacy, etc. by finding out monthly sales volume, variable expenses and fixed expenses.
3. Based on the Break-Even Sales, a report shall be prepared and submitted to the proprietor suggesting possible improvement in the performance.
4. Apply standard costing in factories/industries available in the locality.
5. Analyze and interpret case studies

TEXT BOOK:

1. Khan, M. Y., & Jain, P. K. "Management Accounting: Text, Problems and Cases" Tata McGraw Hill Education, New Delhi, 2017

REFERENCES:

1. Maheshwari, S. N., & Mittal, S. N. "Management Accounting-Principles & practice" Mahavir Publications, New Delhi, 2017.
2. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. "Management Accounting Information for Decision-Making and Strategy Execution" Pearson Education, London, 2013.
3. Hilton, R. W., & Platt, D. E. "Managerial Accounting: Creating Value in a Global Business Environment" McGraw Hill Education, New York,

2008.

4. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. "Introduction to Management Accounting" Pearson Prentice Hall, New Jersey, 2005.
5. Balakrishnan, N., Render, B., & Stair, J. R. M. "Managerial Decision Modeling with Spreadsheet" Pearson Education, London, 2012
6. George E. M, "Management Decision Making: Spreadsheet Modeling, Analysis, and Application" Cambridge University Press, Cambridge, 2000.

COURSE OUTCOMES:

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

CO1: Illustrate the concept of management accounting.

CO2: Prepare Cash Flow and Fund Flow Statement.

CO3: Formulate various budgets and to measure the performance of the business firm applying budgetary control measures

CO4: Compute standard costs and analyse production cost preparing variance report

CO5: Analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

The course aims to impart the learners, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making. This course helps the learners to enrich themselves as human capital and they can strengthen the country's competitiveness.

COD 3102		L	T	P	C
SDG: 04	GOODS AND SERVICES TAX	3	1	0	4

COURSE OBJECTIVES:

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

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

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

COB4: To elaborate the GST registration details

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

MODULE I INTRODUCTION TO GST 12

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

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

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

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

MODULE III INPUT TAX CREDIT UNDER GST LAW 12

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

MODULE IV REGISTRATION UNDER GST LAW 12

Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration, Special Provisions relating to Casual Taxable Persons and Non-resident Taxable persons, Amendment

of registration, Cancellation of Registration, Revocation of Cancellation of Registration.

MODULE V OTHER PROCEDURES UNDER GST 12

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

L – 45; T - 15; TOTAL HOURS – 60

Practical Exercise:

Learners are required to:

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

TEXT BOOK:

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

REFERENCES:

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

COURSE OUTCOMES:

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

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

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

CO3: Describe the provisions relating to levy of GST.

CO4: Examine implications of input tax credit.

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

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

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

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

COURSE OBJECTIVES:

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

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

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

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

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

MODULE I INTRODUCTION AND BASIC CONCEPTS OF NSS 6

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

MODULE II NSS PROGRAMMES AND ACTIVITIES 6

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

MODULE III YOUTH DEVELOPMENT PROGRAMME IN INDIA 6

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

MODULE IV DISASTER MANAGEMENT 6

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

MODULE V HEALTH, HYGIENE AND SANITATION 6

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

L – 15; T- 15; TOTAL HOURS – 30

TEXT BOOK:

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

REFERENCES:

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

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: Explain the basic concepts of NSS

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

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

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

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

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

SDG 10 :Reduce inequality within and among countries

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

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

COURSE OBJECTIVES:

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

COB2: To illustrate the case study writing

MODULE I INTRODUCTION TO CASE STUDY ANALYSIS 8

Meaning of Case Study and Case Study Analysis, Types of Case Study, Steps for writing the Case Study, Writing the Management Case Study.

MODULE II CASE STUDY REPORT 7

Format of Case Study, Layout of the Case Study, Pitfalls to Avoid in Case Analysis, Contents of Case Study Report, Reviewing and Presenting the Case Study.

L – 15; TOTAL HOURS – 15

Practical Exercises:

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

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

REFERENCES:

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

Revised_Edition/57RGDwAAQBAJ?hl=en&gbpv=1&dq=case+study+analysis+format&printsec=frontcover

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Explain the different types of case study

CO2: Analyse the management case study report

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

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

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

COURSE OBJECTIVES:

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

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

Guidelines

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

COURSE OUTCOMES:

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

CO1: Write an Internship report upon completion of their internship

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

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

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

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

SEMESTER – VI

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

COURSE OBJECTIVES: The objectives of this course are

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

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

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

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

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

MODULE I INTRODUCTION 14

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

MODULE II INCOME FROM SALARY AND HOUSE PROPERTY 16

a. Meaning of salary, Basis of charge, Conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.

b. Income from house property: Basis of charge, Determinants of Annual Value, Deductions and exemptions, Computation of taxable income from House Property.

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

a. Meaning of business income, Methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession.

b. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains, Meaning of Transfer, Computation of taxable capital Gain.

c. Income from Other Sources: Basis of charge, Dividend, Interest on securities, Winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, Impermissible deductions.

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

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

MODULE V PREPARATION OF RETURN OF INCOME 13

Filing of return: Manually and on-line filing of returns of income & TDS; Provision & Procedures of compulsory on line filing of returns for specified assesses.

L – 60; T - 15; TOTAL HOURS – 75

Practical Exercises:

The learners are required to:

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise;
2. File Income-tax return of individuals and HUF;
3. Compute income under different heads, total income, and tax liability of an individual and HUF;
4. Apply for TAN for a firm and file its TDS return;
5. Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data.

TEXT BOOK:

1. Dr Girish Ahuja & Dr Ravi Gupta, "Simplified Approach to Income Tax". Flair Publications Pvt. Ltd, New Delhi, 2021.

REFERENCES:

1. Singhania, V. K., & Singhania, M. "Student's Guide to Income Tax including GST-Problems & Solutions", Taxmann Publications Pvt. Ltd. New Delhi, 2020.
2. V.B. Gaur & Narang, "Income Tax Law and Practice", Kalayani Publishers, 2020.

3. Dr. Vinod K. Singhania, "Student's Guide to Income tax", Taxmann Publications Pvt. Limited, 2021.
4. T.S. Reddy & Y. Hari Prasad Reddy, "Income Tax Law and Practice" Margham Publications, 2018.
5. Study Material of ICAI Intermediate Paper 4A: Income-tax Law.

COURSE OUTCOMES:

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

CO1: Articulate the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;

CO2: Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;

CO3: Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;

CO4: Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF;

CO5: Elaborate the provisions relating to filing of return of income.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals and HUFs. It also aims to enable learners to understand the provisions relating to filing of return of income which will definitely enrich them as a productive human capital.

COD 3202	BUSINESS ANALYTICS	L	T	P	C
SDG: 4	USING PYTHON	0	0	4	2

COB1: To introduce the basics of python programming language

COB2: To illustrate the function, module and packages to organize data in python.

COB3: To illuminate python function and libraries to calculate the return of security and portfolio.

COB4: To illustrate the python function and libraries to calculate the risk of security and portfolio

COB5: To demonstrate the use of python library to calculate the regression

MODULE I INTRODUCTION TO PYTHON BASICS 10

Introduction: Programming Language, Compiler and Interpreter, introduction to Python, Integrated Development Environment: introduction, Jupiter Notebook, Installation of Jupiter Notebook, Introduction to the Spyder, Introduction to the Pycharm; Google Collab: Introduction, function of Google Collab, Variable: Numbers, Strings, Printing a Variables; Lists, Dictionary, Bullian and Tuppel, Set; Logical Operator; If else Statement; For Loop While Loop.

MODULE II ORGANIZING DATA IN PYTHON USING FUNCTION, MODULE, PACKAGE AND LIBRARY 11

Range, List Comprehension; Functions, Lambda Expression; Map and Filter, Methods; Object Oriented Programming: Introduction, Modules and Package, Standard Library, Importing Modules, Must Have Package for Finance, Working with Array, Generating Random Number, Source of Financial Data; Importing and Organising Data in Python, Changing the index of your time series data.

MODULE III CALCULATION OF SECURITIES AND PORTFOLIO RATE OF RETURN USING PYTHON 8

Calculating and comparing rate of returns in python: Risk and return, Calculating security rate of return (Simple return and Logarithmic return); Portfolio of Security and its rate of return, Calculating Portfolio of Securities rate of Return, Popular stock indices that can help us understand financial market. Calculation of Indices rate of return.

MODULE IV CALCULATION OF RISK OF THE SECURITY AND PORTFOLIO USING PYTHON 11

Security Risk: Introduction, Calculation of Security Risk, Calculation of Security risk in Python, Benefit of Portfolio diversification, Calculating Covariance between securities, Measuring Correlation between Stocks. Calculating Covariance and Correlation. Considering risk of multiple securities in a portfolio, calculating portfolio risk, Systematic vs. Idiosyncratic risk, Calculating Diversifiable and Non-Diversifiable risk.

MODULE V REGRESSION ANALYSIS USING PYTHON 20

Regression: Fundamental of Simple regression and its calculation, Calculation of regression in python, Computing Alpha, Beta, and R Squared in Python.

P – 60; TOTAL HOURS – 60

TEXT BOOK:

1. Yuxing Yan, Python for Finance, Packt Publishing Ltd., Birmingham B3 2PB, UK, 2017.

REFERENCES:

1. Yves Hilpisch, Python for Finance, O'Reilly, Canada, 2018.

COURSE OUTCOMES:

On successful completion of this course students will able to

CO1: Describe the fundamentals of python

CO2: Use the python module, package to organize the data in python

CO3: Calculate the return of security and portfolio using python

CO4: Calculate the risk of security and portfolio using python.

CO5: Carryout the python libraries to apply the regression in securities and portfolio.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

The course aims to provide computer knowledge and skills for learners and to enhance the usefulness of information technology tools for business operations, and it helps the students to enrich themselves as productive workforce and become strong contributors to the economy

COD 3203	CURRENT BUSINESS AFFAIRS	L	T	P	C
SDG: 16		1	0	0	1

COURSE OBJECTIVES:

COB1: To enable the learners to have an overview of Current Business Affairs.

COB2: To help the learners to appreciate the importance New Papers and its impact on business and society

COB3: To discuss how competitive exam books are useful to learners

COB4: To make the learners to appreciate the importance of presentation skills and its impact on business and society

MODULE I DISCUSSION ABOUT NEWS ANALYSIS 8
Business, National, International, Politics, Sports News analysis; its discussion and presentation.

MODULE II DISCUSSION ABOUT KNOWLEDGE PRESENTATIONS 7

Latest topics from Technology, Business and Economics mainly Banking, Insurance, Trade Laws, rules and regulations: GDP, Money Market, Stock Market, COVID - 19 and impact on business.

Practical Exercises:

Group Discussions and Other Activities: Topics related to Management, Current affairs and Society, Goal setting with action plan, Competitive Exam Preparations: UPSC, SSC, TNPSC, CAT and TANCET.

Book Reviews: Management books, Autobiographies, Biographies, Entrepreneurship, Building organizations, Book review and presentations and submission of report.

Note:

Throughout this course students will keep them updated with business affairs appearing in sources such as: newspapers, business magazines, television channels, etc. This means that the students need to make it a habit to read the newspaper on daily basis and search the archives as well.

L – 15; TOTAL HOURS –15

REFERENCES:

1. Manorama Year Book 2021, Publisher: The Malayala Manorama
2. India 2020, Ministry of Information and Broadcasting, Government of India
3. Economic Times, Economic Standard, Financial Express

4. Pratitogita darpan English Monthly Magazines
5. Competition Success Review Monthly Magazines
6. Arun Sharma, How to prepare CAT and other exams, 2020
7. E.S. Ramasamy, TANCET MBA Entrance exam, Sura Books Publisher, 2019
8. BYJU'S Monthly UPSC Magazine

COURSE OUTCOMES:

On successful completion of this course learners should be able to

CO1: Inculcate the newspaper reading habit mainly business related topics.

CO2: Discuss the current business affairs.

Board of Studies (BoS) :

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Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

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

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

SDG 16: Build effective, accountable and inclusive institutions at all levels

This course helps the students in building public trust, stronger social cohesion, peaceful and inclusive societies.

COD 3204	PROJECT WORK	L	T	P	C
SDG: 8		0	0	12	6

COURSE OBJECTIVES:

COB1: To gain knowledge of real time business environment.

COB2: To explore the various functional areas and analyze how theoretical concepts taught are applied in real life situations.

COB3: To provide hands-on experience on Research & Development projects.

GENERAL GUIDELINES:

- Project work shall be carried out by every individual student under the supervision of a faculty of the department.
- Supervisor for the project will be approved by the Head of the Department considering the guidelines followed in the department to allocate supervisor for student projects.
- The student should meet the supervisor periodically and attend the review committee meetings for evaluating the progress.
- Project review schedules, weightage for each review and rubrics for evaluation will be prepared by the project coordinator in line with the academic calendar and informed to the students in advance.
- Proper documents shall be maintained by the supervisor to ensure the attendance and progress of the students.
- Students shall carry out the project and submit the project as per the department project guidelines.
- The deadline for submission of final Project Report / Thesis / Dissertation is within 30 calendar days from the last Instructional day of the semester.
- The project coordinator in consultation with head of the department and controller of examination shall arrange for an external expert member to conduct the final viva-voce examination to ascertain the overall performance of the students in Project work.

COURSE OUTCOMES:

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

CO1: To analyze best practices, system, processes, procedures and policies of a company / industry in different functional areas and bring forward the deviations.

CO2: To develop skills in report writing through data collection, data analysis, data extraction, and presentation and draw lessons from firms/ companies.

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on 11.12.2021 & 13.12.2021

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

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

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

This course helps the learners to enrich themselves as efficient employees and they can strengthen the country's competitiveness.

DISCIPLINE SPECIFIC ELECTIVES

CODX 101	STRATEGIC CORPORATE FINANCE	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To impart knowledge of strategic corporate finance and the different types of strategic costing.

COB2: To elucidate the different sources and alternatives sources of finance.

COB3: To acquire the skills to handle financial distress and restructuring of the distressed firm.

COB4: To empathize about company valuation and corporate finance management buy-in and buy-out.

COB5: To portray the strategic risk management choices.

MODULE I INTRODUCTION TO STRATEGIC CORPORATE FINANCE 12

Strategic corporate finance: Concept, significance of strategy in financial decisions, Different types of financial strategy; Strategic cost management: types and their relevance; Strategic cost reduction techniques and value chain analysis; Different Approaches of Valuing Real Assets, Capital Budgeting and Strategic policy.

MODULE II FUNDRAISING 12

Fundraising: Concept, sources, factors affecting the capital structure, cost of capital and cost saving strategy, production of a business plan and financial forecasts; Alternative sources of financing, Different approach to infrastructure projects financing; Managing credit ratings; Dividend vs. share repurchase policy; the issues of stock liquidity and illiquidity.

MODULE III FINANCIAL DISTRESS AND RESTRUCTURING 13

Concept; Factors, symptoms and predictions of bankruptcy, reorganization of distressed firms; Company disposals; Exit strategy: most appropriate exit route, valuation, timing of sale and tax planning opportunities; Potential purchaser: identification, approaches, negotiation and selection of a preferred purchaser; Real options: concept, types, application, Drawbacks.

MODULE IV COMPANY VALUATION AND MANAGEMENTBUY-IN AND OUT 13

Company Valuation: Principles, the impact of "what if" scenarios, factors

affecting the business; Value enhancement tools and techniques; Buy-outs: concept, steps involved in buy-out process; Management Buy-in/Buy-outs, Vendor-initiated buy-ins/ buy-outs; Financial Due Diligence.

MODULE V STRATEGIC RISK MANAGEMENT 10

Strategic risk management: concept, importance, strategic risk assessment process, effective ways to measure and manage strategic risk management, the substitutability of capital structure and risk management choices such as process control efforts, financial, physical, and operational hedging, value-based management.

L - 45 T - 15; TOTAL HOURS - 60

TEXT BOOKS:

1. Prasanna Chandra., "Strategic Financial Management: Managing for value creation", McGraw Hill Education Private Limited, 2nd edition, 2020.
2. Aswath Damodaran., "Strategic Risk Taking: A Framework for Risk Management", Prentice Hall, 2008.
3. Justin Pettit., "Strategic Corporate Finance: Applications in Valuation and Capital Structure", John Willey & Sons Inc., 2007.

REFERENCES:

1. I M Pandey., "Financial Management", Vikas Publishing House, 11th edition, 2015.
2. Girish P Jakhotiya, "Strategic Financial Management", Vikas Publication, 2nd edition, 2011.
3. Aswath Damodaran., "Corporate finance theory and practice", John willey & sons, Inc., 2007.

COURSE OUTCOMES:

On completion of this course students will able to:

CO1: Explain the effective application of concepts, tools & techniques to practical situations for diagnosing and solving organizational problems.

CO2: Demonstrate the ethical and effective fundraising strategies, practices and frameworks.

CO3: Analyze the financial distress and find ways to reorganize the distressed firm.

CO4: Analyze and evaluate the financial implications of strategic and operating decisions.

CO5: Describe the procedure of different types of strategic risk management.

Board of Studies (BoS) :

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Academic Council:

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	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PS O1	PSO 2	PS O3	PS O4
CO1	H	H	M	M								H			H	
CO2	H	H	M	M								H			H	
CO3	H	H	M	H								H			H	
CO4	H	M	M	M								H			H	
CO5	H	H	M	H								H			H	

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

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

This course helps learners to identify the possible strategies capable of maximizing the organization's market value. The comprehensive understanding of strategic corporate finance leads to gaining strategic knowledge that helps in the sustainable economic growth and increase productive employment.

CODX 102	EXPORT- IMPORT PROCEDURES AND	L	T	P	C
SDG: 8	DOCUMENTATION	3	1	0	4

COURSE OBJECTIVES

COB1: To provide the acquaintance of documentation in Import and Export business.

COB2: Highlight the INCOTERMS in export business

COB3: Illustrate the procedure of pre and post shipment payment

COB4: Explain the role of clearance regulations

COB5: Impart the knowledge of guidelines of various schemes and regulation compliance

MODULE I INTRODUCTION TO DOCUMENTATION FRAMEWORK 12

Export documentation Framework: trade policy, foreign trade, Obtaining the Importer-Exporter Code number for the business firm and completing other registrations, Classification of Commercial and Regulatory Documents: Documents related to goods, documents related to shipment, documents related to payment, documents related to inspection, documents related to excisable goods and documents related to foreign exchange regulations.

MODULE II INTERNATIONAL BUSINESS CONTRACTS 12

Distinction between Domestic Sales Contract and Export Sales Contract, International Commercial Terms (INCOTERMS): Meaning, purpose, types of contracts, Elements in export contracts, Legal Dimensions, dispute settlement.

MODULE III TERMS OF PAYMENT 15

Factors determining the terms of payment, Methods of receiving payment: Payment in advance, Documentary bills, Documentary credit under letter of credit (L/C), shipment in consignment basis, Export Financing: Pre-Shipment and Post shipment, International Chamber of Commerce's UCPDC articles; Ensuring error-free export documentation as per L/C, How to open L/C, apply for license and make Customs/ Sales Tax documents for imports.

MODULE IV CLEARANCE REGULATIONS 10

Clearance of Export & Import Cargo, Role of Clearing and Forwarding Agents, Shipment of Export Cargo, Excise, Sales Tax & Customs Department regulation compliance.

MODULE V SCHEMES AND REGULATORY COMPLIANCES 11

Export Promotion Capital Goods Scheme (EPCG), Merchandise Export - Import Scheme (MEIS), Service Export-Import Scheme (SEIS), Duty-free import of goods/ procurement by SEZ, Free Trade Agreements (FTA); Bank, RBI, DGFT, Customs & FEMA regulatory compliances.

L – 45; T- 15; TOTAL HOURS – 60

TEXT BOOKS:

1. Gopal, C.Rama, "Export Import Procedures - Documentation And Logistics", India, New Age International (P) Limited, 2019.
2. MadhurimaLall, Sultan Ahmad, "Export Import: Procedure and Documentation", Sultan Chand & Sons, 2021.

REFERENCES:

1. https://www.ibef.org/download/EXIM_Procedure_June_2021.pdf
2. https://legacy.trade.gov/guide_to_exporting.pdf
3. Jignesh Vidani, "Export and Import Procedures: A Guide to International Business", Educreation Publishing, 2019.
4. Chaudhari, Ca Shiva., "Practical Guide on How to Start Export-Import Business: Unlock Your Future", eBooks2go Incorporated, 2017.

COURSE OUTCOMES:

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

CO1:Classify the Commercial and Regulatory Documents to goods and payment

CO2: Illustrate the INCOTERMS vital for international trade and distribution of risks between seller and buyer.

CO3: Analyse and describe the various methods of payment suitable for pre and post shipment.

CO4: Describe major steps and processes in clearing customs in India.

CO5: Explain the Export Promotion Capital Goods Scheme and Free Trade scheme.

Board of Studies (BoS) :

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Academic Council:

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CO1	H		M						H	H	H		H	H		
CO2	H		M						H	H	H		H	H		
CO3	H		M						H	H	H		H	H		
CO4	H		M						H	H	H		H	H		
CO5	H		M						H	H	H		H	H		

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

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

The holistic understanding of export-import procedure and documentation involves the licensing and compliance knowledge at the global level which helps business enterprises to focus on more production this could leads to substantial economic growth and productive employment.

CODX 03	FINANCIAL STATEMENT	L	T	P	C
SDG: 17	ANALYSIS AND REPORTING	3	1	0	4

COURSE OBJECTIVES:

COB1: Apply the basic techniques of Financial Statement analysis.

COB2: Interpreting the business implications of financial statement information.

COB3: Analyzing accounts and reporting the needed information to decision makers.

COB4: Explore and establish the basic knowledge of working capital Management policies.

COB5: Identify firm's ability to obtain long term financial strength of its asset base.

MODULE I INTRODUCTION TO FINANCIAL STATEMENT 11
ANALYSIS

Introduction Meaning of Financial Statement as per Companies Act, 2013, Components and constituents of Basic Financial Statements, Financial information contained in the Financial Statements, qualitative characteristics, Meaning and Objectives of Financial Statements Analysis, Considerations for the Economic and Financial Analysis.

MODULE II CORPORATE FINANCIAL REPORTING 14

Corporate Financial Reporting, meaning, need and objectives, Contents of annual report, mandatory and voluntary disclosures through annual report, Report of the Board of Directors and Auditor's Report as per Companies Act, 2013 and their critical analysis, Analysis of the quality of accounting information from the annual report of select companies, Audit as formal analysis of financial statement

MODULE III FUND FLOW AND CASH FLOW ANALYSIS 12

Concept of Fund Flow: Objective and Importance of Fund Flow Statement, Preparation of Fund Flow Statement, Cash Flow Analysis, Meaning of Cash Flow, Objectives and Importance of Statement of cash flows, Distinction between Fund Flow Statement and Statement of Cash Flows, Preparation of Statement of Cash Flows as per AS3.

MODULE IV WORKING CAPITAL ANALYSIS 11

Working Capital, Meaning, Importance of working capital management, components of working capital, Factors Influencing working capital

requirements, working capital life cycle, Estimation of Working Capital, Preparation of Statement of Changes in Working capital.

MODULE V ANALYSIS OF FINANCIAL STATEMENT 11

Techniques of Financial Statement Analysis: Comparative Statement Analysis, Common Size Statements, Trend Analysis, Ratio Analysis, Advantages and Limitations of Ratio Analysis, Computation and application of accounting ratios for evaluation of performance (Activity and Profitability analysis)

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercise:

Learners are required to:

1. Download annual reports of reputed companies from the websites and analyse the information contained in the financial statements to examine the quality of information supplied. Also analyse the information provided in the Report of the Board of Directors.
2. Examine the Directors' Report and Auditor's Report with reference to compliance with the provisions of Companies Act, 2013
3. From the financial statements, compute the accounting ratios to examine the operating efficiency, profitability, liquidity, and solvency of the company.
4. Analyse the working capital from the information available in the financial statements.
5. Prepare cash flow statement from the information available in the financial statements.

TEXT BOOK:

1. Narasimhan, M. S. Financial Statement and Analysis. Noida, Uttar Pradesh: Cengage Learning India, First Edition, 2016.

REFERENCES:

1. Gupta, A, Financial Accounting for Managers: An Analytical Perspective. Delhi: Pearson Education. 6th Edition, 2018.
2. Ahuja, N. L., & Dawar, V, Financial Accounting and Analysis. New Delhi: Taxmann Publications, 13th Edition, 2015.
3. Friedson, M. S., & Alvarez, F, (Financial Statement Analysis: A practitioners' Guide. New Jersey: Wiley. 5th Edition, 2011.
4. Gerald I. White, Ashwinpaul C. Sondhi, Dov, "The Analysis and Use of Financial Statements" Wiley (3rd Edition), 2003.

COURSE OUTCOMES:

On Successful completion of this course learners will be able to:

CO1: Analyse and interpret the qualitative features of information provided in the Financial Statements of a company.

CO2: Evaluate and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company.

CO3: Determine the dimensions of performance and risk relevant to financial firms

CO4: Evaluate the importance of working capital management and its role in meeting the firm's objectives and its impact in value creation.

CO5: Examine the financial measures of firm and assess the credit worthiness of a business.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

The course aims to help the learners to analyse accounting and other information incorporated in the corporate annual reports, to analyse operating, financial, and structural performance of business firms with the help of appropriate analytical tools. This course helps the learners to evaluate economic trends, set financial policy, build long-term plans for business activity and identify companies for investment. .

CODX 111	INVESTMENT MANAGEMENT	L	T	P	C
SDE: 08		3	1	0	4

COURSE OBJECTIVES:

This course aims to make the learners

COB1: To impart the Fundamental Knowledge of investment management and different investment avenues available.

COB2: To elucidate the risk , valuation and various equity valuation model

COB3: To deliberate the methods of valuation of bonds and the role of credit rating agencies.

COB4: To elucidate the techniques to manage the risk.

COB5: To portray the mutual funds and its regulations

MODULE I INTRODUCTION 10

Investment management- concept and need; Investment Process; Avenues for investment- features and classes; Security and Portfolio- concept and features; Difference between investment, speculation, and gambling; Meaning of Security Analysis; Investment profile of average household-Non corporate investment; Corporate investment- Primary and Secondary Market. International Investment-concept, challenges, and opportunities.

MODULE II RISKS AND EQUITY VALUATION MODELS 15

Risk- concept, elements, types (systematic and unsystematic); Measurement of risk; Risk and Return Analysis- individual security and portfolio; Security Pricing; Factors influencing valuation of securities; Security Pricing Models- Capital Asset Pricing Model, Constant growth model, Dividend capitalization Model, Earning Capitalization Model, P/E Ratio Model and Whitbeck Kisor Model.

MODULE III DEBT INSTRUMENTS AND VALUATION 15

Bonds & Debentures- meaning, types and features; Public Deposits, Public Sector Bonds, Risk in bond market; Calculation of Return on Bond and debentures- Yields on bonds, yield to maturity; Determinants of interest rate; Bond Valuation Theories; Sovereign Debt; Credit Rating; Scenario of Indian Debt Market.

MODULE IV PORTFOLIO MANAGEMENT 10

Portfolio Management- Concept, Need, Dimensions, and Theories; Condition of Certainty; Opportunity Set with Uncertainty; Measurement of Portfolio Risk; Ways to Minimize Risk; Diversification-Markowitz Theory; Return on Portfolio

Risk and Return; Regression Equation Alpha, Beta, and Rho.

MODULE V MUTUAL FUND AND DERIVATIVES 10

Mutual Fund- concept and types; Offshore Fund, Regulation of Mutual Fund, Money market mutual funds, Regulations on Mutual Funds in India, Performance Evaluation; Derivatives concept, types, and purpose.

L – 45; T-15; TOTAL HOURS - 60

TEXT BOOKS:

1. Chandra, P, Investment Analysis & Portfolio Management, Tata McGraw Hill Education, New Delhi, 2008.
2. Pandian, P, Security Analysis and Portfolio Management., Vikas Publishing House, New Delhi 2012.

REFERENCES:

1. Avadhani, V. A. Security Analysis & Portfolio Management, Himalaya Publishing House, Mumbai, 2019.
2. Bhalla, V. K. Investment Management, Security Analysis and Portfolio Management, S. Chand Publishing, New Delhi, 2008.
3. Khatri, D. K. Investment Management and Security Analysis. New Delhi: Trinity Press Pvt. Ltd, New Delhi, 2012.
4. Kevin, S. Security Analysis and Portfolio Management. PHI Learning, New Delhi, 2015.

COURSE OUTCOMES:

On Successful completion of this course learners will be able to

CO1: Explain the basics of investment management and different investment avenues available.

CO2: Analyse components of risk and to measure the same.

CO3: Assess the value of bonds and the role of credit rating agencies.

CO4: Apply the techniques to manage the risk.

CO5: Advise how to invest in mutual funds.

Board of Studies (BoS) :

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Commerce held on 11.12.2021 &
13.12.2021

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	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PS O1	PS O2	PS O3	PS O4
CO1	H	M							H				H		H	
CO2	H	M							M				H		H	
CO3	M	M							M				M		M	
CO4	M	M							M				M		M	
CO5	H	M							H				H		H	

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

SDG: 8 Provide the Fundamental Knowledge of investment management and different investment avenues available.

Assess the value of bonds and the role of credit rating agencies. Apply the techniques to manage the risk. Advise how to invest in mutual funds.

CODX 112	FINANCIAL ECONOMETRICS	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To equip the learners about the introduction to basic econometric concepts and techniques.

COB2: To enable the learners the estimation and diagnostic testing of simple and multiple regression models.

COB3: To portray the stochastic regressors and the method of instrumental variables

COB4: To impart the knowledge of panel data models and regression with qualitative response regression models.

COB5: To equip the learners with various models using dummy variable and panel data regression models

MODULE I INTRODUCTION 11

Introduction to Econometrics and an overview of its applications: Simple Regression with Classical Assumptions, Least Square Estimation And BLUE, Properties of estimators; Multiple Regression Model and Hypothesis Testing Related to Parameters: Simple and Joint; Functional forms of regression models.

MODULE II VIOLATIONS OF CLASSICAL ASSUMPTIONS 11

Violations of Classical Assumptions: Multicollinearity, Heteroscedasticity, autocorrelation and model specification errors, their identification, their impact on parameters, tests related to parameters and impact on the reliability and the validity of inferences in case of violations of Assumptions, methods to take care of violations of assumptions, goodness of fit.

MODULE III TIME SERIES ECONOMETRICS 12

Time Series econometrics: Stationary Stochastic Processes, Non stationary Stochastic Processes, Unit Root Stochastic Processes, Trend Stationary and difference Stationary stochastic processes; Tests of stationarity: Graphical analysis and autocorrelation function (ACF) and correlogram statistical significance of autocorrelation coefficients; The unit root test: The augmented dickey-fuller (ADF) test; Transforming non stationary financial time series: Difference stationary processes and trend- Stationary process.

MODULE IV PANEL DATA REGRESSION MODELS 13

Panel data regression models: The importance of panel data, Pooled OLS

regression of charity function, the fixed effects least squares dummy variable (LSDV) model, Limitations of the fixed effects LSDV model, the fixed effect within group (WG) estimator, the random effects model (REM) or error components model (ECM), fixed effects model vs. random effects model and properties of various estimators; Stochastic regressors and the method of instrumental variables: The problem of endogeneity, the problem with stochastic regressors.

MODULE V DUMMY VARIABLES

13

Dummy variables: Intercept dummy variables, slope dummy variables, Interactive dummy variables, Use of Dummy Variables to model qualitative/Binary/Structural changes, Other Functional Forms, Qualitative Response Regression Models or Regression Models with Limited Dependent Variables - Use of Logit, and Probit Models Recommendation Computer Package to be Used: Use of software like E Views, R and STATA solving real life problems and checking assumptions and taking care of assumptions violations and testing goodness of fit, Panel data regression models. And used in Logit, and Probit Models.

L – 45 ; T – 15; TOTAL HOURS 60

TEXT BOOKS:

1. Gujarati, N. Damodar, "Basic Econometrics", McGraw Hill, New Delhi, 2017
2. Dougherty. C., "Introductory Econometrics", Oxford University Press, 2016

COURSE OUTCOMES:

After completion of the course the learners would be able to:

CO1: Describe the basics of econometrics, its assumptions and impact of violations of classical assumptions

CO2: Interpret the functional forms of regression model

CO3: Analyze the stochastic regressors and the method of instrumental variables

CO4: Explain the Panel data regression models,

CO5: Articulate the models by using dummy variable and Qualitative Response Regression Models

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

SDG 8: Decent Work and Economic Growth

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

CODX 113	FINANCIAL DERIVATIVES	L	T	P	C
SDG: 08		3	1	0	4

COURSE OBJECTIVES:

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

COB1: To comprehend the need of financial derivatives.

COB2: To portray the right kind of derivatives amongst forward, futures, options.

COB3: To elucidate the techniques of binomial models and various options.

COB4: To inculcate the Greek letters and portfolio methods.

COB5: To acquaint the interest rates and currency swap

MODULE I INTRODUCTION 10

History of derivatives, origin of derivatives in India, the classification of derivatives, the important features of derivatives. Early delivery, extension & cancellation of forward contracts. Basis risk, why hedge. Currency futures and its hedging strategies. Derivatives trading in India.

MODULE II OPTIONS I 15

Options and its type, Factors affecting option Prices, upper bounds, lower bounds, early exercise, put & call parity, put & call parity (dividend effect). Trading strategies involving options: Spreads, combinations, payoffs.

MODULE III OPTIONS II 15

Binomial model: One Period, Two Period and multiple Period. Black Scholes option model. Naked & covered position, options given by financial institutions, Stop loss strategy portfolio insurance

MODULE IV THE GREEK LETTERS 10

A Stop Loss strategy; Delta Hedging, Delta of European Stock Options; Delta of a portfolio; Theta of a portfolio; Gamma: Making a portfolio Gamma Neutral.

MODULE V INTEREST RATE & CURRENCY SWAP 10

Understanding of Interest rate swap, currency swaps & cross currency swaps. Understanding and types of Exotic Options. Credit Derivatives: Credit ratings, Default intensities, Recovery rates, estimating default probabilities from bond prices; Credit Default Swaps (CDS).

L – 45; T - 15; TOTAL HOURS - 60

TEXT BOOKS:

1. John C. Hull, “Options, Futures and Other Derivatives”, Pearson Education, 2021.
2. Gupta, S.L, Financial Derivatives: Theory, Concepts and Problems, PHI Learning Publications, 2017

REFERENCES:

1. Jurgen Franke, Wolfgang Hardle and Christian Hafner. “Introduction to Statistics of Financial Markets”, 2019.
2. R. Madhumathi, M. Ranganatham. Derivatives and risk management (1st ed.) Redhead, K. Financial Derivatives- An introduction to futures, forwards, options, swaps, Prentice Hall of India , 2011.

COURSE OUTCOMES:

After completion of the course the learners would be able to:

CO1: Elaborate the needs of financial derivatives.

CO2: Identify the right kind of derivatives amongst forward, futures, options,

CO3: Describe the techniques of binomial models and various options.

CO4: Apply the techniques of Greeks, swaps for risk hedging.

CO5: Articulate the concepts of interest rate and currency swap.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO11	PO 12	PSO1	PSO2	PSO3	PSO 4
CO1	H	M							H				H		H	
CO2	H	M							M				H		H	
CO3	M	M							M				M		M	
CO4	M	M							M				M		M	
CO5	H	M							H				H		H	

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

SDG 8: Build resilient Infrastructure, promote inclusive and sustainable industrialization and foster innovation.

It will enable the students to select right kind of derivatives amongst forward, futures, and options.

CODX 121	INTERNATIONAL FINANCE	L	T	P	C
SDG: 8, 16		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To portray the needs of international finance and economic linkage

COB2: To comprehend the different forms of International Institutions and its Activities.

COB3: To define the Foreign Exchange Markets and its conditions.

COB4: To elucidate the concepts of Risk Management relating to Exchanges.

COB5: To impart the skills of Foreign direct Investment and the Corporate Strategy in Investment.

MODULE I ENVIRONMENT OF INTERNATIONAL FINANCE 10

Introduction: Multinational Enterprise, Multinational Financial Management, Determination of Exchange Rates, Central Bank Intervention, International Monetary system, European monetary system, Currency Forecasting, Balance of Payments (BoP), International Economic Linkages.

MODULE II INTERNATIONAL INSTITUTIONAL CO-OPERATION 12

Evolution, Salient features and objectives of Bimetallism, Classical Gold standard (1821-1914), Interwar period, Bretton woods system (1946-1971), the post Bretton woods (1971 – Present), IMF, BRICS; Monetary Systems: European Monetary system, Emerging Market Currency Crisis- Mexican Peso Crisis (1994-1995), Asian Crisis (1997), Russian Crisis (1998), Brazilian Crisis (1998-1999)

MODULE III FOREIGN EXCHANGE & DERIVATIVES MARKETS 14

Foreign Exchange: Structure of the FOREX markets, Functions, Foreign exchange rates; Derivatives: Currency Future and Options Markets, Swap and Interest Rates Markets, Parity Conditions, International Fisher Effect.

MODULE IV FOREIGN EXCHANGE RISK MANAGEMENT 12

Concepts, Measuring Foreign Exchange, Translation, Transaction, Economic, Forward Market Hedge, Money Market Edge, Exposure Matching, Lead and Lag Payments, Risk Shifting, Currency Risk Sharing, Currency Collars, Cross Hedging.

MODULE V FOREIGN INVESTMENT ANALYSIS 12

Capital Budgeting for Multinational Corporation, Country Investment & Risk

Analysis, International Asset Pricing Model (IAPM), Present Value Analysis, Decision Tree Analysis.

L – 45 ; T – 15; TOTAL HOURS – 60

TEXT BOOKS:

1. Jeevanandam. C. “Foreign Exchange and Risk Management” Sultan Chand & sons, New Delhi, 2020.
1. 2. Apte P.G, “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi, 2020.

REFERENCES:

1. Bimal Jaiswal “International Finance/Foreign Exchange Management” New Royal Book Company, Lucknow, 2019.
2. Rajwade A.V., “International Finance and Risk Management” Academy of Business Studies, New Delhi,
3. Hull, J. C., Option, Future and Other Derivatives, Prentice Hall of India, New Delhi, 2017.
2. 4. Yuriy Kozak, Editor, International Finance- Training Manual” 5th Edition, Ministry of Education & Science of Ukraine, 2015

COURSE OUTCOMES:

On successful completion of this course learners are able to:

CO1: Describe the needs and Importance of the finance in businesses at international level.

CO2: Interpret the functions of International Financial Institutions and its collaborations.

CO3: Summarize the Foreign Exchange Markets and Its Functions

CO4: Examine the Risk Management in Foreign Exchange relating to Forward and Future Markets etc.,

CO5: Analyse the Foreign Direct Investment and strategies.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

SDG No 8: Decent Work and Economic Growth

SDG No 16: Peace, Justice and Strong Institutions

This course enhance the students towards the international financial literacy of global financial market, its activities, instruments and strategy and make them grooming in negotiating skills in the international level and also emphasis on international economics that supporting to sustain peace and justice in the global.

CODX 122	CORPORATE RESTRUCTURING	L	T	P	C
SDG: 08		3	1	0	4

COURSE OBJECTIVES:

COB1: To comprehend the role and strength of corporate restructuring for growth.

COB2: To elucidate the merger and acquisitions operations.

COB3: To define the takeover concepts and anti takeover concepts.

COB4: To portray the deal valuation and evaluation concepts.

COB5: To impart knowledge of mergers & acquisitions and its regulations.

MODULE I CORPORATE RESTRUCTURING 10

Meaning, need, different approaches and types of restructuring; Joint Ventures: Concept and Meaning of Joint Ventures, Need and Types of Joint Ventures, Structures and Problems faced in Joint Ventures, Joint Ventures and Strategic Alliance. Some relevant case study of successful and failed joined ventures.

MODULE II MERGERS AND ACQUISITIONS (M&A) 15

Introduction to mergers, types of mergers, theories of mergers and acquisitions; Cross-border mergers and acquisitions, issues and challenges in cross border M&A. Handling cross-culture and taxations issues in cross-border M&A. Analysis of Post-Merger Performance. Fast track merger. Merger strategy - growth, synergy, operating synergy, financial synergy, diversification. Demerger, types of demergers, reverse merger, buyback of shares, leverage buy-out strategy

MODULE III TAKEOVER 15

Takeover and its types, takeover strategy, takeover bids, legal framework for mergers and acquisitions, leverages and buyouts; Hostile tender offers and various anti-takeover strategies, criteria for negotiating friendly takeover.

MODULE IV DEAL VALUATION AND EVALUATION 10

Factors affecting valuation basics, methods of valuation, cash flow approaches, economic value added (EVA), sensitivity analysis, Valuation for slump sale, valuation of synergy, cost-benefit analysis and swap ratio determination.

MODULE V POST-MERGER EVALUATION 10

Financial Evaluation of Mergers and Acquisitions, Impact on shareholders' Wealth, Methods of payment and financing options in mergers and acquisitions, Competition law 2002, SEBI (Securities and Exchange Board of India) Takeover Code 2011

L – 45 ; T – 15; TOTAL HOURS – 60

TEXT BOOKS:

1. Weston, Fred; Chung, Kwang S. and Siu, Jon A. "Takeovers, Restructuring and Corporate Governance" Pearson Education
2. Gupta, Manju, "Contemporary Issues in Mergers and Acquisitions", Himalaya Publishing, 2010.

REFERENCES:

1. Sundarsanam , "Creating Value from Mergers and Acquisitions", (1st edition) Pearson Education , 2006
2. Ramanujan. S. " Mergers: The New Dimensions for Corporate Restructuring", McGraw Hill
3. Narayankar, Ravi, "Merger and Acquisitions Corporate Restructuring, Strategy and Practices", (2nd edition). International Book House Pvt. Ltd, 2013.

COURSE OUTCOMES:

On successful completion of this course learners are able to:

CO1: Understand the role and strength of corporate restructuring for growth.

CO2: Describe process and economic rationales of mergers and acquisitions.

CO3: Applying tools such as takeovers, acquisitions, mergers, demergers etc

CO4: Articulate the process of deal valuation and evaluation methods.

CO5: Illustrate the mergers & acquisitions operations and post merger evaluation.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO11	PO 12	PSO1	PSO2	PSO3	PSO 4
CO1	H	M							H				H		H	
CO2	H	M							M				H		H	
CO3	M	M							M				M		M	
CO4	M	M							M				M		M	
CO5	H	M							H				H		H	

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

SDG 8: Facilitate the understanding of process and economic rationales of various corporate restructuring

Enable the student to acquire analytical skills in analysing real-world cases in the need for corporate restructuring in a respective venture.

CODX 123	INTERNATIONAL BUSINESS ENVIRONMENT	L T P C
SDG: 10		3 1 0 4

COURSE OBJECTIVES:

COB1: To define the environment of international business.

COB2: To explain the theories of international trade.

COB3: To interpret the components of Economic Integration & Cooperation.

COB4: To examine the various exchange rate system.

COB5: To describe the impact and importance of FDI.

MODULE I INTRODUCTION TO INTERNATIONAL BUSINESS ENVIRONMENT 12

International business: Meaning, Nature, Scope and importance of international business; International business Vs. domestic business, Complexities of international business, Internationalization stages and orientations, Modes of entry into international business; International business environment: Economic, Demographic, Cultural, Political, Legal and technological environment; Globalization: Concept, Importance and influencing factors.

MODULE II INTERNATIONAL TRADE 12

Theories of international trade: Absolute advantage theory, Comparative advantage theory, The Heckscher-Ohlin theory of trade, New trade theory; Tariff and non-tariff barriers; Balance of payment and its components.

MODULE III REGIONAL ECONOMIC INTEGRATION & COOPERATION 12

Form of regional integration, Integration efforts amongst countries in Europe, North America and Asia; EU, NAFTA and SAARC; Cost and benefits of regional economic integration; International economic organisations: WTO, UNCTAD, World Bank, and IMF.

MODULE IV INTERNATIONAL FINANCIAL ENVIRONMENT 12

Foreign exchange rate: Meaning and nature; Types of exchange rate systems: Fixed and floating, Soft peg, Crawling peg, Free float, Managed float; Foreign exchange risk and exposure; Spot market, Spot rate quotations, Bid-ask spreads, Trading in spot markets, Cross exchange rates; Forward markets: Forward rate, Long and short forward positions, Forwards premium and discount; Arbitrage, Hedging and speculation; Factors affecting exchange

rate.

MODULE V FOREIGN DIRECT INVESTMENT

12

Foreign Direct Investment (FDI): Concept, Reason for FDI, Modes of FDI, and types of FDI; Greenfield investment, Brownfield investments, Mergers & acquisition, Strategic alliances; Benefits and drawbacks of FDI; FDI in India.

L – 45; T – 15; TOTAL HOURS – 60

TEXT BOOK:

1. Mukesh Trehan, "International Business Environment", VK Global Publications Pvt Ltd, 2020.

REFERENCES:

1. John D. Daniels, "International Business", Pearson Education, New Delhi, 2018.
2. Charles W. L. Hill, "International Business: Competing in the Global Marketplace", McGraw Hill Education, 2018.
3. Gupta. C.B, "International Business", S. Chand Publications, New Delhi, 2014.

COURSE OUTCOMES:

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

CO1: Describe the international business environment.

CO2: Apply intervention measures in the international trade.

CO3: Articulate the various international economic organizations and its regional economic integration.

CO4: Assess international financial environment, and functions of the foreign exchange market.

CO5: Summarize the pros and cons of foreign direct investment.

Board of Studies (BoS) :

Academic Council:

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

18th AC held on 24.02.2022

	PO1	PO2	PO 3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	M				H	M				H			H
CO2	H	H	H	M				H	M				H			H
CO3	H	H	H	M				H	H				H			M
CO4	M	H	M	H				H	H				M			M
CO5	H	H	H	H				H	H				M			M

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

SDG 10: Reduce inequality within and among countries

This course helps the learners to reduce the impact of existing inequalities through the principle of international business and ensure the inclusive growth.

CODX 131	INVESTMENT BANKING	L	T	P	C
SDG: 08		3	1	0	4

COURSE OBJECTIVES:

COB1: To elucidate the evolution and concept of investment banking.

COB2: To comprehend the role of investment banker and to give those inputs on various concepts like shares, bonds, mutual fund, derivatives, swaps, futures and options.

COB3: Portray the concepts of securities lending and borrowing

COB4: To deliberate the various business risk involved as market risk, credit risk, liquidity risk and operational risk.

COB5: To elucidate the concept of money laundering and customer due diligence

MODULE I INTRODUCTION TO INVESTMENT BANKING 12

Introduction to Investment Banking; Different Business Lines ; Introduction to the Financial System :Types of Financial Markets & Different Market Participants & Regulatory Agencies , Introduction to Investment Banks , Buy Side & Sell side of Business; Corporate Action : Purpose, Types of Corporate Actions , Trade life Cycle in Corporate Action Events.

MODULE II INVESTMENTS 12

Equity & Preference Shares, Features, Advantages and Disadvantages; Depository Receipts; Types of ADR(American depository receipt), Advantages of ADR and GDR(Global depository receipt); Introduction to Derivatives: Introduction to Swaps; Introduction to FX(Forex), Difference Between FX & Futures ; Future and Options, Asset Management , Structure of Mutual funds , Difference between an Open-Ended and Close-Ended Scheme , Hedge Funds : Structure of Hedge Funds , Hedge Fund Operations.

MODULE III SECURITIES LENDING AND BORROWING 12

Market Participants of SBL(Securities based lending), Securities Traded in SBL, Tripartite SBL , Benefits and Disadvantages of Trading in SBL ; Stock Lending Difference from Repo, Reasons for SBL , Difference between SBL/SLB(Securities lending borrowing) and Repo , Collateral Management : Types & Participants of Collateral Management , Process in Collateral Management, Advantages & Disadvantages of Collateral management.

MODULE IV BUSINESS RISK**12**

Risk : Market Risk, Credit Risk, Liquidity Risk, Operational Risk ,Causes and Avoidance of Risk, Regulatory Environment, Dodd-Frank Act (DFA) 2010, European Market Infrastructure Regulation (EMIR) , Markets in Financial Instruments Directive (MiFID) , Markets in Financial Instruments Directive II (MiFID)

MODULE V ANTI-MONEY LAUNDERING**12**

Background of AML/KYC, Case Studies in Money Laundering , Three Stages of Money Laundering , Placement and the Methods Adopted , Layering and Methods Adopted ; Need for KYC , Customer Acceptance Policy , Customer Identification Procedure , Customer Due Diligence , Monitoring of Accounts and Transactions.

L – 45; T-15:TOTAL HOURS –60**TEXT BOOK:**

1. The Business of Investment Banking: A Comprehensive Overview, K. Thomas Law , third edition, Wiley Publications, 2012.

REFERENCES:

1. Investment Banking - Concepts, Analyses and Cases, PratapGiri. S, McGraw Hill, Third Edition, 2014.
2. Commercial and Investment Banking and the International Credit and Capital Markets, Brian Scott-Quinn, Palgrave Macmillan Publications, 2012.
3. Investment Banking: Valuation, Leveraged Buyouts, and Mergers & Acquisitions, Joshua Rosenbaum and Joshua Pearl, John Wiley & Sons Publications, 2009.

COURSE OUTCOMES:

On successful completion of this course learners would be able to:

CO1: Articulate the concept of investment banking and its evolution.

CO2: Express the role of investment banker.

CO3:Discuss the concept of securities lending and borrowing.

CO4: Demonstrate the business risk involved, such as market risk, credit risk, liquidity risk and operational risk.

CO5: Classify the money laundering and customer due diligence.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

This course enables the learners to Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all.

CODX 132	WORKING CAPITAL MANAGEMENT	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To provide the comprehensive knowledge on Working Capital management.

COB2: To acquaint the Financial current assets and other influential factors.

COB3: To comprehend the handle cash management parameters like cash planning, cash budgeting, Controlling and monitoring.

COB4: To elucidate the concept of Credit policy, Credit evaluation, Control of receivables and influence of factoring.

COB5: To portray the various tools & techniques of inventory management.

MODULE I INTRODUCTION: WORKING CAPITAL CONCEPT 10

Working Capital: Meaning, Nature, scope and Importance of working capital management, Components of working capital, Factors Influencing working capital requirements, Estimating working capital management, Liquidity vs. Profitability, working capital life cycle, Role of finance manager in working capital. Working capital management practices in India.

MODULE II FINANCING CURRENT ASSETS 13

Different approaches to Financing Current Assets: Conservative, Aggressive and Matching approach. Sources of Finance Committees on Working Capital Finance; Recommendations of Dahejja, Tandon, Chore, Marathe & Kannan committees; Maximum Permissible Bank Finance (MPBF) norms.

MODULE III CASH MANAGEMENT 10

Cash Management: Importance, Factors determining the optimum Cash Balance, Models: Baumol, Miller Orr, Stone, Beranek; Cash Planning, Cash Budgeting, Controlling and Monitoring, Collection and disbursements, hedging vs. interest rate.

MODULE IV RECEIVABLES MANAGEMENT 15

Receivable management: Introduction, Credit Policy Variables, Credit Standards, Credit period, Cash discount and Collection from

receivables, Credit evaluation: Control of receivables, role of factoring in receivables management.

MODULE V INVENTORY MANAGEMENT

12

Inventory Management: Need for Inventories and Importance of its Management, tools & techniques of inventory management; Economic Order Quantity, Determination of Stock levels, Analysis of Investment in inventory

L –45, T –15 ; TOTAL HOURS –60

TEXT BOOKS:

1. I M Pandey, Financial Management, 12th Edition, Pearson India Education services, Noida, 2021.
2. Khan M Y: Indian Financial System, Tata McGraw Hill, eBook 11th edition 2020.
3. Shashi K. Gupta, R.K. Sharma, Financial management, 9th edition Kalyani publishers 2020.

REFERENCES:

1. Dr. P. Periasamy, Working Capital Management, 2nd Edition Himalaya Publishing house 2019.
2. Hrishikes Battacharya, Working Capital Management strategies and Techniques PHI Learning Pvt. Ltd. Delhi 2021.
3. Joshi R.N. Cash Management, New Age International Publishers 1999.
4. www.cpdwise.com
5. www.simplilearn.com
6. www.findtutorials.com

COURSE OUTCOMES:

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

CO1: Describe ample exposure to the concept of Working capital management.

CO2: Examine the benefit of different approaches to Current Assets Financing and related norms for sustainable knowledge.

CO3: Identify cash management parameters and also hands on hedging in a susceptible market.

CO4: Acquire robust experience on the dynamics of Receivable management.

CO5: Articulate the inventory tools on production attributes; purchase / storage.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all.

CODX 133	CORPORATE ANALYSIS AND	L	T	P	C
SDG:8	VALUATION	3	1	0	4

COURSE OBJECTIVES:

COB1: To comprehend the concept of corporate financial statement.

COB2: To elucidate the corporate valuation and its different approaches

COB3: To define the discounted cash flow valuation, its models and firm valuation.

COB4: To acquaint essential knowledge on relative valuation.

COB5: To provide the knowledge about business valuation.

MODULE I	INTRODUCTION TO CORPORATE FINANCIAL STATEMENT	13
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Analysis of Corporate Financial Statements: Income statements and Balance sheets through ratio analysis and analyzing the Chairman's statement, Directors' report, management discussion & analysis, report on corporate governance, auditor's report to evaluate the financial soundness of the company. Financial statements analysis of manufacturing, service organisations and Bank & NBFC's.

MODULE II	CORPORATE VALUATION	10
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Introduction to Valuation: Component of valuation process, The Bias that analysts bring into the process, The uncertainty that they have grapple with, and complexity that modern technology and easy access to information have introduced into valuation; Approaches to valuation.

MODULE III	DISCOUNTED CASH FLOW VALUATION	13
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Discounted Cash flow Valuation: Basis for DCF, Classification of DCF models, Inputs to DCF models, and pluses and minuses of DCF models, Estimating discount rates, Cost of equity and cost of capital, measuring cash flows, and forecasting cash flows, Equity discounted cash flows models, Firm valuation models; Applied Valuation: valuation of a real company through DCF (matured company)

MODULE IV	RELATIVE VALUATION	12
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Relative Valuation: Basis for approach, variations on relative valuation, and applicability of multiples and limitations, Role of valuation, Reasons for popularity and potential pitfalls. Standardized values and multiples, Earnings multiples, book value multiples, revenue multiples, and sector-

specific multiples, Equity and Value multiples, Basic steps to using multiples, Reconciling relative and discounted cash flow valuation.

MODULE V BUSINESS VALUATION 12

Valuation Principles & Techniques for Merger, Amalgamation, Slump Sale, Demerger; Principles & Techniques of Reporting, Swap ratio; Loose ends in valuation: Cash, cross holdings, and other assets, Valuation of Intangibles, Value of Synergy, Valuing real Options, Cost of Distress, Valuation of start-ups.

L – 45; T - 15; TOTAL HOURS – 60

TEXT BOOK:

1. Prasanna Chandra, "Corporate Valuation", McGraw Hill Education, UP, 2nd edition 2020.

REFERENCES:

1. Aswath Damodaran, "Investment valuation", Wiley India Pvt. Ltd, 3rd edition, 2012.
2. Kamal Garg, "Hand book on valuation", Bharat Law House, Delhi, 1st edition, 2017.
3. Foster George, "Financial Statement Analysis", Pearson Publishers, New Delhi, 13th edition, 2018.

COURSE OUTCOMES:

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

CO1: Analyse the financial statement and to evaluate the financial soundness of the company.

CO2: Identify the various methods of equity and firm valuations both in certain and risky conditions.

CO3: Articulate the practical application of different valuation model in valuing equity and firm through modeling of these methods.

CO4: Elaborate the relative and discounted cash flow valuation and concept of multiples.

CO5: Discern the business valuation principles & different Techniques

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

This subject will enable the students to analyse the health of a company through their annual reports, through management quality analysis so that they can understand the economic growth.

SKILL ENHANCEMENT ELECTIVE COURSES

CODX 41	AUDITING	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To provide expert knowledge and understanding of audit and audit process.

COB2: To acquaint knowledge about Internal check system.

COB3: To enhance the better understanding about the verification of vouching and assets and liability.

COB4: To Interpret aboutan Auditor's Qualification, duties and responsibilities.

COB5: To create an opportunities to understand about Banking companies, Institution, non-profit institution and insurance companies.

MODULE I	AUDITING CONCEPT & AUDIT DOCUMENTATION AND AUDIT EVIDENCE	12
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(1) Auditing concepts: Meaning and nature of auditing; Objectives, advantages and limitations of auditing, Relationship of auditing with other disciplines, Classification of Audit; Errors and Frauds and Auditors duty. Ethical principles and concepts of Auditor's independence. Code of Audit & value system for Audit, Development of Audit plan and programme, Delegation and supervision of audit work; Automated Environment: Audit in an automated environment, key features of automated environment; Audit approach.

(2) Audit Documentation and audit Evidence: Concept of audit documentation, Nature and purpose of audit documentation, Form, concept & Extent of audit documentation, Audit file, Audit evidence, Sufficiency and appropriateness of audit evidence, Audit procedure for obtaining audit evidence, Types of Audit evidence, Sources of audit evidence, Relevance and Reliability of audit evidence.

MODULE II	INTERNAL CONTROL AND INTERNAL CHECK AND AUDIT SAMPLING	12
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Meaning and objectives, Features of Good internal control system : Internal control questionnaire, internal control checklist, tests of control, internal control and IT Environment; concept of Materiality and audit risk; concept of internal audit, test checking, Audit sampling and sampling methods.

MODULE III VOUCHING AND VERIFICATION 12

Vouching : Meaning and Objectives : Procedure of Vouching ,Vouching of cash book and Bank details : Verification of assets and liabilities

MODULE IV AUDIT OF COMPANIES 12

Audit of limited companies under the companies act 2013: Qualification and disqualification, Appointment rotation, removal, remuneration, rights and duties of auditors, Audit report, content and types: Audit attestation and certification; liabilities of statutory audit; Overview of accounting standards.

MODULE V SPECIAL AREAS OF AUDIT 12

Cost audit, Tax audit, Management audit, Performance audit, Social audit, Environmental audit, Audit of Banking companies, Insurance companies and Non-profit organization like educational institutions, Club, Charitable organization.

L – 45;T,15; TOTAL HOURS –60

Practical exercises:

The learners are required to:

1. Prepare Audit Programme for conducting audit of receipts of a school/charitable institution.
2. Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
3. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm.
4. Perform internal control under computerized audit environment using Audit Expert Systems.
5. Perform vouching of cash book of college/student functions, small business firms and clubs etc. to gain a practical knowledge.
6. Collect audit evidence for verification of Property, Plant and Equipment.
7. Perform dummy audit of a club, college, and a small business firm.

Note:

- (i) Where necessary Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred.
- (ii) Students shall be provided with corporate annual reports along with audit report so that they can get an idea of the format and contents.

TEXT BOOK:

1. Pankaj Garg, P. "Auditing & Assurance", Taxmann Publication, 2019

REFERENCES:

1. Tandon, B.N Suddharsanam, S., & Sundharabahu, S, "A hand book on practical auditing", S. Chand Publishing, 2013.
2. Singh A. K & Gupta.L. "Auditing Theory and Practice", Galgotia Publishing, 2011
3. Ravinder Kumar and Virender Sharma, 'Auditing Principles and practice', PHI Learning, 2015.
4. Aruna, J., "Auditing", Taxmann publication, 2016.
5. https://www.icaai.org/post.html?post_id=17768

COURSE OUTCOMES:

After completing the course the students would be able to

CO1: Determine the process of Audit.

CO2: Describe the process of internal Audit

CO3: Express in words about Audit programme and Vouching.

CO4: Explain the appointment, duties and power of auditors.

CO5: Analyse and describe the Banking companies and profit and non-profit institution.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

SDG No.8: Ensure decent work for all through enhancement of organization working skills, promoting self-development, contributing subsequently to the development of nation's economy.

The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India. This course helps the learners to recognise that Auditing is the process of verification and valuation of an account and inter-check and evaluate the accounting accuracy and policy. Moreover, it always applicable for tax benefit and to make utilization of all the provisions and reduces tax liability.

CODX 141	BUSINESS TAX PLANNING	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

COB1: To comprehend the concept of Tax Planning & Tax Management.

COB2: To acquire the learners' knowledge in Residential Status of Companies.

COB3: To acquaint the concept of tax planning for new business.

COB4: To provide the knowledge in tax planning for Management.

COB5: To provide the knowledge in Assessment Procedure.

MODULE I INTRODUCTION TO TAX PLANNING 12

Tax planning: Meaning, Scope. Company: Meaning, Types of Companies. Tax management, Tax evasion, Tax avoidance, Corporate tax in India.

MODULE II RESIDENTIAL STATUS OF COMPANIES 14

Residential status of companies and tax incidences, tax liability and minimum alternative tax, tax on distributed profits of companies.

MODULE III TAX PLANNING FOR NEW BUSINESSES 10

Tax planning with reference to setting up a new business: Locational aspect, nature of business, form of business. Tax planning with reference to financial management decision.

MODULE IV TAX PLANNING FOR MANAGEMENT 14

Tax planning with reference to specific management decisions - Make or buy, own or lease, repair or replace. Tax planning with reference to employee remuneration, Tax Planning with reference to business restructuring- Amalgamation, Demerger, Slump Sale, Transfer between holding and subsidiary companies.

MODULE V ASSESSMENT PROCEDURE 10

Assessment Procedure: Meaning, Types. Tax deducted at source, Advance Tax, double taxation relief. PAN (Permanent Account Number), TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network).

L – 45; T- 15; TOTAL HOURS – 60

TEXT BOOK:

1. Vinod K. Singhania, Monica Singhania, "Corporate Tax Planning &

Business Tax Procedures with Case Studies”, 25th Edition,
Taxmann’s Publishers.

REFERENCES:

1. Ahuja, Girish. & Ravi Gupta, “Corporate Tax Planning and Management”. Bharat Law House, Delhi.
2. Acharya, Shuklendra & M.G. Gurha, “Tax Planning under Direct Taxes” Modern Law Publication, Allahabad.
3. Mittal, D.P., “Law of Transfer Pricing”, Taxmann Publications Pvt. Ltd., New Delhi.

COURSE OUTCOMES:

After the completion of this course the learners will able to

CO1: Illustrate the Types of Companies & Corporate Tax Management in India

CO2: Compute the Residential status of companies and their tax incidences

CO3: Articulate the Tax planning and capital Structure of a new business

CO4: Demonstrate the Tax planning for management

CO5: Elaborate the various assessment procedures.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

To help the lower the poverty and income equality when overall economic conditions empower people to use access to finance for productive purposes.

CODX 142	INTERNATIONAL TRADE BLOCKS AND	L	T	P	C
SDG: 8	MULTI LATERAL AGENCIES	3	1	0	4

COURSE OBJECTIVES:

COB1: To increase the students awareness level in economic theory on international trade.

COB2: To elucidate the knowledge in international economic and trading environment.

COB3: To provide the facilitations of international trade organisations.

COB4: To acquaint the significance of foreign investments and its impacts.

COB5: To portray the international economic institutions which support trade.

MODULE I REVIEW OF ECONOMIC THEORY ON INTERNATIONAL TRADE 10

Basis for international trade; gains from trade; distributional issues, policy instruments and their impact, political economy. Importance, nature and scope of international relation, modes of entry into international business, internationalization process and managerial implications; Domestic, foreign and global environments and their impact on international business decision; Growing concern for green trades.

MODULE II INTERNATIONAL ECONOMIC & TRADING ENVIRONMENT 15

Regional integration and tradeblocks, regionalism v/s. multilateralism, European Union, integration of developing countries -BRICS, ASEAN, SAARC, SAFTA, NAFTA, G-20; World trade in goods and services -Major trends and developments; World trade and protectionism - Tariff and non-tariff barriers; Counter trade.

MODULE III INTERNATIONAL TRADE FACILITATION ORGANIZATIONS 15

UNCTAD, WTO, GATT, GATS, TRIM, TRIPS; IATA, ICAO, IMO, ITC, ITFC, OECD, UNCITRAL, UNIDO, UNECE, UNESCAP, WB, WCO, ICC, GFPTT, UNNEX, etc. India's role in facilitating trade relations under BRICS, SAARC, SAFTA, ASEAN and to WTO.

MODULE IV INTERNATIONAL INVESTMENT 10

Types and significance of foreign investments, factors affecting international investment, growth and dispersion of FDI, Cross border

mergers and acquisition, foreign investment in India-Impact of reforms on competitiveness of the Indian Firms, EURO/ADR issues, ECBs; current economic crises in US/Europe/Asia and its impact on economic growth in India.

MODULE V ECONOMIC INSTITUTIONS 10

International Monetary Funds (IMF), World Bank (IBRD,IDA,IFC),Asian Development Bank, BRICS Development Bank, Bilateral funding arrangements with special reference to Japan International Cooperation Agencies (JICA),agencies of USA.

L - 45: T – 15, Total Hours: 60

TEXT BOOKS:

1. Fernando,A.C”CorporateGovernance:Principles,PoliciesandPractices. India:”PearsonEducation, 2011
2. Hill,W.L.CharlesandJain,A.K. “International Business India” McGraw Hill. 2006

REFERENCES:

1. Roger, Bennet “International Business, Financial Times. London” Pitman Publishing, 1999.
2. Sharan,V yuptakesh “International Business” (2nded.). India: Pearson Education, 2003.
3. Velasquez, ManuelG. “Business Ethics Concepts and Cases. (7thed.)” New Delhi: PHI. 2013
4. <https://fig.unece.org/contents/org-wco.htm>.

COURSE OUTCOMES:

After the completion of this course the learners will able to

CO1: Describe the economic theory on international trade.

CO2: Analyse the international economic and trading environment.

CO3: Discuss the international trade facilitation.

CO4: Assess the international investment.

CO5: Articulate the economic institutions in international level.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

SDG 8 :Decent Work and Economic Growth

This course will acquaint students with the latest developments in the international business relationships and agencies funding for country's economic development.

CODX 51	BUSINESS RESEARCH METHODS	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

COB1: To comprehend the concept and process of business research in business environment.

COB2: To describe the approach towards research design.

COB3: To foster various sampling techniques for a variety of research scenarios and justify their selection.

COB4: To identify and describe the data collection techniques in quantitative research.

COB5: To elucidate the concepts of interpretation and report writing.

MODULE I INTRODUCTION 12

Business Research: Meaning of research, Objectives of research, Types of research, Research approaches, Significance of research, Research methods versus methodology, Research and scientific method, Research process, Criteria of good research, Problems encountered by researchers in India.

MODULE II RESEARCH DESIGN 12

Defining the research problem: Components, Selection and formulation of research problem related to economics, Commerce and business; Meaning and need of literature review; Meaning of research design, Features of a good research design; Types of research design, Important concept relating to research design

MODULE III SAMPLING DESIGN 12

Sampling: Meaning, Need, Significance and principle of sampling; Essentials of a good sampling; Sample survey vs census survey; Types of sampling design: Non-probability sampling, Probability sampling, Complex random sampling designs; Determination of sample size.

MODULE IV DATA COLLECTION 12

Introduction of data collection; Experiments and surveys; Collection of primary data: Difference between questionnaire and schedule, Guidelines for constructing questionnaire/schedule, Some other methods of data collection; Collection of secondary data, Selection of appropriate method for data collection; Use of computer and internet in collection of data; Limitation of primary and secondary data.

MODULE V INTERPRETATION AND REPORT WRITING 12

Meaning of interpretation, Techniques of interpretation, Precautions in interpretation, Significance of report writing, Different steps in writing report, Layout of the research report, Types of reports, Mechanics of writing a research report, Precautions for writing research reports.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

Select a topic from the area of economics, commerce and business, Design the research project, Collect and analyse data, Write the report.

TEXT BOOK:

1. C R Kothari, Gaurav Garg Research Methodology Methods and Techniques New Age International Publishers, 2019.

REFERENCES:

1. Alan Bryman and Emma Bell, Business Research methods, Oxford University Press, New Delhi, 3 rd edition, 2011.
2. Uma Sekaran, Research methods for Business, Wiley India, New Delhi, 2010.
3. K. N. Krishnaswamy, Appalyer Sivakumar and M. Mathirajan, Management Research Methodology, Pearson Education, New Delhi, 2009.
4. Borse, M. N. Research Methodology: Modern Methods & New Techniques, Shree Niwas Publishers. Jaipur, 2012
5. Donald R. Cooper and Pamela S. Schindler, Business Research methods, 12th Edition, Tata Mc Graw Hill, 2010.

COURSE OUTCOMES:

On Completion of this course students will be able to

CO1: Outline the significance of research and research methodology and to analyse the problems in conducting social science research in India.

CO2: Formulate research problem and research design.

CO3: Identify and carryout sampling design process for the research scenario

CO4: Collect and tabulate required primary and secondary data for analysis.

CO5: Prepare a report on the basis of collected data.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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CO1	M	H	H	H	M				M			M	M	M	M	H
CO2	M	H	H	H	M				M			H	M	M	H	H
CO3	M	M	H	H	M				M			M	H	H	H	H
CO4	M	M	H	H	M				M			H	M	H	H	H
CO5	M	M	H	H	M				M			H	M	M	H	H

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

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

The course aims to inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data. This course enables the learners to have an education and training that are vital to improve themselves as effective human capital in conducting business research.

CODX 151	MANAGEMENT OF FINANCIAL	L	T	P	C
SDG: 4	INSTITUTIONS	3	1	0	4

COURSE OBJECTIVES:

COB1: To Provide students comprehensive knowledge on Indian Financial System.

COB2: To Elucidate the students to interpret Risk and its management.

COB3: To Compose learners a better idea on how treasury market be managed.

COB4: To Transform students to Credit rating, get adapted to Institutions.

COB5: To comprehend HRM with banking institutions to sustain corporate expectations.

MODULE I INTRODUCTION TO FINANCIAL INSTITUTIONS 10

Financial institutions: Banking institutions, Non-banking financial companies, Mutual funds, Insurance organizations, Development of finance institutions. International Banking: Forex Business; factors determining exchange rates, Direct and indirect quotations, spot/ forward rates, premium and discount, cross rates, NRI accounts.

MODULE II RISK MANAGEMENT 12

Risk in Banks : Risk management framework, Organizational structure, Risk identification, Risk measurement; Sensitivity, Basis Point Value (BPV), Operational and integrated Risk management; Risk management and capital management, Risk monitoring and control, Risk reporting; Current guidelines on risk management.

MODULE III TREASURY MANAGEMENT 12

Concepts, function and instruments in the treasury market, development of new financial products, control and supervision of treasury management, linkage of domestic operations with foreign operations.

Funding Strategies: Stock options, Debt instruments, Bond portfolio strategy, Risk control and Hedging instruments. Investments: Treasury bills, Money market instruments such as CDs, CPs, IBPs Securitization and Forfaiting; Refinance and rediscounting facilities.

MODULE IV CREDIT MANAGEMENT 14

Credit Rating: Methodology, Objectives and benefits of rating, Term lending; Debt service Coverage ratio, Cash flow analysis, Cash budget, Bill finance, Credit scoring, Credit delivery system, Control and monitoring, Consortium

finance, Multiple banking, Syndication of loans, Infrastructure financing.

MODULE V HUMAN RESOURCE MANAGEMENT IN BANK 12

Fundamentals of HRM, development of HRM in India, Relationship between HRM and HRD, Structure and functions of HRD, Role of HR professional, Performance Management and appraisal systems; Reward/punishment and compensation systems; HRM and Information technology, information and data management, knowledge management.

L – 45, T – 15 ; TOTAL HOURS – 60

TEXT BOOKS:

1. I M Pandey, Financial Management, 12th Edition, Pearson India, 2021.
2. Prof. Pulapa Subba Rao & Dr. Pramod Kumar Khanna, Principles and practice of Bank management, 2nd edition, Himalaya publication, 2021.

REFERENCES:

1. DR. Madhu Vij & DR. Swati Dhawan, Merchant banking and financial Services, 2nd edition, Tata McGraw Hill, Chennai – 2017
2. Khan M Y: Indian Financial System, Tata McGraw Hill, New Delhi 2000.
3. K. Ashwathappa, HRM text & cases, 8th Edition, McGraw Hill.
4. Reserve Bank of India Annual Report 2020 – 2021.

COURSE OUTCOMES:

After the completion of the course, the learners will :

CO1: Classify knowledge of Financial institutions, Insurance and forex in India.

CO2: Examine and sustain Risk measurement and Capital management.

CO3: Identify money market instruments and start-ups; therefore acquire entrepreneurial skills for sustainable life.

CO4: Examine the Credit rating tools and benefits of Infrastructure financing.

CO5: Professional outlook of HRD will induce learners to handle substantial number of teams in their Institution.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

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

To create a new way of looking at businesses and investing, one that embeds economic, environmental, and social impact into decision-making and management.

CODX 152	FORENSIC ANALYSIS AND FRAUD	L	T	P	C
SDG: 4	INVESTIGATION	3	1	0	4

COURSE OBJECTIVES:

COB1: To create awareness about nature of frauds, accountability for fraud prevention & overview of Forensic analysis.

COB2: To comprehend the various types of frauds and prevent the fraud.

COB3: To educate the role of fraud examiner and explain the different methods of fraud investigation.

COB4: To foster their ability to gain the knowledge about various types of fraud detection.

COB5: To elucidate the ethical standards and considerations while performing audits and fraud examinations.

MODULE I INTRODUCTION TO FRAUD AND FORENSIC ANALYSIS 12

Introduction to fraud: Nature of fraud, Why commit fraud: Fraud triangle, Fraud scale, Elements of pressure and opportunity, Fraud recruitment; Drivers of occupational fraud; Forensic analytics: Criminal and civil prosecution of fraud; Fighting frauds: An overview, Preparation required for fraud fighting professional; Fraud examiner: Certified fraud examiner, Fraud related career.

MODULE II TYPES OF FRAUD 12

Frauds against organization, Consumer frauds, Bankruptcy, Divorce and tax fraud, Fraud in e-commerce, Security fraud, Bank fraud, Financial statement fraud, Revenue and inventory related fraud, Liability, Assets and Corporate disclosure frauds.

MODULE III FRAUD INVESTIGATION 12

Concept, Investigating theft acts, various ways to investigate frauds, Investigating concealments; Investigation methods: Surveillance and covert operations and its nature, Conversion investigation methods, Inquiry method, Business intelligence and Fraud reports.

MODULE IV FRAUD DETECTION 12

Recognizing the symptoms of fraud, Data driven fraud detection, Anomalies and frauds, The data analysis process, Data access, Data analysis techniques, Stratification and summarization, Data driven fraud detection using predictive analytics and Forensic analytics (Nigrini approach).

MODULE V FRAUD EXAMINATION EVIDENCE**12**

Physical, Documentary and Observational Evidence, Interview and Interrogation Methods; The Fraud Report, Litigation, and Recovery process; Two Indian and two international case studies.

L – 45; T - 15; TOTAL HOURS – 60**TEXT BOOK:**

1. Mark J. Nigrini, Forensic Analytics: Methods and Techniques for Forensic Accounting Investigation. Hoboken, Nj: John Wiley & Sons Inc. 2011

REFERENCES:

1. Forensic Accounting and Fraud Examination, Mary-Jo Kranacher, Richard Riley and Joseph Wells, Wiley Publishers.2019.
2. Forensic Accounting and Fraud Examination, Cengage Learning, 2009.

COURSE OUTCOMES:

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

CO1: Identify the nature of frauds, fraud prevention and forensic analysis.

CO2: Articulate the various aspects of accounting and financial frauds, their reason of occurrence indicators signifying different types of fraud.

CO3: Carry out the interviews and interact with regulators, gathering Evidence and Forensic Audit Report drafting & indicators signifying different methods of fraud investigation.

CO4: Classify business risks, risk of fraud, fraudulent transactions, detection and preventive measures so that an overall healthy and trust worthy financial environment should be created.

CO5: Perform examination on evidence using various methods and follow up of reporting and recovery.

Board of Studies (BoS) :

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

Academic Council:

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

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

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

Learning opportunities are increased and diversified, using a wide range of education and training modalities.

CODX 61	BANKING AND INSURANCE	L	T	P	C
SDG: 9		3	1	0	4

COURSE OBJECTIVES:

COB1: To articulate fundamental knowledge on banking business.

COB2: To interpret the various operations involved in the banking business.

COB3: To illustrate the components of loans and advances.

COB4: To describe the basic concepts of insurance business.

COB5: To state the significances of life and non-life insurance.

MODULE I BANKING BUSINESS 12

Definition and function of banks, Need for banks; Legal framework: Structure, Organisation and working of banks, Need for proper regulation and supervision; Banker and customer relationship, General and special types of customers; Types of deposits; Types of banks in India; Role of foreign banks in India; Advantages and disadvantages of foreign banks; Recent developments in Banking Sector.

MODULE II BANKING OPERATIONS 12

Cheque: Definition, Features and types of cheque; Endorsement: Meaning and essentials of a valid endorsement, Types of endorsement; Internet banking: Era of internet banking and its benefits, Mobile banking, Home banking, Virtual banking, Electronic Clearing System (ECS), E-payments: Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI); Safeguard for internet banking, Critical comparison of traditional banking methods and E-banking; Basics of negotiable instruments.

MODULE III LOANS AND ADVANCES 12

Principles of sound lending, Types of loans and advances, Advances against various securities, Securitization of standard assets and its computation; Basel accord: Merits and demerits of the Basel II, Basel III and Basel IV; Non Performing Assets (NPA): Meaning, Types, Treatment in balance sheet of bank and provisioning requirements; Non-performing assets in Indian: Issues and resolution. Functions of investment banking: Mergers & Acquisitions (M&A), Leveraged Buy Outs (LBO) and Corporate Restructuring.

MODULE IV INSURANCE BUSINESS 12

Basic concept of risk, Kinds of business risks; Insurance business: Concept,

Characteristics, and functions; Fundamental principles: Indemnity, Insurable Interest, Utmost good faith, Proximate cause, Contribution, Subrogation; Reinsurance and coinsurance: Features, Objectives, Methods; Bank assurance: Features, Merits and demerits.

MODULE V LIFE AND NON-LIFE INSURANCE 12

Types of insurance: Life and non-Life, Features, Needs, Policies of different types of insurance, Control of malpractices and mis-selling, Negligence, Loss assessment and loss control, Computation of insurance premium, Dematerialization of insurance policies; Claims and settlement procedure; Regulatory framework of insurance: IRDA Act 1999, Objectives and role of IRDA.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Describe the procedure of opening a bank account-current A/C, savings A/C, recurring A/C, and fixed deposit A/C on the basis of your experience.
2. Practice online account opening, E-banking operations, and UPI transfers.
3. Analyse the Balance sheet of a bank with respect to loans and advances and to identify the stressful assets.
4. Prepare the documents of a hypothetical insurance claim.
5. Make a comparative analysis of the claim settlement procedure of select insurance companies and assess their efficiency.

TEXT BOOK:

1. M. Eswari, "Principles and Practices of Insurance", Sahitya Bhawan Publications, 2021.

REFERENCES:

1. D.D.Chaturvedi, "Banking and Insurance", Scholar Tech Press, 2021.
2. O.P. Gupta, "Banking & Insurance", SahityaBhawan Publications, 2019.
3. P.N. Sundharam, "Banking Theory Law & Practice", Sultan Chand & Sons, 2014.

COURSE OUTCOMES:

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

CO1: Describe the meaning, scope and functions of Banking along with legal framework.

CO2: Identify the operations of banking and its services.

CO3: Formulate the lending operations of banks and identify the causes of NPA in banks.

CO4: Describe the concepts of insurance and its principles.

CO5: Explain the types of insurance and regulatory framework of insurance.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO 3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M					H	H		M		H	H	H	H
CO2	H	H	H					H	H		M		H	H	H	H
CO3	H	H	H					H	H		M		H	H	L	H
CO4	M	H	M					H	M		H		M	M	M	M
CO5	H	H	H					H	M		H		M	M	M	M

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

SDG 9 : Build resilient Infrastructure, promote inclusive and sustainable industrialization and foster innovation

This course helps the learners to have a complete know-how about the working of banking and insurance companies, which will help them to enrich themselves as an effective human capital.

CODX 161	FINANCIAL MARKETS	L	T	P	C
SDG: 10		3	1	0	4

COURSE OBJECTIVES:

COB1: To educate relevant definition and functioning of the financial market.

COB2: To impart the knowledge about role of money and the debt market.

COB3: To elucidate the concept of primary and secondary market.

COB4: To provide knowledge insight related to financial systems.

COB5: To comprehend the functions of merchant banking and dematerialization.

MODULE I FINANCIAL MARKETS 12

Introduction to Financial Markets in India: Role and Importance of Financial Markets, Financial Markets: Capital Market; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Currency Market.

MODULE II MONEY MARKETS & DEBT MARKETS 12

Money Markets: Role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Debt Market: Market for Government/Debt Securities in India, Oversubscription and devolvement of Government Securities, Government securities issued by State Governments, Municipal Bonds, Corporate Bonds vs. Government Bonds.

MODULE III PRIMARY & SECONDARY MARKET 12

Primary Market: Issue of Corporate Securities: Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placement, Rights Issue, Employees Stock Options, Preferential Issue of Shares, Performance of Primary Market in India, Listing and Delisting of Corporate Stocks. Secondary Market in India: Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Comparison between NSE and BSE.

MODULE IV FINANCIAL SYSTEM 12

Structure of Indian Financial System: An overview of the Indian financial system, Financial Sector reforms: Need and Objectives; Major reforms in the last decade; Competition; Deregulation; Capital requirements; Issues in Financial reforms and restructuring.

MODULE V FINANCIAL SERVICES 12

Financial Services and Non depository Institutions. Merchant Banking, Role of Merchant banker, Mutual Funds – Performance, Evaluation of Mutual Funds, Depository services – Legal aspects SEBI governance, Dematerialisation, Preference Shares, Debentures, Warrants and Convertibles, ADRs and GDRs, Derivatives- Options and Futures.

L – 45 ; T - 15 ;TOTAL HOURS - 60

TEXT BOOKS:

1. Dr. Vinod Kumar, Atuli Gupta, Mameet Kaur, “Financial Markets and Institution”, Taxmann’s Reprint ediion, Ahmadabad, 2021.
2. Prof. Bimal Jaiswal,Dr. Bhuvana Venkatraman, Dr. Richa Banerjee, “Financial Markets”, “Institutions and Financial Services”, Sahithya Bhawan Publications, Agra, 2019.

REFERENCES:

1. Frederic S Mishkin and Staniely Eakins, “Financial Markets and Institutions”, Pearson, India, 2017.
2. Bharati v. Pathak, “The Indian Financial System: Markets, Institutions and Services”, Pearson, India, 2010.
3. Sandeep Goel, “Financial Markets”, “Institutions and Services”, PHI Learning, Delhi, 2018.
4. Saunders, Anthony & Cornett, Marcia Millon, “Financial Markets and Institutions”, Tata McGraw Hill.
5. Jeff Madura, “Financial Institutions and Markets”, Cengage Learning EMEA, 2008.
6. Meir G. Kohn, “Financial Institutions and Markets”, Oxford University Press, 2004.

COURSE OUTCOMES:

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

CO1: Identify the role and function of the financial system in the Indian economy.

CO2: Express awareness about the money market and debt market.

CO3: Synthesize the role and functions of primary and secondary market.

CO4: State regulatory aspect involved in financial system.

CO5: Create strategies to promote financial services.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

SDG 10: Improve the regulation and monitoring of global Financial markets & institution.

Strengthen the regulatory frameworks to increase transparency and accountability of financial institutions.

CODX 162	INDUSTRIAL PSYCHOLOGY	L	T	P	C
SDG: 08		3	1	0	4

COURSE OBJECTIVES:

COB1: To elucidate the fundamental psychological theories for organization.

COB2: To deliberate the various dimensions of work teams and groups.

COB3: To illustrate the organizational design structure and various leadership approach.

COB4: To define the organizational culture and its influencing factors.

COB5: To comprehend the significance of stress management and employee counseling.

MODULE I INTRODUCTION AND MOTIVATION TO WORK 12

Industrial Psychology: Nature and Meaning of industrial psychology, Role of industrial psychology, Organizational attitude; Motivation to work: Importance and Needs, Motivation & work behavior, Theory X and Y, McClelland's Need theory, Herzberg's two factor theory, Cultural differences in motivation; Hawthorne studies: Nature, Implications and Criticisms.

MODULE II WORK TEAMS & GROUPS, DECISION MAKING 12

Work Teams & Groups: Need, Scope, Group Behavior, Group formation & development; Team building: Need, Process & Skills, Life cycle of a team; Decision making: Decision making process, Individual influences, Group decision process.

MODULE III ORGANIZATIONAL DESIGN, STRUCTURE & LEADERSHIP 12

Organizational design and structure: Key organizational design process, Structural differentiations, Forces reshaping organizations; Leadership: Definition and Nature, Leadership vs. Management, Leadership Theories, Emerging issues in Leadership; Styles of leadership: Authoritarian & Democratic leaders, Transactional & Transformational leaders.

MODULE IV ORGANIZATIONAL CULTURE & MANAGING CHANGE 12

Organizational Culture: Meaning, Functions of organizational culture, Organizational socialization, Assessing cultural values, Cross Cultural issues; Forces for change in Organization, Resistance to change, Lewin's change model.

MODULE V STRESS AND COUNSELING**12**

Stress: Definition, Employee stress; Extreme products of stress: Burn-out, Trauma, Workplace trauma, Workplace violence, Post-Traumatic stress disorder; Causes of stress, Individual differences in stress response; Approaches to stress management; Employee counseling: Nature of counseling, Functions of counseling, Types of counseling.

L – 45; T – 15; TOTAL HOURS – 60**TEXT BOOK:**

1. Spector Paul E., "Industrial and Organizational Psychology: Research and Practice", Wiley India Pvt. Ltd., 2021.

REFERENCES:

1. Reena Kumari, "Industrial and Organizational Psychology", Gyan Geeta Prakashan Publishers, 2019.
2. Kaila H.L, "Industrial and Organisational Psychology" Vol I, Kalpaz Publications, 2018.
3. Aswathappa, "Organisational Behaviour", Himalaya Publishing House, 2015.
4. Girishbala Mohanty, "Industrial Psychology and Organizational Behaviour", Kalyani Publishers, Ludhiana, 2010.

COURSE OUTCOMES:

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

- CO1:** Describe with the theories of psychology to manage the organization.
- CO2:** Formulate work teams and groups by understanding their psychological behavior.
- CO3:** Identify various organizational design & structure and execute effective leadership.
- CO4:** Examine the organizational culture and enhance its values.
- CO5:** Demonstrate stress management technique and improve the productivity.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

SDG 08: Decent Work and Economic Growth

This course helps the learners to inculcate various psychological theories, concepts and techniques in the organisation to enhance the efficacy of employees and helps to promote decent work and sustainable economic growth.

CODX 171	DERIVATIVES MANAGEMENT	L	T	P	C
SDG: 08		3	1	0	4

COURSE OBJECTIVES:

COB1: To comprehend the fundamental knowledge on derivatives management.

COB2: To elucidate the different types of interest rates and currency swaps

COB3: To portray the mechanism of futures market trading.

COB4: To elucidate the various steps involved in management of a hedging.

COB5: To impart the knowledge of the problems and prospects of financial derivatives in India.

MODULE I INTRODUCTION 12

Derivatives: Meaning, Features of a financial derivative, Types of financial derivatives, Basic financial derivatives, History of derivatives markets, Uses of derivatives, Critiques of derivatives, Forward market: Pricing and trading mechanism, Forward contract concept, Features of forward contract, Classification of forward contracts, Forward trading mechanism, Forward prices Vs Future prices.

MODULE II OPTIONS AND SWAPS 12

Options and Swaps: Concept of options, Types of options, Option valuation, Option positions Uncovered and covered option, Underlying assets in exchange, Traded options, Determinants of option prices, Binomial option pricing model, Black scholes option pricing, Basic principles of option trading, SWAP: Concept, evaluation and features of swap, Types of financial swaps, Interest rate swaps, Currency swap, Debt equity swap.

MODULE III FUTURES MARKET 12

Futures, Financial futures contracts, Types of financial futures contract, Evolution of futures market in India, Traders in futures Market in India, Functions and growth of futures markets, Futures market trading mechanism, Specification of the future contract, Clearing house, Operation of margins, Settlement, theories of future prices, Future prices and risk aversion, Forward contract Vs. Futures contracts.

MODULE IV HEDGING STRATEGY USING FUTURES 12

Hedging and stock index futures: Concepts, Perfect hedging model, Basic long and short hedges, Cross hedging, Basis risk and hedging, Basis risk Vs Price risk, hedging effectiveness, Devising a hedging strategy, Hedging

objectives, management of hedge, Concept of stock index, Stock index futures, Stock index futures as a portfolio management tool, Speculation and stock index futures, Stock index futures trading in Indian stock market.

MODULE V DERIVATIVES IN INDIA

12

Financial derivatives market in India, Major recommendations of Dr. L.C. Gupta committee, Equity derivatives, Strengthening of cash market, Derivatives trading at NSE/BSE, Eligibility of stocks, Emerging structure of derivatives markets in India, Regulation of financial derivatives in India.

L – 45; T – 15; TOTAL HOURS – 60

TEXT BOOK:

1. Gupta S.L., FINANCIAL DERIVATIVES THEORY, CONCEPTS AND PROBLEMS PHI, Delhi, Kumar S.S.S. FINANCIAL DERIVATIVES, PHI, New Delhi, 2017

REFERENCES:

1. Stulz, Risk Management and Derivatives, Cengage Learning, 2nd Edition, 2011.
2. Varma, Derivatives and Risk Management, 2nd Edition, 2011.

COURSE OUTCOMES:

On Completion of this course students will be able to

CO1: Articulate the basic concept of derivatives management.

CO2: Evaluate different types of interest rates and currency swaps

CO3: Elaborate various operators in futures markets like hedgers, speculators, spreaders, arbitrageurs.

CO4: Describe the characteristics of forward and futures contracts and understand their pricing mechanism

CO5. Describe various derivative products and their performance in Indian.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

SDG 08: Decent Work and Economic Growth

This course enables the learners Install to use various concepts and techniques of Derivative Management to ensure productive employment and decent workplace for all and helps to promote sustainable economic growth.

CODX 172	MERCHANT BANKING	L	T	P	C
SDG: 4 & 9		3	1	0	4

COURSE OBJECTIVES:

COB1:To comprehend the concept of Merchant banking and its framework

COB2: To elucidate the knowledge on Public issue management and SEBI guidelines.

COB3:To acquaint the concept of Post Issue management

COB4:To inculcate the various Capital Market Instruments and the types of ratings

COB5: To portray the concepts of Venture Capital and Mutual Funds.

MODULE I MERCHANT BANKING – AN OVERVIEW 12

Merchant banking: Definitions and Functions, Regulatory framework, Registration of Merchant bankers, Procedure capital adequacy requirement, Lead merchant banker appointment, Restrictions and responsibilities

MODULE II PUBLIC ISSUE MANAGEMENT 12

Public Issue Management: Functions and Mechanism, Book Building, Categories of issue, Issue manager, Category and restrictions activities involved in Public issue Management, SEBI guidelines for public issue management, Rights Issue

MODULE III POST ISSUE MANAGEMENT 11

Post Issue Management: Allotment of shares, Basis of allotment, Procedure, Organization and Functions of Stock Exchanges, advantages, disadvantages, OTCEI, Listing requirements of OTCEI, NSE

MODULE IV CAPITAL MARKET INSTRUMENTS 13

Capital Market Instruments: Meaning and Types, Commercial Paper, Issue of Commercial Paper, E-nomination, Ceiling, Mode of Issue, Credit Syndication: Security Rating: Origin, Nature of Ratings, Determinants of Quality ratings, CRISIL, CARE, ICRA, Shortcomings of Credit Ratings.

MODULE V VENTURE CAPITAL 12

Venture capital: concept and characteristics, evaluation of new project ideas and technology, innovation, venture capital industry in India, venture capital schemes and guidelines, tax and legal aspects, project investment consultation; Mutual funds: Meaning and Types

L – 45; T – 15; Total Hours –60

TEXT BOOKS:

1. H.R. Machiraju, "Merchant Banking", New Age International, New Delhi, January 2019 (ISBN-13 : 978-8122427301)
2. Dr.S.Guruswamy, "Merchant Banking and Financial Services", Vijay Nichole, Chennai, 2014 (ISBN-13 : 978-8182093706)

REFERENCES:

1. Madhu Vij and Swati Dhawan, "Merchant Banking and Financial Services", McGraw Hill Education, 2nd Edition, India, 2017. (ISBN-13 : 978-0071077910)
2. Ravichandran K, ""Merchant Banking and Financial Services",Himalaya Publishing House, 2017, India, (ISBN-13 : 978-9352623402)

COURSE OUTCOMES:

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

CO1: Describe the concept and functions of Merchant banking

CO2: Explain the Public Issue Management and its mechanism

CO3: Identify the Post issue management and listing of requirements, and also examine the functions of Stock Exchange

CO4: Outline the capital market instruments

CO5: Discuss the concept of venture capital and mutual funds

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO 3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	M				H		H		H	H	H		H
CO2	H	H	H					H		M			H	H	M	
CO3	H	H	H					H			H		H	M		
CO4	M	H	M					H					M	H		H
CO5	H	H	H					H				H	M	H		

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

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

SDG 9: Industry, Innovation and Infrastructure

This course helps the learners to develop technical skills, use various ICT tools which lead to productive employment, innovativeness and bring quality to education.

CODX 173	BUSINESS FINANCE	L T P C
SDG: 17		3 1 0 4

COURSE OBJECTIVES:

The Objectives of this course are:

COB 1: To acquaint knowledge about nature and importance of Business Finance

COB 2: To elucidate the knowledge about capital and classifications of capital, role & significance.

COB 3: To portray the concepts of capitalization and its theories.

COB 4: To comprehend the concept of capital structure.

COB 5: To inculcate the concept of capital budget and plan to prepare the successful budget.

MODULE I INTRODUCTION TO BUSINESS FINANCE 12

Meaning of business finance : Types of business finance , business finance vs corporate finance ,role & significance of business finance , finance in an organization principles of business finance ,financial planning , essential features of a good financial planning , types of financial planning.

MODULE II CLASSIFICATION OF CAPITAL 12

Meaning, features and sources of capital: factors determining capital requirements, importance of adequate fixed capital: Meaning, features and sources of fixed capital : factors determining fixed capital, requirements of fixed capital, importance of adequate fixed capital:

Meaning, features, and sources of working capital, types of working capital, factors determining working capital requirements, significance of adequate working capital.

MODULE III CAPITALIZATION 12

Meaning of capitalization: Theories of capitalization, cost theory v/s earnings theory, Over capitalization and under capitalization: meaning, causes, effects, remedies; balanced capitalization: meaning and importance.

MODULE IV CAPITAL STRUCTURE 12

Concept of capital structure, meaning and importance of capital structure, factors affecting capital structure, concept of financial structure, capital gearing, meaning types and advantage. Trading on equity: meaning, type and advantage and limitations. Financial and operating leverage.

MODULE V CAPITAL BUDGET**12**

Capital budget: Meaning of capital budget, types of budgeting , classification and types of budget, requisites for successful budget, Advantage of budget, control of capital .

L – 45;T - 15 TOTAL HOURS – 60**TEXT BOOK:**

1. Essential of business finance : Srivastava , Himalaya publishing house, Kalyani publications

REFERENCES:.

1. Business Organization : N.G. Kale, Manisha publications.
2. Mutual Funds in India: Sadak .H , Response books, Sage publications.
3. Business Organization and Management : Sharma R.K. Gupta
4. Investment Management :Singh, Preeti , Himalaya publishing house.

COURSE OUTCOMES:

After completing the course the students would be able to

CO1: Articulate the concept of Business finance.

CO2: Identify the key factors of fixed and working capital.

CO3: Articulate the capitalization and theories and its effects and remedies.

CO4 :Analyse the factors involved in capital structure.

CO5: Prepare and analyse the capital budget.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO11	PO 12	PSO1	PSO2	PSO3	PSO 4
CO1	H	H				H			H				H	H	H	M
CO2	H	H				H			H				H	H	H	M
CO3	H	H				H			H				H	H	H	M
CO4	H	H				H			H				M	H	H	
CO5	H	H				M			H				M	H	H	

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

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

SDG 7: Ensure access to affordable reliable, sustainable and modern energy for all.

Finance is strength of the business and it creates capital formation to run the business very successfully. It provides an idea about enhance the capital and how to utilizes the capital with the effective manner.

GENERIC ELECTIVES

CODX 81	PUBLIC ADMINISTRATION AND	L	T	P	C
SDG: 01	BUSINESS	3	1	0	4

COURSE OBJECTIVES:

The objectives of the course are:

COB1: To enable the students to understand the basic concept of public administration and its relevance for business;

COB2: To describe the concept of good society and its impact on business;

COB3: To provide the learner about the impact of political system on business environment in India;

COB4: To enable the students about the impact of judicial system on business environment in India;

COB5: To equip the learners with the understanding of Governance and Public Policy

MODULE I INTRODUCTION 12

Public Administration: meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society: Factors leading to emergence of civil society, Concept of liberty, Theories of liberty: Concept of equality, Dimensions of equality, Concept of justice, dimensions of justice; Similarity and Dissimilarity between Public Administration and Business Administration.

MODULE II IDEA OF A GOOD SOCIETY 12

Good Society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning, Diversity, Equity and Equality; Leadership: Responsibility, Accountability; Globalization and society: Cross cultural issues, Ethical Conduct of National and Multinational Corporations.

MODULE III POLITICAL SYSTEM AND BUSINESS 12

Constitution of India: Preamble, Fundamental rights, Directive Principles of state policies, India's federal system; NITI AYOG-role and functions; Impact of political system on business environment: policies, Programmes and Procedure; Ease of doing business: Startup India, Stand Up India, Make in India, Recent trends in taxation policies, impact on investment and business.

MODULE IV JUDICIAL SYSTEM AND BUSINESS 12

Judicial System: features and structure, Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business; Human Rights and business: challenges and opportunities, Social Justice; Public Interest Litigation and

writs: Challenges and Opportunities for business.

MODULE V GOVERNANCE AND PUBLIC POLICY

12

Governance: Concept and Nature, Public accountability, Redressal of public grievances with special reference to RTI, Lokpal and Lokayukta, Election Commission, Association for Democratic Reforms (ADR); Bringing people closer to Administration: E-Governance, Political Representation; Decentralization of Governance: Panchayati Raj System, Urban Local Bodies.

L – 45; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Analyse cases from real life regarding fundamental rights, freedom of expression, and civil society
2. Discuss case studies from real life regarding equity and equality in the context of organisations.
3. 3A. Evaluate the ease of doing business parameters in the context of a specific sector.
4. 3B. Practice session as Mock Parliament.
5. Practice session as Moot Court related to business cases.
6. Discuss case study on decentralization of governance and present key learnings.

TEXT BOOKS:

1. Fadia, B. L., & Fadia, K. "Indian Government and Politics", Sahitya Bhawan, Uttar Pradesh, 2017.
2. Basu, D. D. "Introduction to the Constitution of India", LexisNexis, New York, 2015.

REFERENCES:

1. Kashyap, S. C., "Our Constitution", National Book Trust, New Delhi, 2011.
2. Sapru, R. K., "Public Policy: Formation, Implementation and Evaluation", Sterling Publishers, New York, 2012.

COURSE OUTCOMES:

After completion of the course the learners would be able to

CO1: State the basic concept of public administration and its relevance for business;

CO2: Describe the concept of good society and its impact on business;

CO3: Identify the impact of political system on business environment in India;

CO4: Interpret the impact of judicial system on business environment in India;

CO5: Explain the framework of Governance and Public Policy.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

	PO 1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	P O1 0	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	M	H		M								M	M	M		
CO2	M	H		M								M	H	M		
CO3	H	M		M								M	M	M		
CO4	H	M		L								L	M	M		
CO5	H	M		L								L	M	M		

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

SDG 1: No poverty

The course aims to impart basic knowledge about the structure and working of the public administration system in India. This course helps the students to understand that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance

CODX 82	RURAL DEVELOPMENT	L	T	P	C
SDG: 1		3	1	0	4

COURSE OBJECTIVES:

The course aims and to

COB1: To help learners to acquire knowledge on various aspects of rural development

COB2: To familiarize with the democratic features of rural population

COB3: To highlight the various aspects of rural financial support institution.

COB4: To enable learners understand the road map of infrastructure and communication network

COB5: To acquaint learners with the various programmes of rural development.

MODULE I INTRODUCTION 10

Concepts and Connotations of Rural Development; Basic Elements of Rural Development; Determinants of Rural Development; Rural Development Policy; Goals of Rural Development Policy; Rural Development Policies in India; Generation and Transfer of Technology; Environmental Concerns.

MODULE II LEVERAGING DEMOGRAPHIC DIVIDEND 12

Demographic characteristics of rural population, issue of urban migration; Rural Work Force; Livelihood: Micro and Macro Perspectives of Rural Livelihood, Gender Issues in Livelihood; Challenges and opportunities for demographic dividend, skill development and capacity building for employment and entrepreneurship; Production, Income Generation and Poverty Alleviation

MODULE III RURAL ECONOMY OF INDIA 12

Size and Structure of the Rural Economy, Characteristics of the Rural Sector, Agricultural and Allied Sectors, Non-Farm Sector, Rural Industrialization and Entrepreneurship; Rural Finance: Rural credit and indebtedness; Institutional supports, NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives; Payment Banks and Small Finance Banks overview.

MODULE IV RURAL INFRASTRUCTURE 12

Road infrastructure and communication network; Water and sanitation services; Rural Electrification and non-conventional energy sources;

Educational Institutions; Primary Health Care Facilities; Irrigation; Flood Control; Market for Rural product, Rural Regulatory Markets, E-Market Place (E-Choupal, etc.), Public Distribution System (PDS); Rural Infrastructure Development Programmes in India.

MODULE V RURAL DEVELOPMENT PROGRAMMES IN INDIA 14

Rural Development programmes in India, Role of Organisations engaged in implementation of rural development programmes in India - Government Organisations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, Voluntary Agencies/Non-Governmental Organisations, Self-Help Groups, Evaluation and monitoring of the programmes, Role of Corporate sector in Rural Development.

L – 45; T-15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Analyse various programmes related to skill development and capacity building for employment and entrepreneurship using primary/secondary data with the help of appropriate statistical tools.
2. Prepare a business plan for a start-up venture in rural setting after analysing the various facets of rural economy.
3. Evaluate the impact of rural infrastructure development using primary/secondary data with the help of appropriate statistical tools.
4. Evaluate rural development programmes and rural infrastructure to see the impact on rural life using primary data and with the help of appropriate statistical tools.
5. Prepare report to know how SHGs play crucial role in improving the savings and credits and also reducing poverty and social inequalities.

TEXT BOOK:

1. Singh, K., "Rural Development - Principles, Policies, and Management", New Delhi, Sage Texts, 2008

REFERENCES:

1. Samanta, R. K. "New Vista in Rural Development Strategies & Approaches", Delhi, B.R. Publishing Corporation, 2000
2. Hussain, T., Tahir, M., & Tahir, R. "Fundamentals of Rural Development" New Delhi, I. K. International Publishing House Pvt. Ltd., 2017
3. Sahu, B. K., "Rural Development in India", New Delhi: Anmol Publications Pvt. Ltd. Dutta, 2003

4. S. K., & Ghosh, D. K., "Empowering Rural Women" New Delhi, Akansha Publishing House. Dutta, 2013
5. S. K., & Ghosh, D. K., "Institutions for Development: The case of Panchayats", New Delhi, Mittal Publications, 2006

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Describe the concept of rural development

CO2: Analyse various skill development and capacity building programmes according different demographic features.

CO3: Describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects.

CO4: Prepare a business plan for a start-up venture in rural setting after analyzing the various facets of rural economy in India

CO5: Assess the impact of infrastructure development in rural India and evaluate the rural development programmes in India.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

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

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

SDG 1: End poverty in all its forms everywhere

The course aims to help learners to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development. The universal understanding of rural development leads to the resilient and sustainable human development which in turn reduces the poverty.

CODX 83	PEOPLE MANAGEMENT	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To elevate the conceptual and analytical skill of the students

COB2: To make the learners a good leader who ensures effective management.

COB3: To make the learners understand the importance of smooth functioning of an organization.

COB4: To manage different set of people

COB5: To make them proactive and develop problem solving skills.

MODULE I MANAGING AND EVALUATING ONESELF 12

Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making: steps, Managing your Manager, Evaluating and building a personal development plan for oneself.

MODULE II MANAGING AND MOTIVATING OTHERS 12

Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others, Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People, People First Strategy: Emerging cases

MODULE III PEER NETWORKS 12

Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.

MODULE IV MANAGING EVALUATION AND ASSESSMENT 12

Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.

MODULE V LEADING PEOPLE & RESOLVING CONFLICTS 12

Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.

L – 45; T - 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Practice of meditation techniques (brain stilling exercise) for mind management.
2. Build a Personal Development Plan for themselves.
3. Prepare Time Management framework for themselves.
4. Participate in simulation exercise on preparing a workload plan in an organisation based on a case study.
5. Participate in role play on active listening in an organisation.
6. Participate in role play for developing intrinsic motivation amongst other people.
7. Discuss case study of HCL on Employee First Customer Second by Vinit Nayar.
8. Discuss case studies of Organisations where People first strategy is being used.
9. Conduct competency mapping of students of the class.
10. Conduct 360-degree feedback-role play and tips for development amongst the students of the class.
11. Participate in simulation activity wherein students are divided into groups with one leader in each group wherein each team is assigned responsibility of planning and executing a business activity that shows the team work and leadership qualities followed by its presentation.
12. Role play of 360-degree appraisal in groups (as formed in previous activity) assessing the performance of each member of the group.
13. Discuss and analyse case study on High Performing Organisational culture.
14. Discuss and analyse case study on High Performing Organisational climate.
15. Discuss and analyse case study on Leadership.

TEXT BOOK:

1. Randall, J., & Sim, A. J. "Managing People at Work" Abingdon, Routledge, 2013.

REFERENCES:

1. Wellington, P. "Effective People Management: Improve Performance Delegate More Effectively" London, Kogan Page Publishers, 2011.
2. Thomas, M. "Mastering People Management" London, Thorogood Publishing, 2007.

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Develop skills to analyse people requirements.

CO2: Develop in order to manage all levels of employees in the organization.

CO3: Utilize various techniques and concepts of people management.

CO4: Acquire people friendly skills and become an easily approachable person.

CO5: Develop systems and processes to spot the workflow imbalances and other challenges.

Board of Studies (BoS) :

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

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18th AC held on 24.02.2022

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CO1	M	H				L	L					H	H	H		
CO2	M	H				L	L					H	M	H		
CO3	M	H				L	M					H	M	H		
CO4	H	M				L	M					M	M	M		
CO5	H	M				M	M					M	M	M		

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

SDG 8: Enhancement of organization working skills, promoting self-development, contributing subsequently to the development of nation's economy.

The course aims to provide an overview to the learners of what it means to be an effective people manager. The course helps the learners to develop leadership and communication skills and manage people in an organisation effectively. A comprehensive understanding of self and people's behavior in organization and role playing organizational dynamics leads to the development of competent workforce

CODX 91	SUSTAINABLE DEVELOPMENT	L	T	P	C
SDG: 16		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are

COB1: To comprehend the key challenges and pathways to sustainable development and its policy.

COB2: To elucidate about the sustainable development goals of United Nations Development Programme.

COB3: To define the sustainable development goals for community and city level.

COB4: To elaborate the responsible production and mind full consumption.

COB5: To foster their ability to know the socially responsible investments.

MODULE I INTRODUCTION 12

Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of Sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, Social and Governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India.

MODULE II SUSTAINABLE DEVELOPMENT GOALS 12

Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.

MODULE III SUSTAINABLE DEVELOPMENT GOALS (SDGS)-II 12

SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.

MODULE IV RESPONSIBLE PRODUCTION AND MINDFUL CONSUMPTION 12

Responsible Production and mindful consumption: Concept, Rationale, Implications, Challenges and Opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development.

MODULE V RESPONSIBLE INVESTMENT 12

Responsible Investment: Concept, Rationale, Implications, Challenges, and Opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.

L – 45; T - 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Identify an organisation and suggest key initiatives required to enhance the contribution of that organisation towards Sustainable Development and measure the quantum of improvements that would be achieved by the implementation of such initiatives.
2. Visit the website of UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it with the organisation chosen in unit 1 above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organisation to the next level.
3. Prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
4. Identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.
5. Identify a company dealing with green bonds in India, analyse its business model. Prepare and present a report of its contribution to the environment.

TEXT BOOK:

1. Stokke, O. "Sustainable Development" Abingdon: Routledge, 2018.

REFERENCES:

1. Rogers, P. P., Jalal, K. F., & Boyd, J. A. "An Introduction to Sustainable Development." Abingdon: Routledge, 2012.
2. Edwards, A. R., & Orr, D. W. "The Sustainability Revolution: Portrait of a

Paradigm Shift. British Columbia: New Society Publishers, 2005.

3. Reid, D. "Sustainable Development: An Introductory Guide". Earthscan Publications Ltd., London: 1995.

COURSE OUTCOMES:

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

CO1: Identify the key initiatives required to enhance the contribution of an organization towards sustainable development.

CO2: Analyse the significance of various steps taken by UNDP to ensure Sustainable Development.

CO3: Assess the results of smart cities mission initiative of government of India.

CO4: Articulate the key activities towards responsible production and mindful consumption.

CO5: Express the socially responsible investments.

Board of Studies (BoS) :

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

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO 9	P O 10	PO1 1	P O 12	P S O 1	P S O 2	PS O3	PSO4
CO1	H		M				M	H	H	M			M	H	H	L
CO2	H		M				M	H	H	M			M	H	H	L
CO3	H		M				M	H	H	M			M	H	H	L
CO4	H		M				M	H	H	M			M	H	H	L
CO5	H		M				M	H	H	M			M	H	H	L

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

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

The course aims to provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable. This course enables the learners to have more knowledge on mindful consumption, responsible production and diversified development strategy to have a sustainable growth.

CODX 92		L	T	P	C
SDG: 12	RURAL MARKETING	3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To Portray the Rural marketing importance and segmentation of consumers.

COB2: To Identify marketing strategies and various methods of sales in rural areas.

COB3: To Make out the promotion and distribution system in rural market.

COB4: To Impart the development of rural schemes with Government roles.

COB5: To enhance the knowledge of Agricultural credit and related Insurance schemes.

MODULE I INTRODUCTION TO RURAL MARKETING 14

Meaning, Definition Scope and Importance, Rural, Urban, semi-urban differences and Disparities, Rural Marketing towards Management Perspectives, Challenges to Indian Marketer; Marketing Research: Concept, Nature, Degrees Bases and Guide for Effective Segmentation, consumers Behaviour, Evaluation Procedure, Brand Loyalty, Innovation Adoption.

MODULE II STRATEGIES AND SALE METHODS 12

Product Strategies: Product Mix, Items Decision, Pricing Strategies; Methods of Sale: Hatha System, Private Negotiations, Quotations on Samples, Dara Moghum Sale Methods, Open Auction Method, Prevalence of Beoparis and Arahantias Rural Mandi's, APMC's, 66 Selecting and Attracting Markets.

MODULE III PROMOTION AND DISTRIBUTION 10

Promotion aimed in rural audience, Exploring Media, Profiling Target Audience Designing Right Promotion Strategy and Campaigns; Rural Distribution: Channels - Old Setup - New Players - New Approaches-Coverage Strategy.

MODULE IV GOVERNMENT ROLE IN THE DEVELOPMENT 13

Government Intervention in Marketing System, Role of Agencies: Council of State Agricultural Marketing Boards, State Trading, Cooperative Marketing, Types of Cooperative Marketing Societies, Cooperative Processing, National Agricultural Cooperative Marketing Federation, National Cooperative Development Corporation, Public Distribution Systems, Food Corporation of India, Directors of Marketing and Inspection, National institute of Agricultural

Marketing, Self Help Groups.

MODULE V AGRICULTURAL CREDIT AND CROP INSURANCE 12

Agricultural Credit Policy, Institutional Agreements for Agricultural Credit; Insurance: Crop Insurance, Agricultural Insurance. Infrastructure, Importance & Scope, Modern Techniques for Rural Distribution, Policy Interventions required for Rural Reforms and towards Cyber India. (Case Study of ITC's "e-choupal" Initiative.)

L – 45;T - 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Analyse the impact of various environmental forces in the context of rural marketing..
2. Analyse the marketing mix strategy.
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product./.

TEXT BOOKS:

1. Dogra, B. and Ghuman, K., "Rural Marketing: Concepts and Practices" Tata McGraw-Hill Education, 2007.
2. Krishnamacharyulu and Ramakrishnan, L., "Rural Marketing" Text and Cases, 2nd Edition, Pearson, 2011.

REFERENCES:

1. Velayudhan, S.K., "Rural Marketing- Targeting the Non-Urban Consumer" 2nd Edition, Response Books, 2007.
2. Bhatia, T "Advertising and Marketing in Rural India" 2nd Edition, Macmillan Publishers India Ltd., 2007.
3. Kashyap, P., "Rural Marketing" 2nd Edition, Pearson, 2012.

COURSE OUTCOMES:

On successful completion of this course learners are able to:

- CO1:** Describe the disparities in geographical Area and rural marketing Analysis for the benefit of society.
- CO2:** Analyze the product making strategy relating to rural business and its sales techniques.
- CO3:** Outline the promotional and distribution system in the rural marketing and business for the benefit of society.
- CO4:** Evaluate role of Government in development schemes and enhancing collaboration activities
- CO5:** Comprehend the various Agricultural Credit policy and available

insurance schemes for the security of business and workers.

Board of Studies (BoS) :

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

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CO1	H	H	M	M	M			M	H	M	M		H		M	M
CO2	L	M	H	M	H		M	M	M	M	H	H	H			M
CO3	H	H	M	M	H			M	H	M	M	M	M	M		M
CO4	H	M	H	M	H			M	M	M	H	M	M			
CO5	H	M	H	M	H	M		M	H	H	M	H	H	M		M

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

SDG: 12: Ensure Sustainable Consumption and Production Patterns

The course helps the learners to how to do decent production work and help them to create dependent consumption and economic Growth in rural area also enhancing them to support local communities.

CODX 93	RISK MANAGEMENT	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To appreciate the functioning of Risk and Uncertainty

COB2: To impart knowledge about methodologies for measuring Business Risk

COB3: To make the students recognize the concept of Process of Risk Management

COB4: To make the students to develop insight related to Artificial Intelligence and Business Analytics

COB5: To make the students to gain knowledge on credit risk and their impact on business development

MODULE I INTRODUCTION 10

Concept and meaning of Risk, Risk and Uncertainty-Classification of Risks- Dynamic Nature of Risks-Types of Risk- including Systematic and Unsystematic Risk- Strategic and Operational Risks- Business Risk-Financial Risk.- Information Risk-Liquidity Risk.

MODULE II BUSINESS RISKS AND MEASUREMENT 15

Identification and Sources of Risk-Variou s methodologies for measuring Business Risk- Impact of Business Risk on different stakeholders of business concern- Role of Risk Manager and Risk Committee in identifying and diversifying risk.

MODULE III RISK MANAGEMENT 20

Risk Management- concept-objectives and importance-Process of Risk Management-Risk Management techniques-managing risk through diversification,-Strategy of transferring the risk through re-insurance-underwriting and factoring etc

MODULE IV QUANTITATIVE ANALYSIS 15

Population and Sample Analysis- Bayesian analysis- Statistical inference and hypothesis testing EWMA and GARCH Model- Volatility- Artificial Intelligence and Business Analytics-Risk model- VAR-Stress Testing- Scenario Analysis- Analysis with the help of relevant software

MODULE V CREDIT RISK MEASUREMENT AND FINANCIAL LEVERAGE 15

Credit risk- concept-components- relevance- evaluation and reduction- Emerging sources of credit risk and their impact on business development- Credit Risk and Financial Leverage.

L – 45; T- 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Practice quantitative analysis of risk through the help of spreadsheets and relevant software.
2. Analyse and interpret case study based on real life business problems.

TEXT BOOK:

1. Ghosh, R. "Risk Management and Derivatives", New Jersey, Wiley, 2020

REFERENCES:

1. Harrington, S., & Niehaus, G. "Risk Management and Insurance, New York, McGraw Hill Education, 2017.
2. Hopkin, P. "Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management.", London, Kogan Page, 2018.
3. Crouhy, M., Galai, D., & Mark, R. "The Essentials of Risk Management" New York, McGraw-Hill Education, 2013.
4. George, E. R., & Michael, M. "Principles of Risk Management and Insurance" London, Pearson, 2017.

COURSE OUTCOMES:

On successful completion of this course learners are able to:

CO1: Explain the types of risk in business.

CO2: Identify and evaluate business risk.

CO3: Evaluate various techniques of managing business risk

CO4: Perform quantitative analysis of business risk.

CO5: Analyze financial leverage and credit risk.

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CO2	H	M							M				H			
CO3	M	H							M				M			
CO4	M	H							M				M			
CO5	H	H							M				H			

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

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

The course aims to provide knowledge and an insight into the spectrum of risks faced by businesses and to learn the techniques of managing risks. This course helps the learners to analyze and interpret case study based on real life business problems.