



**University of Kerala**

**Four Year Under Graduate Programme  
(UoK FYUGP)**

**Syllabus**

**Major Discipline: Commerce**

**May 2024**

## **About the Discipline**

Commerce heralds all the economic episodes of social life by exchange of goods and services; and its auxiliaries. The different constituents of commerce have seeped into the micro and macro level of social transactions. Commerce had emancipated new order in every walk-in terms of Quality and convenience. Insurance, Communication, Transportation, warehousing, banking and the frontiers is widening every now and then. Over the years, the discipline had outgrown its traditional outfits and now it wets new horizons including logistics, fintech, tourism, entrepreneurship and so on and so forth. Commerce now offers smart solutions for the entire spectrum of hindrances in exchange of values and utilities. Educationally, fine developments in Digital and economic integration have given fillip to voyage of commerce discipline. An aspiring graduate of Commerce with its skillsets can certainly make meaningful difference in the perspectives of life, career on the planet.

## **Graduate Attributes**

Graduate attributes bridge the gap between academia and the real world, fostering lifelong learning and meaningful contributions. They denote the skills, competencies, and high-level qualities that a student should acquire during their university education. Apart from gathering content knowledge, these attributes go beyond the assimilation of information to its application in various contexts throughout a graduate's life. It aims to inculcate the art of critical thinking, problem-solving, professionalism, leadership readiness, teamwork, communication skills, and intellectual breadth of knowledge. The University of Kerala envisages to pave the path of guiding the student's journey to shape these attributes uniquely, making them integral to personal growth and success in various spheres of life. The University strives to ensure that these graduate attributes are not just checkboxes, but they play a pivotal role in shaping the students into capable, compassionate, and responsible individuals with a high degree of social responsibility.

## **Programme Outcomes (POs)**

### **PO-1 Critical thinking**

- analyze information objectively and make a reasoned judgment
- draw reasonable conclusions from a set of information, and discriminate between useful and less useful details to solve problems or make decisions
- identify logical flaws in the arguments of others
- evaluate data, facts, observable phenomena, and research findings to draw valid and relevant results that are domain-specific

#### PO-2 Complex problem-solving

- solve different kinds of problems in familiar and no-familiar contexts and apply the learning to real-life situations
- analyze a problem, generate and implement a solution and to assess the success of the plan
- understand how the solution will affect both the people involved and the surrounding environment

#### PO-3 Creativity

- produce or develop original work, theories and techniques
- think in multiple ways for making connections between seemingly unrelated concepts or phenomena
- add a unique perspective or improve existing ideas or solutions
- generate, develop and express original ideas that are useful or have values

#### PO-4 Communication skills

- convey or share ideas or feelings effectively
- use words in delivering the intended message with utmost clarity
- engage the audience effectively
- be a good listener who are able to understand, respond and empathize with the speaker
- confidently share views and express himself/herself

#### PO-5 Leadership qualities

- work effectively and lead respectfully with diverse teams
- build a team working towards a common goal
- motivate a group of people and make them achieve the best possible solution.
- help and support others in their difficult times to tide over the adverse situations with courage

#### PO-6 Learning 'how to learn' skills

- acquire new knowledge and skills, including 'learning how to learn skills, that are necessary for pursuing learning activities throughout life, through self-paced and self-directed learning
- work independently, identify appropriate resources required for further learning
- acquire organizational skills and time management to set self-defined goals and targets with timelines
- inculcate a healthy attitude to be a lifelong learner

#### PO-7 Digital and technological skills

- use ICT in a variety of learning and work situations, access, evaluate, and use a variety of relevant information sources
- use appropriate software for analysis of data
- understand the pitfalls in the digital world and keep safe from them

#### PO-8 Value inculcation

- embrace and practice constitutional, humanistic, ethical, and moral values in life including universal human values of truth, righteous conduct, peace, love, nonviolence, scientific temper, citizenship values
- formulate a position/argument about an ethical issue from multiple perspectives
- identify ethical issues related to work, and follow ethical practices, including avoiding unethical behaviour such as fabrication, falsification, or misrepresentation of data, or committing plagiarism, and adhering to intellectual property rights
- adopt objective, unbiased, and truthful actions in all aspects of work

#### Programme Specific Outcomes

PSO 1 Understand the laws and regulations on business organisations and their compliance.

PSO 2 Understand co-operative institutions' origin, functions, governance, and role in community engagement.

PSO 3 Apply management concepts and theories to improve the skills across the functional areas of business.

PSO 4 Apply assessment procedures of direct and indirect tax, and tax planning.

PSO 5 Apply the formalities and procedures in law, finance, HR, and taxation in global business operations.

PSO 6 Apply technology and software for accounting and business data analysis.

PSO 7 Analyse the logistics and supply chain management systems and practices in business operations.

PSO 8 Critically analyse the strategies in designing and marketing of sustainable tourism products.

PSO 9 Analyse the concepts and theories of marketing in formulating strategies for business.

PSO 10 Critically analyse the sources and application of funds in financial market and develop appropriate investment strategies.

PSO 11 Evaluate the operational and financial performance of business entities, based on cost and financial statements prepared adhering transparency and disclosure principles.

PSO 12 Develop creativity quotient, awareness, values and ethics with sustainability in business practices.

PSO 13 Generate skills for designing a research plan including data collection, analysis, interpretation, and preparation of research reports

PSO 14 Create entrepreneurial competencies for the current start-up ecosystem in terms of legal regulations and state support.

### SEMESTER-WISE COURSE STRUCTURE

#### Semester I

Course Category	Course Code	Course Name
Discipline Specific Core Courses (DSC)	UK1DSCCOM100	Accounting Principles and Standards*
	UK1DSCCOM103	Dynamics of Business Environment
	UK1DSCCOM104	Indian Financial System
	UK1MDCCOM101	Fundamentals of Investment

#### Semester II

Discipline Specific Core Courses (DSC)	UK2DSCCOM100	Financial Accounting *
	UK2DSCCOM102	E-business and Governance
	UK2DSCCOM104	Practices of Banking and Insurance
	UK2MDCCOM101	Investing in Stock Market

#### Semester III

	UK3DSCCOM201	Corporate Accounting
	UK3DSCCOM202	Entrepreneurship Development
	UK3DSCCOM203	Legal Dimensions of Business
Discipline Specific Elective (DSE)	UK3DSECOM200	Investment Management**
	UK3DSECOM201	Conceptual Framework of Co-operation**
	UK3DSECOM205	Introduction to Indian Taxation System**
	UK3DSECOM206	Introduction to Logistics Management**
Value Addition Courses (VAC)	UK3VACCOM200	Business and Professional Ethics

**Semester IV**

Discipline Specific Core Courses (DSC)	UK4DSCCOM200	Business Statistics
	UK4DSCCOM201	Company Administration
Discipline Specific Elective (DSE)	UK4DSECOM200	Financial Markets and Services**
	UK4DSECOM201	Co-operation and Community Development**
	UK4DSECOM205	Theory and Practice of Personal Income Tax**
	UK4DSECOM206	Fundamentals of Supply Chain Management**
Value Addition Courses (VAC)	UK4VACCOM200	Consumer Rights and Protection
	UK4VACCOM201	Sustainable Business Practices
Skill Enhancement Courses (SEC)	UK4SECCOM200	Entrepreneurial Skills

**Semester V**

Discipline Specific Core Courses (DSC)	UK5DSCCOM300	Financial Management
	UK5DSCCOM302	Cost Accounting *
	UK5DSCCOM305	Advanced Corporate Accounting
Discipline Specific Elective (DSE)	UK5DSECOM300	Stock Exchanges: Operations and Regulations**
	UK5DSECOM301	FINTECH
	UK5DSECOM302	Global Perspectives in Co-operatives
	UK5DSECOM303	Co-operative Legal Framework**
	UK5DSECOM310	Income Tax Assessment**
	UK5DSECOM311	Essentials of Goods and Service Tax
	UK5DSECOM312	Procurement and Transportation**
	UK5DSECOM313	Warehousing

Skill Enhancement Courses (SEC)	UK5SECCOM300	Data Analysis and Visualization in Finance
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### Semester VI

	UK6DSCCOM301	Financial Statement Analysis
	UK6DSCCOM303	Auditing Principles and Practices *
	UK6DSCCOM305	Research Methodology
Discipline Specific Elective (DSE)	UK6DSECOM300	Security Analysis and Portfolio Management**
	UK6DSECOM301	Financial Derivatives
	UK6DSECOM302	Co-operative Governance**
	UK6DSECOM303	Co-operative Accounting and Auditing
	UK6DSECOM311	Assessment of Companies and Corporate Tax Planning**
	UK6DSECOM312	Port Management**
	UK6DSECOM313	Aviation and Cargo Management
Skill Enhancement Courses (SEC)	UK6SECCOM300	Accounting Software

### Semester VII

Discipline Specific Core Courses (DSC)	UK7DSCCOM400	Statistics for Business Research
	UK7DSCCOM402	Strategic Financial Management
Discipline Specific Elective (DSE)	UK7DSECOM400	Behavioural Finance

### Semester VIII

Discipline Specific Core Courses (DSC)	Online 1	
	Online 2	
	Internship Project	
	Research Project	

#### Notes:

1. Courses bearing (\*) are mandatory, which are to be included in the college basket.
2. For claiming specialization, opting of the four specified courses in electives is mandatory (\*\*) and the BoS has discretion to add or delete courses if it finds desirable in due course of time.
3. All the courses designed and listed by the BoS of Commerce shall be engaged by qualified commerce faculties.

## SEMESTER I

### Discipline Specific Core Courses

Discipline	<b>COMMERCE</b>				
Course Code	UK1DSCCOM100				
Course Title	<b>Accounting Principles and Standards</b>				
Type of Course	<b>DSC</b>				
Semester	I				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	0	4
Pre-requisites	Basic understanding about accounting terms, and the process of book keeping and accounting, including preparation of journal, ledger, trial balance, and final accounts.				
Course Summary	This course is to develop an understanding about the concepts and principles of accounting, computation of depreciation, and the application of accounting concepts in preparing financial statements of sole proprietors and Not-for-profit organisations. It also helps to understand how to derive meaning information through interpreting the financial statements.				

#### Detailed Syllabus:

Module	Unit	Contents	Hrs
<b>I</b>	<b>Meaning and Scope of Accounting</b>		<b>12</b>
	1	Accounting Concepts, Principles and Conventions, Concept of Accounting Standards in terms of Indian GAAP	
	2	Recognition of Revenue and Expenses -Accrual Principles- Relevance of distinction between Capital and Revenue Expenditure, Capital and Revenue Receipts, Contingent Assets and Contingent Liabilities in the preparation of Financial Statements	
	3	Recognition of Assets, Liabilities	
<b>II</b>	<b>Depreciation and Amortisation</b>		<b>12</b>
	4	Tangible and Intangible assets- Meaning & Difference, Concepts	
	5	Methods of computation and Accounting -Fixed Instalment Method and Diminishing Balance Method- Application of Diminishing Balance Method considering Income Tax Regulations (Basic Principles and prescribed rates)- Treatment of Depreciation/Amortisation	
	6	Accounting Treatment of Change in Depreciation Method	
<b>III</b>	<b>Preparation of Final accounts of Sole Proprietors</b>		<b>16</b>
	7	Elements of Financial Statements, Preparation of Trading account, Profit and Loss account and Balance Sheet, Adjusting Entries	
	8	Interpreting Financial Statements of Sole proprietorship (Refer Guidelines) *	
<b>IV</b>	<b>Financial Statements of Not-for-Profit Organizations</b>		<b>8</b>
	9	Significance and Preparation of Receipt and Payment Account,	
	10	Income and Expenditure Account and Balance sheet,	



	11	Difference between Profit and Loss account and Income and Expenditure Account	
	12	Interpreting Financial Statements of Not-for-Profit Organisations (Refer Guidelines) **	
	<b>Accounts from Incomplete Records</b>		<b>12</b>
<b>V</b>	13	Single Entry: Meaning, Methods of Profit Determination- Capital Comparison Method- Conversion method	

### **Guidelines**

#### *Interpreting Financial Statements of Sole proprietorship (\*)*

Identify different categories/items of incomes, expenses, assets and liabilities in the Balance Sheet.

Identify items which increase the value of Net Profit.

Identify Items which cause the net loss.

Identify Positive equity and Negative equity items of the business.

Identify the assets and liabilities which affects the Net value of the Business.

Evaluate the difference between Gross Profit and Net Profit.

#### *Interpreting Financial Statements of Not-for-Profit Organisations (\*\*)*

Items which come under Revenue and Payment account

Items which come under Income and Expenditure account

Items which increase the Surplus to Capital account

Ascertain the Revenue income and Revenue expense

Evaluate the Surplus or Deficit and identify the reasons for the same.

### **Recommended Books:**

Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2023) Accounting: Text and Cases. McGraw-Hill Education, 13th Ed.

Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.

J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.

M.C.Shukla, T.S. Grewal and S. C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.

S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.

Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.

Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.

Tulsian, P.C. Financial Accounting, Pearson Education.

Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi

Wolk, Harry I. (2018) Accounting theory, Macmillan

Shah, Paresh. Basic financial accounting for management New York Oxford University

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Apply accounting concepts, principles, conventions and standards in the preparation of accounts	U, Ap	PSO5 PSO11
CO-2	Distinguish capital and revenue expenditure, and capital and revenue income	U	PSO11
CO3	Interpret financial statements of sole proprietorship and not-for-profit organisations	U, An, E	PSO5 PSO11
CO4	Compare pros and cons of depreciation under fixed instalment and diminishing balance method.	U, An	PSO11
CO5	Prepare final accounts under single-entry system	Ap	PSO11

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

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO1	Apply the accounting concepts, principles, conventions and standards in the preparation of accounts	PO1 PSO5 PSO11	U, Ap	C	L	
CO2	Distinguish Capital and Revenue Expenditure, and Capital and Revenue Income	PSO11	U	C	L	
CO3	Interpret financial statements of sole proprietorship and not-for-profit organisations	PO2 PSO5 PSO11	U, An, E	P	L	

CO4	Compare pros and cons of depreciation under fixed instalment and diminishing balance method.	PO1 PSO11	U, An	P	L	
CO5	Prepare final accounts under single-entry system	PO2 PSO11	Ap	P	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO	PSO	PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1		-	-	-	1	-					2				2							
CO 2			-	-	-	-					1											
CO 3	-	-		-	1	-					3					3						
CO 4	-	-			-	-					2				3							
CO 5	-		-	-	3	-					3					2						

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5		✓		✓

Discipline	<b>COMMERCE</b>				
Course Code	UK1DSCCOM103				
Course Title	<b>Dynamics of Business Environment</b>				
Type of Course	DSC				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	Basic awareness of different types of business organisations				
Course Summary	The course covers the holistic understanding of the internal and external factors impacting businesses, including economic, social, political, legal, technological, and global aspects, along with a focus on Foreign Direct Investment (FDI) in India.				

### Detailed Syllabus:

Module	Unit	Contents	Hrs
<b>I</b>	<b>Introduction to Business Environment</b>		<b>12</b>
	1	Business Environment: Meaning, Scope and Significance	
	2	Factors affecting business environment	
	3	Micro-Environment meaning-classification Internal Environment: Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity. External Environment: Customers, suppliers, distributors, Competitors, Society	
	4	Macro Components: Demographic, Natural, Economic, Social, Cultural, Political, Technological, Legal and International	
<b>II</b>	<b>Economic Environment</b>		<b>12</b>
	5	Factors of Economic Environment-Nature and structure of the Economy-Economic policies, Economic conditions- NITI Ayog – National Development Council. Economic Reforms and New Economic Policy	
<b>III</b>	<b>Ethical Foundations in Business Environment</b>		<b>12</b>
	6	Concept of Social Responsibility, Social ethics, social audit	
	7	GST and their Impact – Political Stability – Legal Environment – Legal Changes, Consumer Protection Act, FEMA.	
<b>IV</b>	<b>Global Environment of Business</b>		<b>12</b>
	8	Globalization – Meaning -History and significance–GATT, WTO-Functions.	
	9	Dynamics of International Business- Benefits and challenges of International Business- Domestic vs International Business.	
<b>V</b>	<b>Foreign Direct Investment</b>		<b>12</b>
	10	FDI- Meaning, nature and scope	
	11	Factors influencing FDI	
	12	FDI in India -Case studies	

**Recommended Books:**

Francis Cherunilam – Business Environment – Himalaya Publishing House  
 Justin Paul and Sreenivasan – Business Environment and Policy – McGraw-Hill Education  
 K. Aswathappa – Business Environment: Text and Cases – Himalaya Publishing House  
 B. Shivani – Business Environment and Entrepreneurship – Excel Books  
 John D. Daniels and Lee H. Radebaugh – International Business: Environment and Operations – Pearson

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO1	Identify the key factors that influence the business environment.	U	PSO1
CO2	Analyse the impact of economic policies on business decision making	An	PSO1
CO3	Describe the concept of social responsibility in business	U	PSO1
CO4	Compare the challenges and benefits of national and international business operations.	An	PSO1 PSO5
CO5	Analyse the impact of FDI in economic development of India	An	PSO5

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

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO1	Identify the key factors that influence the business environment.	PO1 PSO1	U	C	L	
CO2	Analyse the impact of economic policies on business decision making	PO1 PSO1	An	C	L	
CO3	Describe the concept of social responsibility in business	PSO1	U	C	L	
CO4	Compare the challenges and	PO1	An	C	L	

	benefits of national and international business operations.	PSO1 PSO5				
CO5	Analyse the impact of FDI in economic development of India	PO1 PSO1 PSO5	An	P	T	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	2	-	-	-	-	-					-				2							
CO 2	2		-	-	-	-					-				3							
CO 3	2	-		-	-	-					-				2							
CO 4	3	-			1	-					-											
CO 5	2		-	-	2	-					-				2							

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Discussion / Management games/Managerial Role Play
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓			✓
CO 4		✓		✓
CO 5	✓	✓		✓

Discipline	<b>COMMERCE</b>				
Course Code	UK1DSCCOM104				
Course Title	<b>Indian Financial System</b>				
Type of Course	<b>DSC</b>				
Semester	I				
Academic Level	100 – 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4
Pre-requisites	Students are aware of the financial system and institutions such as RBI, SEBI				
Course Summary	The course provides a detailed examination of India's financial infrastructure, covering markets, institutions, services, instruments, and regulations.				

### Course Outcomes

#### Detailed Syllabus

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Financial System</b>		12
	1	Indian financial system-Components-- Meaning- Structure	
	2	Regulators in the financial System- SEBI, RBI, IRDA	
	3	Financial System and Economic Development	
<b>II</b>	<b>Financial Institutions and Services</b>		12
	4	RBI and the Banking System – RBI and liquidity management	
	5	SEBI-Role and functions of SEBI – regulatory functions – developmental functions	
	6	Financial Services, Concept of Mutual Funds, venture financing and Crowd financing, financing for small enterprises and start-ups	
<b>III</b>	<b>Financial Markets- Primary Market</b>		10
	7	Primary market- Scope -Importance- Objectives	
	8	Methods of floatation of capital -Public issue- Methods of public issue- IPO-FPO-e-IPO-Pricing of issues-Forms of offer documents- Book building process - Fixed price issue Vs Book building	
	<b>Financial Markets- Secondary Market</b>		14
<b>IV</b>	9	Secondary market- Significance-Primary market Vs Secondary market	
	10	Stock exchanges- Role and functions of stock exchanges -Major stock exchanges in India -NSE-BSE- Indices	
	11	Listing of securities -Requirements	
	12	Depository system - Dematerialisation of securities	
	13	Screen Based trading in stock exchange- Clearing and settlement	
	<b>Investor Protection Mechanisms in India</b>		12
<b>V</b>	14	Investor Education – SEBI and RBI	
	15	Redressal of grievances in the financial System – SEBI, RBI, IRDA	

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Analyse the regulatory decisions of SEBI, RBI, IRDA on Indian Financial System	U, An	PSO1
CO-2	Evaluate the working mechanism of Stock exchanges.	An, E	PSO11
CO-3	Differentiate the Primary and Secondary Market Operations	U, An	PSO1
CO-4	Explain the Investor Protection Mechanisms in India.	U	PSO11

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

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Analyse the regulatory decisions of SEBI, RBI, IRDA on Indian Financial System	PO1 PSO1	U, An	C	L	
2	Evaluate the working mechanism of Stock exchanges.	PSO11	An, E	P	L	
3	Differentiate the Primary and Secondary Market Operations	PSO1	U, An	C	L	
4	Explain the Investor Protection Mechanisms in India.	PO8 PSO11	U	C	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	2	-	-	-	-	-					-				2							
CO 2			-	-	-	-					2											
CO 3	-	-		-	-	-					3					-						
CO 4	2	-			-	-					-				-							3



### Correlation Levels:

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

### Assessment Rubrics:

- Quiz / Assignment/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

### Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4		✓		✓

### Multi-Disciplinary Courses

Discipline	<b>COMMERCE</b>				
Course Code	UK1MDCCOM101				
Course Title	<b>Fundamentals of Investment</b>				
Type of Course	<b>MDC</b>				
Semester	1				
Academic Level	100 – 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3 hours			3 hours
Pre-requisites	No prerequisites required				
Course Summary	This course serves as a comprehensive introduction to the basics of investment, focusing on key concepts such as the risk-return trade-off, the time value of money, various investment avenues, and effective investment strategies. Participants will gain a solid foundation in understanding investment principles and learn how to evaluate investment opportunities through practical exposure. The course equips students with the skills to analyse investment risks and returns, calculate the time value of money, and identify suitable investment avenues based on individual financial goals and risk tolerance.				

**Detailed Syllabus:**

<b>Module</b>	<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>I</b>	<b>Basics of Investment</b>		<b>9</b>
	1	Concept of investment	
	2	Importance of investing for financial security and planning	
	3	Investment objectives	
	4	Investment Life Cycle	
	5	Investment Process	
	6	Considerations in making investment decisions	
<b>II</b>	<b>Risk-Return Trade off</b>		<b>9</b>
	7	Concepts of Risk	
	8	Types of investment risk	
	9	Risk profile of investors	
	10	Concept of return and yield	
	11	Relationship between risk and return in investment	
<b>III</b>	<b>Time Value &amp; Compounding Effect</b>		<b>9</b>
	12	Basic Concepts, Importance of Time Value of Money	
	13	Future Value and Present Value Concepts	
	14	Interest rates- Effective Interest Rate, Real Interest Rate and Actual Interest rate.	
	15	Compounding effect and Interest rate conversions	
	16	Loan Amortisation schedule	
	17	Retirement Planning and Savings Calculations	
<b>IV</b>	<b>Investment Avenues</b>		<b>9</b>
	18	Overview of investment alternatives	
	19	Bank Deposits, Money Market Instruments, SIPs, Pension Funds, National Pension Scheme (NPS),	

	20	Shares and Debentures, Bonds, Mutual funds	
	21	Chit Funds	
	22	Exchange Traded Funds (ETFs)	
	23	Real Estates	
	24	Derivatives	
<b>V</b>	<b>Asset Allocation</b>		<b>9</b>
	25	Importance of asset allocation in investment strategy	
	26	Factors influencing asset allocation	
	27	Diversification and Importance of Diversification	
	28	Determining asset allocation based on investment goals and risk tolerance	

### Recommended Books

*Introduction to Financial Planning*, Indian Institute of Banking & Finance | Taxmann Publication, New Delhi.

Pandey, I M, *Financial Management*, |Vikas Publication.

Jain & Khan, *Financial Management*, | Tata McGraw Hill

Rastogi, R P, *Financial Management*, | Taxmann.

Sinha, M., *Financial Planning: A Ready Reckoner* | McGraw Hill Education, New York.

Tripathi, V., *Fundamentals of Investment* | Taxmann Publication, New Delhi.

Preethi Singh, *Investment Management*, Himalaya Publishers.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Describe the importance of investment and its process.	An	3
CO-2	Explain the linkage of relationship between risk and return in making investment.	U	3,10
CO-3	Analyse the compounding effect of interest rate and time value on investment return.	Ap	3,10
CO-4	Determine appropriate investment avenues based on investment goals.	E	3,10
CO-5	Describe the process of asset allocation based on risk consideration.	U	3,10

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

**Name of the Course: Credits: 3:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Describe the importance of investment and its process.	3	An	F, C	L	
CO-2	Explain the linkage of relationship between risk and return in making investment.	3,10	U	C	L	
CO-3	Analyse the compounding effect of interest rate and time value on investment return.	3,10	Ap	P	L	
CO-4	Determine appropriate investment avenues based on investment goals.	3,10	E	F	L	
CO-5	Describe the process of asset allocation based on risk consideration.	3,10	U	P	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1	1	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	2	-	-	-	-
CO 2	1		1	-	-	-	-	-	-	-	2	-	-	-	-	-	-	2	-	-	-	-
CO 3	1	-		2	-	-	-	-	-	-	2	-	-	-	-	-	-	2	-	-	-	-
CO 4	1	-	2	2	-	-	-	-	-	-	2	-	-	-	-	-	-	2	-	-	-	-
CO 5	1		1	1	-	-	-	-	-	-	2	-	-	-	-	-	-	2	-	-	-	-

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓

**SEMESTER II****Discipline Specific Core Courses**

Discipline	COMMERCE				
Course Code	UK2DSCCOM100				
Course Title	<b>Financial Accounting</b>				
Type of Course	DSC				
Semester	II				
Academic Level	100 – 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	0	4 Hours
Pre-requisites	Knowledge in preparing partnership accounts on admission and retirement of partners.				
Course Summary	This course will help to acquire the knowledge in the maintenance and preparation of accounts of Partnership, Consignment, Joint Venture, Branch and Departmental Accounting systems.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
		<b>Partnership Accounts</b>	12

<b>I</b>	1	Partnership Accounts- Meaning- Features- Accounts of partnership firms – Concept of LLP.	
	2	Accounting standards for Partnership -Recalling Partnership Accounts -Admission Dissolution of partnership firms- Methods of Maintaining Capital Accounts-Preparation of Realisation Accounts and Capital accounts - Insolvency of Partner- Application of Decision in Garner Vs Murray Rule including Piecemeal Distribution of Assets-proportionate capital method- Death of Partner. Interpreting the Final Accounts of Partnership- Case studies	
<b>II</b>	<b>Consignment Accounts</b>		12
	3	Meaning- Concepts used in Consignment Accounting- Difference Between Consignment and Sales	
	4	Accounting Treatment in the books of Consignor and Consignee- Cost Price Method and Invoice price Method	
	5	Valuation and treatment of Unsold Stock- Normal and Abnormal Loss- Loss in Transit	
<b>III</b>	<b>Joint Ventures</b>		12
	6	Meaning- Features- Difference between Joint Ventures and partnership- Joint Ventures and Consignment	
	7	Accounting treatment: when one of the ventures is appointed to manage the venture- When separate set of books are not maintained for recording joint venture transaction -when separate set of books are kept for the venture	
<b>IV</b>	<b>Branch Accounts</b>		12
	8	Meaning, features and types of branch accounting-	
	9	Accounting for the branches not keeping full system of accounts- Debtors System-Stock and Debtors system	
<b>V</b>	<b>Departmental Accounting</b>		12
	10	Departmental Accounting- Meaning - Features- Advantages- Objectives	
	11	Methods of departmental accounts- Allocation and Apportionment of departmental expenses	
	12	Inter departmental transfers- Preparation of Departmental Trading and Profit and Loss account.	

### Skill Enhancement Activities

Visit some firms where branch accounting system are in operation to gain familiarity with how the accounting methods and practices are followed.

Collect accounting data from one or two partnership firms/ joint ventures to know the accounting procedures adopted for preparing accounts.

### Recommended Books

Gupta R.L. and Radhaswamy. M. Advanced Accountancy, Sultan Chand & Sons, New Delhi.

Shukla M.C., Grewal T.S and Gupta S.C. Advanced Accounts, S. Chand & Co. Ltd., New Delhi.  
 Jain S.P. and Narang. K.L. Advanced Accountancy, Kalyani Publishers, New Delhi.  
 Naseem Ahmed, Nawab Ali Khan and Gupta M.L. Fundamentals of Financial Accounting Theory and Practice, Ane Books Pvt. Ltd., New Delhi.  
 Maheswari S.N. and Maheswari S.K. Advanced Accountancy, Vikas Publishing House, New Delhi.  
 Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.  
 Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.  
 Tulsian, P.C. Financial Accounting, Pearson Education.  
 Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Prepare accounts for Partnership firms at the time of dissolution, Consignment. Joint venture, Branch	Ap	PSO11

	Accounts , Departmental Undertakings		
CO-2	Prepare accounts for Consignment. Joint venture, Branch and Departmental Undertakings	Ap	PSO11
CO-3	Interpret the final accounts of partnership firms of dissolution	Ap, An	PSO11

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/ PSO	Cogn itive Level	Knowled ge Category	Lecture (L)/Tut orial (T)	Practi cal (P)
CO-1	Prepare accounts for Partnership firms at the time of dissolution, Consignment. Joint venture, Branch Accounts, Departmental Undertakings	PO2 PSO 11	Ap	P	L	
CO-2	Prepare accounts for Consignment. Joint venture, Branch and Departmental Undertakings	PO2 PSO 11	Ap	P	L	
CO-3	Interpret the final accounts of partnership firms of dissolution	PO1 PO2 PSO 11	Ap, An	P	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1		-	-	-	-	-					2					2						
CO 2			-	-	-	-					3				1	2						



### Correlation Levels:

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

### Assessment Rubrics:

- Quiz / Assignment/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

### Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 2	✓	✓		✓

Discipline	<b>COMMERCE</b>				
Course Code	UK2DSCCOM102				
Course Title	<b>E-Business and Governance</b>				
Type of Course	DSC				
Semester	II				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	0	4
Pre-requisites	Basic awareness about various forms of business and the application of Internet.				
Course Summary	This course will enable the students to become familiar with the mechanism for conducting business transactions through digital means and digitalisation of governance in business.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
I	<b>Introduction to E-Business</b>		12
	1	Digitalisation of Business/E-Business- Imperatives -Traditional Business and E-Business- Types - Models – Principles-Benefits and Limitations	
	2	e-Commerce – Models –B2B-B2C-P2P- e-Business vs. E-Commerce	
	3	Internet Marketing and E-Tailing, E-Marketplace– Types and Features- E- Auction – Types.	
	4	Latest technology of e-Business- e-Business Revenue model	
II	<b>E-Business System</b>		8
	5	E-business Systems (basic concept only)	
III	6	Integration of e-business units – e- ERP, e-SCM, e-CRM, e-procurement, e-payment- e-marketing, e-Selling	
	<b>Applications of e- Business</b>		16
	7	Areas of Digitalisation in Business	
	8	Digitalisation of Job Market-Digitalisation of real estate – e- publishing	
	9	e- banking and personal finance	
	10	e- marketing- e-grocers- e-shopping- online delivery of digital products, - entertainment and media.-e-outsourcing	
	11	E-learning related to business	
IV	<b>E-Governance</b>		12
	12	E-Governance -Meaning,- Models – G2G, G2B, G2C. ICT & E- Governance, Benefits and risks of E-Governance. Successful e-governance initiatives in Kerala and other Indian states. e-citizen, e-service , e-filing, e-society e-tender e-auction	
V	<b>E-Business Strategy and Implementation</b>		12
	13	e-Business Strategies - Implementation and assessment	

		<p>Infrastructural Requirements and Process of initiating digitalisation of business</p> <p>Inclusive measures in e-business.</p> <p>Legal, Ethical and Social Dimensions of e-Business</p>	
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### Recommended Books:

Electronic Commerce: A Managerial Perspective, Turban, E. et al., Prentice Hall

Electronic Business and Electronic Commerce Management, Dave Chaffey, Prentice Hall

E-learning Tools and Technologies: Horton and Horton, Wiley Publishing

Electronic Commerce, Bharat Bhaskar. Tata McGraw-Hill Publishing Co. Ltd., New Delhi.

E-Governance, Pankaj Sharma. APH Publishing Corporation, New Delhi

E-Business Fundamentals, Bansal S.K. APH Publishing Corporation, New Delhi.

Alexis Leon and Mathews Leon, Fundamentals of Information Technology, Vikas Publishing House Pvt.Ltd.

E-Banking- R Kumar, M. Deshpande

Changing Dimensions of Banking in India- K. SrinivasaRao

S.P.Rajagopalan, Computer Application in Business, Vikas publishing House Pvt. Ltd.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Identify the basic concepts and technologies used in e-business	U	PSO-3
CO-2	Compare the different types and models of e-business	An	PSO6
CO3	Analyse the potential for applications of e-business models	An	PSO3 PSO6
CO4	Appraise the application of digitalisation in Governance	An	PSO6

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Identify the basic concepts and technologies used in e-business	PSO-3	U	C	L	
CO-2	Compare the different types and models of e-business	PSO6	U, E	C	L	
CO3	Analyse the potential for applications of e-business models	PO7 PSO3 PSO6	U, An, E	C	L	
CO4	Assess the application of digitalisation in Governance	PO7 PSO6	U, E	P	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO 1</b>		-	2	-	-	-					-											
<b>CO 2</b>			-	-	-	2					-											
<b>CO 3</b>	-	-	1	-	-	-	2														2	
<b>CO 4</b>	-	-				2															2	

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam
- 

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓			✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓

Discipline	<b>COMMERCE</b>
Course Code	UK2DSCCOM104
Course Title	<b>Practices of Banking and Insurance</b>
Type of Course	DSC
Semester	II
Academic Level	100-199

Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	Basic awareness about the concept of banking and insurance.				
Course Summary	This course provides students with understanding of banking theory and practices, introduces them to the fundamentals of the Insurance business, and updates the changes within Indian Banking and Insurance Sector.				

### Detailed Syllabus:

Module	Unit	Contents	Hrs
<b>I</b>	<b>Banking- Functions</b>		12
	1	Banking- functions -Liquidity management- credit creation- Classification of Banks-Foreign Banks-Banking and non- banking functions	
	2	CORE bank solutions- Retail bank product and services--Mergers in banking	
	3	Central bank system-Central banks in different countries	
	4	Role of RBI- General policies of RBI.	
<b>II</b>	<b>Banking Practice</b>		12
	5	Banker – customer – Definition as per Banking Regulation- Relationship between banker and customer – General and special relationship	
	6	Asset liability management -Types of Advances-Advances against various securities-Negotiable instruments -Crossing of cheques– examples	
	7	Types of deposits-Opening and operation of accounts by special types of customers – minor, married woman, firms, company.	
<b>III</b>	<b>Innovations and Reforms in Banking</b>		12
	8	E-banking – Electronic Clearing Service- EFT – RTGS-NEFT- SWIFT	
	9	Unified payment interface -Mobile Banking – Shift from plastic money - Apps based banking -Internet banking- Digital banking-, virtual banking	
		Small banking- Post office banking- green banking	
	10	Recovery of Debts due to Banks and Financial Institutions Act, 1993 (DRT Act), SARFAESI, Payment & Settlements Act, 2007	
		Banking Ombudsman. Basel reforms- Capital adequacy norms- NPA management- Bancassurance Demonetization	
<b>IV</b>	<b>Introduction to Insurance</b>		12
	11	Meaning of risk-Classification of risk-features of insurable risk	
	12	Meaning and functions of Insurance-Importance of Insurance - classification of insurance business in India-Life – General - fire, accident, asset, medical, home, commercial travel, rural, and marine	

	13	Underwriting-meaning Procedure of life Insurance and Non-Life Insurance-Insurance Premium-Insurance documents.	
V	<b>Insurance Claims and Regulations</b>		12
	14	Meaning-Importance-types of Insurance claims	
	15	Privatization of insurance industry-FDI in insurance	
	16	Regulatory framework of Insurance-IRDA-Functions-	

**Practical:**

Collecting application forms for opening accounts in banks and making a presentation in class  
 Collecting cheques with different types of crossing and examining the differences  
 Collecting model Insurance Policy documents and identifying different conditions and implications.

Conduct mock interviews for roles in Banking and Insurance to help students prepare for real-world job interviews in the field of Banking and Insurance

**Recommended Books**

Sundaram K.P.M and Varshney P.N. Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi.

Maheswari S. N. Banking Theory Law and Practice, Kalyani Publishers New Delhi.

Sekhar K.C. Banking Theory Law and Practice, Vikas Publishing House, New Delhi.

Gordon E. and Natarajan K. Banking Theory Law and Practice, Himalaya Publishing House, Mumbai.

Lall Nigam B.M. Banking Law and Practice, Konark Publishers Pvt. Ltd., New Delhi.

Radhaswami M. Practical Banking, Sultan Chand & Sons, New Delhi.

Dekock. Central Banking, Crosby Lockwood Staples, London.

Agarwal, Principles and practice of insurance.

M N Mishra, and S B Mishra: Insurance Principles and Practice, S. Chand Publishers.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the concept of banking and its functions and identify the role of central banks.	U	PSO1
CO-2	Define the relationship between banker and customer and understand the types of advances and deposits in banking operations.	U	PSO1
CO-3	Understand the innovations in banking and the legal framework.	U	PSO1

CO-4	Explain the functions and importance of Insurance.	U	PSO1
CO-5	Differentiate types of insurance claims and understand the regulatory framework of the insurance industry.	An	PSO1 PSO5

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

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Understand the concept of banking and its functions and identify the role of central banks.	PSO1	U	C	L	
CO-2	Define the relationship between banker and customer and understand the types of advances and deposits in banking operations.	PSO1	U	C	L	
CO-3	Understand the innovations in banking and the legal framework.	PSO1	U	C	L	
CO-4	Explain the functions and importance of Insurance.	PO1 PSO1	U	C	L	
CO-5	Identify and differentiate types of insurance claims and understand the regulatory framework of the insurance industry.	PO1 PSO1 PSO5	An	C	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

### Mapping of COs with PSOs and POs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	1	-	-	-	-	-					-				-							

<b>CO 2</b>	2		-	-	-	-														
<b>CO 3</b>	2	-		-	1	-														
<b>CO 4</b>	2-	-			-	-														
<b>CO 5</b>	2		-	-	3	-														

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Discussion
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓

**Multi-Disciplinary Courses**

Discipline	<b>COMMERCE</b>				
Course Code	UK2MDCCOM101				
Course Title	<b>Investing in Stock Market</b>				
Type of Course	MDC				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3 hours	-		3
Pre-requisites	<ol style="list-style-type: none"> <li>1. Basic knowledge of mathematics and statistics</li> <li>2. Understanding of financial terms (e.g., profit, loss, interest)</li> <li>3. Familiarity with using computers and the internet</li> </ol>				



Course Summary	This course provides an introductory understanding of investment principles and the functioning of the stock market for non-commerce students. It covers fundamental concepts of investment avenues, risk-return relationships, stock market analysis, and practical insights into trading securities.
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### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Basics of Investment</b>		8
	1.	Understanding Investment- Investment Avenues: Equity Shares, Preference Shares, Bonds, Debentures, Mutual Funds, Index Funds	
	2.	Risk and Return Relationship	
	3.	Introduction to Indian Security Markets: Primary and Secondary	
	4.	Responsible Investment Practices	
<b>II</b>	<b>Fundamentals Analysis</b>		9
	5.	Top-Down and Bottom-Up Approaches to Investment	
	6.	Economic Scenario Analysis: International and Domestic Industry Analysis	
	7.	Company Analysis: Management Quality, Financial Statements (Annual & Quarterly), Key Financial Ratios, Cash Flow Analysis (Basic concepts only)	
	8.	Shareholding Pattern Analysis	
<b>III</b>	<b>Technical Analysis &amp; Trading Rules</b>		9
	9.	Introduction to Technical Analysis	
	10.	Credit Balance Theory	
	11.	Market Breadth: Advances vs. Declines	
	12.	Basics of Charting: Historic Prices, Moving Averages (Simple & Exponential), MACD	
	13.	Dos & Don'ts of Investing in Markets	
<b>IV</b>	<b>Indian Stock Markets</b>		10
	14.	Market Participants: Stock Broker, Investor, Depositories, DP, Clearing House – SEBI	
	15.	Role of Stock Exchanges: BSE, NSE, MCX	
	16.	Security Market Indices: Nifty, Sensex, Sectoral Indices	
	17.	Sources of Financial Information	
	18.	Trading in Securities: Demat Trading, Types of Orders, Brokerage and Analyst Recommendations	
<b>V</b>	<b>Online Trading Practices and Applications</b>		9
	19.	Understanding Online Trading Platforms	
	20.	Practical Aspects of Trading: Placing Orders, Market Research	
	21.	Prerequisites for Online Trading	
	22.	Risks and Considerations in Online Trading	
	23.	Simulated Trading Exercises	

### Recommended Books:

Chandra, P. Investments: Analysis and Management. McGraw Hill Education.

Pandian, P. Security Analysis and Portfolio Management. Vikas Publishing House. Bodie, Z.,

Kane, A., & Marcus, A. J. Investments. Tata McGraw-Hill Education.

Fischer, D. E., & Jordan, R. J. Security Analysis and Portfolio Management. Prentice Hall India.

Siegel, J. J. Stocks for the Long Run: The Definitive Guide to Financial Market Returns & Long-Term Investment Strategies. Tata McGraw-Hill Education.

Murphy, J. J. Technical Analysis of the Financial Markets: A Comprehensive Guide to Trading Methods and Applications. Vision Books.

Malkiel, B. G. A Random Walk Down Wall Street: The Time-Tested Strategy for Successful Investing. W. W. Norton & Company.

O'Neil, W. J. How to Make Money in Stocks: A Winning System in Good Times and Bad. McGraw-Hill Education.

**Course Outcomes**

<b>No.</b>	<b>Upon completion of the course the graduate will be able to</b>	<b>Cognitive Level</b>	<b>PSO addressed</b>
CO-1	Identify the investment avenues in the stock market and their associated risks.	Ap	PSO 1,3
CO-2	Analyze economic and industry scenarios to make informed investment decisions.	An	PSO-1,2
CO-3	Evaluate company performance for investment purpose	E,	PSO 1,11
CO-4	Apply technical analysis tools for market trend assessment.	Ap	PSO 1,7
CO-5	Ascertain the trading methods through a demat account	Ap	PSO 1,7,10

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

Note: 1 or 2 COs/module

Name of the Course: Credits: 3:0:0 (Lecture: Tutorial: Practical)

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Identify the investment avenues in the stock market and their associated risks.	PSO 1,3	Ap	C	L	
CO-2	Analyze economic and industry scenarios to make informed investment decisions.	PSO-1,2	An	C	L	
CO-3	Evaluate company performance for investment purpose	PSO 1,11	E,	C	L	
CO-4	Apply technical analysis tools for market trend assessment.	PSO 1,7	Ap	P	L	
CO-5	Ascertain the trading methods through a demat account	PSO 1,7,10	Ap	P	L	

F-Factual, C- Conceptual, P-Procedural, M-Metacognitive

Mapping of COs with PSOs and POs :

	PS O 1	PSO 2	PSO 3	PSO4	PS O5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1	3	3												
CO 2	3	3												
CO 3	3										3			
CO 4	3						2							
CO 5	3						2			2				

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3		2					
CO 2	3	3	2					
CO 3	3	2	3					
CO 4	3	3	2					
CO 5	3	3	2					

### Correlation Levels:

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

### Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

### Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓

### SEMESTER III

### Discipline Specific Core Courses

Discipline	<b>COMMERCE</b>				
Course Code	UK3DSCCOM201				
Course Title	<b>Corporate Accounting</b>				
Type of Course	DSC				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	Basic knowledge in accounting principles and practices.				
Course Summary					

### Detailed Syllabus:

Module	Unit	Content	Hrs
I	<b>ACCOUNTING STANDARDS</b>		<b>12</b>
	1	Meaning, Scope, Need, and Benefits of AS	

	2	Institutions involved in AS setting in India, Accounting Standard Setting Process in India, List of AS and Applicability of AS	
	3	International Accounting Standards (IAS) and IASB, IFRS, Converged IFRS (Ind AS), Significance of Ind AS and Applicability of Ind AS (Special emphasis on AS 1,2,4,5,9,10,29)	
<b>II</b>	<b>ACCOUNTING FOR SHARES AND DEBENTURES</b>		<b>12</b>
	4	Issue of Shares-Underwriting- Book building - Right shares – Bonus shares	
	5	Buy Back of Shares and Accounting Treatment	
	6	Types of debentures - Issue of Debentures	
<b>III</b>	<b>ACCOUNTING FOR REDEMPTION OF SHARES AND DEBENTURES</b>		<b>12</b>
	7	Redemption of preference shares- Provisions- Conditions – Accounting Treatments	
	8	Redemption of Debentures – Provision and Conditions- Journal Entries – Methods- Debenture Redemption Reserve as per Companies Act 2013	
<b>IV</b>	<b>FINAL ACCOUNTS NON-CONVERGED CORPORATE ENTITIES</b>		<b>12</b>
	9	Final Accounts of Companies – company statutory records – preparation of final accounts according to revised schedule III - Form and contents of Balance Sheet (Vertical form with notes)	
	10	Profit and Loss account (Vertical form with notes)	
<b>V</b>	<b>CORPORATE RESTRUCTURING - INTERNAL</b>		<b>12</b>
	11	Basic concepts of internal reconstruction	
	12	Subdivision and Consolidation and surrender of shares	
	13	Preparation of capital reduction account	
	14	Preparation of post reconstruction Balance sheet	

### **Recommended Books:**

Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. (19th Ed.).

New Delhi: S. Chand Publishing. ●

Tulsian, P. C., & Tulsian, B. (2008). Corporate Accounting. (Rev. Ed.). New Delhi: S. Chand Publishing.

Goyal, B. K. (2021). Corporate Accounting. (7th Ed.). New Delhi: Taxmann Publication.

Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. (3rd Ed.). New Delhi: PHI Learning

Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.

Kumar, A. (2021). Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications.

Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. (6th Ed.). New Delhi: Vikas Publishing House.

Monga, J. R., & Bahadur, R. (2022). Fundamentals of Corporate Accounting. (27th Ed.). New Delhi: Scholar Tech Press.

### **Course Outcomes**

No.	Upon completion of the course, the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Summarise the Accounting Standards relevant to corporate accounting	U	PSO 1, 5, 12
CO-2	Identify the provisions for Issue and Buy back of shares	U	PSO1, 5
CO-3	Identify the provisions for the redemption of preference shares & Debentures	U	PSO 1,6,5
CO-4	Prepare the financial statements for the redemption of Preference shares & debentures	Ap	PSO 5, 6,10
CO-5	Prepare revised schedule III of Companies Act for preparation of Balance Sheets	Ap	PSO 5,6,10
CO-6	Prepare the Balance sheet after the Internal Corporate Re Structuring	C	PSO 1, 5,6

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

**Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Summarise the Accounting Standards relevant to corporate accounting	PSO 1, 5, 12	U	P	LT	
CO-2	Identify the provisions for Issue and Buy back of shares	PSO1, 5	U	F	LT	

CO-3	Identify the provisions for the redemption of preference shares & Debentures	PSO 1,6,5	U	C	LT	
CO-4	Prepare the financial statements for the redemption of Preference shares & debentures	PSO 5, 6,10	Ap	P	LT	
CO-5	Prepare revised schedule III of Companies Act for preparation of Balance Sheets	PSO 5,6,10	Ap	P	LT	
CO-6	Prepare the Balance sheet after the Internal Corporate Re Structuring	PSO 1, 5,6	C	P	LT	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs :**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1	2				1							1		
CO 2	1				3									
CO 3	2				1	1								
CO 4					2	1						3		
CO 5					3	1						2		
CO 6					1	3						2		

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓

CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓
CO 6	✓	✓		✓



Discipline	<b>COMMERCE</b>				
Course Code	UK3DSCCOM202				
Course Title	<b>Entrepreneurship Development</b>				
Type of Course	<b>DSC</b>				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites					
Course Summary					

**Detailed Syllabus:**

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction Entrepreneurship</b>		<b>10</b>
	1	Entrepreneurship -Concept, functions, need and importance	
	2	Determinants of entrepreneurship, creative responses to social challenges; Dimensions of entrepreneurship	
	3	Intrapreneurship, technopreneurship, netpreneurship, ecopreneurship, social entrepreneurship	
<b>II</b>	<b>Entrepreneurial Environment</b>		<b>12</b>
	4	Entrepreneurship Development- Institutional support for Entrepreneurship- phases of EDP	
		Central and State Govt Industrial Policies and Regulations (Brief historical background) – New Industrial Policy 1991- MSME Act 2006.	
<b>III</b>	<b>Entrepreneurial Process</b>		<b>14</b>
	5	Opportunity sensing and identification process (cases to be discussed on how business ideas are perceived);	
	6	Feasibility study- Basic considerations in setting up a business enterprise	
	7	Preparation of a business plan in the form of a project report on specific business proposal(practical work on devising of a plan is to be assigned to the students)	
<b>IV</b>	<b>Entrepreneurship Support System</b>		<b>12</b>
	8	Social support system for entrepreneurship, public and private system of stimulation	
	9	Availability of finance, marketing, technological and managerial support systems; Marketing Promotion Schemes – International Cooperation Scheme, Procurement and Marketing Support System	
	10	Role of trade and industries association (FICCI, CII, Chamber of Commerce); (Entrepreneurial support for MSME) or Entrepreneurs' self-help group.	
<b>V</b>	<b>Launching of Small Business</b>		<b>12</b>
	11	Finance and Human Resource Mobilization- Operations Planning- Market and Channel Selection- Product Launching- Growth Strategies	

	12	Incubation, Venture Capital, startups-Techno parks -Industrial Estates-Incentives-Institutional Support Subsidies-DIC- SIDBI-SISI-KVIC-NIESBUD-Single window	
	13	Margin Money-Seed Capital-Registration Stories of successful entrepreneurs (Case study, identify and prepare a list of lead entrepreneurs (Global, national and regional) and prepare a note on organisation with key features).	

### **Recommended Books;**

Baron, R. A., & Tang, J. (2021). *The Role of Entrepreneurs in Society: An Action Perspective*. Edward Elgar Publishing.

Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2021). *Entrepreneurship*. McGraw-Hill Education.

Kuratko, D. F., & Neck, H. M. (2017). *Entrepreneurship: Theory, Process, and Practice*. Cengage Learning.

Shane, S. A. (2017). *A General Theory of Entrepreneurship: The Individual-Opportunity Nexus*. Edward Elgar Publishing.

.Shepherd, D. A., & Patzelt, H. (2020). *The New Field of Sustainable Entrepreneurship: Studying Entrepreneurial Action Linking "What Is to Be Sustained" with "What Is to Be Developed"*. Springer.

### **Course Outcomes**

<b>No.</b>	<b>Upon completion of the course the graduate will be able to</b>	<b>Cognitive Level</b>	<b>PSO addressed</b>
CO-1	Describe the concept of Entrepreneurship and its types	U	PSO 3, 9,14
CO-2	Ascertain the institutional support for the Entrepreneurship Development	E	PSO 10, 14
CO-3	Identify the key features of State and Central Industrial policies	U	PSO 10, 14, 3
CO-4	Design a business plan with a project report	C	PSO 10, 13, 14
CO-5	Ascertain the funding options available for entrepreneurs.	E	PSO 10,14

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

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Describe the concept of Entrepreneurship and its types	PSO 3, 9,14	U	C	L,T	
CO-2	Ascertain the institutional support for the Entrepreneurship Development	PSO 10, 14	E	F	T	
CO-3	Identify the key features of State and Central Industrial policies	PSO 10, 14, 3	U	P	L,T	
CO-4	Design a business plan with a project report	PSO 10, 13, 14	C	C	T	
CO-5	Ascertain the funding options available for entrepreneurs.	PSO 10,14	E	P	T	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs :**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1			3						2					1
CO 2										2				2
CO 3			1							3				1

CO 4										2			1	1
CO 5										1				2

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓
CO 6	✓	✓		✓

Discipline	<b>COMMERCE</b>				
Course Code	UK3DSCCOM203				
Course Title	<b>Legal Dimensions of Business</b>				
Type of Course	DSC				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practicum per week	Total Hours/Week
	4	4 hours			4
Pre-requisites	1. Basic civic awareness on Indian law and regulations 2. Fundamental knowledge on business concepts				
Course Summary	Legal Dimensions of Business is a foundational course designed to provide B. Com students with a thorough understanding of key legal frameworks governing business activities in India. This course encompasses the Indian Contract Act, Sale of Goods Act, Intellectual Property Rights, and E-commerce Laws and Regulations in India, offering students a comprehensive grasp of legal principles essential for navigating the business landscape. This course covers major areas of legal regulation to which businesses are subject. This course examines the formulation, interpretation, and application of law to business.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Indian Contract Act</b>		<b>12</b>
	1	Genesis of Indian Contract Act 1872 Nature and Essentials of Contract – Classification of Contracts – Contract Vs Agreement	
	2	Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning -Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreement	
<b>II</b>	<b>Indian Contract Act II- Performance and Breach of Contracts</b>		<b>12</b>
	3	Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials.	
	4	Discharge of Contract: Discharge of Contract-Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract	
<b>III</b>	<b>Laws Regarding Special Contracts</b>		<b>12</b>
	5	Indemnity and Guarantee: Meaning, Parties, Duties of Parties	
	6	Agency: Meaning, Parties and Duties of Parties	
	7	Bailment: Meaning, Parties and Duties of Parties	

	8	Sale of Goods Act 1930: Conditions and Warranties – Transfer of title- Passing of Property.	
<b>IV</b>	<b>Cyber Laws and Regulations in India</b>		<b>12</b>
	9	Introduction to Cyber law, Importance of Cyber Law in regulating online transactions.	
	10	Legal Issues in E-Commerce: Privacy and Data Protection, Contractual Agreements in Digital Formats, Cross-Border Transactions.	
<b>V</b>	<b>Intellectual Property Rights</b>		<b>12</b>
	11	Introduction to IPR: Meaning of property, Origin, Nature, Meaning of Intellectual Property Rights	
	12	Introduction to TRIPS and WIPO	
	13	Kinds of Intellectual property rights—Copy Right, Patent, Trade Mark, Trade Secret and trade dress, Design, Layout Design, Geographical Indication, Plant Varieties and Traditional Knowledge.	

### **Recommended Books:**

S S Sreevastava, Law of Contract I and II, 7<sup>th</sup> Edition, Central Law Publication.

N D Kapoor, *et.al* Elements of Business Law,. Sulthan Chand Publication.

Sushma Arora, Business Laws, 8<sup>th</sup> Edition, Taxmann’s Publication.

Akhileshar Pathak, Legal aspects of Business, 8<sup>th</sup> Edition, Mc Graw Hill.

Avtar Singh. Business Law, 11<sup>th</sup> Edition, EBC.

Ammu Charles, E-Commerce Laws: Law and Practice, 2019, EBC.

Dr. Anjali Dixit, E-Commerce in India: A Legal Analysis, ABS Books.

V K Ahuja.Law Relating to Intellectual Property Rights, 3rd Edition,

ICSI, Intellectual Property Rights –Law & Practice,

### **Course Outcomes**

<b>No.</b>	<b>Upon completion of the course the graduate will be able to</b>	<b>Cognitive Level</b>	<b>PO/PSO addressed</b>
CO-1	Understand the legal framework for doing ethical business	U	PO1/PSO1
CO-2	Understand agreements and its enforceability to take the shape of a contract	U	PO4/PSO5
CO-3	Relate the legal requirements of business with the recent issues in contract.	E	PO2/PSO14
CO-4	Analyse the consequences of breach of contracts	An	PO5/PSO1
CO -5	Appreciate the law governing the special contracts	E	PO2/PSO5

CO -6	Understand the legal issues related to e- commerce	U	PO7/PSO6
CO -7	Aware the rights of persons for the protection of invention	Ap	PO8/PSO12

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

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the legal framework for doing an ethical business	PO1	U	F, C	L	
2	Understand the agreements, its enforceability to take the shape of a contract	PO4	E	F, C	L,T	
3	relate the legal requirements of business with the recent issues in contract.	PO2	E	C		
4	to analyse the consequences of breach of contracts	PO5	An	C		
5	Appreciate the law governing the special contracts	PO2	E	C		
6	Understand the legal issues surrounding e- commerce	PO7	U	F		
7	Aware the rights of persons for the protection of invention	PO8	U	P		

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

### Mapping of COs with PSOs and POs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	1									1				3	1		1				1
CO2	1				3						1				1	1		3				1
CO3	1	1								1				3	1	2		1			2	1
CO4	3				1										1			1	2			
CO5	1				1	3				1					1			1			3	
CO6	1	1									3				1			1				3

### Correlation Levels:

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

### Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

### Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓
CO 6	✓	✓		✓



## Discipline Specific Electives

Discipline	<b>COMMERCE</b>				
Course Code	UK3DSECOM200				
Course Title	<b>Investment Management</b>				
Type of Course	Discipline Specific Elective (DSE)				
Semester	III				
Academic Level	200 – 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4	-		4 hours
Pre-requisites	Basic understanding on financial concepts.				
Course Summary	This course is an introductory course in investment that focuses on theoretical as well as practical knowledge on conventional and modern Investment Avenues. It provides basic information on Investment opportunities, various factors influencing Investment, Principles of Investing, Investment Risk and the importance of Socially Responsible Investing. This course will equip the students with the knowledge and skills needed to become Investment Professionals or help them to become good decision makers in individual investment.				
<b>Detailed Syllabus:</b>					
<b>Module</b>	<b>Unit</b>	<b>Content</b>			<b>Hrs</b>
<b>I</b>	<b>Introduction to Investment</b>				<b>12</b>
	1	Investment- Introduction to Investment, Concept, Features, Objectives, Need and Importance, Investor & Types, Elements, Process, Savings Vs. Investment, Concept of Risk and Return.			6
	2	Investment Management – Concept - Importance			3
	3	Speculation and Gambling: -Investor Vs. Speculator, Investment Vs. Speculation, Investment Vs. Gambling.			3
<b>II</b>	<b>Investment Environment</b>				<b>10</b>
	4	Factors affecting Investment, Principles of Investment, Time value of money.			3
	5	ESG (Environmental, Social, and Governance) Factors in investment decisions. Sustainable Investing-Socially Responsible Investing (SRI), Impact Investing.			3
	6	Emerging dimensions in Online Investments Portal, Key features of modern investor portals, Impact of investor portals on investor relations.			4
<b>III</b>	<b>Investment Avenues</b>				<b>14</b>
	7	Bank Deposits – Fixed – Recurring Deposits			7
	8	Post Office Schemes			
	9	Insurance as an investment tool: Meaning of Insurance, Types of insurance policies, Evolution and growth of Unit Linked Insurance Plan (ULIP), Insurance and Retirement Planning.			
	10	Real Estate Investments			
11	Gold Investments – Physical gold – Gold ETF - SGB				

	12	Shares and Debentures	7
	13	Money Market Products and its types	
<b>IV</b>	<b>Mutual Funds</b>		<b>12</b>
	14	Mutual Funds - Characteristics, Types, Asset Management Company, Classification of Mutual Funds.	6
	15	SEBI guidelines for mutual fund - Schemes as per SEBI guidelines	3
	16	RBI Guidelines on Mutual funds - AMFI	3
<b>V</b>	<b>Investment Risks</b>		<b>12</b>
	17	Concept, Types –Systematic risk, Unsystematic risk. Risk Management process, Risk identification, Risk evaluation, Risk mitigation, Risk handling.	6
		Risk Governance - Importance and Scope of Risk Governance	6

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Identify the different types of investment opportunities available.	U	10,
CO-2	Analyse the importance of Socially Responsible Investing.	An	10,12
CO3	Examine and distinguish the various factors influencing investment	Ap, An	10,4
CO4	Evaluate the Risk associated with various investment avenues.	E	10,4
CO 5	Choose a suitable combination of investments based on socially Responsible investing	E	10,12

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Identify the different types of investment opportunities available.	PO-1,2 PSO-10	U			
CO-2	Analyse the importance of Socially	PO-1,2,8	An			

	Responsible Investing.	PSO-10, 12				
CO3	Examine and distinguish the various factors influencing investment	PO-1,7,8 PSO-10,4	Ap, An			
CO4	Evaluate the Risk associated with various investment avenues.	PO-1,2,7 PSO-10,4	E			
CO 5	Choose a suitable combination of investments based on socially Responsible investing	PO-1,2,8 PSO-10,12	E			

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

### Mapping of COs with PSOs

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1										3				
CO 2										3		2		
CO 3				1						3				
CO 4				2						3				
CO 5										3		2		

### Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO8
CO 1	2	1						
CO 2	3	2	1					
CO 3	2							
CO 4	3	2					1	
CO 5	2	3						2

### Correlation Levels:

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

### Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

### Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓			✓
CO 4		✓		✓
CO 5		✓		✓

Discipline	<b>COMMERCE</b>				
Course Code	UK3DSECOM201				
Course Title	<b>Conceptual Framework of Co-operation</b>				
Type of Course	DSE				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	1. Basic organisational Understanding				
Course Summary	This course equips students with the knowledge, skills, and attitudes necessary to understand, engage with, and contribute to the cooperative movement, empowering them to become agents of positive change in their communities and beyond.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>		<b>Principles of Co-operation</b>	<b>14</b>

	1	Introduction to Cooperation - Principles Evolution and Development of Co-operatives- International Co-operative Alliance: Objectives – Role – Membership – Governing Bodies - Sectoral organisations and functioning of ICA	7
	2	The Rochdale Principle – Stages of Cooperative Principles by ICA - ICA Cooperative Identity Statement, Definition, Values, and Principles – Cooperative Flag, Slogan and Logo-The Role of Cooperatives in Social and economic development.	7
<b>II</b>	<b>Co-operatives and Other Forms of Economic System</b>		<b>8</b>
	3	Economic Systems - Comparative analysis of cooperation and Other Economic Systems.	4
	4	Economic Organisations - Comparative analysis of cooperation and Other Economic Organisations	4
<b>III</b>	<b>Co-operative Education and Training</b>		<b>8</b>
	5	Co-operative Education and Training - Need and Importance of Co-operative Extension- Member, Employee, Board of Directors, Prospective members- Training, Pre-service and on-service, National Level Organisations and State Cooperative Union.	4
	6	Cooperative knowledge and attitude of members - Member participation in cooperatives- Interview format of ICA- Conduct interviews in Different Cooperatives.	4
<b>IV</b>	<b>Structure and History of Co-operatives</b>		<b>12</b>
	7	History of Cooperatives in India and its structure – Credit and Non-Credit Cooperatives- Two tire Vs three Tire	4
	8	History of Cooperatives in Kerala - Structure of Cooperatives in Kerala - Credit and Non-Credit Cooperatives	8

<b>V</b>	<b>Credit Co-operatives and Financial Inclusion</b>		<b>12</b>
	9	Definition and dimensions of financial inclusion - Role of agricultural cooperatives in rural financial inclusion among underserved populations	3
	10	Digital financial services and mobile banking for rural and urban areas - Role of fintech start-ups in enhancing financial inclusion through cooperative partnerships - Social impact investing and philanthropic initiatives supporting financial inclusion projects (Case studies on the effectiveness of microfinance cooperatives, Community development projects and initiatives - Partnerships with NGOs, Local self-governments, governments, and international organizations)	9

### Course Outcomes

No.	Upon completion of the course the graduate will be able to:	Cognitive Level	PSO addressed
CO-1	A foundational and comprehensive understanding of cooperatives principles, evolution, and role of cooperatives. Its significant contribution to social and economic development globally.	U, An	PSO-2, 3
CO-2	Cooperatives' unique position as a force for balanced and inclusive economic development, promoting a "third way" in the economic landscape.	U, An	PSO-1, 3
CO3	Gain insights into the importance and various levels of cooperative education and training in India, including the role of national institutions in fostering cooperative development.	U, An, E	PSO-1, 2, 3
CO4	Basic understanding about the structure of cooperatives in India and Kerala	U, E	PSO- 1, 2
CO5	Explores the multifaceted dimensions of financial inclusion, examining the pivotal role of cooperatives in providing financial services to underserved populations leading to poverty reduction and economic empowerment. Also explore real-world case studies showcasing the effectiveness of microfinance cooperatives and collaborative initiatives with NGOs and governments.	E, An, Ap	PSO- 2, 3

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

### Recommended books:

Hajela T.N., (1994) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.

Krishnaswamy O.R. and Kulandhiswamy V., (2000) Cooperation: Concept and Theory,

Arudra Academy, Tamil Nadu.

Mathur B.S., (1994) Cooperation in India, Sahitya Bhawan, Agra.

Sharada V, (1986) Theory of Cooperation, Himalaya Publishing House, Bombay.

Bedi R.D., (1980) Theory, History and Practice of Cooperation, Loyal Book Depot, Meerut.

Cooperative Education and Training: Significance - Organizational Efforts in India - Various Programmes of Cooperative Training.

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	A foundational and comprehensive understanding of cooperatives principles, evolution, and role of cooperatives. Its significant contribution to social and economic development globally.	PSO-2, 3	U, An	F, C	L	-
CO-2	Cooperatives' unique position as a force for balanced and inclusive economic development, promoting a "third way" in the economic landscape.	PSO-1, 3	U, An	P	L	-
CO-3	Gain insights into the importance and various levels of cooperative education and training in India, including the role of national institutions in fostering cooperative development.	PSO-1, 2, 3	U, An, E	P	L	-
CO-4	Basic understanding about the structure of cooperatives in India and Kerala	PSO-1, 2	U, E	P	L	-
CO-5	Explores the multifaceted dimensions of financial inclusion, examining the pivotal role of cooperatives in providing financial services to underserved	PSO-2, 3	E, An, Ap	C	L	-

**F-Factual, C- Conceptual, P-Procedure al, M-Metacognitive**

### Mapping of COs with PSOs and POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1	1	-	-	-	-	-	3		2	2	-	-	-	-	3	-	2	3	-	-	-
CO 2	1		-	-	-	-	-	2	-	3	-	-	-	-	-	-	2	3	-	-	-
CO 3	1	-	-	-	-	2	-	-	2	2	-	-	-	-	-	-	3	3	-	-	-
CO 4	1	-	-	-	-	-	-	2	2	2	-	-	-	-	-	-	3	3	-	-	-
CO 5	1	-	-	-	-	-	-	-	2	3	-	-	-	-	-	-	3	3	-	-	-

### Correlation Levels:

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

### Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

### Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓			✓
CO 4		✓		✓
CO 5		✓		✓



Discipline	<b>COMMERCE</b>				
Course Code	UK3DSECOM205				
Course Title	<b>Introduction to Indian Taxation System</b>				
Type of Course	<b>DSE</b>				
Semester	III				
Academic Level	200 – 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	Basic Understanding of Economy				
Course Summary	This course enables the learner in attaining a broad understanding of taxation system in India. It provides basic knowledge about various direct and indirect taxes in India and its administration.				

### Detailed Syllabus:

Module	Unit	Contents	Hrs
<b>I</b>	<b>Overview of Indian Tax System</b>		<b>12</b>
	1	Introduction to the structure of the Indian tax system	3
	2	Historical background and evolution of taxation in India	2
	3	Legal framework of taxation in India	3
	4	Tax Reforms in India	2
	5	Role of taxation in economy	2
<b>II</b>	<b>Classification of Tax</b>		<b>8</b>
	6	Direct tax, Meaning – Income Tax, STT, Capital Gain Tax, Corporate Tax, Property Tax	2
	7	Indirect tax, Meaning – GST, Customs Duties, Excise Duties on Petroleum Products. Types, Value addition concept, Direct Vs Indirect Tax	2
	8	Features of direct and indirect taxes levied in India	4
<b>III</b>	<b>Direct Taxes in India</b>		<b>15</b>
	9	Basic concepts of income tax- Assessee, Deemed Assessee, Assessee in default, PAN, MMR	4
	10	Assessment Year, Previous Year, Income Tax general rule and Exemptions to the General Rule	4
	11	Person – Individual, HUF, Firms and LLP, AOP, BOI, Artificial Juridical Persons, Companies	3
	12	Income, Types of Incomes, Gross Total Income, Total Income,	2
	13	Income tax rates- old regime, new regime	2
<b>IV</b>	<b>Indirect Taxes in India</b>		<b>13</b>
	14	Introduction to indirect taxes, Goods and Services Tax (GST), Taxable Supply, Goods, Service	3
	14	Types of GST – CGST, SGST, IGST, UTGST.	2
	15	Input Tax Credit	1
	16	GST registration and filing of returns	4

	17	Customs duty, Basic Customs duty, Protective Duty - Safeguard duty, Countervailing duty, Anti-Dumping Duty	3
<b>V</b>	<b>Tax Administration and Compliance</b>		<b>12</b>
	18	Role of the Income Tax Department	3
	19	Compliance procedures, Overview of tax audits, Assessments, and Dispute resolution	3
	20	Income Tax authorities and Powers, CBDT, Adjudication Authority	3
	21	GST- CBIC, GST Council, Goods and Services Tax Network (GSTN), Taxes imposed by local self-governments	3

### Recommended Books

Mehrotra & Agarwal, Income Tax and GST, Sahitya Bhawan Publication, Agra  
Mehrotra and Goyal, Taxation Law & Practice, Sahitya Bhawan Publication, Agra  
Vinod K. Singhania & Monica Singhania, Direct Tax Law and Practice, Taxman publication pvt. Ltd. New Delhi  
Girish Ahuja & Ravi Gupta, Systematic Approach to Income Tax, Bharat Law house pvt. Ltd. New Delhi  
Girish Ahuja and Ravi Gupta: Professional Approach to Direct Taxes Law & Practice; Bharat Law House, New Delhi.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the basic concepts of taxation system in India	U	PSO4 PSO5
CO-2	Distinguish the Direct tax and Indirect tax	An	PSO4
CO-3	Explain the basic concepts of Income Tax	U	PSO4
CO-4	Explain the basic concepts of Indirect tax – GST, Customs Duty	U	PSO4 PSO5
CO-5	Identify Tax administrative authorities and compliance	Ap	PSO4

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	PSO4 PSO5	U	F, C	L, T	
CO-2	PSO4	An	F, C, P	L, T	
CO-3	PSO4	U	F, C, P	L, T	
CO-4	PSO4 PSO5	U	F, C, P	L, T	
CO-5	PSO4	Ap	F, C	L, T	

### Mapping of COs with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO1	PSO1	PSO1	PSO1	PSO1
CO-1	-	-	-	3	1	-	-	-	-	-	-	-	-	-
CO-2	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-3	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-4	-	-	-	3	2	-	-	-	-	-	-	-	-	-
CO-5	-	-	-	3	1	-	-	-	-	-	-	-	-	-

### Mapping of COs with POs

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO-1	3	2	1	-	-	-	-	-
CO-2	3	1	2	-	-	-	-	-
CO-3	3	2	1	-	-	-	-	-
CO-4	3	2	1	-	-	-	-	-
CO-5	2	3	1	-	-	-	-	-

### Mapping of COs to Assessment Rubrics

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓	-	✓
CO 2	✓	✓	-	✓
CO 3	✓	✓	-	✓
CO 4	✓	✓	-	✓
CO 5	✓	✓	-	✓
CO 6	✓	✓	-	✓

Discipline	<b>COMMERCE</b>				
Course Code	UK3DSECOM206				
Course Title	<b>Introduction to Logistics Management</b>				
Type of Course	<b>DSE</b>				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	1. 2.				
Course Summary	The course intends to provide an opportunity to learn the fundamentals of logistics and to relate the concepts to real life business.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Basics of Logistics</b>		<b>12</b>
	1	Logistics: introduction, definition, Meaning & Evolution	
	2	Concept of Logistics	
	3	Scope & functions	
	4	Nature and Importance	
<b>II</b>	<b>Logistics Management</b>		<b>12</b>
	5	Introduction, Concept of Logistics Management	
	6	Objectives of LM, Principles of LM	
	7	Components & Functions of Logistics management	
	8	Competitive advantages of LM	
<b>III</b>	<b>Logistics Systems &amp; Network</b>		<b>12</b>
	9	Logistics Network	
	10	Logistics Management –Types: Business logistics & marketing logistics	
	11	Logistics Design	
	12	Logistics and customer services	
	13	Physical supply and distribution	
<b>IV</b>	<b>Integrated Logistics</b>		<b>12</b>
	14	Integrated Logistics system - meaning	

	15	Elements & Evolution of purchasing and integrated logistics	
	16	Integrated logistical activities	
	17	Strategic integrated logistics management	
<b>V</b>	<b>Emerging Trends &amp; Developments in Logistics Management</b>		<b>12</b>
	18	Logistical Competency	
	19	Logistical Mission & Logistics Service, Total Cost	
	20	Logistical Renaissance Technological Advancement	
	21	Regulatory Change	
	22	IT Revolution in logistics and supply chain- ERP, AI application	
	23	TQM initiatives, customer service in logistics	

**Activity:** - Students have to visit a logistic firm and prepare a report on the logistic design and TQM initiatives.

### Recommended Books

Donald J Bowersox, David J Closs, Logistical Management, TMH  
 Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.  
 K. Shridhara Bhat, “Logistics Management”, Himalaya Publishing House, Mumbai, 2008  
 Bowersox, Donald J., David J. Closs and Owner K. Helferich, “Logistical Management”, Macmillan, New York, 1986  
 Pierre David, “International Logistics”, Biztantra.  
 Ailawadi C Sathish & Rakesh, (2005), Logistics Management, Prentice Hall, India,  
 Agrawal D K, (2003), Logistics & Supply Chain Management, Macmillan India  
 Coyle et al., (2004) The Management of Business Logistics, Thomson, 7th ed.  
 Krishnaveni Muthiah, (2010) ‘Logistics Management and Seaborne Trade’, Himalaya Publishing House  
 Vinod V. Sople (2009) Logistic Management (2nd Edn.) Pearson Limited.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO & POs addressed
CO-1	Describe the logistics management concepts	U	PSO 7, PSO 1, PO 1
CO-2	Justify the relevance of logistics in the current business Scenario	An	PSO 7, PO 2
CO-3	Dissect the different dimensions of logistics management	An	PSO 7, PSO 1, PO1
CO-4	Evaluate the recent changes in logistics management.	E	PSO 7, PO 2

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

<b>CO No.</b>	<b>CO</b>	<b>PSO &amp; POs</b>	<b>Cognitive Level</b>	<b>Knowledge Category</b>	<b>Lecture (L)/Tutorial (T)</b>	<b>Practical (P)</b>
CO-1	Describe the logistics management concepts	PSO 7, PSO 1, PO 1		F	L	

CO-2	Justify the relevance of logistics in the current business scenario	PSO 7, PO 2		C	L	
CO-3	Dissect the different dimensions of logistics management	PSO 7, PSO 1, PO1		C	L	
CO-4	Evaluate the recent changes in logistics management.	PSO 7, PO 2		P	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14	
CO 1	2								2						3								
CO 2		2													3								
CO 3	2								1						3								
CO 4		2													3								

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Discussion / Seminar
- Midterm Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓

## Value Addition Courses

Discipline	COMMERCE				
Course Code	UK3VACCOM200				
Course Title	<b>Business and Professional Ethics</b>				
Type of Course	VAC				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3 hours	-		3
Pre-requisites	No pre-requisites are required				
Course Summary	This course introduces students to the fundamental principles of business and professional ethics. It covers topics such as ethical decision-making, corporate responsibility, and ethical considerations within various business functions. Students will explore real-world ethical challenges faced by organizations and develop critical thinking skills to navigate these complexities.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Human Values</b>		<b>8</b>
	4.	Morals, Values and Ethics, Integrity and Academic Integrity	
	5.	Work Ethics and Service Learning	
	6.	Respect for Others and Living Peacefully	
	7.	Courage, Cooperation, and Commitment	
<b>II</b>	<b>Business Ethics and Organizational Values</b>		<b>9</b>
	8.	Introduction to Business Ethics	
	9.	Values and Morals in Management	
	10.	Formulating Corporate Code of Ethics	
	11.	Marketing Ethics and Consumer Rights	
	12.	Ethical Issues in HRM (Human Resource Management)	
	13.	Ethics in Finance and Investment Practices	
<b>III</b>	<b>Responsibilities and Rights.</b>		<b>9</b>
	14.	Collegiality and loyalty – Managing conflict- Respect for authority	
	15.	Collective bargaining	
	16.	Confidentiality- Role of confidentiality in moral integrity	
	17.	Conflicts of interest- Occupational crime	
	18.	Professional rights- Employee right- IPR Discrimination	
<b>IV</b>	<b>Ethics &amp; Professionalism</b>		<b>10</b>
	19.	Profession and Professionalism- Models of professional roles	
	20.	Theories about right action –Self interest	
	21.	Customs and Religion- Uses of Ethical Theories	
	22.	Plagiarism and academic writing	
	23.	Customs and Religion- Uses of Ethical Theories	
<b>V</b>	<b>Globalization and Business Ethics</b>		<b>9</b>



24.	Ethics in Multinational Corporations- Environmental Ethics- Computer Ethics -Role in Technological Development	
25.	International Codes of Business Conduct	

**Recommended Books:**

Pillai, M. S.. Human Values: Morals, Values, and Ethics. S. Chand & Company Ltd.

Murthy, C. S. V. Business Ethics and Organizational Values. Himalaya Publishing House.

Ramaswamy, B.. Responsibilities and Rights in Business Ethics. McGraw Hill Education.

Chakraborty, S. K.. Ethics & Professionalism: Models of Professional Roles. PHI Learning Private Limited.

Singh, R. K. Globalization and Business Ethics. Oxford University Press.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Develop morals, values, and ethics in professional contexts.	Ap	PSO-12,11
CO-2	Analyze the importance and relevance of ethical principles in modern business	E	PSO-11
CO-3	Understand ethical considerations across key business functions.	Ap	PSO-3
CO-4	Explore the relationship between professionalism and ethical behavior.	U,E	PSO-1,11
CO-5	Apply ethical theories to professional challenges.	An,E	PSO-9,11
CO-6	Examine global ethical issues and the impact of globalization on business ethics.	An	PSO-5

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

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 3:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Develop morals, values, and ethics in professional contexts.	PSO-12,11	Ap	P	L	

CO-2	Analyze the importance and	PSO-11	E	P	L	
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	relevance of ethical principles in modern business					
CO-3	Understand ethical considerations across key business functions.	PSO-3	Ap	P	L	
CO-4	Explore the relationship between professionalism and ethical behavior.	PSO-1,11	U,E	P	L	
CO-5	Apply ethical theories to professional challenges.	PSO-9,11	An,E	P	L	
CO-6	Examine global ethical issues and the impact of globalization on business ethics.	PSO-5	An	P	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive  
Mapping of COs with PSOs and POs :**

	PSO 1	PSO 2	PSO 3	PSO4	PSO5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1	-	-	-	-	-	-	-	-	-	-	2	3	-	-
CO 2	-	-	-	-	-	-	-	-	-	-	3	-	-	-
CO 3			3	-	-	-	-	-	-	-	-	-	-	-

<b>CO 4</b>	3	-	-	-	-	-	-	-	-	-	2	-	-	-
<b>CO 5</b>	-	-	-	-	-	-	-	-	3	-	2	-	-	-

<b>CO 6</b>	-	-	-	-	3	-	-	-	-	-	-	-	-	-
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**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam
- 

**Mapping of COs to Assessment Rubrics :**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO 1</b>	3	2						
<b>CO 2</b>	3							3
<b>CO 3</b>	3							3
<b>CO 4</b>	3				2			
<b>CO 5</b>	3							3
<b>CO 6</b>	3							3

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓
CO 6	✓	✓		✓

## SEMESTER IV

### Discipline Specific Core Courses

Discipline	COMMERCE				
Course Code	UK4DSCCOM200				
Course Title	BUSINESS STATISTICS				
Type of Course	<b>DSC</b>				
Semester	IV				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4
Pre-requisites					
Course Summary					

#### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Statistics</b>		<b>12</b>
	1	Introduction to statistics (recall on: Meaning, definition, functions, and importance of statistics. Data collection, Classification, Tabulation and Frequency Distribution, Presentation of statistical data- measures of central tendency)	
	2	Presentation of statistical data in business report.	
	3	Dispersion- Meaning – Absolute and Relative dispersion, mean deviation, Standard Deviation, Co-efficient of variation, Karl Pearson and Bowley's Co-efficient of Skewness	
<b>II</b>	<b>Correlation</b>		<b>12</b>
	5	Correlation - Meaning and definition- correlation and causation – types of correlation – methods of measuring correlation for ungrouped data -, -	
	6	Karl Pearson's co-efficient of correlation and its interpretation, Probable error, Coefficient of determination	
	7	Spearman's rank correlation- co-efficient of Concurrent deviation- application of different measures of correlation, Business applications of correlations.	
<b>III</b>	<b>Regression</b>		<b>12</b>
	8	Regression analysis – Meaning, definition and types -Regression lines- determination of simple linear regression-.	
	9	Regression equations and their application in business. Properties of correlation and regression co-efficient – Comparison of regression and correlation- Business applications of regression.	
<b>IV</b>	<b>Index numbers</b>		<b>12</b>
	10	Index numbers - Meaning and importance-Problems in construction of index	

	11	Numbers Methods of constructing of index numbers- Simple aggregative, Average of Price relatives, Laspeyer's, Paasche's, Dorbisch- Bowley's, Marshall-Edge worth's and Fisher's ideal index numbers,	
	12	Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of living Index and its use in determination of wages –Wholesale Price Index Number, Population index, inflation index, Operational indices- Sensex and Nifty.	
V	<b>TIME SERIES ANALYSIS</b>		12
	13	Time series data: trend, seasonality, and cyclical variations	
	15	Methods for forecasting time series data: moving averages, method of least squares, Simple exponential smoothing.	
	16	Applications of time series analysis in business forecasting and decision-making	

### **Recommended Books**

Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.

Vohra N. D., Business Statistics, McGraw Hill Education.

Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education.

Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.

Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.

Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.

David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.

Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Identify the relevance of measures of central tendency and its associated dispersion.	U	PSO 1, 3, 9,13
CO-2	Compute the variability of data using appropriate statistical measures.	A	PSO 3, 13

CO3	Compare association between variables and its implications in informed decision-making.	E, A	PSO 3, 13
CO-4	Estimate predictable values from known values using regression and taking decisions based on the same.	E	PSO 3, 13
CO-5	Compute index number that have applications in business.	A	PSO 3, 13
CO-6	Apply time series analysis to forecast future trends	AP	PSO 3, 13

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

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)**

CO No.	CO	PO/PS O	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Identify the relevance of measures of central tendency and its associated dispersion.	PSO 1, 3, 9,13	U	F	L,T	
CO-2	Compute the variability of data using appropriate statistical measures.	PSO 3, 13	A	C	L,T	
CO3	Compare association between variables and its implications in informed decision-making.	PSO 3, 13	E, A	P	L,T	

CO-4	Estimate predictable values from known values using regression and taking decisions based on the same.	PSO 3, 13	E	P	L,T	
CO-5	Compute index number that has applications in business.	PSO 3, 13	A	P	L,T	
CO-6	Apply time series analysis to forecast future trends	PSO 3, 13	AP	F	L,T	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs :**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1	2		1						3				1	
CO 2			2										3	
CO 3			1										3	
CO 4			2										1	
CO 5			3										1	
CO 6			2										1	

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics :**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1				
CO 2				
CO 3				
CO 4				
CO 5				
CO 6				



Discipline	COMMERCE				
Course Code	UK4DSCCOM201				
Course Title	<b>Company Administration</b>				
Type of Course	DSC				
Semester	IV				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites					
Course Summary					

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Company</b>		12
	1	Nature & Features of a company; Concept of corporate veil; Administration of Company Law- National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts	
	2	Types of companies- private and public company, government company, foreign company, one person company, small company, associate company, dormant company, and producer company; Association not for profit; Illegal association;	
	3	Formation of company, Procedure, promoters, their legal position	
	4	Online registration of a company.	
<b>II</b>	<b>Corporate Documents</b>		10
	5	Relevance of Memorandum of Association, Articles of Association, Doctrine of constructive notice, Doctrine of ultra vires, and indoor management;	
	6	Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share.	
	7	Sweat Equity, ESOPs, Bonus issue, Right Issue, buyback, and provisions regarding buyback; Membership of company.	
<b>III</b>	<b>Management</b>		12
	8	Classification of directors-Additional, Alternate, and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors, Legal positions, Powers and Duties;	
	9	Key managerial personnel, Managing director, Manager and Whole Time Director;	
<b>IV</b>	<b>Corporate Meeting</b>		14
	10	Frequency, Convening and Proceedings of Board and Committee meetings; Agenda Management; Management Information System; Meeting Management; Resolution by Circulation; Types of Resolutions	

	11	Annual General Meeting; Extraordinary general Meetings; Other General Meetings; Notice, Quorum, Poll, Chairman, Proxy; Meeting and Agenda; Process of conducting meeting;	
	12	Virtual Meetings: Technological Advancement in conduct of Board Committee & General Meetings; e-AGM.	
	13	Voting and its types-vote on show of hands, Poll, E-Voting, Postal ballot; Secretarial Standard	
<b>V</b>	<b>Corporate Re-Structuring and Winding Up</b>		12
	14	Corporate Restructuring- Meaning- Modes of Winding Up	
	15	Circumstances in which company may be wound up by Tribunal	
	16	Circumstances in which company may be wound up voluntarily	
	17	Winding up of unregistered companies	

Recommended Books:

BARE ACT- THE COMPANIES ACT, 2013

Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, "Elements of Company Law". Sultan Chand & Sons Pvt. Ltd.

Chadha R. & Chadha, S.(2018). Company Laws. Scholar Tech Press, Delhi.

Hicks, Andrew & Goo S.H., (2017) Cases and Material on Company Law, Oxford University Press.

Kumar, A., (2019) Corporate Laws, Taxmann Pvt Ltd

Sharma, J.P.(2018). An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Ascertain the legal provisions in the formation and functioning of companies under the Companies Act 2013.	U	PSO 1, 4, 11
CO-2	Identify the objectives of MOA, AOA and Prospectus of a company	AP	PSO 3,11
CO-3	Describe the role and responsibilities of a company's management personnel.	U, R	PSO 5, 11,12

CO-4	Identify corporate procedures for company meetings, and decision-making processes.	AP, U	PSO 5, 3,7
CO-5	Identify the situations that would demand corporate restructuring and winding up of a company.	U,C	PSO 3,4,5

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

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Ascertain the legal provisions in the formation and functioning of companies under the Companies Act 2013.	PSO 1, 4, 11	U	P	L,T	
CO-2	Identify the objectives of MOA, AOA and Prospectus of a company	PSO 3,11	AP	C	T	
CO-3	Describe the role and responsibilities of a company's management personnel.	PSO 5, 11,12	U, R	F	L,T	
CO-4	Identify corporate procedures for company meetings, and decision-making	PSO 5, 3,7	AP, U	F	T	

	processes.					
CO-5	Identify the situations that would demand corporate restructuring and winding up of a company.	PSO 3,4,5	U,C	C	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs :**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1	3			2							1			
CO 2			3								2			
CO 3					3						1	2		
CO 4			2		3		1							
CO 5			3		2		1							

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

### Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

### Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1				
CO 2				
CO 3				
CO 4				
CO 5				
CO 6				

### Discipline Specific Electives

Discipline	<b>COMMERCE</b>				
Course Code	UK4DSECOM200				
Course Title	<b>Financial Markets and Services</b>				
Type of Course	Discipline Specific Elective (DSE)				
Semester	IV				
Academic Level	200 – 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4	-	-	4 Hours
Pre-requisites	Understanding on various investment opportunities. Basic idea on financial markets and various financial services.				
Course Summary	The objective of the course is to familiarise the students with the Indian Financial System, its components and the financial services offered, so that they are well equipped with the functional aspects of the various types of financial products and services available in our country.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Financial Markets</b>		<b>10</b>
	1	Introduction to Financial System- Structure	2
	2	Financial Markets –Meaning – Concept – Classification	3
	3	Functions of Financial Markets- Instruments	3

	4	Global Financial Market - Instruments	2
<b>II</b>	<b>Money Market and Capital Market</b>		<b>12</b>
	5	Money Market – Meaning – Segments – Instruments	2
	6	Capital Market – Meaning – Constituents – Instruments	2
	7	OTCEI – Features – Benefits	2
	8	Depository Services – Demat Account-Dematerialisation and Rematerialisation	2
	9	Role of CDSL and NSDL	2
<b>III</b>	<b>Primary Market and Secondary Market</b>		<b>14</b>
	10	New Issue Market –Meaning- Functions- Methods of flotation of capital	2
	11	Concept of Book Building – Procedure – Price Band – Reverse Book Building	4
	12	Intermediaries in the New Issue Market- Present Scenario	2
	13	Secondary market-Meaning-Difference between Primary and Secondary Market	2
	14	Stock Exchanges –Functions- Structure of stock exchanges- BSE- NSE.	2
	15	Trading procedure -Online trading -Clearing and settlement	2
<b>IV</b>	<b>Financial Services</b>		<b>12</b>
	16	Financial Services-Meaning – Concept – Types	3
	17	Fund Based Services – Venture Capital – Hire Purchase – Factoring – Capital Restructuring – Bills Discounting – Mutual Fund – Underwriting – Leasing- Merchant Banking	5

	18	Fee Based Services – Credit Rating – Portfolio Management	4
<b>V</b>	<b>Regulatory Framework for Financial Markets</b>		<b>12</b>
	19	Regulatory Institutions - Role of RBI in Financial Markets	4
	20	SEBI guidelines for Primary and Secondary Market	4
	21	The Securities and Exchange Board of India –Objectives- Functions – Powers	2
	22	Investor Protection of SEBI	2

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the role and functions of Indian Financial markets	U	5, 10
CO-2	Describe the key areas relating to management of financial products and services.	U	10
CO-3	Enhance their awareness on recent trends in financial markets.	U	5,10
CO-4	Analyse functioning of financial services in India.	An	10
CO 5	Analyse the regulatory framework for Financial Markets.	An	10

**S-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Understand the role and functions of Indian Financial markets	PO-1 PSO-5, 10	U			
CO-2	Describe the key areas relating to management of financial products and services.	PO-1,4 PSO-10	U			
CO3	Enhance their awareness on recent trends in financial markets.	PO-4,5 PSO-5,10	U			
CO4	Analyse functioning of financial services in India.	PO-1,2 PSO-10	An			
CO 5	Analyze the regulatory framework for Financial Markets.	PO-2,8 PSO-10	An			

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1					1					3				
CO 2										3				
CO 3					2					3				
CO 4										3				
CO 5										3				

**Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO8
CO 1	3							
CO 2	2			3				
CO 3				1	2			
CO 4	3	1						
CO 5		3						2

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1		✓		✓
CO 2	✓			✓
CO 3	✓			✓
CO 4		✓		✓
CO 5	✓	✓		



Discipline	<b>COMMERCE</b>				
Course Code	UK4DSECOM201				
Course Title	<b>Co-operation and Community Development</b>				
Type of Course	<b>DSE</b>				
Semester	IV				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	hours	4
Pre-requisites	1. An awareness about community development				
Course Summary	This course explores how cooperatives empower communities, from fostering social change to driving rural development in India. You'll analyse successful initiatives and government programs that leverage cooperatives for community progress.				

### Detailed Syllabus:

Module	Unit	Contents	Hrs
<b>I</b>	<b>Role of Co-operatives in Community Development</b>		<b>12</b>
	1	Introduction to Community Development - Role of cooperatives in grassroots organizations in community mobilization and advocacy Civil society actors- Their contributions to social change	6
	2	Challenges and opportunities in building and sustaining grassroots organisations - Financial management and sustainability of community based organizations - Historical role of cooperatives in community empowerment- Cooperatives as agents of economic development and social change (Analysis of successful cooperative-led community development initiatives, Group discussions and peer feedback on the effectiveness and sustainability of showcased projects)	6
<b>II</b>	<b>Rural Development in India</b>		<b>12</b>
	3	Introduction, Current Scenario of Rural Development of India, Nature of Rural Economy- The problems and Challenges for Rural Development in India	6
	4	Rural sector composition, issues involved, causes, implication and remedies Rural resource depletion – Rural infrastructure – Rural indebtedness	6
<b>III</b>	<b>Rural and Urban Cooperatives</b>		<b>12</b>
	7	Organizational Structures of Rural Credit Cooperatives - Types of rural cooperatives - agricultural cooperatives, marketing and processing cooperatives - Challenges Facing Rural Cooperatives - Short and medium term and long term credit structure agricultural credit cooperatives- Primary Agricultural credit societies, Primary Co-operative Agricultural and Rural Development Banks - State Cooperative Agricultural and Rural Development Banks.	8

	8	Overview of urban cooperative banks (UCBs) – Scheduled and Non-scheduled UCBs, Housing cooperatives and consumer cooperatives in urban areas Challenges and opportunities in urban cooperative development.	4
<b>IV</b>	<b>Co-operatives in Different Sectors</b>		<b>12</b>
	5	Women and youth programmes and their relevance to community development. Woman Cooperatives – (SEWA Cooperatives case study)- Youth Cooperatives.	
	6	Adivasi cooperatives- Multi-purpose cooperatives in India- Schedule caste and schedule tribe cooperatives in Kerala – Large-sized Adivasi Multi-purpose Cooperatives (LAMPS)- Functions – Reasons for failure- Corrective measures	
<b>V</b>	<b>Co-operatives in Community Development Programmes</b>		<b>12</b>
	9	Role of government in rural development, Government Initiatives – Ministry of Rural Development, objectives, structure and function, Micro Finance, SHG – Bank Linkage Programmes – Rural Development Programmes, Integrated rural development programme (IRDP)	
	10	Khadi and Village Industries Corporation (KVIC)– Jawahar Rozgar Yojana (JRY) – Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)- Technology in Rural Development	

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	By examining cooperatives and grassroots movements, this course equips you to analyse how communities achieve social and economic change and also to analyse the current state of rural development in India.	U	PSO-2
CO-2	Will equip the students to understand the challenges and opportunities of rural development in India, analysing issues like resource depletion, infrastructure, and debt.	U	PSO- 2
CO3	Deepen their understanding of the cooperative landscape in India. Will explore the structures and challenges faced by both rural cooperatives (agricultural, credit, marketing) and urban cooperatives (housing, consumer). This knowledge will be valuable for careers in rural development, financial services, or cooperative management.	U, An	PSO- 2,3
CO4	This course explores how targeted programs empower women and youth, driving community development.	An, E	PSO- 3

	You'll analyse successful initiatives like women's cooperatives (SEWA case study) and tribal cooperatives (Adivasi, LAMPS) to understand their strengths, challenges, and importance for inclusive community progress.		
CO5	Examines the Indian government's role in rural development through programs like MGNREGS and institutions like KVIC. You'll analyse how these initiatives address challenges like poverty and unemployment, fostering inclusive growth in rural areas.	U, An	PSO-1, 2

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

### Recommended Books

- Pawar I.D and Vaze A.T., (1999) Cooperative Banking, Pragati Prakashan, Mumbai.  
Hajela T.N., (2010) Cooperation, Principles, Problems and Practice, Ane Books Private Ltd.  
Palanetrappa M.C., (1999) Cooperative Banks and the Banking Regulation Act 1949, Sree Dyamalamba Publications, Bangalore.  
Nikkiran, (2007) A Treatise on Cooperative Management, Rainbow Publications, Coimbatore.

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	By examining cooperatives and grassroots movements, this course equips you to analyse how communities achieve social and economic change and also to analyse the current state of rural development in India.	PSO-2	U		L	-
CO-2	Will equip the students to understand the challenges and opportunities of rural development in India, analysing issues like resource depletion, infrastructure, and debt.	PSO-2	U		L	-
CO-3	Deepen their understanding of the cooperative landscape in India. Will explore the structures and challenges faced by both rural cooperatives (agricultural, credit, marketing) and urban	PSO-2,3	U, An		L	-

	cooperatives (housing, consumer). This knowledge will be valuable for careers in rural development, financial services, or cooperative management.					
CO-4	This course explores how targeted programs empower women and youth, driving community development. You'll analyse successful initiatives like women's cooperatives (SEWA case study) and tribal cooperatives (Adivasi, LAMPS) to understand their strengths, challenges, and importance for inclusive community progress.	PSO-3	An, E		L	-
CO-5	Examines the Indian government's role in rural development through programs like MGNREGS and institutions like KVIC. You'll analyse how these initiatives address challenges like poverty and unemployment, fostering inclusive growth in rural areas.	PSO-1, 2	U, An		L	-

**F-Factual, C- Conceptual, P-Procedure al, M-Metacognitive**

**Mapping of COs with PSOs and POs :**

	PO1	PO2	PO3	PO4	PO5	PO6	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO	PSO	PSO 12	PSO 13	PSO 14	
CO 1	1	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 2	1		-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 3	1	-	-	-	-	-	-	-	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO 4	1	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-
CO 5	1	-	-	-	-	-	-	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

### Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

### Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓			✓
CO 4		✓		✓
CO 5		✓		✓
CO 6			✓	

Discipline	<b>COMMERCE</b>				
Course Code	UK4DSECOM205				
Course Title	<b>Theory and Practice of Personal Income Tax</b>				
Type of Course	DSE				
Semester	IV				
Academic Level	200 – 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4
Pre-requisites	Fundamental Knowledge in Taxation System in India				
Course Summary	This course equips the learner with practical knowledge in five Heads of Income and Computation of Gross Total Income				

### Detailed Syllabus:

Module	Unit	Contents	Hrs
<b>I</b>	<b>Residential Status and Scope of Total Income</b>		<b>10</b>
	1	Definition and Basic Concepts of Income Tax, Exempted Incomes	3
	2	Residential Status and Scope of Total Income/Incidence of Tax	2
	3	Types of Incomes, Computation of Total Income of an Individual based on Residential Status	3
	4	Heads of income	2
<b>II</b>	<b>Income from Salary</b>		<b>18</b>
	5	Basis of Charge, Definition and Scope of Salary	2
	6	Characteristics of Salary, Components of Salary Income	2

	7	Allowances, Perquisites, Provident Fund, Retirement Benefits	6
	8	Valuation of Perquisites and Allowances, Computation of Salary Income: Salary u/s17(1), Deductions u/s.16	8
<b>III</b>	<b>Income from House Property</b>		<b>10</b>
	9	Basis of Charge, Definition and Scope of House Property Income, Residential properties: Self-occupied and let-out properties	2
	10	Income Exempted from House Property, Computation of Annual Value, Deductions u/s.24	2
	11	Computation of Income from House Property	4
	12	Special Situations- Tax treatment of co-owned properties, Taxation of deemed let-out properties	2
<b>IV</b>	<b>Profit and Gains from Business or Profession</b>		<b>10</b>
	13	Definition of Business and Profession, Procedure for computation of Income from Business- Rules	3
	14	Revenue and Capital nature of Incomes and Expenses	2
	15	Allowable Expenses u/s. 30 to 37, Expenses expressly disallowed, Deemed Profits	3
	16	Presumptive Taxation u/s 44AD, 44ADA, 44AE	2
<b>V</b>	<b>Capital Gains and Income from Other Source</b>		<b>12</b>

	17	Capital Gains - Basis of charge -Definition of Capital Assets, Transfer and Transactions not considered as transfer	3
	18	Computation of Capital Gains, Exemptions in respect of certain Capital Gains u/s 54, 54B,54EC,54F	4
	19	Income from Other Source – Definition and scope of income from other sources	2
	20	Deductions allowable, disallowed expenses, Types of securities, Computation of Income from other sources	3

### Practical

Determine the residential status of 10 Individuals

Compute the taxable salary of 10 Individuals

### Recommended Books

Mehrotra and Goyal, Taxation Law & Practice, Sahitya Bhawan Publication, Agra

Vinod K. Singhania & Monica Singhania, Direct Tax Law and Practice, Taxman publication pvt. Ltd. New Delhi

Girish Ahuja & Ravi Gupta, Systematic Approach to Income Tax, Bharat Law house pvt.Ltd. New Delhi

Girish Ahuja and Ravi Gupta: Professional Approach to Direct Taxes Law & Practice; Bharat Law House, New Delhi.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Identify the residential status of Individuals and develop a skill in tax incidence	Ap	PSO4
CO-2	Solve the problems in computation of Taxable Salary	Ap	PSO4 PSO5
CO-3	Solve the problems in computation of Income from House Property	Ap	PSO4 PSO5
CO-4	Computation of Profit and Gains from Business or Profession	Ap	PSO4
CO-5	Experiment with the computation of Taxable Income from Capital Gain and Income from Other Sources	Ap	PSO4 PSO5

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)

CO-1	PSO4	Ap	F, C, P	L, T	
CO-2	PSO4 PSO5	Ap	F, C, P	L, T	
CO-3	PSO4 PSO5	Ap	F, C, P	L, T	
CO-4	PSO4	Ap	F, C, P	L, T	
CO-5	PSO4 PSO5	Ap	F, C, P	L, T	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Final Exam

**Mapping of COs with PSOs**

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14
CO-1	-	-	-	3	1	-	-	-	-	-	-	-	-	-
CO-2	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-3	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-4	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-5	-	-	-	3	1	-	-	-	-	-	-	-	-	-

**Mapping of Cos with POs**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO-1	3	2	1	-	-	-	-	-
CO-2	3	1	2	-	-	-	-	-
CO-3	3	2	1	-	-	-	-	-
CO-4	3	2	1	-	-	-	-	-
CO-5	2	3	1	-	-	-	-	-



### Mapping of COs to Assessment Rubrics

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓	-	✓
CO 2	✓	✓	-	✓
CO 3	✓	✓	-	✓
CO 4	✓	✓	-	✓
CO 5	✓	✓	-	✓
CO 6	✓	✓	-	✓

Discipline	<b>COMMERCE</b>				
Course Code	UK4DSECOM206				
Course Title	<b>Fundamentals of Supply Chain Management</b>				
Type of Course	DSE				
Semester	IV				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites					
Course Summary	The course intends to provide an overview of Supply Chain, Operations, Channels of Distribution, management components, network design techniques fit in to various types of Business.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Supply Chain</b>		<b>12</b>
	1	Supply Chain - Definition & Importance	
	2	Types of Supply Chain	
	3	Supply Chain Management- Objectives & Scope-Inventory management & techniques.	
	4	Analysis of Supply chain - Supply Chain Constituents -SCM activities	
<b>II</b>	<b>Planning Demand and Supply in SCM</b>		<b>9</b>
	5	Demand forecasting in supply chain	
	6	Aggregate planning in supply chain	
	7	Planning supply and Demand in Supply Chain: Managing predictable variability	
<b>III</b>	<b>Supply Chain Strategies</b>		<b>15</b>
	8	Supply Chain Strategy and Implementations - Web-centric Supply Chain - Supply Chain in E-business - e-collaboration - E-Procurement	
	9	Structure of Supply Chain Management.	
	10	Factors driving Global Supply Chain Management	
	11	Customs and Global Supply Chain Management	

	13	Management of the Inventory in the Supply Chain Analysis including Vendor Management	
<b>IV</b>	<b>Lean Supply Chain Management</b>		<b>12</b>
	14	Lean Supply Chain Management.	
	15	Lean Supply Workforce	
	16	Dimensions of Supply Chain Excellence- Political Forces- Legal Forces- Cultural Forces- Technological Forces- Economic Forces	
	17	Dimensions: Collaborative, Operational	
	18	E-business and the supply chain- Financial evaluation of Supply Chain decisions	
<b>V</b>	<b>Future Trends and Issues in SCM</b>		<b>12</b>
	19	Collaborative Strategies	

	20	Vendor Managed Inventory, Third Party Logistics, Fourth Party Logistics,	
	21	Internet and E-commerce, Green Supply Chain	
	22	Reverse Logistics, World Class Supply Chain	

*Activity: - Students have to visit an organisation and prepare a report on demand forecasting process, green supply chain practises and web centric supply chain practice.*

#### **Recommended Books:**

Burt, Dobbler, Starling, World Class Supply Management, TMH  
 Sunil Chopra, Peter Meindl, Supply Chain Management, Pearson Education, India.  
 Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.  
 Mohanty R.P, S.G Deshmuki 'Supply Chain Management' Biztantra, New Delhi  
 Jeremy F Shapiro, Modeling the Supply Chain, Thomson duxbury 2002.  
 Joel D.Wisner , Keah – Choon Tan , G. Keong Leong – Principles of Supply Chain Management A Balanced Approach– Cengage, New Delhi  
 Agarwal, D.K., (2003.) 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd,  
 Ronald H. Ballou, (2004) 'Business Logistics and Supply Chain Management' Pearson Education  
 Chopra Sunil and Peter Meindl (2001), Supply Chain Management: Strategy, planning and operation, Prentice Hall, Englewood cliffs, New Jersey.  
 Satish C. Ailawadi & Rakesh Singh: Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi.

#### **Course Outcomes**

<b>No.</b>	<b>Upon completion of the course the graduate will be able to</b>	<b>Cognitive Level</b>	<b>PSO &amp; POs addressed</b>
CO-1	Describe Supply chain management concepts	U	PSO 7, PO 1
CO-2	Examine supply chain management Planning process	An	PSO 7, PO3, PO 1

CO-3	Evaluate the dimensions of Lean supply chain management	E	PSO 7, PO 3
CO-4	Appraise the importance of supply chain management in the current business Scenario	An	PSO 7, PO 6, PO 1

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO & POs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Describe the supply chain	PSO 7, PO 1		C	L	

	management concepts					
CO-2	Examine supply chain management planning process	PSO 7, PO3, PO 1		P	L	
CO-3	Evaluate the dimensions of Lean supply chain management	PSO 7, PO 3	P, F		L	
CO-4	Appraise the importance of supply chain management in the current business Scenario	PSO 7, PO 6, PO 1	F, C		L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14	
CO 1	2														3								
CO 2	1		2												3								
CO 3			2												3								
CO 4	1					2									3								

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

### Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Final Exam

### Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓

### Value Addition Courses

Discipline	COMMERCE				
Course Code	UK4VACCOM200				
Course Title	<b>Consumer Rights and Protection</b>				
Type of Course	VAC				
Semester	IV				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4
Pre-requisites	No pre-requisites are required				
Course Summary	This course provides a comprehensive understanding about the rights of consumers and the mechanism to redress customer complaints.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction</b>		8
	1	Meaning of Consumer -Concept of Consumerism- History and evolution of Consumerism- Rational, Need and Importance of Consumerism,	
	2	Types of Consumer Appropriate authority – Complainant – Consumer dispute – Restrictive Trade Practice.	
	3	Concept of Consumer Protection -Need for Consumer Protection - Consumer Movement	
<b>II</b>	<b>Consumer Rights</b>		12
	4	Consumer Rights-Introduction-Need-Rationale	
	5	Consumer Rights - Right to Safety, Right to Information, Right to Choose, Right to be heard – Right against exploitation – Right to Consumer Education.	

<b>III</b>	<b>Consumer Protection Law In India</b>		16
	6	Consumer protection- Consumer rights and Standardization -United Nations guidelines on consumer protection- Objectives, scope of application , general principles and framework for consumer protection - Concept of Consumer Protection Law in Ancient India	
	7	Introduction of Consumer Protection Act 1986 – Objectives – Features- Overview features, important definitions - Consumers, Goods, services, Defect, Deficiency, unfair trade practices, Dispute, Complaint -Objectives, Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions.) Procedure of filling complaint and Procedure to deal with complain-Consumer Protection Act 2006 (Amendments) – Salient features.	
	8	Consumer Protection Council: - Composition and Powers of National Commission, State Commission and District Consumer Forum	

<b>IV</b>	<b>Consumer Protection In Service Sector</b>		12
	9	Consumer Protection in Services Sector -Consumerism in Services Sector -Unfair Trade Practices	
	10	Consumer Rights in Banking Industry	
	11	Consumer Rights in Insurance Industry	
	12	Role of Industry Regulators in Consumer Protection - Banking: RBI and Banking Ombudsman - Insurance: IRDA and Insurance Ombudsman - Telecommunication: TRAI - Food Products: FSSAI - Electricity Supply: Electricity Regulatory Commission - Real Estate Regulatory Authority	
<b>V</b>	<b>Consumer Grievance Redressal</b>		12
	13	Redressal of consumer grievances-Goods & Services covered under Consumer Protection Act-Procedure for filing of complaints with District Forum, State Commission , National Commission.	
	14	Machinery for settlement of grievances - National Commission - State Commission - District Forum - Case Studies on Consumer Protection	

### **Recommended Books/Readings**

Lecture on Torts and Consumer Protection Laws by Dr. Rega Surya Rao – Asia Law House, Hyderabad.

Consumer Protection Laws – By Prof. RakeshKhanna – Central – Law Agency.

Consumer Protection (Amendment) Act, 2002. S. Chand & Sons.2012.

Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs” (2007) Delhi University Publication. 334 pp.

Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.

Girimaji, Pushpa (2022). Consumer Right for Everyone Penguin Books.

Nader, Ralph (2022). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.

Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany. 263 pp.

Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)

The Consumer Protection Act, 1986.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Identify the need for Consumer Protection & Consumer Movement	U	PSO1
CO-2	Analyse the significance of Consumer Rights	An	PSO9
CO-3	Describe the Consumer Protection Law in India	U	PSO1
CO-4	Appraise the role of industry regulators in Consumer Protection	An	PSO9
CO-5	Evaluate the Consumer Grievance Redressal System in India	E	PSO1

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

**Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)**

CO No.	CO	PO/ PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
CO-1	Identify the need for Consumer Protection & Consumer Movement	PO2 PSO1	U	C	L	
CO-2	Analyse the significance of Consumer Rights	PO8 PSO9	An	P	L	
CO-3	Describe the Consumer Protection Law in India	PO2 PSO1	U	C	L	
CO-4	Appraise the role of industry regulators in Consumer Protection	PO2 PSO9	An	P	L	
CO-5	Evaluate the Consumer Grievance Redressal System in India	PO8 <sup>94</sup> PSO1	E	P	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs :**

	P S O 1	P S O 2	P S O 3	P S O 4	P S O 5	P S O 6	P S O 7	P S O 8	P S O 9	PS O 10	PS O 11	PS O1 2	PS O1 3	PS O1 4	P O 1	P O2	P O 3	P O 4	P O5	P O6	P O 7	P O 8
<b>CO 1</b>	1	-	-	-	-	-					-					1						
<b>CO 2</b>			-	-	-	-		-	2		-					-						2
<b>CO 3</b>	1	-		-	-	-		-	-		-					2						
<b>CO 4</b>	-	-			-	-		-	3		-				-	2						-
<b>CO 5</b>	2		-	-	-	-		-			-					-					-	1

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics :**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5		✓		✓

Discipline	<b>COMMERCE</b>				
Course Code	UK4VACCOM201				
Course Title	<b>Sustainable Business Practices</b>				
Type of Course	<b>VAC</b>				
Semester	IV				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practicum per week	Total Hours/Week
	4	4 hours	4		4
Pre-requisites	1. Basic understanding on sustainability 2. Familiar with fundamental business concepts				
Course Summary	An intermediate level course that gives an understanding about the sustainable business framework and methodologies, sustainable strategies and models, circular economy and sustainable indicators.				

#### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Sustainable Business Practices</b>		<b>12</b>
	1.	Understanding sustainability in the context of business- Meaning, Definitions and Importance-Entrepreneurs' role as change agent- Legacy Costs-Economics of Sustainability.	
	2.	Social Entrepreneurship and Business Design-Strategy, Systems, Structures.	
	3.	Overview of the UN Sustainable Development Goals (SDGs)	
<b>II</b>	<b>Sustainable Innovation Strategy</b>		<b>16</b>
	4.	Sustainable Innovation: Eco-design principles: Life Cycle Thinking, Material Selection and Sourcing, Design for Durability and Longevity, Resource Efficiency and Optimization, Design for Disassembly and Recyclability, Biodegradability and Composability,	
	5.	Sustainable Business Frameworks and Methodologies: Triple Bottom Line (TBL) Approach, Sustainability Reporting Standards, Life Cycle Assessment (LCA), Natural Capital Accounting, Circular Economy Principles.	
	6.	Biomimicry and nature-inspired Design: Principles of Biomimicry-Examples of Biomimetic Designs-Applications of Biomimicry.	



<b>III</b>	<b>Stakeholder Engagement and Corporate Social Responsibility</b>		<b>10</b>
	7.	Importance and Benefits of Stakeholder Engagement- Role of stakeholder in CSR engagements-Employees as CSR advocates, Customers as CSR partners, Suppliers as CSR collaborators, Communities as CSR beneficiaries, Investors as CSR supporters.	
	9.	Corporate social responsibility (CSR) frameworks and standards	
<b>IV</b>	<b>Engaging with Communities and NGOs</b>		<b>10</b>
	10.	Building positive relationships with local communities: Stakeholder Mapping, Community Consultation and Participation, Social Impact Assessment, Community Development Programs, Conflict Resolution and Grievance Mechanisms, Partnerships with NGOs, Transparency and Communication.	
	11.	Sustainable Finance and Investment: Socially Responsible Investing (SRI)- Impact investing-Environmental, social, and governance (ESG) criteria	
<b>V</b>	<b>Measuring and Communicating Sustainability Performance</b>		<b>12</b>
	12.	Key Performance Indicators (KPIs) for sustainability	
	13.	Sustainability reporting frameworks: Global Reporting Initiatives (GRI), Sustainability Accounting Standards Board (SASB).	
	14.	Tools and methodologies for sustainability assessment- Regulatory Compliance and Standards-Communicating sustainability to stakeholders: The role of marketing and PR.	

Recommended Books:

- Sustainable Business Model Innovation, David Young, Martin Reeves, De Gruyter
- Sustainability management, Dr. Deb Prasanna Choudhury, Zorba Books.
- Sustainable Business: Key Issues, Second Edition, Helen Kopnina and John Blewitt, Routledge.
- Sustainable Business Models: Principles, Promise, and Practice, Lars Moratis, Frans Melissen, Samuel O Idowu, Springer.

- Sustainable Business Model Design: 45 Pattern, Florian Luedke-Freund, Henning Breuer, Lorenzo Massa,
- Sustainable Business Models, Adam Jabłonski, MDPI.
- Business Models for Sustainability, Peter E. Wells, Edward Elgar.

#### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PO /PSO addressed
CO-1	Understand the concepts of sustainable business models.	U	PO 8/PSO 1
CO-2	Integrate business knowledge and have an ethical awareness	An	PO 3/PSO 5
CO-3	Make use of tools and frameworks to develop sustainable business strategies.	U	PO 8/PSO 1
CO-4	Analyse the role of stakeholders in shaping sustainable business practices.	An	PO 5/PSO 1
CO-5	Critically assess case studies and real-world examples of sustainable business models.	An	PO 6/ PSO 4
CO-6	Communicate effectively about sustainable business concepts and practices.	Ap	PO 4/ PSO 1

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

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the concepts of sustainable business models	PSO- 13	U	F	L	
2	Integrate business knowledge and have an ethical awareness.	PSO- 5	An	C	L	

3	Make use of tools and frameworks to develop sustainable business strategies.	PSO- 14	U	C	L	
4	Analyse the role of stakeholders in shaping sustainable business practices	PSO- 12	E	C	L	
5	Critically assess case studies and real-world examples of sustainable business models.	PSO- 5	E	P	L	
6	Communicate effectively about sustainable business concepts and practices.	PSO- 14	U	C		

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>		1			1							2	2	3	1	1	1	1	2	1	1
<b>CO2</b>		1			1							1	2	3	1		3	1	2	1	1
<b>CO3</b>		1			1							1	2	3	1	1	1	1	2	1	1
<b>CO4</b>		1			1							1	2	3	1	1	1	1	3	2	1
<b>CO5</b>		1			3							1	2	3	1	1	1	1	2	3	1
<b>CO6</b>		1			1							1	2	3	1		1	3	2	1	1

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics :**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			
CO 2	✓	✓		
CO 3	✓			
CO 4	✓			
CO 5	✓	✓		
CO 6	✓	✓		

**Skill Enhancement Courses**

Discipline	COMMERCE
Course Code	UK4SECCOM200
Course Title	<b>Entrepreneurial Skills</b>
Type of Course	SEC
Semester	IV
Academic Level	200 – 299

Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	2 Hours	-	2 Hour	4
Pre-requisites	Basic idea about Business, Forms of Business Organizations, and Business Risk				
Course Summary	This course introduces students to the fundamental skills and knowledge required to thrive in an entrepreneurial environment with special emphasis on critical thinking, problem-solving, creativity, and effective communication				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Entrepreneurship Traits and Skills</b>		<b>6</b>
	1	Overview of entrepreneurship - Importance and role of entrepreneurship in economic development	
	2	Characteristics of successful entrepreneurs	
	3	Entrepreneurial mindset - Visionary Thinking - Risk taking - Resilience- Persistence - Adaptability - Creativity - Innovation - Self Reliance - Passion	
	4	Entrepreneurial Skills-Networking Skills - Leadership Skills.	
<b>II</b>	<b>Opportunity Identification and Evaluation</b>		<b>6</b>

	5	Understanding market opportunities - Techniques for identifying entrepreneurial opportunities	
	6	Assessing market demand and competition	
	7	Feasibility analysis and opportunity evaluation	
	8	Risk assessment and mitigation strategies	
<b>III</b>	<b>Creativity and Innovation</b>		<b>6</b>
	9	The role of creativity in entrepreneurship - Creativity and Opportunity	
	10	Developing Creative Skills - Idea generation and brainstorming methods - Design thinking and problem-solving approaches	
	11	Incremental innovation - Adjacent innovation - Disruptive innovation - Radical innovation - Transformational innovation.	
	12	Managing and nurturing innovation within entrepreneurial ventures	
<b>IV</b>	<b>Entrepreneurial Planning and Strategy</b>		<b>6</b>
	13	Business model development and canvas analysis.	
	14	Crafting effective business plans - Strategic planning for startups	
	15	Financial planning and resource allocation - Scalability and growth strategies	
	16	Time Management and Leadership strategies.	
<b>V</b>	<b>Communication and Teamwork in Entrepreneurship</b>		<b>6</b>
	17	Importance of effective communication in entrepreneurship	
	18	Communicating business ideas to stakeholders	
	19	Building and leading effective entrepreneurial teams	
	20	Collaboration and conflict resolution in entrepreneurial settings	
	21	Networking and relationship-building for entrepreneurial success.	

### **Practicum (30 Hours)**

To give a practicum that evaluates and inculcates entrepreneurial skills, the teacher have to design an experiential learning activity that simulates real-world entrepreneurial challenges. The suggested approach is:

**Practicum 1: Case Study:** See the Indicative points for organising a case study related to entrepreneurial skills, Plan and execute accordingly:

1. **Selection of Case:** Choose a relevant case study showcasing entrepreneurship, focusing on key skills like opportunity recognition and innovation.
2. **Fix the Learning Objectives:** Define clear objectives emphasising the development of entrepreneurial mindset and problem-solving abilities.
3. **Facilitate Discussion:** Guide structured discussions to analyse challenges, identify opportunities, and propose solutions.
4. **Promote Collaboration:** Encourage collaboration among students to share perspectives and collaborate on solutions.
5. **Encourage Reflection:** Allocate time for reflection on learning and application of entrepreneurial skills.
6. **Assessment:** Assess understanding through case analyses or presentations, providing constructive feedback.

**Practicum 2: Combined Activity (Case Analysis, Problem Solving and Presentation)**

Suggested points for conducting a practicum that evaluates and instills entrepreneurial skills:

1. **Scenario Selection:** Choose a case study that mirrors real-world entrepreneurial challenges, emphasising key entrepreneurial competencies like opportunity identification, risk management, and innovation.
2. **Learning Objectives Definition:** Clearly outline the intended learning outcomes, focusing on fostering an entrepreneurial mindset, honing critical thinking skills, and cultivating the ability to devise strategic solutions.
3. **Structured Engagement:** Facilitate structured engagement through targeted discussions and interactive activities, encouraging students to analyse the case, brainstorm ideas, and collaboratively develop actionable strategies.
4. **Reflection Opportunities:** Incorporate reflection sessions to encourage students to assess their learning, critically evaluate their approaches, and identify areas for improvement, thus reinforcing the experiential learning cycle.
5. **Assessment Framework:** Design a robust assessment framework aligned with the learning objectives, utilising performance-based assessments such as case analyses, presentations, or situational role-plays to gauge students' entrepreneurial acumen and problem-solving proficiency. (Evaluate the capacity of the learner to analyse the case, identification of key challenges and opportunities, and formulation of strategic recommendations, also look into the practicability of suggested solutions, the logic and capacity to evaluate alternatives, their presentation, teamwork and collaboration also should be considered while making the assessment)
6. **Feedback Mechanism:** Establish a feedback mechanism to provide constructive feedback to students, emphasising areas of strength and offering targeted guidance for further enhancement, thereby fostering continuous improvement and skill refinement.

These succinct guiding points serve as a comprehensive framework for conducting a practicum that effectively evaluates and cultivates entrepreneurial skills, ensuring students are equipped with the competencies required to navigate the dynamic landscape of entrepreneurship.

### **Practicum 3: Entrepreneurial Challenges - Field Based Project**

**Duration:** 4 weeks

**Objective:** To assess students' entrepreneurial mindset and traits through hands-on experience and problem-solving in a simulated business environment.

**Description:**

1. **Formation of Entrepreneurial Teams:** Students are divided into teams, each comprising individuals with diverse skills and backgrounds. Teams should ideally consist of members who complement each other's strengths and weaknesses.
2. **Identification of Business Opportunity:** Each team is tasked with identifying a viable business opportunity within a given industry or market segment. They should conduct market research, analyze trends, and identify gaps or needs that their proposed business can address.
3. **Business Concept Development:** Based on their identified opportunity, teams develop a comprehensive business concept, including the product or service offering, target market, value proposition, and revenue model. They should also outline their proposed business strategy and competitive advantage.
4. **Business Plan Preparation:** Teams create a detailed business plan outlining all aspects of their venture, including marketing, operations, finances, and human resources. The business plan should demonstrate a thorough understanding of the market, potential risks, and scalability of the venture.
5. **Pitch Presentation:** Each team presents their business concept and plan to a panel of judges, which may include faculty members, industry professionals, and successful entrepreneurs. Teams must effectively communicate their ideas, demonstrate their understanding of the market opportunity, and convincingly articulate why their venture is viable and deserving of support.
6. **Assessment Criteria:** Consider Points like Creativity and Innovation, Problem-solving and Critical Thinking, Risk-taking and Resilience, Communication and Presentation Skills, Teamwork and Collaboration, Adaptability and Flexibility for the assessment of Practicum.

By engaging in this practicum, students have the opportunity to apply theoretical concepts learned in the course to real-world scenarios, allowing for a comprehensive evaluation of their entrepreneurial mindset and readiness to pursue entrepreneurial endeavours.

#### **II. Design a Business Simulation:**

1. **Select a Scenario:** Choose a business scenario relevant to your students' interests or industry focus. For example, starting a tech startup, launching a food truck business, or creating a sustainable fashion brand.
2. **Define Objectives:** Clearly outline the objectives of the simulation, such as developing a business plan, identifying target markets, managing finances, and executing marketing strategies.



3. **Create Roles:** Assign roles to students, such as CEO, CFO, Marketing Director, etc., to mimic the organizational structure of a startup.
4. **Provide Resources:** Offer resources like case studies, market research data, and financial templates to support their decision-making process.

### **III. Structured Activities:**

1. **Business Planning:** Have students work in teams to develop a comprehensive business plan, including mission statements, market analysis, product/service offerings, and financial projections.
2. **Market Research:** Conduct market research activities to identify customer needs, analyze competitors, and assess market trends.
3. **Financial Management:** Teach financial literacy through activities like budgeting, forecasting revenue, managing expenses, and understanding profit margins.
4. **Marketing Strategies:** Encourage students to create marketing strategies, including branding, social media campaigns, and customer acquisition plans.
5. **Pitch Presentations:** Organize pitch competitions where teams present their business ideas to a panel of judges (faculty, industry professionals, or peers).

### **IV. Encourage Creativity and Innovation:**

1. **Problem-Solving Challenges:** Introduce unexpected challenges or obstacles during the simulation to promote critical thinking and adaptability.
2. **Encourage Innovation:** Reward creativity and innovative thinking by allowing students to experiment with new ideas and solutions.
3. **Failure as Learning Opportunity:** Emphasize that failure is part of the entrepreneurial journey and encourage students to learn from setbacks and iterate on their strategies.

### **V. Facilitate Reflection and Feedback:**

1. **Debriefing Sessions:** Schedule regular debriefing sessions where students reflect on their experiences, share insights, and discuss lessons learned.
2. **Peer Feedback:** Encourage peer feedback to promote collaboration and constructive criticism among team members.
3. **Individual Reflection:** Assign reflective journaling or self-assessment exercises for students to document their personal growth and learning throughout the practicum.

### **VI. Evaluation Criteria:**

1. **Criteria Alignment:** Align evaluation criteria with the objectives of the practicum, focusing on entrepreneurial skills such as creativity, problem-solving, communication, and resilience.
2. **Rubrics:** Develop rubrics or scoring guidelines to assess students' performance in various aspects of the simulation, including business planning, financial management, and presentation skills.

### **VII. Real-World Application:**

**Networking Opportunities:** Organize guest lectures, industry visits, or networking events to connect students with entrepreneurs, investors, and industry professionals.

**Internship or Mentorship Programs:** Facilitate opportunities for students to gain real-world entrepreneurial experience through internships or mentorship programs with startups or small businesses.

By following these steps, you can create a practicum that not only evaluates students' entrepreneurial skills but also provides them with valuable hands-on experience and fosters a mindset of innovation and resilience.

### **Recommended Books**

Kimball, D. C., & Lussier, R. N. (2021). *Entrepreneurship Skills for New Ventures*. Taylor and Francis, New York.

Nieuwenhuizen, C. (2008). *Entrepreneurial Skills*. Jara and Co.Ltd, Cape Town, 2008.

Lyons, T. S., Lyons, J.S., & Samson, J.A. (2021). *Entrepreneurship Skill Building - Focusing Entrepreneurship Education on Skills Assessment and Development*. Palgrave MacMillan, Switzerland.

Jarial, S. (2022). *Entrepreneurship Development*. Napa, New Delhi.

Vaidya, S. (2014). *Developing Entrepreneurial Life Skills, Creating and Strengthening Entrepreneurial Culture in Indian Schools*. Springer, NCERT, New Delhi.

### **Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO & POs addressed
CO-1	Describe the concept of entrepreneurship and its significance in contemporary business environments.	U	PSO 7
CO-2	Identifying different entrepreneurial opportunities by, evaluating, and exploiting the same	Ap	PSO 7
CO-3	Critically evaluates the problems of entrepreneurs and suggest solutions	E	PSO 7
CO-4	Develop new business ideas through applying creativity and innovation	C	PSO 7
CO5	Communicate effectively and work with teamwork for developing entrepreneurial ventures.	Ap	PSO 7

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO & POs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)

CO-1	Describe the concept of entrepreneurship and its significance in contemporary business environments.	PSO 7 PO1		F	L	P
CO-2	Identifying different entrepreneurial opportunities by, evaluating, and exploiting the same	PSO 7 PO2		C	L	P
CO-3	Critically evaluates the problems of entrepreneurs and suggest solutions	PSO 7 PO1		C	L	P
CO-4	Develop new business ideas through applying creativity and innovation	PSO 7 PO2		P	L	P
CO-5	Communicate effectively and work with teamwork for developing entrepreneurial ventures	PSO 7 PO1 PO2		P	L	P

*F-Factual, C- Conceptual, P-Procedural, M-Metacognitive*

**Mapping of COs with PSOs and POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1	2								2						3							
CO 2		2													3							
CO 3	2								1						3							
CO 4		2													3							

CO 5	2	2														3						
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**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Discussion / Seminar
- Midterm Exam
- Final Exam
- Practical Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓	✓	✓
CO 4	✓	✓	✓	✓
CO-5	✓	✓	✓	✓

## SEMESTER V

### Discipline Specific Core Courses

Discipline	Commerce				
Course Code	UK5DSCCOM300				
Course Title	<b>Financial Management</b>				
Type of Course	DSC				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4
Pre-requisites	Basic awareness about Business				
Course Summary	The course will provide detailed knowledge of different financial management decision techniques. It will help to evaluate and analyze sources of finances and capital structure of companies. Additionally, it will cover the application of capital budgeting projects and analyze the market valuation of companies based on dividend decisions.				

#### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Financial Management</b>		<b>12</b>
	1	Business Finance - Meaning, Scope and Functions	
	2	Financial Management – Characteristics, Functions, Scope and Process	
	3	Objectives of Financial Management – Profit Maximisation and Wealth Maximisation	
	4	Pillars of Financial Management – Financing Decision, Investment Decision, Dividend Decision, Working Capital Decision	
<b>II</b>	<b>Financing Decision</b>		<b>18</b>
	5	Sources of Finance – Equity and debt, Long term and short term- Leverage- operating, financial, and combined-Trading on Equity	
	6	Cost of Capital – Cost of debt, cost of equity, cost of retained earnings, combined cost of capital.	
	7	Capital Structure – Theories, Factors Determining Capital Structure, Liquidity, Profitability, EPS calculation,	
	8	Relative benefits of different sources of fund.	
<b>III</b>	<b>Investment Decision</b>		<b>20</b>
	9	Capital Budgeting – Importance-Factors Determining Capital Budgeting	
	10	Capital Rationing - Time Value of Money	
	11	Techniques of Capital Budgeting - Traditional and Modern	
	12	Pay Back Period method – Applicability	
	13	ARR – Applicability	
	14	Net Present Value – Applicability	
	15	Profitability Index – Applicability	

	16	Internal Rate of Return – Applicability	
		Use of appropriate techniques in business project proposal evaluation.	
<b>IV</b>	<b>Working Capital Decision</b>		<b>12</b>
		Working Capital – Need, Types, Sources and Principles	
		Factors affecting Working Capital, Adequacy of working capital	
		Working capital cycle, Management of cash, Receivables management, Inventory management	
		Working capital estimation (calculation)	
<b>V</b>	<b>Dividend Decision</b>		<b>13</b>
	21	Dividend-Forms of Dividend and Valuation of firm	
	22	Theories of Relevance & Irrelevance	
	23	Conservative Dividend Policy & Liberal Dividend Policy	

Practical:

1. Compare and analyse Source of Finances of at least 5 Listed Companies. Discuss the capital structure and calculate possible cost of capital.
2. Evaluate share price of at least 10 companies before and after dividend declaration.

**Recommended Books:**

1. Ross, Westerfield, Jaffe –Corporate Finance, Mc Graw Hill Publication.
2. Brealey, Myers–Principles of Corporate Finance, Mc Graw Hill Publication.
3. Prasanna Chandra–Financial Management, Mc Graw Hill Publication
4. Khan, M.Y. & Jain, PK(2010) Financial Management. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
5. Chandra, Prasanna, (2009) Financial Management. New Delhi: Tata McGraw Hill Publishing co. Ltd.
6. Kulkarni, P.V.(2011) Financial Management. Bombay: Himalaya Publishing House
7. Maheshwari, S.N. (2012) Principles of Financial management.Delhi: Sultan Chand & Sons.
8. Pandey, I.M. (2010): Financial Management.New Delhi: Vikas Publishing House (P)Ltd.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Describe the fundamentals of financial management	U	1
CO-2	Examine the influence of leverage on EPS	E	11
CO-3	Identify the benefits of time value-based project evaluation techniques.	An	11
CO4	Establish the relevance of IRR, NPV and profitability index for project evaluation on relative terms in making capital budgeting decisions.	C	11
CO-4	Estimate the working capital adequacy requirements.	Ap	1
CO-5	Identify the impact of dividend on market value of shares.	E	1

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Describe the fundamentals of financial management	1	U	C	L	
2	Examine the influence of leverage on EPS	11	E	F	L	
3	Identify the benefits of time value-based project evaluation techniques.	11	An	F	L	
4	Establish the relevance of IRR, NPV and profitability index for project evaluation on relative terms in making capital budgeting decisions.	11	C	F	L	
5	Estimate the working capital adequacy requirements.	1	Ap	C	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs :**

<b>CO 1</b>	2	2	-	-	-	1	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>CO 2</b>	2	3	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	
<b>CO 3</b>	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	
<b>CO 4</b>	-	2	2	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-	3	-	-	
<b>CO 5</b>	-	1	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High



**Assessment Rubrics:**

- Assignment/ Seminar
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

	Internal Exam	Assignment/Seminar	Final Exam
CO 1	✓		✓
CO 2	✓		✓
CO 3	✓		✓
CO 4	✓	✓	✓
CO 5	✓	✓	✓

Discipline	COMMERCE				
Course Code	UK5DSCCOM302				
Course Title	<b>Cost Accounting</b>				
Type of Course	DSC				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	3 hours	-	2 hours	5
Pre-requisites	Awareness on cost, elements of cost, cost accounting principles.				
Course Summary	This course helps the students to familiarize with cost, cost accounting concepts and to have practical awareness in accumulating cost based on elements of cost; such as material, labour and expense (both direct and Indirect). It also helps the students to have a knowledge relating to different basis of allocation, apportionment and absorption of overheads and reasons of difference in the profit as per financial statement and cost statement.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs.
<b>I</b>	<b>I - Introduction to Cost Accounting</b>		<b>12</b>
	1	Meaning, concepts of cost, costing, cost accounting, cost accountancy, objects of cost accounting.	
	2	Cost centre, cost unit, profit centre, classification of cost.	
	3	Difference between cost accounting and financial accounting	

	4	Elements of costs, methods of costing, techniques of costing, installation of costing system, advantages and limitations of cost accounting	
		Practicum – Identify the elements of cost from a given list of cost Inputs- 1. Data relating to the production of an industrial product. Objectives – to identify elements of cost from a cost sheet Process- Identify different cost elements as direct material, direct labour, direct expense and overhead. Output- Classified list of cost elements (Visit any one industrial unit and identify the cost elements)	
<b>II</b>	<b>II - Accounting and Control of Material Cost</b>		<b>18</b>
	5	Meaning, importance, material procurement and documentary design. Methods of Material Control - EOQ, JIT, Levels of Inventory.	
	6	Storage control; Bin Card, Stores Ledger, Methods of Pricing of Issue of Materials.	
	7	Material Consumption Control - ABC, VED and FSN analyses.	
	8	Perpetual inventory control system, continuous stock taking and periodic stock taking, material losses and its accounting treatment.	
		Practicum – Calculate EOQ, and different inventory levels. Inputs- 1. Data relating to nature of material, material requirement and price of material. Objectives – to estimate the EOQ and different cost levels in an manufacturing firm.	

		Process- Calculating different cost levels, EOQ, classifies materials based on its features for material control. Output-EOQ in number or kilogram, different levels of materials for the industrial unit, suggested tools for material control. (Visit a manufacturing unit for identifying materials based on nature and prepare a report on different material control techniques.)	
<b>III</b>	<b>III - Accounting and Control of Labour Cost</b>		<b>12</b>
	9	Time Keeping, Time Booking - Meaning and methods.	
	10	Systems of wage payments- Time rate, piece rate, differential piece rate – Taylor’s differential piece rate system and Merrick’s differential piece rate system. Incentive wage payment plans – Halsey, Halsey weir and Rowan plans.	
	11	Idle time and over time- Accounting treatment. Labour turnover rate.	
		Practicum – calculate wages based on different incentive plans and suggest which one is profitable from employee point of view Inputs- 1. Data relating to piece rate and standard output, output per employee and other required data for calculating total wages. Objectives – to suggest a profitable incentive wage plan to employees. Process- Calculate different wages. Output-Profitable incentive wage scheme proposal for average employee, efficient employee, and highly efficient employee.	
	<b>IV - Accounting for Overheads</b>		<b>18</b>
	13	Classification of overheads.	

<b>IV</b>	14	Allocation and Apportionment of overheads- methods of apportionment and re-apportionment of overheads.	
	15	Absorption of overheads and its methods, Treatment of under and over absorption of overheads. Allocation of overheads under Activity Based Costing.	
	16	Types of overhead rates - Calculation of Machine Hour Rate.	
		Practicum – Identify the basis of allocation, and apportionment of overhead in a manufacturing unit and service organisation. Inputs- 1. Data relating overhead. Objectives – to identify basis of allocation and apportionment Process- identify basis and allocating the overheads Output-List of basis of allocation, overhead rate based on MH, LH.	
<b>V</b>	<b>V - Unit Costing</b>		<b>15</b>
	17	Meaning and Preparation of cost sheet	
	18	Preparation of tenders and quotations.	
	19	Costing systems-Integral and non- integral system (Theory only), Reconciliation of cost and financial accounts.	

**Recommended practical:**

1. Analyse the system of wage payment in the nearby small business units.
2. Collect data from nearby shops and prepare a cost sheet.
3. Prepare bin cards and stores ledger after collecting information from nearby hospitals and small business units.

**Books Recommended:**

1. Jain S.P. and Narang K.L. - Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Prasad N. K. - Advanced Cost Accounting, Book Syndicate Pvt. Ltd. Kolkata.
3. Khan M.Y. and Jain P.K. - Advanced Cost Accounting, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
4. Thulsian P.C. - Practical Costing, Vikas Publishing House, New Delhi.
5. Arora M.N. - Principles and Practice of Cost Accounting, Vikas Publishing House, New Delhi.
6. Nigam B.M. and Jain K. - Cost Accounting PHI, New Delhi.
7. Maheswari. S.N. - Cost and Management Accounting, Sultan Chand & Sons, New Delhi.

**Course Outcome:**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Determine the elements of costs	E	PSO-3,11
CO-2	Identify the benefits of different material consumption control methods.	Ap	PSO-3,11

CO-3	Develop the application skill in drafting a cost sheet and estimation of tender.	Ap	PSO-3,11
CO-4	Analyse the various system of wage payment.	An	PSO-3,11
CO-5	Prepare cost sheet after final cost allocation and absorption.	Ap	PSO-3,11
CO-6	Reconcile cost and financial results.	An	PSO-3,11

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

**Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Determine the elements of costs	PSO-3,11	E	C	L	P
CO-2	Identify the benefits of different material consumption control methods.	PSO-3,11	Ap	C	L	P
CO-3	Develop the application skill in drafting a cost sheet and estimation of tender.	PSO-3,11	Ap	P	L	P

CO-4	Analyse the various system of wage payment.	PSO-3,11	An	C	L	P
CO-5	Prepare cost sheet after final cost allocation and absorption.	PSO-3,11	Ap	P	L	P
CO-6	Reconcile cost and financial results.	PSO-3,11	An	P	L	P

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
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<b>C O 1</b>	1	-	-	-	-	1	-	-	-	-	3	-	-	-	-	-	-	2	-	-	-
<b>C O 2</b>	2	3	-	-	-	2	-	-	-	-	3	-	-	-	-	-	-	2	-	-	-
<b>C O 3</b>	-	-	1	-	-	-	-	-	-	-	3	-	-	-	-	-	-	2	-	-	-
<b>C O 4</b>	-	-	2	3	-	-	-	-	-	-	3	-	-	-	-	-	-	2	-	-	-
<b>C O 5</b>	-	1	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	2	-	-	-
<b>C O 6</b>	-	-	-	3	-	-	-	-	-	-	3	-	-	-	-	-	-	2	-	-	-

**Correlation Levels:**

<b>Level</b>	<b>Correlation</b>
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
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CO 1	✓			✓
CO 2	✓			✓
CO 3	✓			✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓
CO 6	✓		✓	✓

Discipline	COMMERCE				
Course Code	UK5DSCCOM305				
Course Title	<b>Advanced Corporate Accounting</b>				
Type of Course	DSC				
Semester	V				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practicum per week	Total Hours/Week
	4	4 hours	4		4
Pre-requisites	Basic knowledge about accounting process, financial statements, and forms of business.				
Course Summary	This course offers hands-on experience in corporate restructuring strategies, along with a comprehensive understanding of financial statements specific to banking and insurance companies. Participants will gain practical skills in analyzing financial data to assess the performance of corporations across various industries. Through case studies and real-world scenarios, students will learn to navigate the complexities of corporate finance, evaluate restructuring options, and interpret financial statements to make informed business decisions. Whether you're a finance professional seeking to enhance your expertise or an aspiring entrepreneur looking to understand the financial health of companies, this course provides essential tools and insights for success in the dynamic world of corporate finance.				

#### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Corporate Restructuring - External</b>		<b>14</b>
	1	Reasons, Benefits and Types of Restructuring	
	2	Purchase Consideration- Methods and calculation	
	3	Amalgamation – Accounting Entries and Opening Balance sheet	
	4	Absorption - Accounting Entries and Opening Balance sheet	
	5	External Re Construction- Accounting Entries and Opening Balance sheet	

		Practicum - Calculate purchase consideration of a corporate restructuring in different methods. -Draft accounting treatment of assets and liabilities when the company is absorbed by another company, by taking a recent case of absorption.	
<b>II</b>	<b>Accounts of Banking Companies</b>		<b>12</b>
	6	Financial statements of Banking Companies	
	7	Rebate on Bills Discounts, Provisions for doubtful debts	
	8	Preparation of Balance Sheet – Form A	
	9	Preparation of Profit and Loss account – Form B	
		Practicum - Collect and Compare the Balance sheets and income statements of nationalised banks in India and prepare a statement showing the differences in assets and liabilities. - Identify the treatment of NPAs by the bank.	

		Visit a bank and collect different forms and examine the slip system of posting after the introduction of e-banking.	
<b>III</b>	<b>Accounts of Life Insurance Companies</b>		<b>12</b>
	10	Basic concepts of insurance, Insurance Contracts, Re-insurance, Commission on reinsurance, Co-insurance, Double Insurance, Statutory records	
	11	Preparation of Revenue Accounts	
	12	Preparation of Valuation Balance sheet and Calculation of amount available to policy holders and P & L Account	
	13	Preparation of Balance Sheet	
		<p>Practicum</p> <ul style="list-style-type: none"> <li>- Collect and Compare the Balance sheets and income statements of LIC and a private Life Insurance Company in India and prepare a statement showing the differences in assets and liabilities.</li> <li>- Identify the treatment of claims and premiums.</li> </ul> <p>Visit an insurance company branch and collect different forms of remittance of premium after the introduction of e-payment, different insurance policies and the claim paid.</p>	
<b>IV</b>	<b>Accounts of General Insurance Companies</b>		<b>10</b>
	14	Types of General Insurance, Reserve for unexpired risk	
	15	Preparation of Revenue Account, P&L Account	
	16	Preparation of Balance Sheet	
		<p>Practicum</p> <ul style="list-style-type: none"> <li>- Collect and Compare the Balance sheets and income statements of two general Insurance Companies in India and prepare a statement showing the differences in assets and liabilities.</li> <li>- Identify the treatment of claims and premiums.</li> <li>- List-out the conditions of insurance from a policy document.</li> </ul> <p>Visit a general insurance company branch and collect data regarding different insurance policies and the process of payment of claims. Visit a health insurance companies branch and list out the requirements for availing claims.</p>	
<b>V</b>	<b>Assessing Financial Performance</b>		<b>12</b>
	17	Meaning of EPS - AS 20,	
	18	Calculation of Basic EPS, Adjusted EPS and Diluted EPS	
	19	EBIT- EPS analysis	
		<p>Practicum</p> <ul style="list-style-type: none"> <li>- Collect financial statements of banks and insurance companies and calculate different EPS.</li> </ul>	

### Recommended Books:

1. Jain S.P and Narang K.L .Corporate Accounting, Kalyani Publishers, New Delhi.
2. Maheswari S.N. and Maheswari S.K. Corporate Accounting, Vikas Publishing House, New Delhi.
3. Pillai R.S N, Bhagavathi and Uma S. Fundamentals of Advanced Accounting, S Chand & Co. Ltd., New Delhi.



4. Shukla M C, Grewal T.S. and Gupta S.C. Advanced Accounts S.Chand & Co. Ltd., New Delhi.
5. Paul. K.R. Accountancy, New Central Book Agency Pvt. Ltd. Kolkata.
6. Mukherjee A. and Hanif M. Corporate Accounting, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
7. Nirmal Gupta and Chhavi Sharma. Corporate Accounting Theory and Practice, Ane Books India, New Delhi

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PO addressed
CO1	Create the Opening Balance Sheet after External Corporate Re-structuring	U	3,10,11
CO 2	Create the final accounts of Banking Companies	C	3,10,11
CO 3	Create the financial statements of Life Insurance companies	C	3,10,11
CO 4	Create the financial statements of General Insurance companies	C	3,10,11
CO 5	Evaluate the financial performance of Companies	E	3,10,11
CO 6	Solve the problems of EPS with respect to AS 20	A	3,10,11

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

**Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)**

CO No.	CO	Cognitive Level	PSO	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO1	Create the Opening	U	3,10,11	F, C	L	P

	Balance Sheet after External Corporate Restructuring					
CO 2	Create the final accounts of Banking Companies	C	3,10,11	P	L	P
CO 3	Create the financial statements of Life Insurance companies	C	3,10,11	P	L	P
CO 4	Create the financial statements of General Insurance companies	C	3,10,11	P	L	P
CO 5	Evaluate the financial performance of Companies	E	3,10,11	C	L	P
CO 6	Solve the problems of EPS with respect to AS 20	A	3,10,11	P	L	P

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs :**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
<b>C O 1</b>	1	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	3	3	-	-	-
<b>C O 2</b>	1		1	-	-	-	-	-	-	-	3	-	-	-	-	-	-	3	3	-	-	-
<b>C O 3</b>	1	-		2	-	-	-	-	-	-	3	-	-	-	-	-	-	3	3	-	-	-
<b>C O 4</b>	1	-	2	2	-	-	-	-	-	-	3	-	-	-	-	-	-	3	3	-	-	-
<b>C O 5</b>	1		2	2	-	-	-	-	-	-	3	-	-	-	-	-	-	3	3	-	-	-
<b>C O 6</b>	1	-	2	2	-	-	-	-	-	-	3	-	-	-	-	-	-	3	3	-	-	-

**Correlation Levels:**

<b>Level</b>	<b>Correlation</b>
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

### Mapping of COs to Assessment Rubrics :

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓
CO 6	✓		✓	✓

### Discipline Specific Electives

Discipline	<b>COMMERCE</b>				
Course Code	UK5DSECOM300				
Course Title	<b>Stock Exchanges: Operations and Regulations</b>				
Type of Course	Discipline Specific Elective (DSE)				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	0	4
Pre-requisites	Key knowledge on Indian financial system and its diverse financial products and services.				
Course Summary	The aim of the course is to equip the learner with a comprehensive understanding of the stock market operations and regulatory framework. The course further investigates the transformative impact of technology on trading through online platforms. It also examines market surveillance techniques employed by SEBI to ensure market integrity and prevent fraudulent activity.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Listing of Securities</b>		<b>10</b>
	1	Merits and Demerits of Listing	2
	2	SEBI guideline on Listing	2
	3	SEBI(LODR) Regulations 2015 Listing requirements, procedure, fee	2
	4	Listing of rights issue, bonus issue, further issue	2
	5	Listing conditions of BSE and NSE – Delisting	2
<b>II</b>	<b>Indian Stock Exchanges</b>		<b>14</b>

	6	BSE – Different trading systems	3
	7	Share groups on BSE– BOLT System	3
	8	Different types of settlements - Pay-in and Pay-out	2
	9	Bad Delivery –Short delivery – Auction	2
	10	NSE –NEAT system	2
	11	De-mat settlement – Physical settlement	2
<b>III</b>	<b>Stock Indices</b>		<b>12</b>
	12	Meaning, Purpose, and Consideration in developing index	2
	13	Methods (Weighted - method, Weighted Average of Price Relatives method, Free-Float method)	2
	14	Stock market indices in India	3
	15	BSE Sensex - Scrip selection criteria – Construction –Other BSE Index	3
	16	NSE indices – S&P CNX Nifty.	2
<b>IV</b>	<b>Technology enabled Trading</b>		<b>12</b>
	17	Evolution of Technology in Stock Trading	3
	18	Mobile Apps- Ai powered Trading	3
	19	Block chain and Crypto currencies in Stock Exchanges	3
	20	Impact of Automation on Stock Trading Strategies	3
<b>V</b>	<b>Investor Protection and Market Surveillance</b>		<b>12</b>
	21	Investor Protection Measures by SEBI	3
	22	Grievance Redressal Mechanisms for Investors	3
	23	Market Surveillance Techniques	3
	24	Enforcement Actions by SEBI – Exit Policy	3

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand Listing process and analyse the regulatory mechanism of listing	U	1,10
CO-2	Explain the trading mechanism and apply skill in opening Demat account	U, Ap	5,6,10,
CO 3	Evaluate the mechanism of stock indices	E	10
CO 4	Evaluate and explain the relevance of technology in trading and acquire skill in opening accounts through Mobile Apps	E, C	6,10
CO 5	Explain the investors protection measures and surveillance mechanism in stock exchanges	U	5,10

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
	125					

	and surveillance mechanism in stock exchanges	PO-1,8 PSO-5,10				
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**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1	2									3				
CO 2					2	2				3				
CO 3										3				
CO 4						3				3				
CO 5					2					3				

**Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO8
CO 1			3					2
CO 2	2					3		
CO 3	3							
CO 4	2						3	
CO 5	1							3

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2		✓		✓
CO 3	✓			✓
CO 4	✓	✓		✓
CO 5	✓	✓		

Discipline	<b>COMMERCE</b>				
Course Code	UK5DSECOM301				
Course Title	<b>Fintech</b>				
Type of Course	DSE				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	3 hours	-	2 hours	5
Pre-requisites	Thorough knowledge on financial instruments and SEBI guidelines. Also have an interest in technology enabled trading.				
Course Summary	This course familiarises the students with technological advancement in finance. It equips the learners with the current trends like crypto currency, block chain, AI in FinTech, cyber security and protection of financial data.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to FinTech</b>		<b>12</b>
	1	FinTech- Concepts- Evolution- Relevance	3
	2	Fin Tech in Banking & Finance	3
	3	Digital disruption in financial markets	3
	4	Innovation & Transformation in FinTech.	3
<b>II</b>	<b>FinTech Trends</b>		<b>12</b>
	5	Digital Banking – Concept – Features - Merits	2
	6	Peer to Peer lending– Concept – Features - Merits	3
	7	Robo advising– Concept – Features - Merits	3
	8	Payment-Tech– Concept – Features - Merits	2
	9	InsurTech– Concept – Features -Merits	2
<b>III</b>	<b>AI in FinTech</b>		<b>8</b>
	10	Credit scoring and AI implementation – Concept – Features -Merits	2
	11	Detection of Fraud– Concept – Features - Merits	2
	12	Business Intelligence– Concept – Features - Merits	2
	13	Crowd Funding– Concept – Features - Merits	2
<b>IV</b>	<b>Block Chain &amp; Crypto Currency</b>		<b>16</b>
	<b>14</b>	Crypto currency-Concept, Demerits	2
	<b>15</b>	Cryptos- Bitcoin, Ethereum, Litecoin, Shiba Inu, Dogecoin Stable Coins- USDT/Tether, PAX Gold	4
	16	Utility Token- BAT (Basic Attention Token), Ether (ETH), WRX Token, Security/ Equity Token, Asset Tokens – NFT (Non- Fungible Tokens)	4
	17	Block chain banking-concept	3
	18	Bloch chain in Cross Border Payments	3
<b>V</b>	<b>FinTech Security</b>		<b>12</b>
	19	Cyber security and Financial Data protection	2
	20	Cyber security registration Act	3

	21	Hacking- Ethical & Unethical, Firewall setting & selection of IT Security products.	4
	22	Issues and challenges in ensuring FinTech security.	3

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the concept of FinTech and its evolution	U	6,10
CO-2	Compare digital banking methods	U	6,10
CO-3	Explain the concept of crypto_currencies	An	10
CO-4	Evaluate types of crypto_currencies and Crypto trading.	E	10
CO-5	Understand digital finance and concepts	U	6,10
CO-6	Evaluate ethics in financial technology	E	5,6,10
CO-7	Explaining the importance of cyber_security in financial data	An	5,6,10

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Understand the concept of FinTech and its evolution	PO-7,1 PSO-6,10	U			
CO-2	Compare digital banking methods	PO-7 PSO-6,10	U			
CO3	Explain the concept of crypto currencies	PO-I,7 PSO-10	An			
CO4	Evaluate types of crypto_currencies and Crypto trading.	PO-1,6,7 PSO-10	E			
CO 5	Understand digital finance and concepts	PO-7 PSO-6,10	U			
CO6	Evaluate ethics in financial technology	PO-8 PSO-5,6,10	E			
CO7	Explaining the importance of cyber security in financial data	PO-7,8 PSO-	An			



		5,6,10				
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F-Factual, C- Conceptual, P-Procedural, M-Metacognitive

**Mapping of COs with PSOs**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1						3				1				
CO 2						3				2				
CO 3										3				
CO 4										3				
CO 5						3				2				
CO 6					2	1				1				
CO 7					2	1				2				

**Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO8
CO 1	2						1	
CO 2							3	
CO 3	2						1	
CO 4	2					1	3	
CO 5							2	
CO 6								2
CO 7							2	2

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

### Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓	✓		✓
CO 3	✓			✓
CO 4	✓			✓
CO 5		✓		✓
CO 6	✓			✓
CO 7	✓	✓		

Discipline	<b>COMMERCE</b>				
Course Code	UK5DSECOM302				
Course Title	<b>Global Perspectives in Cooperatives</b>				
Type of Course	<b>DSE</b>				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	hours	4
Pre-requisites	1. Basic Understanding about Cooperatives				
Course Summary	This comprehensive course delves into the cooperative movement, both domestically and internationally. It explores historical developments, various national models, and the role of international organizations like ICA in fostering cooperative growth. You'll examine contemporary trends like social enterprise, digital transformation, and the alignment of cooperatives with Sustainable Development Goals. By the end, you'll gain a strong understanding of cooperatives as a powerful tool for inclusive economic development and social change.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Co-operative Movement in Foreign Countries</b>		<b>18</b>
	1	Origin and development of the co-operative movement in England - Robert Owen, William King, – Rochdale Model- Co-operative movement in Germany, Raiffeisen and Schulz - Co-operative movement in Denmark - Canada –Japan – Korea – Netherlands- Russia- Italy	6
	2	History of co-operative legislation in India - Co-operative Credit Societies Act 1904- Co-operative Societies Act 1912 - Constitutional entry.	6

	3	Multistate Co-operative Societies Act 1984 - Multistate Co-operative Societies Act 2002- 97th Constitutional Amendment Act 2011 - Multistate Co-operative Societies 2022 (Amendment)- ILO Resolution 193- Recommendation concerning Promotion of Cooperatives	10
<b>II</b>	<b>International Organisations and Cooperatives</b>		<b>10</b>
	4	Leading specialised organisations of ICA: International Co-operative Agricultural Organization (ICAO) -International Co-operative Banking Association (ICBA) - Consumer Cooperative Worldwide (CCW).	6
<b>III</b>	<b>Role of International Cooperative Organisations</b>		<b>6</b>
	5	Role of International Organisations in the Development of Co-operative Movement: International Labour Organization - World Bank- United Nations (UN).	8
<b>IV</b>	<b>Recent Trends in Cooperatives</b>		<b>8</b>
	6	Cooperative Social Enterprise – Relevance of Cooperatives in Social and Solidarity Economy – Cooperative entrepreneurship - Entrepreneurial Ecosystem Approach and its elements- Entrepreneurial Ecosystem Approach in Cooperative Youth Start-ups.	10
	7	Corporate Social Responsibility (CSR)- Cooperative Social Responsibility (Inbuilt values in cooperatives) – Alignment of Sustainable Development Goals and Cooperatives.	6
<b>V</b>	<b>Cooperative Training Institutions Abroad and Collaborative Economy</b>		<b>12</b>
	9	Cooperative College UK – The Canadian Centre for Cooperative Studies, University of Saskatchewan – International Centre for Cooperative Management, Saint Mary’s University, Canada - IKMA Angkasa Malaysia - IKOPIN University, Indonesia.	6
	10	Cooperatives and Circular economy, Informal economy, Care Economy, Funeral Cooperatives and Shared economy	6

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understanding the global roots of the cooperative movement, from the Rochdale pioneers to developments in countries like Germany, Denmark, and Japan. Also delves into the history of cooperative legislation in India, examining key Acts and Amendments that have shaped the legal framework for cooperatives in the country.	U	PSO-1,2

CO-2	Introduces the international network of organizations supporting cooperatives. Gain insights into the work of leading specialized ICA organizations like ICAO (agriculture), ICBA (banking), focusing on specific sectors that contribute to the global cooperative movement.	U	PSO-1,2
CO3	examines how international organizations like the ILO and World Bank contribute to the growth of cooperatives globally. You'll explore historical milestones like ILO Resolution 193 and analyze how the 97th Constitutional Amendment Act 2011 shapes India's cooperative environment.	U, E	PSO-1, 2
CO4	Explore how cooperatives are embracing social enterprise, fostering entrepreneurship, and aligning their values with the Sustainable Development Goals (SDGs). By the end, you'll understand how cooperatives are evolving to address social, economic, and environmental challenges.	U, An, E	PSO-2,3,12,14

CO5	Provides a global perspective on cooperatives, exploring their engagement with emerging areas like the circular economy, care economy, and shared economy. Also gain insights from leading international institutions dedicated to cooperative education and research.	An, E	PSO-12
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**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

### Recommended Books

- Bedi R.D., (1980) Theory, History and Practice of Cooperation, Loyal Book Depot, Meerut.
- Hajela T.N, (2010) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi
- Krishnasamy O.R. (1985), Fundamentals of Cooperation, S. Chand & Co., New Delhi. 4.
- Sharada V, (1986) Theory of Cooperation, Himalaya Publishing House, Bombay.
- Hajela T.N (2010) Cooperation- Principles, Problems and Practice, Ane Books Pvt., Ltd, New Delhi
- Bedi. R.D (1997) Cooperation in Foreign Countries, Himalaya Publications, Mumbai
- Christabell P.J. (2022) Social and solidarity economy experiments and experiences, Publishers and Distributors, New Delhi.
- Aldo Alvarez-Risco, Marc A. Rosen, Shyla Del-Aguila-Arcentales, (2023), Towards a Circular Economy: Transdisciplinary Approach for Business (CSR, Sustainability, Ethics & Governance)

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Understanding the global roots of the cooperative movement, from the Rochdale pioneers to developments in countries like Germany, Denmark, and Japan. Also delves into the history of cooperative legislation in India, examining key Acts and Amendments that have shaped the legal framework for cooperatives in the country.	PSO-1,2	U		L	-

CO-2	Introduces the international network of organizations supporting cooperatives. Gain insights into the work of leading specialized ICA organizations like ICAO (agriculture), ICBA (banking), focusing on specific sectors that contribute to the global cooperative movement.	PSO-1,2	U		L	-
CO-3	examines how international organizations like the ILO and World Bank contribute to the growth of cooperatives globally. You'll explore historical milestones like ILO Resolution 193 and analyse how the 97th Constitutional Amendment Act 2011 shapes India's cooperative environment.	PSO-1, 2	U, E		L	-
CO-4	Explore how cooperatives are embracing social enterprise, fostering entrepreneurship, and aligning their values with the Sustainable Development Goals (SDGs). By the end, you'll understand how cooperatives are evolving to address social, economic, and environmental challenges.	PSO-2,3,12,14	U, An, E		L	-
CO-5	Provides a global perspective on cooperatives, exploring their engagement with emerging areas like the circular economy, care economy, and shared economy. Also gain insights from leading international institutions dedicated to cooperative education and research.	PSO-12	An, E		L	-

**F-Factual, C- Conceptual, P-Procedure al, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO	PSO	PSO 12	PSO 13	PSO 14	
CO 1	1	-	-	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 2	1		-	-	-	-	-	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-

CO 3	1	-	-	-	-	-	-	2	2	-	-	-	-	-	-	-	-	-	-	-	
CO 4	1	-	-	-	-	-	-	-	2	3	-	-	-	-	-	-	-	-	3	-	3
CO 5	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓			✓
CO 4		✓		✓
CO 5		✓		✓
CO 6			✓	

Discipline	<b>COMMERCE</b>				
Course Code	UK5DSECOM303				
Course Title	<b>Co-operative Legal Framework</b>				
Type of Course	<b>DSE</b>				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	hours	4
Pre-requisites	1. Basic understanding of cooperatives and its history				
Course Summary	Students will gain a thorough understanding of the legal and regulatory environment that shapes the operations of cooperatives in India, particularly in Kerala. They will be equipped to navigate the legal aspects of cooperative formation, governance, dispute resolution, and closure.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Cooperative Legislations in Kerala</b>		<b>12</b>
	1	Significance of co-operative law- Functions of co-operative law - Relevance of Cooperative law - Cooperative laws around the globe.	4
	2	Evolution of co-operative legislation in Kerala - Kerala Co-operative Societies Act and Rules 1969 – Preamble – Registration - Byelaws, Amendment of bylaws, Amalgamation and division – Change in Liability	4
	3	Membership in cooperatives- Qualification and disqualification members - Rights and liabilities –Removal and Expulsion of members – powers and privileges of members –withdrawal and transfer of shares – Restriction on transfer and of holding shares – Nomination by members- Privileges of cooperatives.	4
<b>II</b>	<b>Management Structure</b>		<b>12</b>
	4	Role of Officials in Cooperative Management - Registrar of Cooperative Societies and his Role - General Body of Members - Board of Directors- Managing Committee - Functions of Board of Directors.	6
	5	Powers and Functions of Chairman/ President-Duties and Functions of Secretary of Cooperative Societies - Office Organization-Office correspondence -The organisational structure of the Department of Co-operation and Directorate of Cooperative Audit. Functional Registrars	6
<b>III</b>	<b>Management of Societies</b>		<b>16</b>
	6	Annual General Body Meeting, Special General Body Meeting -Powers of General body - Representative General Body, Committee, Reservations, disqualification of committee members - Election, Supersession- Administrator /Administrative committee- Properties and funds of co-operative societies - Disposal of net profit,	10
	7	Co-operative Education Fund, Investments of funds; Maintenance of Fluid Resources - Statutory compliance obligations under the cooperative Societies Act - Filing of annual returns audit requirements, and financial	6



		disclosures- Compliance with IT and GST laws and regulatory authorities - maintenance of books and registers.	
<b>IV</b>	<b>Audit Inspection and Inquiry</b>		<b>8</b>
	7	Audit, Team audit, Director of Cooperative Audit – Rectification of defects- Audit fees/audit cost - Audit classification - Statutory reserves and free reserves - Statutory enquiry inspection- Surcharge - Proceedings assessment of damages against office bearers	8
<b>V</b>	<b>Settlement of Disputes and Winding Up</b>		<b>12</b>
	8	Reference of disputes- Settlement of disputes – Arbitration and award, executions of orders, awards and decrees -Appeal review and revision – Cooperative Tribunal – Cooperative Ombudsmen - Constitution and powers – Offences and penalties - Inquiry, supervision and inspection, Seizure of books and records	6
	9	Winding up and dissolution of co-operative societies – Appointment and powers of liquidator – Procedures – Settlement of claims.	6

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understanding of the importance of cooperative law as the foundation for establishing, governing, and regulating cooperatives effectively	U	PSO-1,2
CO-2	Students will gain a thorough understanding of the Kerala Co-operative Societies Act and Rules 1969.	U	PSO-1,2
CO3	Equips you with the knowledge and skills to effectively govern a cooperative society. Will be able to contribute to the responsible and legal operation of a cooperative society.	U	PSO-1,2
CO4	Proper analysis on the audit aspect in a cooperative society	U	PSO-1,2
CO5	An understanding of arbitration, tribunals, ombudsman mechanisms, and the legal framework for handling disputes, business closure, and debt settlement within the cooperative sector.	U	PSO-1,2

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

### Recommended Books

Hajela T.N., (2010) Cooperation, Principles, Problems and Practice, Ane Books Private Ltd.  
Kumar G.S., (1978) New Dimensions of Cooperative Management, Himalaya Pub., House, Delhi.

Kulandiswamy V., (1998) Principles and Practice of Cooperative Management, Rainbow Publications, Coimbatore.

Ramkishan Y., (2003) Management of Cooperatives, Jaico Publishing House, New Delhi.  
Kerala Cooperative Societies Act 1969

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Understanding of the importance of cooperative law as the foundation for establishing, governing, and regulating cooperatives effectively	PSO-1,2	U		L	-
CO-2	Students will gain a thorough understanding of the Kerala Co-operative Societies Act and Rules 1969.	PSO-1,2	U		L	-
CO-3	Equips you with the knowledge and skills to effectively govern a cooperative society. Will be able to contribute to the responsible and legal operation of a cooperative society.	PSO-1,2	U		L	-
CO-4	Proper analysis on the audit aspect in a cooperative society	PSO-1,2	U		L	-
CO-5	An understanding of arbitration, tribunals, ombudsman mechanisms, and the legal framework for handling disputes, business closure, and debt settlement within the cooperative sector.	PSO-1,2	U		L	-

**F-Factual, C- Conceptual, P-Procedure al, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO	PSO	PSO 12	PSO 13	PSO 14	
CO 1	1	-	-	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 2	1		-	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 3	1	-	-	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 4	1	-	-	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 5	1	-	-	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓			✓
CO 4		✓		✓
CO 5		✓		✓
CO 6			✓	

Discipline	<b>COMMERCE</b>				
Course Code	UK5DSECOM310				
Course Title	<b>Income Tax Assessment</b>				
Type of Course	DSE				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4			4
Pre-requisites	An Understanding in the Income Tax Act and personal income tax				
Course Summary	This Course will develop a skill to compute the tax liability of Persons as per the Income Tax Act and file the Income Tax Return.				

**Detailed Syllabus:**

Module	Unit	Contents	Hrs
<b>I</b>	<b>Deductions from GTI</b>		<b>10</b>
	1	Overview of Deductions- concept, purpose & significance	3

	2	Chapter VIA Deductions- Deductions u/s 80 C to 80 U	7
<b>II</b>	<b>Clubbing and Aggregation of Income</b>		<b>8</b>
	3	Introduction to Clubbing and Aggregation of Income- Objectives and rationale	2
	4	Types of Income Subject to Clubbing, Provisions for Clubbing of Income and aggregation	4
	5	Provisions of set-off and carry forward of losses.	2
<b>III</b>	<b>Assessment of Individuals and HUF</b>		<b>17</b>
	6	Computation of Tax Liability of Individuals and HUF Retirement Benefits	6
	7	Applicability of Alternate Minimum Tax u/s 115JC	3
	8	Assessment of HUF	4
	9	Agricultural Income- Definition, Computation of Agricultural Income, Partly Agricultural and partly Non-Agricultural Income, Partial Integration of agricultural income	2
	10	Rebate and Relief of Tax	2
<b>IV</b>	<b>Assessment of Special Entities</b>		<b>13</b>
	11	Assessment of Firms- AOP & BOI	7

	12	Assessment of Charitable Trust, Cooperative Societies.	6
<b>V</b>	<b>Income Tax Compliance and Assessment Process</b>		<b>12</b>
	13	Importance of tax compliance for individuals and other entities	2
	14	Types of Return, Obligations and timelines for filing tax returns, E-filing, Record Keeping and Documentation, Advance Payment of Tax, PAYE	5
	15	Compliance with Tax Deduction and Collection at Source (TDS/TCS)	3
	16	Types of Assessment, Appeals and Dispute Resolution, Income Tax Appellate Tribunal (ITAT), Alternative dispute resolution mechanism- Settlement Commission	2

### **Practical**

Compute the total income and tax liability of 10 Individuals

Compute the total income and tax liability 10 firms

File the Income Tax Return of at least 2 Individuals

### **Recommended Books**

Mehrotra and Goyal, Taxation Law & Practice, Sahitya Bhawan Publication, Agra

Vinod K. Singhania & Monica Singhania, Direct Tax Law and Practice, Taxman publication pvt. Ltd. New Delhi

Girish Ahuja & Ravi Gupta, Systematic Approach to Income Tax, Bharat Law house pvt.Ltd. New Delhi

Girish Ahuja and Ravi Gupta: Professional Approach to Direct Taxes Law & Practice; Bharat Law House, New Delhi.

### **Course Outcomes**

<b>No.</b>	<b>Upon completion of the course the graduate will be able to</b>	<b>Cognitive Level</b>	<b>PSO addressed</b>
CO-1	Plan the application of deductions from total Income	Ap	PSO4
CO-2	Dissect with the concept of Clubbing and Aggregation of Income	An	PSO4
CO3	Experiment with the computation of Tax Liability of Individual and HUF	Ap	PSO4
CO4	Computation of Tax Liability of Special Entities	Ap	PSO4
CO5	Construct the Income tax return filing of assesseees	C	PSO4

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**  
**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	PSO4	Ap	C, P	L, T	
CO-2	PSO4	An	C, P	L, T	
CO-3	PSO4	Ap	F, C, P	L, T	
CO-4	PSO4	Ap	P	L, T	
CO-5	PSO4	C	C, P	L, T	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**  
**Mapping of Cos with PSOs**

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14
CO-1	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-2	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-3	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-4	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-5	-	-	-	3	-	-	-	-	-	-	-	-	-	-

**Mapping of Cos with POs**

CO	PO 1	PO 2	PO3	PO 4	PO 5	PO 6	P 07	P 08
CO-1	3	2	1	-	-	-	-	-
CO-2	1	3	1	-	-	-	-	-
CO-3	2	3	3	-	-	-	-	-
CO-4	3	3	1	-	-	-	-	-
CO-5	2	3	3	-	-	-	-	-

## Mapping of COs to Assessment Rubrics

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓	-	✓
CO 2	✓	✓	-	✓
CO 3	✓	✓	-	✓
CO 4	✓	✓	-	✓

Discipline	<b>COMMERCE</b>				
Course Code	UK5DSECOM311				
Course Title	<b>Essentials of Goods and Service Tax</b>				
Type of Course	<b>DSE</b>				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4	-		4
Pre-requisites	Foundational Knowledge in Indian Taxation System				
Course Summary	This course enables the learners to summarise the structure of GST, Regulations, Registration, Computation, Filing of Return and Compliance				

## Detailed Syllabus

Module	Unit	Contents	Hrs
<b>I</b>	<b>Overview of the GST regime in India</b>		<b>9</b>
	1	Concept of GST Objectives, implementation, and significance,	3
	2	Taxes and Duties Subsumed by GST, Tax Mechanism under GST, Unjust Enrichment, Anti Profiteering Clause	3
	3	E-Way Bill, E-Invoice, Impact of GST on economy	3
<b>II</b>	<b>GST Structure and Framework</b>		<b>18</b>
	4	Structure of GST: Central GST (CGST), State GST (SGST), Integrated GST (IGST) and Union Territory GST (UTGST), GST rates	5
	5	Supply and Place of supply, Input tax credit mechanism and its significance in GST	4
	6	Computation of Taxable Value, Levy and collection of GST	9
<b>III</b>	<b>GST Registration, Returns and Compliance</b>		<b>8</b>

	7	GST registration process for businesses: threshold limits, mandatory and voluntary registration	4
	8	Filing of GST returns: periodicity, formats, and due dates for return filing	4
<b>IV</b>	<b>GST Invoice, Accounts and Documentation</b>		<b>10</b>
	9	Understanding GST invoice requirements: format, contents, and mandatory disclosures	5
	10	HSN code, SAC, Importance of proper documentation in GST	5
<b>V</b>	<b>GST Audit and Assessment</b>		<b>12</b>



	11	Overview of GST audit process: types of audits, selection criteria, and conduct of audit by tax authorities,	3
	12	Assessment under GST: procedures for scrutiny, investigation and determination of tax liabilities	5
	13	Handling of GST audits and assessments, including response to notices, representation before authorities, and dispute resolution mechanism.	4

### Practical

Prepare a list of 50 Goods and Services with applicable GST Rates

### Recommended Books

Mehrotra & Agarwal, Goods & Service Tax & Customs Duty, Sahitya Bhawan publication, Agra

Abhishek A. and Kumar Rustogi, Goods & Service Tax- New Face of Indirect Taxes in India, Taxmann Publications (P) Limited

Mehrotra & Agarwal, Income Tax and GST, Sahitya Bhawan publication, Agra

Sanjeev Agarwal and Neha Somani, GST Appeals and Appellate Procedure, Bharat Publications

Tarun Kr. Gupta, Practical Guide to Assessment and Audit Under GST, Bharat Publications

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the background of GST	U	PSO4
CO-2	Computation of taxable value in GST	Ap	PSO4 PSO12
CO3	Build the practical knowledge on GST registration and filing of return.	C	PSO5 PSO14
CO4	Discuss the GST Accounts and Documentation	E	PSO14 PSO5
CO5	Elaborate on GST Audit and Assessment	C	PSO14 PSO4

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)

CO-1	PSO4	U	C, F	L, T	
CO-2	PSO4 PSO12	Ap	C, P	L, T	
CO-3	PSO5 PSO14	C	F, C, P	L, T	
CO-4	PSO14 PSO5	E	P	L, T	
CO-5	PSO14 PSO4	C	C, P	L, T	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

### Mapping of Cos with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14
CO-1	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-2	-	-	-	2	-	-	-	-	-	-	-	-	-	3
CO-3	-	-	-	-	2	-	-	-	-	-	-	-	-	3
CO-4	-	-	-	-	2	-	-	-	-	-	-	-	-	3
CO-5	-	-	-	3	-	-	-	-	-	-	-	-	-	3

### Mapping of Cos with POs

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO-1	3	2	-	-	-	-	-	-
CO-2	2	3	1	-	-	-	-	-
CO-3	2	3	3	-	-	-	-	-

CO-4	3	3	2	-	-	-	-	-
CO-5	3	3	3	-	-	-	-	-

### Mapping of COs to Assessment Rubrics

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓	-	✓
CO 2	✓	✓	-	✓
CO 3	✓	✓	-	✓
CO 4	✓	✓	-	✓

Discipline	<b>COMMERCE</b>				
Course Code	UK5DSECOM312				
Course Title	<b>Procurement and Transportation</b>				
Type of Course	DSE				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	1. 2.				
Course Summary	The Course intends to demonstrate the needed & skills in negotiating pricing mechanism and apply procurement theories in workplace, concepts of quality in supply chain and create adding value to the organization and learn the types and methods of selection of transportation for the logistics function				

### Detailed Syllabus:

Module	Unit	Content	Hrs
I		<b>Procurement</b>	<b>12</b>
	1	Objectives of Procurement System, Principles of Procurement	
	2	Procurement Cycle, Procurement Planning, Purchasing Mix: Six Rights Selecting the right supplier, Source of information and process, Supplier appraisal/vendor capability	

	3	Bidding process, E-Procurement- meaning, steps & process – E-auctioning, E-ordering, E-tendering, Framework of E-Procurement	
<b>II</b>	<b>Quality Management</b>		<b>12</b>
	4	Quality-Meaning and Definition & Quality Standard, Quality Control, Aspects of Quality Control,	
	5	Management Action for Quality Assurance, Activities under Quality Assurance, Evaluating Product Quality, Control Chart	
	6	Element of Quality Management & Benefits, Six Sigma Quality Control Principles, Benefits, Steps of Six Sigma	
<b>III</b>	<b>Transportation</b>		<b>12</b>
	7	Transportation – Meaning, importance, Functions	
	8	Types of transport – Methods of Selection of transportation, Position of Transportation in Logistics and Supply chain management	
	9	Factors considering fixation of freight charges – Role of containers in modern Transportation	
<b>IV</b>	<b>Transportation and Logistics</b>		<b>12</b>
	10	Road, Rail, Ocean & Air Transport-meaning, Selection of transportation mode – Transportation Network and Decision	
	11	Ships-Types- Measurement capacity of ships, shipping information, Air Transport, Multi model transport	

	12	Transportation Documentation	
	13	Insurance aspects of logistics	
	14	Containerization – CFS –ICDS-Cross Docking	
	<b>Infrastructure &amp; Multimodal Transportation</b>		<b>12</b>
<b>V</b>	15	Transportation infrastructure – Meaning & scope	
	16	Suppliers of transportation service –	
	17	Government policies and regulations –	
	18	Multimodal Transportation Act – Provisions	

*Activity: - Students have to visit a transportation firm and prepare a report on the supplier appraisal system and transportation & insurance documents.*

### **Recommended Books:**

Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi.

Stamper David A, (2005). and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi

William Stallings: Business Data Communications, Pearson Education, New Delhi 2004

Gwynne Richards (2014) Warehouse Management: A Complete Guide to Improve Efficiency and Minimizing Cost in the Modern Warehouse. The Chartered Institute of Logistics and Transport, Kegan page limited.

David E. Mulchy & Joachim Sidon (2008) A Supply Chain Logistic Program for Warehouse Management. Auerbachian Publications.

R.P. Mohanty & S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House

L.C. Jhamb, Production Management, EPH.

Richard B. Chase et al, Operations and Supply Chain Management, Tata McGraw Hill education Pvt. Ltd, New delhi2010

Sadek, Adel W., Chowdhury, Mashrur A. Fundamentals of Intelligent Transportation Systems Planning. Artech House.

Tilanus, B. Information Systems in Logistics and Transportation. Pergamon.

Kapoor Satish K., and Kansal Purva, 'Basics of Distribution Management: A Logistical Approach, Prentice HALL of India

### **Course Outcomes**

<b>No.</b>	<b>Upon completion of the course the graduate will be able to</b>	<b>Cognitive Level</b>	<b>PSO &amp; POs addressed</b>
CO-1	Describe the concepts of procurement.	U	PSO 7, PO 1
CO-2	Identify the purpose of forecasting and Quality management in procurement	Ap	PSO 7, PO 1
CO-3	Examine Multiple modes of transportation	An	PSO 7, PO 1, PO 2
CO-4	Compare the different types of insurance	U	PSO 7, PO 1, PO 2

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO & POs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Describe the concepts of procurement.	PSO 7, PO 1	F		L	
CO-2	Identify the purpose of forecasting and Quality management in procurement	PSO 7, PO 1		C P	L	
CO-3	Examine Multiple modes of transportation	PSO 7, PO 1, PO 2		F	L	
CO-4	Compare the different types of insurance	PSO 7, PO 1, PO 2		F C	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO 12	PSO 13	PSO 14	
CO 1	2														3								
CO 2	1														3								
CO 3	1	2													3								
CO 4	1	2													3								

**Correlation Levels**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar

- Midterm Exam
- Final Exam

### Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓

Discipline	<b>COMMERCE</b>				
Course Code	UK5DSECOM313				
Course Title	<b>Warehousing</b>				
Type of Course	DSE				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites					
Course Summary	The course intends to make students understand warehousing and its application in warehouse management, types and functions of warehouse and to elaborate inventory management in warehousing.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Warehouse</b>		<b>12</b>
	1	Warehousing- meaning, definition (Storage and Packaging) Need for Warehouse & Importance of warehouse	
	2	Types of Warehouses -Broad functions in a warehouse -warehouse layouts and layout related to functions.	
	3	Associate warehouse -Its functions -equipment available in associate ware house	
<b>II</b>	<b>Procedures in Warehouse</b>		<b>12</b>
	4	Receiving and Dispatch of Goods in warehouse Various stages involved in receiving goods Stages involved Receipt of goods	
	5	Advanced shipment notice (ASN) or invoice items list-	
	6	Procedure for Arranging of goods on dock for counting and Visual inspection of goods unloaded-	

	7	Formats for recording of goods unloaded from carriers-Generation of goods receipt note using computer	
<b>III</b>	<b>Warehousing Activities</b>		<b>12</b>
	8	Warehouse Activities: receiving, sorting, loading, unloading, Picking Packing and dispatch, Activities and their importance in a warehouse	
	9	Quality parameters -Quality check-need for quality check-importance of quality check.	
	10	Procedure to develop Packing list / Dispatch Note-Cross docking method - cross docking	
<b>IV</b>	<b>Warehouse Management</b>		<b>12</b>
	11	Warehouse Management-: meaning, definition, Warehouse Utilization Management, Study on emerging trends in warehousing sector	
	12	Dangerous Goods handling -use of Material Handling Equipment's in a warehouse.	
	13	Inbound & Outbound operations of a warehouse and handling of Inbound & Outbound operations	
<b>V</b>	<b>Warehouse Safety Rules</b>		<b>12</b>
	14	Warehouse Safety Rules and Procedures: The safety rules and 'Procedures to be observed in a Warehouse -	
	15	Hazardous cargo – Procedure for Identification of Hazardous Cargo - safety data sheet-Instructions to handle hazardous cargo	
	16	Familiarization with the industry. Health, Safety & Environment -safety Equipment's and their uses -	
	17	5S Concept on shop floor. Personal protective Equipment's (PPE) and their uses	

*Activity: - Students have to visit a warehouse and study and prepare a report on the current warehouse layout and list out pros and cons of it, elaborate the procedure followed for handling materials.*

### **Recommended Books:**

GWYNNE RICHARDS (2014) Warehouse Management: A Complete Guide to Improve Efficiency and Minimizing Cost in the Modern Warehouse. The Chartered Institute of Logistics and Transport, Kegan page limited.  
Gopalakrishnan P. – Purchasing and Materials management – Tata McGraw Hill – 23rd Edition – 2008.  
JP Saxena, Warehouse Management and Inventory Control-Vikas Publication House Pvt Ltd,  
Warehouse Management: Automation and Organisation of Warehouse and Order Picking Systems  
Michael Ten Hompel, Thorsten Schmidt, Springer – verlag.  
Management Guide to Efficient Money Saving Warehousing, Stephen Frey, Gower  
Kapoor Satish K., and Kansal Purva, 'Basics of Distribution Management: A Logistical Approach', Prentice Hall of India



### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO & POs addressed
CO-1	Inferring Warehousing and distribution centre operations	U	PSO 7, PO 1
CO-2	Implementing the Basic knowledge of Warehousing and distribution centre operations in the real-life situation	Ap	PSO 7, PO 2
CO-3	Determine the material handling process and equipment's related to it	Ap	PSO 7, PO 6
CO-4	Predicting the potential dangers in a warehouse	E	PSO 7, PO 2

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO & POs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Inferring Warehousing and distribution centre operations	PSO 7, PO 1		F	L	
CO-2	Implementing the Basic knowledge of Warehousing and distribution centre operations in the real-life situation	PSO 7, PO 2	C, P		L	
CO-3	Determine the material handling process and equipment's related to it	PSO 7, PO 6	C, P		L	
CO-4	Predicting the potential dangers in a warehouse	PSO 7, PO 2		F, C	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO	PSO	PSO 12	PSO 13	PSO 14	
CO 1	1														3								
CO 2		2													3								
CO 3						2									3								
CO 4		2													3								

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓

**Skill Enhancement Courses**

Discipline	COMMERCE				
Course Code	UK5SECCOM300				
Course Title	<b>Data Analysis and Visualization in Finance</b>				
Type of Course	SEC				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	2 hours	-	2 hours	4
Pre-requisites	1. Basic computer literacy with using software applications. 2. Understanding of basic accounting and financial aspects. 3. Proficiency in arithmetic and basic mathematics.				
Course Summary	This course introduces students to the essential functions and applications of spreadsheet software, focusing on its role in business and accounting contexts. It covers data entry, formatting, mathematical functions, formulas, and advanced techniques like financial statements, data analysis, and decision-making tools using spreadsheets.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
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<b>I</b>	<b>Introduction to Spreadsheet Applications</b>		<b>10</b>
	1.	Introduction to spreadsheet software: Microsoft Excel, Google Sheets, and LibreOffice Calc.	
	2.	Interface overview and basic functionalities tailored to business needs.	
	3.	Data entry, formatting, and manipulation techniques for organizing business data.	
	4.	Basic mathematical and statistical functions applied to business scenarios.	
	5.	Introduction to formulas and cell referencing for business calculations and analysis.	
<b>II</b>	<b>Spreadsheet for Accounting</b>		<b>12</b>
	6.	Creation of Financial Statements in spreadsheets	
	7.	Linking Financial Statements	
	8.	Using Formulas and Functions for Quantitative Analysis	
	9.	Introduction to Ratio Analysis in Accounting	
<b>III</b>	<b>Data Analysis and Visualization</b>		<b>14</b>
	10.	Creating Charts to Depict Accounting Data Visually	
	11.	Summarizing Accounting Data using Datasets and Tables	
	12.	Using Subtotals, PivotTables, and Pivot Charts for Data Summarization	
	13.	Accounting Applications: Accounts Receivable Aging Analysis	
	14.	What-if Analysis for Financial Forecasting and Goal Setting	
<b>IV</b>	<b>Business Decision Making with Spreadsheets</b>		<b>12</b>
	15.	Understanding Investment Valuation - Methods to assess the current and future value of investments. Applying valuation techniques to analyze project cash flows (PV (Present Value) and FV (Future Value))	
	16.	Evaluating Project Profitability - Assessing the profitability of investment projects using financial analysis techniques. Comparing investment opportunities to make informed decisions. (NPV or IRR.)	
	17.	Financial Planning and Loan Calculations - Calculating loan payments and interest rates for financial planning. Estimating loan payments and assessing borrowing costs - PMT or RATE functions.	
	18.	Calculating the break-even point using spreadsheet tools and techniques.	
<b>V</b>	<b>Business Data Validation and Security</b>		<b>12</b>
	19.	Data Validation and Auditing Formulas for Accuracy	
	20.	Text Functions in Accounting Applications	
	21.	Protecting Workbooks and Data Security Measures	
	22.	Automating spreadsheet with Templates, Styles, and Macros	
	23.	Accounting Application: Creating Lease Schedules and Assessing Financial Effects	

**Recommended Books:**

Bendoly, E. Excel Basics to Blackbelt: An Accelerated Guide to Decision Support Designs.

Pearson India.

Hari, P.K. Excel Made Easy. BPB Publications.

Karnani, A.B. Financial Modelling in Excel. Wiley India.

Dixit, S. Mastering Excel for Business Professionals. McGraw Hill Education.

Rawat, D.S. Spreadsheet Applications in Business. Taxmann Publications.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Identify different spreadsheet software tools	Ap	PSO-6,12
CO-2	Create financial statements (Income Statement, Position Statements) using spreadsheet tools.	E	PSO-11,10
CO-3	Create visual charts to represent accounting data effectively.	C	PSO-9,7
CO-4	Understand methods for investment valuation (e.g., PV, FV) using spreadsheet tools.	An	PSO-10,9
CO-5	Implement data validation and auditing formulas to ensure accuracy in spreadsheet data.	Ap,C	PSO-5,12

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

### **Skill Enhancement Activity**

**Practicum 1:** Financial Statement Preparation: Ask students to create income statements, balance sheets, and cash flow statements for hypothetical businesses using spreadsheet software.

**Practicum 2:** Data Analysis and Visualization: Provide a dataset containing financial transactions or business metrics. Instruct students to analyse the data using formulas, charts, and pivot tables to derive insights.

**Practicum 3:** Investment Analysis: Assign a project where students evaluate investment opportunities by calculating key metrics such as net present value (NPV) and internal rate of return (IRR) using spreadsheet functions.

**Practicum 4:** Financial Forecasting and Budgeting: Present students with historical financial data and require them to create forecasts and budgets for future periods, incorporating growth rates, assumptions, and scenario analysis.

**Practicum 5:** Task students with implementing data validation rules and auditing formulas to

ensure data accuracy.

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)**

<b>CO No.</b>	<b>CO</b>	<b>PO/PSO</b>	<b>Cognitive Level</b>	<b>Knowledge Category</b>	<b>Lecture (L)/Tutorial (T)</b>	<b>Practical (P)</b>
CO-1	Identify different spreadsheet software tools	PSO-6,12	Ap	C	L	P
CO-2	Create financial statements (Income Statement, Position Statements) using spreadsheet tools.	PSO-11,10	E	P	L	P
CO-3	Create visual charts to represent accounting data	PSO-9,7	C	P	L	P

	effectively.					
CO-4	Understand methods for investment valuation (e.g., PV, FV) using spreadsheet tools.	PSO-10,9	An	P	L	P
CO-5	Implement data validation and auditing formulas to ensure accuracy in spreadsheet data.	PSO-5,12	Ap,C	P	L	P

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**  
**Mapping of COs with PSOs and POs :**

	PSO 1	PSO2	PSO3	PSO4	PS O5	PSO6	PSO7	PSO8	PSO9	PSO1 0	PSO1 1	PSO1 2	PSO1 3	PSO 14
CO 1						3						2		
CO 2										2	3			
CO 3							2		3					
CO 4									2	3				
CO 5					2							1		

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1						2	3	
CO 2	3			2				
CO 3			3	4				
CO 4	3	3						
CO 5	3			2				

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam/Practical Examination

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓

**SEMESTER VI****Discipline Specific Core Courses**

Discipline	<b>COMMERCE</b>				
Course Code	UK6DSCCOM301				
Course Title	<b>Financial Statement Analysis</b>				
Type of Course	<b>DSC</b>				
Semester	VI				
Academic Level	300 – 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	3 hours		2- hours	5
Pre-requisites	1. Basic knowledge about accounting process, financial statements of sole proprietorship organisations 2. Familiarity with corporate accounts and financial statements.				
Course Summary	The course "Financial Statement Analysis " aims to provide learners with a comprehensive understanding of different financial statement analysis tools, enabling them to effectively analyze and interpret financial statements. This course is designed to enhance learners' skills in assessing the financial health of a company, making informed decisions, and identifying potential risks and opportunities through practical and experiential learning.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
<b>I</b>	<b>Basics of Financial Statement Analysis</b>		<b>5</b>
	1	Meaning of financial statements, Nature of financial statements, Significance of financial statements, Limitations of financial statements	

	2	Presentation of Financial Statements – Horizontal and Vertical, Parties Interested in Financial Statements	
	3	Analysis and interpretation of financial statements, Objectives, and procedure for financial statement analysis	
	4	Types of financial statement analysis – According to Materials used and Modus Operandi of Analysis	
<b>II</b>	<b>Tools or Techniques of Financial Statement Analysis</b>		10
	5	Comparative Financial Statements – Comparative Income statements, Comparative position statements and its interpretations.	
	6	Common Size financial statements – Common size Income Statements, Common Size Position Statements and its interpretations.	
	7	Trend Analysis and its interpretations	
	8	Industry Analysis, Average Analysis	
		<p>Practicum – Analysis of financial statements of listed companies in BSE/NSE and prepare common size and comparative statements and interpret the results.</p> <p>Inputs- Copies of financial statements of Listed Companies.</p> <p>Objectives – to analyse the growth of different components of financial statements of listed companies and interpret the results of the companies.</p>	
		<p>Process- Prepare common size statements and comparative financial statements, Calculate trend percentages.</p> <p>Output-Drawn comparative and common size income and position statements, trend ratios and its interpretation.</p>	
<b>III</b>	<b>Ratio Analysis</b>		20
	9	Ratios – Meaning, objectives, importance, limitations, Modes of expression of ratios and Classification of ratios	
	10	Liquidity & Solvency Ratios	
	11	Turnover ratios	
	12	Profitability ratios	
	13	Preparation of Balance Sheet using ratios	
	14	Piotroski scale-based analysis	
		Interpretation of different ratios.	
		<p>Practicum –</p> <p>Analysis of financial statements of listed companies based on ratios and interpret the results.</p> <p>Analyse the worth of companies to invest based on Piotroski scale.</p> <p>Inputs- Copies of financial statements of Listed Companies and piotroski scale.</p> <p>Objectives – to analyse the solvency and liquidity of listed companies and interpret the results of the companies.</p> <p>To evaluate the worth of companies for taking investment decisions.</p> <p>Process- Calculate solvency ratios, liquidity ratios, turnover ratios and profitability ratios. Collect piotroski scale of different companies.</p> <p>Output- Ratios and its interpretation</p>	
<b>IV</b>	<b>Fund Flow Analysis</b>		25
	15	Meaning of funds (IAS 7), Flow of Funds, Meaning, need for, Objectives, importance and limitations of fund flow analysis	
	16	Fund flow statement and position statement	



	17	Gross and Net concept of Working Capital	
	18	Changes in Working Capital statement	
	19	Sources and Applications of Fund	
	20	Preparation of Fund Flow Statement.	
		Practicum – Analysis of fund flow of listed companies in BSE/NSE and interpret the solvency of the business. Inputs- Copies of financial statements of Listed Companies. Objectives – to analyse the solvency of listed companies based on the of financial statements. Process- Prepare changes in working capital statements, fund from operation and fund flow statements. Output-Drawn fund flow statements and its interpretation.	
V	<b>Cash Flow Analysis</b>		15
	21	Meaning, Need and Importance of cash flow analysis	
	22	Comparison with fund flow statements and steps involved in the preparation of cash flow statement analysis	
	23	Cash from Operating Activities	
	24	Cash from Investment and Financing Activities	
	25	Preparation of Cash Flow Statement as per AS3	

		Practicum – Analysis of Cash flow of listed companies in BSE/NSE and interpret the liquidity of the business. Inputs- Copies of financial statements of Listed Companies. Objectives – to analyse the liquidity position of listed companies based on the of financial statements. Process- Prepare cash from operating activities, cash from investing activities and cash from financing activities and prepare Cash flow statements. Output-Drawn cash flow statements and its interpretation.	
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**Practical for Skill Improvement**

***Can be used during tutorial/to give as Assignments.***

Collect financial statements of listed companies in BSE/NSE and prepare common size and comparative statements and interpret the results.

Collect different ratios of companies from sites viz: screens and compare the ratios. On the basis of ratios rank the company for short term and long-term investment.

Analyse financial statements of any two companies for the last four financial years.

***Can be used the project as a CCA component.***

Prepare a small project report showing the analysis and interpretation of financial statements of any two companies.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Describe outcomes from financial statements in terms of profitability, liquidity, solvency and turn over.	An	3
CO2	Prepares statement of changes in working capital and fund flow statement.	Ap	3,10

CO3	Prepares cash flow statement.	Ap	3,10,11
CO-4	Analyse common size statement and comparative statement.	An	3,10,11
CO-5	Interpret financial ratios in terms of decision support.	E	3,10,11
CO-6	Ensure best use of Piotroski scale to interpret the financial health of business entity.	E, C	3,10,11

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

**Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)**

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Explain type and content of financial statements and tools for financial analysis	3	U	F, C	L	

	and interpretation.					
CO-2	Develop common size statement and comparative statement.	3,10	R, Ap	P	L	P
CO-3	Analyses companies' profit, sales, and other financial data for finding the trend.	3,10,11	An	P	L	P
CO-4	Calculate different ratios and interpret the results.	3,10,11	An	P	L	P
CO-5	Use Piotroski scale to interpret the financial health and develop portfolios	3,10,11	E, C	C	L	P
CO-6	Prepares changes in working capital statement and fund flow statement.	3,10,11	Ap	P	L	P
CO-7	Prepares cash flow statement.	3,10,11	Ap	P	L	P

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1	1	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	2	3	-	-	-
CO 2	1		1	-	-	-	-	2	-	-	3	-	-	-	-	-	-	2	3	-	-	-
CO 3	1	-		2	-	-	-	1	-	-	3	-	-	-	-	-	-	3	3	-	-	-
CO 4	1	-	2	2	-	-	-	1	-	-	3	-	-	-	-	-	-	3	3	-	-	-
CO 5	1		1	1	-	-	-	1	-	-	3	-	-	-	-	-	-	3	3	-	-	-
CO 6	1	-	1	1	-	-	-	2	-	-	3	-	-	-	-	-	-	3	3	-	-	-
CO 7	1		1	1	-	-	-	-	-	-	3	-	-	-	-	-	-	3	3	-	-	-

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5		✓		
CO 6	✓	✓		✓
CO 7	✓	✓		✓

**Recommended Books:**

- Hornigren, C. T., Datar, S. M., & Rajan, M. V. (2018). Cost Accounting: A Managerial Emphasis (16th ed.). Pearson.
- Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2018). Managerial Accounting (16th ed.). McGraw-Hill Education.
- Hansen, D. R., & Mowen, M. M. (2018). Cornerstones of Managerial Accounting (7th ed.). Cengage Learning.
- Bhimani, A., Hornigren, C. T., Datar, S. M., & Foster, G. (2012). Management and Cost Accounting (6th ed.). Pearson.
- Drury, C. (2017). Management and Cost Accounting (10th ed.). Cengage Learning.
- Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2018). Management Accounting: Information for Decision-Making and Strategy Execution (7th ed.). Pearson.
- Langfield-Smith, K., Thorne, H., & Hilton, R. W. (2015). Management Accounting: Information for Managing and Creating Value (7th ed.). McGraw-Hill Education.
- Seal, W., Garrison, R. H., & Noreen, E. W. (2018). Management Accounting (6th ed.). McGraw-Hill Education.
- Maher, M. W., Stickney, C. P., & Weil, R. L. (2015). Managerial Accounting: An Introduction to Concepts, Methods and Uses (12th ed.). Cengage Learning.
- Eldenburg, L. G., Wolcott, S. K., & Chen, H. S. (2016). Cost Management: Measuring, Monitoring, and Motivating Performance (2nd ed.). Wiley.

Discipline	Commerce				
Course Code	UK6DSCCOM303				
Course Title	<b>Auditing Principles and Practices</b>				
Type of Course	DSC				
Semester	<b>VI</b>				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4
Pre-requisites					

Course Summary	<p>An audit is a systematic and independent examination of books, accounts, statutory records, documents and vouchers of an organization to ascertain how far the financial statements as well as non-financial disclosures present a true and fair view of the concern.</p> <p>This course attempts to assist the students to ensure that the books of accounts are properly maintained by the concern as required by law.</p> <p>This course is a study of techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information, also emphasizes ethical and legal aspects and considerations.</p> <p>This course emphasis on skill development in addition to subject matter.</p>
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### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Fundamentals of Auditing:</b>		14
	1	Auditing Meaning, objectives, importance and scope of Auditing, Qualities of an Auditor – Duties of an Auditor. Error -types, Fraud- types, Limitations of Auditing.	
	2	Classification of Auditing -bases - Organisational Structure-private audit, Government audit, statutory audit.	
		Specific objectives-independent financial audit, internal audit, cost audit, Management audit, tax audit, secretarial audit, social audit, environmental audit, performance audit, property audit.	
		Time-continuous audit, annual audit, interim audit, balance sheet audit, concurrent audit.	
	Scope- complete, partial, detailed audit.		
		<b>Practical</b> - Analyse any one audit report (management, tax, internal, cost) make a report on the comments made by the auditor in her report)	
<b>II</b>	<b>Audit Procedure</b>		18
	3	Audit Procedure: Audit planning – Audit Program, Audit working papers, Routine checking, internal checking, internal control.	
	4	Auditing Strategy and Risk Assessment - Audit Risk, Identification and Assessing the Risk of Material Misstatement.	

		Identify and list out the internal check system in the college office in connection with the payment expense in connection with an event.	
	5	Vouching- meaning, importance, requirement of a voucher, verification & valuation of assets & liabilities- vouching of sales items, purchase transactions, cash receipts, cash payments, ledgers.	
		Verification -meaning, verification of specific fixed assets, intangible assets, current assets and liabilities. (concepts only). difference between vouching and verification.	
		<b>Practical:</b> Collect vouchers of PTA (events conducted by the department) and vouch the transactions for one month. Also collect annual verification report and verify the assets in the institution with stock register.	
<b>III</b>	<b>Audit of Public company and Audit Reporting</b>		10
	7	Qualification, Appointment of company Auditors, their powers, duties and liabilities-civil and criminal liability.	

	8	Auditor's Remuneration - Removal of auditors-Ceiling on Number of Audits - Audit of depreciation and reserves, Divisible profits & dividends.	
	9	Audit Report and Investigation: Audit Report: Meaning, objectives, contents and types.	
	10	Investigation: meaning, Nature and objectives, types.	
	11	Requirements of CARO (concepts only)	
		<b>Practical:</b> Download the order issued by the Ministry of Corporate Affairs (MCA) under Section 143(11) of the Companies Act, 2013. Prepare a format showing the required content in a report (CARO requirements).	
<b>IV</b>	<b>Audit Ethics</b>		6
	12	Ethics - meaning, Need of Professional Ethics, Fundamental principles of Professional Ethics, Independence of Auditors, Threats to independence, safeguards to independence, Professional skepticism.	
		<b>Practical:</b> Study about a company scam and find the audit ethical flaws and justify the causes.	
<b>V</b>	<b>Recent trends in auditing</b>		12
	13	Recent trends in auditing, Introduction to EDP Audit; meaning and types, nature and significance of cost audit, tax audit and management audit.	
	14	<b>Practical:</b> Prepare a checklist for conducting Energy Audit, System Audit, Environmental Audit and verify these items are reflecting in the recent audit in your institution or any nearby institutions.	
		Visit an audit firm and prepare a report on the work done by the firm on a specific company. Prepare audit report after conducting – strength of internal check system, vouching and verification.	

### Recommended Books

ArunaJha, Auditing, 3rd Edition Taxmann, New Delhi.

Ravinderkumar&Virender Sharma, Auditing: principles and practice, 3rd Edition PHI Pvt Ltd, New Delhi.

- Sharma T.R., Principles of Auditing, 2019 Edition SahityaBhawan Agra.
- Tondon B.N., Principles of Auditing, 14th Edition S. Chand and Co., New Delhi.
- Gupta Kamal, contemporary Auditing, 6th Edition Tata McGraw hill, New Delhi.
- Ray Whittington, principles of auditing & other assurance services, 20th Edition Tata McGraw hill, New Delhi.

Auditing Intermediate level of - CMA, ICAI

- Alvin A. Arens, Auditing and assurance services, 17th Edition pearson.
- S.K. Basu, Fundamentals of Auditing, 1st Edition Pearson
- VijiChandran, Principles and practice of auditing, 2015 Edition vikas publishing

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the concept of auditing and its process and its impact on business.	U	PSO-1,3

CO-2	Identify the process of voucher, vouching, verification and valuation of assets and liabilities for improving internal systems. and to know the requirements of CARO	U	PSO-3,5
CO3	Apply the parameters for the qualification, duties and rights of an auditor, and audit of key balance sheet items for quality audit.	An	PSO-1,11
CO4	Analyze the various aspects of investigative audit and reports thereof.	An	PSO- 11,12
CO5	Analyze the recent trends in auditing in relation to different types of audits and their implementation.	U	PSO- 3,6
CO6	Appreciate the Audit ethics and auditor's responsibility on ethics compliance.	U	PSO- 12
CO7	Prepare audit report of any nearby clubs, PTA, Library after internal check system and auditing.	Ap	PSO-3,12

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

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Explain the concept of auditing and its process and its impact on business.	PSO-1,3	U	F, C	L	
2	Identify the process of voucher, vouching, verification and valuation of assets and liabilities for improving internal systems. and to know the requirements of CARO	PSO- 3, 5	U	P	L	P
3	Apply the parameters for the qualification, duties and rights of an auditor, and audit of key balance sheet items for quality audit.	PSO-1,11	An	C	L	
4	Analyze the various aspects of investigative audit and reports thereof.	PSO-11,12	An	C P	L	P

5	Analyze the recent trends in auditing in relation to different types of audits and their implementation.	PSO-3,6	U	C, P	L	
6	Appreciate the Audit ethics and auditor's responsibility on ethics compliance.	PSO- 12	U	C	L	P
7	Prepare audit report of any nearby clubs, PTA, Library after internal check system and auditing.	PSO-3,12	Ap	P, M	T	P

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs :**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1	1	-	3	-	-	-	-	-	-	-	-	-	-	-
CO 2	-	-	2	-	3	-	-	-	-	-	--	--	-	-
CO 3	2	-	-	-	-	-	-	-	-	-	3	-	-	-
CO 4	-	-	-	-	-	-	-	-	-	-	3	3	-	-
CO 5	-	-	2	-	-	1	-	-	-	-	-	-	-	-
CO 6	-	-	-	-	-	-	-	-	-	-	-	2	-	-
CO 7	-	-	2	-	-	-	-	-	-	-	-	3	-	-
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8						



CO 1	1	2	-	1	-	2	-	1
CO 2	2	3	3	1	-	1	1	1
CO 3	-	-	1	3	2	1	-	1
CO 4	1	2	2	3	-	2	-	3
CO 5	-	1	-	-	-	-	2	1
CO 6	1	-	-	3	-	-	-	2
CO 7	2	3	3	1	1	2	-	1

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics :**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓			✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓
CO 6		✓		✓
CO 7		✓		✓

Discipline	COMMERCE				
Course Code	UK6DSCCOM305				
Course Title	<b>Research methodology</b>				
Type of Course	DSC				
Semester	VI				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	0	5
Pre-requisites	Basic idea about business operations and theories				
Course Summary	The research methodology course provides students with a comprehensive understanding of the step-by-step process and techniques involved in conducting research. Students will learn how to identify research problems, design research questions, collect and analyze data, and draw valid conclusions, equipping them with the skills necessary to carry out effective research projects in their respective fields.				

### Detailed Syllabus:

Module		Hrs	
<b>1</b>	<b>Introduction to Research Methodology</b>		10
	1	Meaning and significance of research	
	2	Types of research and basis for classification	
	3	Research process	
	4	Research ethics and genuineness of research	
<b>2</b>	<b>Research Design</b>		10
	5	Review of Literature – Need and Significance	
	6	Formulating research questions and objectives – Variables - Types	
	7	Hypothesis – Meaning – Types – Formulation	
	8	Research design: exploratory, descriptive, experimental	
<b>3</b>	<b>Sampling and Data Collection</b>		12
	9	Sampling Design – Types of Sampling – Probability – Non-Probability	
	10	Data collection – Primary, Secondary - Tools for data collection: surveys, interviews, observations	
<b>4</b>	<b>Data Analysis and Interpretation</b>		14
	11	Quantitative vs. qualitative data- suitability	
	12	Descriptive statistics - Inferential statistics: hypothesis testing, t-test, ANOVA	
	13	Qualitative data analysis techniques	
<b>5</b>	<b>Writing and Presenting Research</b>		14
	14	Research report – types, importance - structure and essentials of a good report	
	15	Citation and referencing	
	16	Ethical guidelines in research, Plagiarism and academic integrity	

### Recommended Books:

Krishnaswamy O.R. Research Methodology in Social Sciences,  
Kevin S. Research Methodology for Social Sciences,

Kapoor V.K.Fundamentals of Statistics for Business and Economics,

Kothari C.R., Gourav Garg.Research Methodology – Methods and Techniques,

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Apply research process in business research	Ap	11,13
CO-2	Develop hypothesis based on literature review	C	11,13
CO-3	Construct questionnaire for data collection	Ap	11,13
CO-4	Choose appropriate data analysis techniques based on nature of data	Ap	11,13

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

**Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Apply research process in business research	11,13	Ap	F, C	L	
CO-2	Develop hypothesis based on literature review	11,13	C	P	L	
CO-3	Construct questionnaire for data collection	11,13	Ap	P	L	
CO-4	Choose appropriate data analysis techniques based on nature of data	11,13	Ap	P	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs :**

	PO1	PO2	PO3	PO4	PO5	PO6	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO 12	PSO 13	PSO 14	
CO 1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	3	-
CO 2	1		1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	3	-
CO 3	1	-		2	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	3	-

C O 4	1	-	2	2	-	-	-	-	-	-	-	-	-	-	-	-	3	-	3	-
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**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics :**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓

## Discipline Specific Electives

Discipline	<b>COMMERCE</b>				
Course Code	UK6DSECOM300				
Course Title	<b>Security Analysis and Portfolio Management</b>				
Type of Course	Discipline Specific Elective (DSE)				
Semester	VI				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	Knowledge on various financial instruments, risk return concepts, stock market operations and legal framework and investor protection.				
Course Summary	This Course is a comprehensive study of investment principles and techniques used to manage portfolios effectively. This course aims to provide students with a solid understanding of Portfolio Theory, Asset Allocation, Security Analysis, Risk Management, and Performance Evaluation				

**Detailed Syllabus:**

Module	Unit	Contents	Hrs
<b>I</b>	<b>Introduction to Portfolio Management</b>		<b>8</b>
	1	Overview of Portfolio Management	2
	2	Objectives and Importance of Portfolio Management	2
	3	Investment Objectives- Risk and Return Concepts	2
	4	Phases of Portfolio Management	2
<b>II</b>	<b>Security Analysis and Selection</b>		<b>15</b>
	5	Dimensions of Fundamental Analysis – Economy, Industry, Company (EIC) Analysis	5
	6	Premises of Technical Analysis; Type of Charts; Tools of Technical Analysis	5
	7	Efficient Market – Efficiency of Indian Stock Market – Efficient Market Hypothesis- Basics of EMH – Forms of Market Efficiency	5
<b>III</b>	<b>Portfolio Analysis &amp; Selection</b>		<b>12</b>
	8	Selecting Optimal Portfolio; MPT; CAPM; Factor Model – Fama French Three Factor Model; Arbitrage Pricing Theory (APT)(Basics only).	12
<b>IV</b>	<b>Portfolio Revision and Evaluation</b>		<b>13</b>
	9	Portfolio Revision – Need – Factors Affecting Portfolio Revision – Revision Strategy -Merits & Demerits of Portfolio Revision;	5
	10	Portfolio Performance Evaluation – Need- Benchmarks, Sharpe Reward to Variability Ratio–Treynor Reward to Volatility Ratio – Jensen’s Performance Index – Fama’s Decomposition Model.	8
<b>V</b>	<b>SEBI Guidelines on Portfolio Management Services</b>		<b>12</b>
	11	SEBI regulations – Portfolio Management Services- Qualifications of fund managers	12

### Course Outcomes

o.	N	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1		Understand the concept of portfolio management	U	10,12
CO-2		Understand how to create and manage portfolios.	U	5,10
CO-3		Articulate innovative insights of security analysis and portfolio construction.	Ap	6,10
CO-4		Apply decision making skills in investment analysis and portfolio management	Ap	10,12

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/PSO	Cognitive	Knowledge	Lecture	Practical
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			Level	Category	(L)/ Tutorial (T)	(P)
CO-1	Understand the concept of portfolio management	PO-1 PSO-10,12	U			
CO-2	Understand how to create and manage portfolios.	PO-1 PSO-5,10	U			
CO3	Articulate innovative insights of security analysis and portfolio construction.	PO-2,3,7 PSO-6,10	Ap			
CO4	Apply decision making skills in investment analysis and portfolio management	PO-2,3,6 PSO-10,12	Ap			

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs**

	PS O 1	PS O 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1										3		1		
CO 2					2					3				
CO 3						2				3				
CO 4										3		1		

**Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO8
CO 1	3							
CO 2	1	3						
CO 3		1	3				2	
CO 4		1	2			3		

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium

3	Substantial / High
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**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓	✓		✓
CO 4		✓		✓

Discipline	<b>COMMERCE</b>				
Course Code	UK6DSECOM301				
Course Title	<b>Financial Derivatives</b>				
Type of Course	Discipline Specific Elective (DSE)				
Semester	VI				
Academic Level	<b>300 -399</b>				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	0 hours	4
Pre-requisites	Understanding on the concept of risk management and basic idea on financial derivatives.				
Course Summary	The objective of this course is to provide students with a comprehensive understanding of Financial Derivatives and their role in Risk Management. The course will enable students to analyse and evaluate the effectiveness of Financial Derivatives in managing various types of risk in uncertain Trading scenarios.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Financial Derivatives</b>		<b>8</b>
	1	Overview of Financial Markets and Institutions	1
	2	Definition and Types of Financial Derivatives	1
	3	Importance and Role of Derivatives in Financial Markets	2

	4	Basic Concepts: Forward Contracts, Futures Contracts, Options Contracts, and Swaps	2
	5	Participants in Derivative Markets- Regulations and Regulatory Bodies in Derivative Markets	2
<b>II</b>	<b>Forwards and Futures</b>		<b>9</b>
	6	Mechanics of Forward and Futures Contracts	2
	7	Pricing Forwards and Futures Contracts	2
	8	Hedging Strategies using Futures Contracts	2
	9	Speculation and Arbitrage in Futures Markets	1
	10	Margin Requirements and Clearing Mechanisms-Delivery and Settlement Procedures	2
<b>III</b>	<b>Options and Option Strategies</b>		<b>19</b>
	11	Basic concepts-Call and Put Option-Option Payoffs and Profit Diagrams	4
	12	Option Pricing Models: Binomial Model, Black-Scholes Model	3
	13	Factors Affecting Option Prices	2
	14	Option Trading Strategies- Covered Calls, Protective Puts, Spreads, Straddles, Strangles	5
	15	Option Greeks: Delta, Gamma, Theta, Vega, Rho	2
	16	Applications of Options in Risk Management and Speculation	3
<b>IV</b>	<b>Swaps and Other Derivatives</b>		<b>12</b>

	17	Types of Swaps: Interest Rate Swaps, Currency Swaps, Commodity Swaps	2
	18	Mechanics of Swaps Contracts	2
	19	Credit Risk and Counterparty Risk in Swaps Markets	2
	20	Other Derivative Products: Swaptions, Caps, Floors, Collars	4
	21	Hybrid Securities and Structured Products	2
<b>V</b>	<b>Advanced Topics in Financial Derivatives</b>		<b>12</b>
	22	Exotic Options: Barrier Options, Binary Options, Asian Options	2
	23	Credit Derivatives: Credit Default Swaps, Credit Linked Notes	4
	24	Regulatory Developments in Derivatives Markets	2
	25	Ethical and Legal Issues in Derivatives Trading-Emerging Trends and Innovations in Derivatives Markets	4

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the fundamental concepts of financial derivatives.	U	10
CO-2	Evaluate the characteristics and mechanics of different types of derivatives instruments.	E	9,10
CO-3	Calculating and interpreting key metrics such as option prices, futures prices, and swap rates	An	10



CO-4	Apply theoretical knowledge to real-world scenarios through case studies and practical exercises	Ap	9,10
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**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Understand the fundamental concepts of financial derivatives.	PO-1 PSO-10	U			
CO-2	Evaluate the characteristics and mechanics of different types of derivatives instruments.	PO-2,5,6 PSO-9,10	E			
CO3	Calculating and interpreting key metrics such as option prices, futures prices, and swap	PO-2,4 PSO-10	An			

	rates					
CO4	Apply theoretical knowledge to real-world scenarios through case studies and practical exercises	PO-1,6 PSO-9,10	Ap			

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1										3				
CO 2									1	3				
CO 3										3				
CO 4									2	3				

**Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO8
CO 1	2							
CO 2		1			2	1		
CO 3		3		1				
CO 4	3					1		

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

Quiz / Assignment/ Quiz/ Discussion / Seminar

- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2		✓		✓
CO 3	✓			✓
CO 4		✓		✓

Discipline	<b>COMMERCE</b>				
Course Code	UK6DSECOM302				
Course Title	<b>Co-operative Governance</b>				
Type of Course	DSE				
Semester	VI				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	hours	4
Pre-requisites	1. Understanding about governance structure of cooperatives				
Course Summary	This course on the creation and administration of cooperatives provides a comprehensive understanding of cooperative governance principles, management structures, and administrative setups specific to the context of Kerala, India. Students will delve into topics such as professionalization in management, decentralization of power, and the roles and functions of officials within cooperative management, while also examining risk management, accountability, and transparency practices crucial for sustainable cooperative operations. By the end of the course, participants will be equipped with the knowledge and skills necessary to contribute effectively to the success and development of cooperatives, fostering economic growth and social empowerment within their communities.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Cooperative Governance</b>		<b>12</b>
	1	Overview of cooperative governance principles - Importance of governance in cooperative management - Distinction between governance and management - Co-operative Vs Corporate governance	6
	2	Pillars of cooperatives Governance - Internal Governance Mechanisms Code of conduct and ethical standards for board members Decision-making processes within cooperative	6
<b>II</b>	<b>Creation and Administration of Co-operatives</b>		<b>14</b>
	3	Nature and importance - Management aspects in co-operatives- Professionalization in management- Decentralization of Power in Cooperatives - Organizational Structure of a Cooperative - Managing the relationship between the board of directors and members.	6
	4	Administrative setup of the cooperative department in Kerala - District level and taluk level powers and responsibilities of cooperative department – Conferment of powers of registrar functional registrars in Kerala and need for separating administration from audit	8
<b>III</b>	<b>Structure of Credit Cooperatives in Kerala</b>		<b>10</b>
	5	Co-operative banking structure- Short and medium-term structure - State co-operative banks - Role of Kerala Bank in economic development	6
	6	Role of national federations: NDCD, NDDDB, NAFSCOB, NAFCUB, NCARDBF, Role of NABARD in co-operative credit	4

<b>IV</b>	<b>Audit Risk Management, Accountability and Transparency</b>		<b>12</b>
	7	Types of risks in banking- Risk Management and Internal Controls - Identification and assessment of risks in cooperative operations - Implementation of internal controls and risk mitigation strategies - Role of internal audit in ensuring compliance and risk management.	8
	8	Cooperative Accountability and Transparency - Importance of transparency in cooperative governance Disclosure requirements for financial and operational information Accountability mechanisms for members and stakeholders	4
<b>V</b>	<b>Cooperative Governance best practices</b>		<b>12</b>
	9	Democratic Decision making - Challenges and strategies for promoting participatory governance – Importance of Member participation in cooperative governance - Cooperative values and ethical considerations in governance.	6
	10	Best Practices in Cooperative Governance Case studies of co-operatives with effective governance practices Lessons learned and success factors in cooperative governance Recommendations for improving governance structures and processes in cooperatives	6

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Equips the students with the knowledge and skills to effectively manage and administer cooperatives in Kerala	U	PSO-1,2
CO-2	Will gain a comprehensive understanding of how cooperatives in Kerala are governed, including the roles of different officials and the department's organizational structure.	U, E	PSO-1,2
CO3	Explore the different tiers of cooperative banking in India, including short-term, long-term structures, and the roles of key institutions like NABARD and national federations, gaining a comprehensive understanding of cooperative credit systems	U	PSO-1,2
CO4	Able to identify and mitigate risks in cooperatives, ensure compliance, and promote transparency through strong internal controls, accountability mechanisms, and disclosure practices. (Introduces students to the key Cooperative Accountability and Transparency and risk management)	U, An, E	PSO-1,2

CO5	To gain knowledge on the democratic decision making and best practices in cooperative	U, An	PSO-1,2,12
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**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

### Recommended Books

Kulandiswamy V. (1998) Principles and Practice of Cooperative Management, Rainbow Pub., Coimbatore.

Nakkikron S., (1984) Cooperative Management, Rainbow Publication, Coimbatore.

Shah A.K, Functional Management for the Cooperative, Rainbow Publishers, Coimbatore.

Varkey V.O., and V.G. Vartak, (1998) Cooperative Management, Varsha Prakasham, Puna.

Kamat G.S., New Dimension of Cooperative Management, Himalaya Publishing House, New Delhi.

Ramkishen Y., (2003) Management of Cooperatives, Jaico Publishing House, New Delhi.

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Equips the students with the knowledge and skills to effectively manage and administer cooperatives in Kerala	PSO-1,2	U		L	-
CO-2	Will gain a comprehensive understanding of how cooperatives in Kerala are governed, including the roles of different officials and the department's organizational structure.	PSO-1,2	U, E		L	-
CO-3	Explore the different tiers of cooperative banking in India, including short-term, long-term structures, and the roles of key institutions like NABARD and national federations, gaining a comprehensive understanding of cooperative credit systems	PSO-1,2	U		L	-
CO-4	Able to identify and mitigate risks in cooperatives, ensure compliance, and promote transparency through strong internal controls, accountability mechanisms, and disclosure practices. (Introduces students to the key Cooperative Accountability and Transparency and risk management)	PSO-1,2	U, An, E		L	-
CO-5	To gain knowledge on the democratic decision making and best practices in cooperative	PSO-1,2,12	U, An		L	

**F-Factual, C- Conceptual, P-Procedure al, M-Metacognitive**

### Mapping of COs with PSOs and POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1	1	-	-	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO 2	1		-	-	-	-	-	3	2	-	-	-	-	-	-	-	-	-	-	-	-
CO 3	1	-	-	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO 4	1	-	-	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO 5	1	-	-	-	-	-	3	3	3	-	-	-	-	-	-	-	-	-	3	-	-

### Correlation Levels:

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

### Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

### Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓			✓
CO 4		✓		✓
CO 5		✓		✓
CO 6			✓	

Discipline	<b>COMMERCE</b>				
Course Code	UK6DSECOM303				
Course Title	<b>Co-operative Accounting and Auditing</b>				
Type of Course	<b>DSE</b>				
Semester	VI				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	hours	4
Pre-requisites	1. Basic accounting and auditing knowledge				
Course Summary	This course enhances students with the knowledge and skills to effectively manage and govern cooperatives, covering accounting principles, auditing practices in Kerala.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Co-operative Accounting</b>		<b>12</b>
	1	Nature and scope, salient features, concept and conventions Co-operative Accounting, Double entry and single-entry system Difference between Audit and Accounting	6
	2	Books and registers to be maintained by the co-operatives-statutory requirements Receipt and payment system of account keeping, Day book and subsidiary daybooks Annual accounts and its preparation, Posting in the general ledger and special ledger.	6
<b>II</b>	<b>Cooperative Final Accounts</b>		<b>12</b>
	3	Objectives, manufacturing account, trading and profit and loss account.	6
	4	Appropriation account- adjustment items Balance objectives, contents, requirements to prepare a balance sheet.	6
<b>III</b>	<b>Co-operative Audit</b>		<b>12</b>
	5	Meaning, definition, objectives and principles. Advantages of Audit, Types of Audit- Financial audit, Administrative audit, Concurrent audit, Interim audit, Internal audit, Statutory audit, Tax audit, Information system audit, Agencies for cooperative audit. Difference between Co-operative Audit and General Audit	6
	6	Audit approaches: cooperative audit, audit by accountant general, audit by cooperative audit directorate, audit by chartered accountant, Procedures of Audit Co-operative Audit- definition, features and objectives. Auditor – duties, rights and responsibilities	6
<b>IV</b>	<b>Cooperative Audit Process</b>		<b>12</b>
	7	Code of ethics for cooperative auditors, Internal check, Internal control, Stages of audit work- preparation of audit program Vouching and routine checking, Different types of errors, errors vs fraud	6
	8	Verification and valuation of assets and liabilities. Audit memorandum, audit classification, audit certificate, audit fees. Directorate of Co-operative Audit.	6

<b>V</b>	<b>Cooperatives and Accounting Standards</b>			<b>12</b>
	9	Financial Planning and Budgeting - Accounting Principles for Cooperatives		6
	10	Financial Reporting and Analysis		6

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Gain a thorough understanding of the accounting principles and practices specific to cooperatives,	U	PSO-1
CO-2	Develop skills to prepare and interpret final accounts for cooperatives, including manufacturing accounts, trading and profit & loss statements, appropriation accounts, and balance sheets.	An, E, Ap	PSO-1
CO3	Gain a comprehensive understanding of the unique auditing practices for cooperatives	U, E	PSO-1,5
CO4	Strengthens your understanding of financial oversight within cooperatives. Equipped to contribute to a robust financial oversight system within a cooperative society	U, E	PSO-1,5
CO5	Equips the with the financial tools and knowledge necessary for cooperatives. The course delves into accounting principles specific to cooperatives, preparing the students to understand and analyse the cooperative's financial health through proper reporting.	U, E, Ap	PSO-11

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

### Recommended Books

Belwale V.R., (1999) Cooperative Accounts, Pragati Prakashan, Pune.  
 Krishnaswamy O.R., Cooperative Audit, Oxford and IBH, New Delhi.  
 Raman B.S., (1993) Advance Accountancy, United Publications, Mangalore.  
 Samiuddin Mahjoozen Rahad K - Ivum Rahman, (1989) Cooperative Accounting and Auditing, Himalaya Publishing House, Bombay.  
 Wankar D.V., (1999) Cooperative Audit, (Pragathi Prakashana, Pune.  
 Kameswara, Rao. (2012) Cooperative Accounting and Auditing, Publisher: Mittal Publications.  
 Rao.Y (2012), Cooperative Accounting and Auditing, Publisher: Pragun Publications.

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO	Cognitive Level	Knowledge	Lecture (L)/Tutorial	Practical (P)
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				Category	I (T)	
CO-1	Understanding of the importance of cooperative law as the foundation for establishing, governing, and regulating cooperatives effectively	PSO-1	U		L	-
CO-2	Students will gain a thorough understanding of the Kerala Co-operative Societies Act and Rules 1969.	PSO-1	An, E, Ap		L	-
CO-3	Equips you with the knowledge and skills to effectively govern a cooperative society. Will be able to contribute to the responsible and legal operation of a cooperative society.	PSO-1,5	U, E		L	-
CO-4	Proper analysis on the audit aspect in a cooperative society	PSO-1,5	U, E		L	-
CO-5	An understanding of arbitration, tribunals, ombudsman mechanisms, and the legal framework for handling disputes, business closure, and debt settlement within the cooperative sector.	PSO-11	U, E, Ap		L	-

**F-Factual, C- Conceptual, P-Procedure al, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO	PSO	PSO 12	PSO 13	PSO 14
CO 1	1	-	-	-	-	1	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 2	1	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 3	1	-	-	-	-	-	-	3	-	-	-	2	-	-	-	-	-	-	-	-	-
CO 4	1	-	-	-	-	-	-	3	-	-	-	2	-	-	-	-	-	-	-	-	-
CO 5	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓			✓
CO 4		✓		✓
CO 5		✓		✓
CO 6			✓	

Discipline	<b>COMMERCE</b>				
Course Code	UK6DSECOM311				
Course Title	<b>Assessment of Companies and Corporate Tax Planning</b>				
Type of Course	DSE				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4	-		4
Pre-requisites	Intermediate knowledge in Taxation laws				
Course Summary	This Course enables the learner <ol style="list-style-type: none"> <li>1. To acquire the skills in computation of corporate tax</li> <li>2. To dissect the strategies for corporate tax planning and compliance</li> </ol>				

**Detailed Syllabus:**

Module	Unit	Contents	Hrs
<b>I</b>	<b>Overview of Indian Corporate Taxation</b>		<b>10</b>
	1	Introduction to the corporate tax regime in India: historical background, objectives, and significance	4
	2	Understanding the structure of corporate taxation in India: corporate tax rates, deductions, and exemptions. Set off and Carry Forward of Losses and Depreciation	3
	3	Overview of recent developments and reforms in Indian corporate tax laws	3
<b>II</b>	<b>Key Concepts in Indian Corporate Taxation</b>		<b>15</b>
	4	Meaning of Company – Types of Companies, Residential Status of Companies	5
	5	Computation of taxable income, allowable deductions, and tax credits, Tax treatment of different types of income	5
	6	Understanding the concept of Minimum Alternate Tax (MAT), Special Provisions related to Income of Shipping Companies.	5
<b>III</b>	<b>Tax Planning Strategies for Indian Corporates</b>		<b>11</b>
	7	Importance of tax planning for Indian corporations: minimizing tax liabilities and maximizing tax efficiency, Strategies for effective tax planning, including structuring of business operations, investments	4
	8	Setting up of new business units and financing arrangements, Tax Planning on Employees remuneration	3
	9	Make or Buy, Lease, Utilization of tax incentives, deductions, exemptions, and incentives available under Indian tax laws.	4
<b>IV</b>	<b>Transfer Pricing and International Taxation</b>		<b>12</b>
	10	Overview of transfer pricing regulations in India: arm's length principle, documentation requirements, and compliance obligations	4
	11	Taxation of multinational corporations (MNCs) in India: permanent establishment (PE) rules, controlled foreign corporation (CFC) rules, and transfer pricing implications,	5
	12	Strategies for managing transfer pricing risks and optimizing tax outcomes for Indian multinational corporations.	3
<b>V</b>	<b>Corporate Tax Compliance and Risk Management in India</b>		<b>12</b>
	13	Corporate tax compliance requirements in India: filing of tax returns, payment of taxes, and maintenance of tax records	4
	14	Handling of tax audits, assessments, and appeals by the Indian tax authorities	4
	15	Risk management strategies for corporate tax compliance, including tax planning documentation, litigation management, and dispute resolution mechanisms in India	4

### Practical

Case Studies: Students can analyze real-world case studies of companies facing different tax scenarios to identify tax planning opportunities, considering factors such as business structure, investments, deductions, credits, and international tax implications

Analyze financial statements of companies to identify potential tax planning opportunities.

Organize a simulation exercise where students take on the role of tax consultants responsible for advising fictional companies on tax planning

### **Recommended Books**

Vinod Singhanian & Monica Singhanian, Corporate Tax Planning & Business Tax Procedures with Case Studies, Taxmann Publications, New Delhi

Girish Ahuja & Ravi Gupta, Simplified Approach to Corporate Tax Planning & Management, Commercial Law Publishers India Ltd., New Delhi

Mehrotra H C & Goyal S P, Corporate Tax Planning and Management, Sahitya Bhawan Publishers, Agra

Divakar Vijayasarathy, Fundamentals of International Taxation, Bhart Law House Pvt Ltd. New Delhi

Ravi Chhawchharia, Direct tax Law and International Taxation, Taxmann New Delhi

Manoharan T N & Hari G R, Direct Tax law & International Taxation, Snow White Publishers, Mumbai

### **Course Outcomes**

<b>No.</b>	<b>Upon completion of the course the graduate will be able to</b>	<b>Cognitive Level</b>	<b>PSO addressed</b>
CO-1	Comprehend the Indian Corporate Taxation System	U	PSO4
CO-2	Solve the problems in computation of total income and tax of companies	Ap	PSO4 PSO5
CO-3	Explain the tax planning strategies of Indian corporates	An	PSO4

CO-4	Interpret the Transfer Pricing and International Taxation	U	PSO4
CO-5	Dissect Corporate Tax Compliance and Risk Management in India	An	PSO4

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

CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	PSO4	U	C, F	L, T	
CO-2	PSO4 PSO5	Ap	P	L, T	
CO-3	PSO4	An	C, F	L, T	
CO-4	PSO4	U	C, F	L, T	
CO-5	PSO4	An	C, F, P	L, T	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

### Mapping of Cos with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14
CO-1	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-2	-	-	-	3	2	-	-	-	-	-	-	-	-	-
CO-3	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-4	-	-	-	2	-	-	-	-	-	-	-	-	-	-
CO-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-

### Mapping of Cos with POs

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO-1	2	2	-	-	-	-	-	-
CO-2	2	3	1	-	-	-	-	-
CO-3	3	2	3	-	-	-	-	-
CO-4	2	3	2	-	-	-	-	-
CO-5	2	3	1	-	-	-	-	-

### Mapping of COs to Assessment Rubrics

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓	-	✓
CO 2	✓	✓	-	✓
CO 3	✓	✓	-	✓
CO 4	✓	✓	-	✓

Discipline	<b>COMMERCE</b>				
Course Code	UK6DSECOM312				
Course Title	<b>Port Management</b>				
Type of Course	DSE				
Semester	VI				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	1. UK208DSECOM				
Course Summary	The course intends to provides knowledge and analysis of the principles and evolution of learn Port structure, functions and operations of container terminal management, port indicators and supply chain management				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Port Management</b>		<b>12</b>
	1	Definition-Types and Layout of the Ports– Organizational Structure-Fundamental observations. Main functions and features of port	
	2	Infrastructure and connectivity-Administrative Functions-Operational functions.	
	3	Main services: Services and facilities for ships-Administrative formalities-Cargo transfer-Services and facilities for cargo -Additional “added value” service -Ports and their stakeholders like PHO , Immigration, Ship agents ,Stevedores, CHA	
<b>II</b>	<b>Berths and Terminals</b>		<b>12</b>
	4	Berths and Terminals- Meaning and definitions - Berth Facilities and Equipment –ship Operation	
	5	Pre-shipment planning, the stowage plan and on-board stowage- cargo positioning and stowage on the terminal-Developments in cargo/ container handling and terminal operation	
	6	Safety of cargo operations - Cargo security: Measuring and evaluating performance and productivity	
<b>III</b>	<b>Port Development</b>		<b>12</b>

	7	Phases of port development - Growth in world trade - Changes in growth-	
	8	Development in terminal operation. Shipping technology and port: Ship knowledge	
	9	Ship development and port development - Port time and ship speed - Other technical development affecting port	
<b>IV</b>	<b>Regulatory Organizations</b>		<b>12</b>
	10	Global regulatory organizations: Conventions and Reports. Environment regulation	

	11	Port environmental pollution - Environmental Management System- HAZMAT (Hazardous Materials)- BWM (Ballast Water Management).	
	12	Port Security: ISM, ISPS, Occupation Safety and Health Administration - ISO1400	
<b>V</b>	<b>Port Ownership</b>		<b>12</b>
	14	Port ownership structure - Types of port ownership and administration	
	15	Organizations concerning ports - Boards governing the ports - Port management development	
	16	Rise and fall of Ports - Port ownership structure in India. Port reform: Framework for port reform	
	17	Evolution of ports in a competitive world - Alternative Port Management Structure and Ownership Models	

*Activity: - Students have to collect various data relating to recent development in Port Management. Visit a port and prepare a report on the workings of it including waste management system.*

### **Recommended Books**

PATRICK M. ALDERTON. 2008, Port Management and Operations. Information Law Category, U.K.

MARIA G. BURNS. 2014., Port Management and Operations. CRS Press, U.K.

Satish C. Ailawadi & Rakesh Singh: Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi, 2005

Donald Waters: Logistics. Palgrave Macmillan, New York, 2004 Krishnaveni Muthiah: Logistics Management & World Sea borne Trade, Himalaya Publishing House, Mumbai, 1999

Justin Paul & Rajiv Asekar. (2013) Export Import Management (2 nd ed.): Oxford Higher Education

Lee J Krajewski, Maney K Malhotra. (2018) Operations Management Process and Supply chains: Pearson lean Management

### **Course Outcomes**

<b>No.</b>	<b>Upon completion of the course the graduate will be able to</b>	<b>Cognitive Level</b>	<b>PSO &amp; POs addressed</b>
CO-1	Identify the interface of ports with logistics and the position of ports in the supply chain.	R	PSO 7, PO 1
CO-2	Appraise port performance and relevant quality management systems.	An	PSO 7, PO 2
CO-3	Infer the regulations relating port management	U	PSO 7, PO 1, PO 2
CO-4	Estimate the capital structure and ownership systems of ports	U	PSO 7, PO 2, PO 10

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**



CO No.	CO	PSO & POs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Identify the interface of ports with logistics and the position of ports in the supply chain.	PSO 7, PO 1	P		L	
CO-2	Appraise port performance and relevant quality management systems.	PSO 7, PO 2		F, C	L	
CO-3	Infer the regulations relating port management	PSO 7, PO 1, PO 2	P		L	
CO-4	Estimate the capital structure and ownership systems of ports	PSO 7, PSO 10, PO 2		C, P	L	

**F-Factual, P- Procedural, C- Conceptual, M- Metacognitive**

**Mapping of COs with PSOs and POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14	
CO 1	2														3								
CO 2		1													3								
CO 3		2							2						3								
CO 4		2													3			2					

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Final Exam

### Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓

Discipline	COMMERCE				
Course Code	UK6DSECOM313				
Course Title	<b>Aviation and Cargo Management</b>				
Type of Course	DSE				
Semester	VI				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	1. UK207DSECOM				
Course Summary	The course aims to provide basic knowledge and necessary skills to work in the Air Cargo section of Airline industry and understand the Airport management for logistics with the knowledge of different type and Good and markings.				

### Detailed Syllabus:

Module	Unit	Contents	Hrs
<b>I</b>	<b>Introduction to Aviation</b>		<b>12</b>
	1	National and International Aviation Authorities - ICAO/IATA/FIATA	
	2	The roles and responsibilities of the IATA cargo Agent - The operations and service functions of the air cargo consolidator and the process of consolidation	
	3	World Geography - IATA areas and sub areas - World time zones and the study of the international time calculator chart - Calculation of local times and flying time -Calculation of time difference between two given cities	
<b>II</b>	<b>Air Cargo</b>		<b>12</b>
	4	Aircraft - Types of aircraft - passenger - cargo - combi - Narrow bodied and wide-bodied aircrafts –parts – seating arrangements - configuration - loading limitations, Types of air cargo. Hub & Spok	
	5	Volume and weight Bulk loading limitation- Structure of an international airport, the airside and land side facilities - Equipment's used in handling of air cargo -	
	6	The air cargo complex and its facilities - Customer clearance procedures - The shipper's letter of instruction (SLI) &- Instruction for carriage and special cargo	
<b>III</b>	<b>Air Cargo Procedures</b>		<b>12</b>

	7	Procedures for Air Cargo Booking - Automation in the Air Cargo Industry - Physical handling procedures for Air Cargo	
	8	The Air Cargo Tariff (TACT) - Calculation of the chargeable weight - Volume weight and Gross weight - Types of Cargo rates - GCR - SCR and CR - Lower charge in High weight category and the precedence of rates and charges - Valuation charges	
	9	Disbursement and charges collect shipments – Rating concepts - The Air way Bill, its functions and completion.	
<b>IV</b>	<b>Regulations</b>		<b>12</b>

	10	Goods Regulation-DGR Familiarization - The contents of the IATA Dangerous Goods Regulation Manual	
	11	Introduction to the DGR - Applicability and limitations - definitions of clauses/Divisions and packing groups - List of Dangerous Goods and how to use the DGR Manual - Mixtures and solutions and the assignment of proper shipping names - Multiple Hazards and study of items acceptable in passenger or cargo aircrafts	
	12	Types of packing - UN specification, Limited Quantity and other type - Checking the packaging of Dangerous Goods shipment Specification of Packaging markings and different dangerous goods packed in one outer packaging- Over pack and Salvage packaging	
<b>V</b>	<b>Marking</b>		<b>12</b>
	14	DGR Procedures - Marking the package and to check the markings - Labelling given shipment and check the correctness - reference guide - the shipper's declaration for dangerous goods	
	15	Documentation requirements for import and export - Airway Bill - Transport of radioactive materials and types of packaging used - The transport Index - Documentation requirements in transporting dangerous Goods	
	16	Classes and divisions of DG in Excepted Quantities - limited Quantity labels - Completion of the emergency procedures to be followed in case of damaged or leaked packages	
	17	Dangerous Goods Emergency Response Chart -Reporting of incidents and Accidents	

*Activity: - Students have to collect various data relating to recent development in Airport Management. Visit an airport and prepare a report on the workings of it including inbound and outbound goods management system.*

### **Books Recommended:**

MARIA G. BURNS. 2014., Port Management and Operations. CRS Press, U.K.

Simon Taylor, Air transport logistics, Hampton

Paul Jackson and William Brackenridge, Air cargo distributions: A management analysis of its economic and marketing benefits, Grower Press.

Peter S. Smith, Air Freight: operations, marketing and economics, Faber.

J.G. Wensveen, Air Transportation – A Management Perspective, Ashgate Publishing Ltd

Bijan Vasigh, Thomas Tacker and Ken Fleming Introduction to Air Transport Economics Ashgate Publishing Ltd

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO & POs addressed
CO-1	Demonstrate Aviation & Cargo management	U	PSO 7, PO 1
CO-2	Reviewing innovative schemes under transportation and Logistics	E	PSO 7, PO 1, PO 2

CO-3	For playing within the regulations of aviation laws	Ap	PSO 7, PO 1, PO 3
CO-4	Understand the grading of various types of goods	U	PSO 7, PO 1, PO 2

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO & POs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Demonstrate Aviation & Cargo management	PSO 7, PO 1	F, C		L	
CO-2	Reviewing innovative schemes under transportation and Logistics	PSO 7, PO 1, PO 2	C, P		L	
CO-3	For playing within the regulations of aviation laws	PSO 7, PO 1, PO 3		F, P	L	
CO-4	Understand the grading of various types of goods	PSO 7, PO 1, PO 2		C, P	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO 12	PSO 13	PSO 14	
CO 1	2														3								
CO 2	1	2													3								
CO 3	1		2												3								
CO 4	1	2													3								

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓

**Skill Enhancement Courses**

Discipline	COMMERCE				
Course Code	UK6SECCOM300				
Course Title	<b>Accounting Software</b>				
Type of Course	SEC				
Semester	VI				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	2 hours	-	2 hours	4
Pre-requisites	1. Clear insight about accounting rules and principles 2. To have an idea about accounting software				
Course Summary	This course equips to apply theoretical accounting principles and rules in a practicality				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Accounting Software (Tally prime 4.1)</b>		<b>12</b>
	Company creation and setup of accounts in Accounting software - startup tally, quitting tally, creation of a company, alteration, deleting, & shut a company – concepts of grouping of accounts- predefined account groups , display or alter groups. creating ledger accounts – predefined ledger accounts, creation display, alter and deleting ledger accounts - Inventory – items, groups, units, creating a single stock group, creating a multiple stock group, stock items		
<b>II</b>	<b>Accounting vouchers and its advanced usages</b>		<b>12</b>

	Vouchers, Types of Vouchers used in Accounting software , Creation of Voucher type, Types of accounting Vouchers , Accounting Features, Maintaining Bill-wise Details, Cost centre and cost category, interest calculation, Memorandum Voucher - Inventory vouchers –, bill-wise details, multiple Godowns, different and actual bill quantity- Working with payroll info menu- payroll configuration and pay head creation- pay roll vouchers- payroll reports	
<b>III</b>	<b>Preparation of accounting books</b>	<b>12</b>
	-Cash book, Bank book, Journal Register, Ledger, Purchase, Register, Sales Register, Stock item, Stock group summary, movement analysis, sales order, purchase order, location wise stock reports, stock query, branch accounting, flexible invoicing, discount in invoicing, price list, bank reconciliation, manufacturing account	
<b>IV</b>	<b>Analysis of financial statements</b>	<b>12</b>
	TDS, Generation and Reconciliation of TDS Challans, Filing e-TDS return, Calculation of GST in Accounting software - Fund flow, receivables turnover, budgeting and controls, variance analysis, ratio analysis, calculating key financial ratios	
<b>V</b>	<b>Report Generation and Printing</b>	<b>12</b>

Display of Trial balance, profit and loss accounts, balance sheets, consolidated statements companies/branches. Printing options, quick format, printing reports, printing of primary books, printing of registers, printing of outstanding statements, printing of inventory books	
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**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the basic concept of accounting software	U	PSO 6
CO-2	Construct accounting vouchers and highlight the uses	Ap	PSO 6,7
CO-3	Create knowledge for preparing books of accounts	C	PSO 6,7
CO-4	Analyse accounting statements	An	PSO 6,7
CO-5	Apply technology in financial reporting	Ap	PSO 6,7

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

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 2:0:2 (Lecture:Tutorial:Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Introduction to Accounting Software	PSO -6	U	F, C	L	P
2	Accounting vouchers and its advanced usages	PSO- 6,7	AP	P	L	P
3	Preparation of accounting books	PSO 6,7	C	C,P	L	P
4	Analysis of financial statements	PSO-6,7	AN	C,P	L	P
5	Report Generation and Printing	PSO-6,7	AP	P,M	L	P



**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive  
Mapping of COs with PSOs and POs :**

	PS O1	PSO 2	PSO 3	PSO4	PS O5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1		-	-	-	-	1								
CO 2			-	-	-	1							1	
CO 3	-	-		-	-	2	1						2	
CO 4	-	-			-	3	2						2	
CO 5	-		-	-	-	3	1						2	

	PO 1	PO2	PO 3	PO4	PO 5	PO 6	PO 7	PO 8
CO 1	1		-		-	-		
CO 2	1				-			
CO 3	1	2			-		2	1
CO 4	1	2	1		-		2	1
CO 5	1	2	1		-			1

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics :**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓			✓
CO 4		✓		✓
CO 5		✓		✓
CO 6	✓	✓		✓

**Recommended Books:**

Weiss, Earl. On Guard Inc.: A computerized accounting information system. New York, N.Y: Macmillan, 1986

Dodd, Francis J. Practical computerised accounting systems. Oxford: NCC Blackwell, 1992.

Namrata Agarwal, 2000, Financial Accounting on Computers

**SEMESTER VII****Discipline Specific Core Courses**

Discipline	COMMERCE				
Course Code	UK7DSCCOM400				
Course Title	<b>Statistics for Business Research</b>				
Type of Course	<b>DSC</b>				
Semester	VII				
Academic Level	400 – 499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	0	5
Pre-requisites	A foundation in basic research methodologies, including quantitative and qualitative research methods.				
Course Summary	Enable the student to become conversant with the application of analysis business research				

**Detailed Syllabus:**

Module		Hrs	
1	<b>Introduction to Probability Theories</b>		<b>12</b>
	1	Meaning and definition of probability	

	2	Probability and sampling theory.	
	3	Application of probability in research areas.	
<b>2</b>	<b>Probability Distributions</b>		
	3	Types of probability distributions.	
	4	Properties of binomial distribution and fitting.	
	5	Properties of normal distribution and fitting.	
	6	Properties of Poisson distribution and fitting (including approximation).	
<b>3</b>	<b>Estimation and Testing of Hypothesis</b>		<b>12</b>
	7	Sampling Distributions -standard error	
	8	Determining sample size estimation- Point and interval estimation, confidence intervals.	
	9	Hypotheses- types-Type I and Type II errors, one-tailed and two-tailed tests, level of significance.	
	10	Accepting and rejecting hypotheses based on criteria	
<b>4</b>	<b>Parametric and non-parametric Tests</b>		<b>12</b>
	11	Criteria for test selection.	
	12	Application of parametric tests: Z-test, t-test, F-test.	
	13	Non-parametric tests: Chi-square test, Wilcoxon.Mann-Whitney, Kruskal-Wallis,	
	14	Analysis of Variance (ANOVA): Meaning, assumptions, and table.	
<b>5</b>	<b>Basic Time series analysis</b>		
	15	Meaning – objectives – limitations -Assumptions	<b>12</b>

	16	Steps in TSA – Data Collection-Visualising – stationarity- model building.	
	17	Application of TSA including AR, MA, ARIMA models	

### Recommended Books:

Krishnaswamy O.R, Research Methodology in Social Sciences Fundamentals of Statistics for Business and Economics-V.K.Kapoor, Sultan Chand and Sons, New Delhi.

Statistics for Management-Levine, Pearson Education Asia.

Basic Econometrics (5th Ed), Damodar N Gujarati, Dawn C Porter and Sangeetha Gunasekhar, New Graw Hill Education (India) Edition 2012, ISBN: 978-0-07- 133345-0 (13 digits) or 0-07-133345-2 (10 digits)

Analysis of Financial Time series (3rd Ed), Ruey S. Tsay, Wiley India Pvt Ltd, 4435-36/7, Ansari Road, Dharyaganj, New Delhi 110002, ISBN: 978-81-265-4893-4

Using Econometrics (6th Ed), A. H . Studenmund, Pearson, Education Limited, Indian edition published by Dorling Kindersley India Pvt Ltd, copyright © 2014 ISBN: 978-93-325-3648-7 First Impression 2015

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Describe the Probability Theories	U	PSO-13
CO-2	Discuss the major Probability Distributions	U	PSO-13
CO-3	Perform the testing for hypotheses	Ap, An	PSO-13
CO-4	Apply Parametric and non-parametric tests	E	PSO-13
CO 5	Apply the Basic Time series analysis for forecasting	Ap	

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

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1		PSO-13	U	F, C	L	
CO-2		PSO-13	U	P	L	
CO-3		PSO-13	Ap, An	P	L	
CO-4		PSO-13	E	M	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs :**

	PSO 1	PSO 2	PSO 3	PSO4	PSO5	PSO 6	PO1	PO2	PO3	PO4	PO5	PO6
CO 1	1	-	-	-	-	-						
CO 2	2	3	-	-	-	-						
CO 3	-	-	1	-	-	-						
CO 4	-	-	2	3	-	-						
CO 5	-	1	-	-	-	-						
CO 6	-	-	-	3	-	-						

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓			✓
CO 4	✓	✓		✓
CO 5		✓		✓
CO 6		✓		✓

Discipline	COMMERCE				
Course Code	UK7DSCCOM402				
Course Title	Strategic Financial Management				
Type of Course	<b>DSC</b>				
Semester	VII				
Academic Level	400 - 499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	0	4
Pre-requisites					

Course Summary	<b>Course Outcome</b> Equipping the students to acquire multidimensional skills as to enable them to internalise the process of strategy formulation for financial and investment decisions
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### Detailed Syllabus:

Module			
<b>1</b>	<b>Introduction to Financial Strategy and Policy</b>		10
	1	Meaning of Strategy and Planning	
	2	Definition of Strategic Financial Management	
	3	Financial Forecasting and their techniques	
	4	Financial Planning Process, Decision making and Problem solving Process	
<b>2</b>	<b>Risk evaluation in Capital Budgeting</b>		14
	5	Decision making in risk and uncertainty,	
	6	Profitability Analysis,	
	7	Value of Financial Information, Sensitivity Analysis,	
	8	Risk Adjusted Discount rate, certainty Equivalent	
<b>3</b>	<b>Valuation of Company</b>		14
	9	Asset based Valuation,	
	10	Valuation relative to Industry	
	11	Averages, DCF valuation Models	
	12	Valuation based on Company fundamentals	
<b>4</b>	<b>Sources of International Long term Finance</b>		
	8	Risks associated with International Projects Financing,	
	9	Issue of ADR's/ GDR's, FCCBs and FCEBs, ECBs and FDIs,	
	10	Foreign Capital Markets and Instruments	
<b>5</b>	<b>International Trade Finance Forms of Export Finance</b>		12
	11	Credit and Insurance	
	12	Documentary Credit,	
	13	Bilateral Credit, Special Economic Zones	
	14	Disinvestment and their strategies Management Buyouts	

### Recommended Books:

- Jakhotiya G P Strategic Financial Management Vikas Publishing House, 2010 References
- Khan, M.Y. & Jain, P.K., Basic Financial Management, Tata McGraw Hill, ND, 2009
- Khan, M.Y., India Financial Services, Tata McGraw Hill, ND, 2008
- Ravi M, Kishore, Strategic Financial Management Taxmann's 2011 Edition
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### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the concept of strategic planning and policy	U	PSO-3
CO-2	Appraise the role of risk evaluation and capital budgeting in corporate financial planning	An	PSO-3, PSO.10
CO-3	Calculate the Value of Business, Share and Company in a given situation	Ap	PSO-3. 11
CO-4	Compare the Sources of International Long term Finance in a given context	E	PSO-3,10
CO 5	Differentiate International Trade Finance Forms of Export Finance for decisions.	An	PSO-3, PSO.10

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

*Note: 1 or 2 COs/module*

**Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)**

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Explain the concept of strategic planning and policy					



CO-2	Appraise the role of risk evaluation and capital budgeting in corporate financial planning					
CO-3	Calculate the Value of Business, Share and Company in a given situation					
CO-4	Compare the Sources of International Long term Finance in a given context					
	Differentiate International Trade Finance Forms of Export Finance for decisions.					

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs :**

	PSO 1	PSO 2	PSO 3	PSO4	PSO5	PSO 6	PO1	PO2	PO3	PO4	PO5	PO6
CO 1	1	-	-	-	-	-						
CO 2	2	3	-	-	-	-						

CO 3	-	-	1	-	-	-						
CO 4	-	-	2	3	-	-						
CO 5	-	1	-	-	-	-						
CO 6	-	-	-	3	-	-						

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓			✓
CO 4		✓		✓
CO 5		✓		✓
CO 6			✓	

## Discipline Specific Electives

Discipline	<b>Commerce</b>				
Course Code	UK7DSECOM400				
Course Title	<b>BEHAVIOURAL FINANCE</b>				
Type of Course	<b>DSE</b>				
Semester	VII				
Academic Level	<b>400 – 499 (Capstone Course)</b>				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	0 hours	4
Pre-requisites	A prior understanding of fundamental financial concepts. Knowledge on traditional finance theories, particularly those related to investment decision-making.				
Course Summary	The objective of this course is to provide students with a comprehensive understanding of Behavioural Finance, integrating principles from psychology and economics to analyse financial decision-making. Students will explore various behavioural biases and heuristics that influence investor behaviour, leading to deviations from traditional financial theories. Through theoretical study, students will develop the skills necessary to critically assess investment decisions and financial markets.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Behavioural Finance</b>		<b>8</b>
	1	Meaning of Behavioural Finance	1
	2	Evolution of Behavioural Finance	1
	3	Critique of Traditional Finance Theory	2
	4	Basic Concepts and Models	2
	5	Role of Psychology in Financial Decision-Making	2
<b>II</b>	<b>Behavioural Biases and Heuristics</b>		<b>10</b>
	6	Loss Aversion; Overconfidence	2
	7	Anchoring and Adjustment	2
	8	Mental Accounting	2
	9	Herding Behaviour	2
	10	Availability Bias; Representativeness Bias; Confirmation Bias	2
<b>III</b>	<b>Emotional Dynamics and Practical Applications.</b>		<b>16</b>
	11	Fear and Greed; Regret Aversion	2
	12	Prospect Theory	2
	13	Emotional Finance	2
	14	Impact of Mood on Investment Decisions	2
	15	Investor Sentiment and Market Timing	3
	16	Behavioural Aspects of Risk Management; Financial Planning and Wealth Management	3

<b>IV</b>	<b>Cognitive Errors and Market Anomalies</b>		<b>14</b>
	17	Fundamental Attribution Error	4
	18	Illusion of Control	2
	19	Cognitive Dissonance	4
	20	Disposition Effect	2
	21	Stock Market Bubbles and Crashes- Limits to Arbitrage	2
<b>V</b>	<b>Behavioural Finance in Corporate world</b>		<b>12</b>
	22	Understanding Managerial Decision Making	3
	23	Principal-Agent Problem	3
	24	Managerial Biases and Heuristics	3
	25	Behavioural Corporate Finance	3

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the fundamentals of behavioural finance and its relevance in financial decision-making	U	10
CO-2	Analyse various behavioural biases and heuristics affecting investor behaviour	An	10
CO-3	Evaluate the impact of emotions and cognitive errors on financial markets	Ev	10
CO-4	Apply behavioural finance principles to assess investment strategies and portfolio management	Ap	3,10
CO-5	Examine real-world financial phenomena and anomalies through a behavioural finance lens	Ap	10,12
CO-6	Develop decision-making skills by integrating behavioural insights into financial planning and risk management.	C	3,10

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

**Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PO/ PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Understand the fundamentals of behavioural finance and its relevance in financial decision-making	PO-1 PSO-10	U			
CO-2	Analyse various behavioural biases and heuristics affecting investor behaviour	PO-1,2 PSO-10	An			

CO3	Evaluate the impact of emotions and cognitive errors on financial markets	PO-1,2 PSO-10	Ev			
CO4	Apply behavioural finance principles to assess investment strategies and portfolio management	PO-2,6 PSO-3,10	Ap			
CO 5	Examine real-world financial phenomena and anomalies through a behavioural finance lens	PO-2,8 PSO-10,12	Ap			
CO 6	Develop decision-making skills by integrating behavioural insights into financial planning and risk management	PO-2,6 PSO-3,10	C			

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1										3				
CO 2										3				
CO 3										3				
CO 4			2							3				
CO 5										3		1		
CO 6			1							3				

**Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO8
CO 1	2							
CO 2	1	2						
CO 3	2	3						
CO 4		3				2		
CO 5		1						3
CO 6		1				3		

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2		✓		✓
CO 3	✓			✓
CO 4	✓	✓		✓
CO 5	✓			✓
CO 6			✓	✓

**SEMESTER VIII**

Discipline Specific Core Courses (DSC)	Online 1 Online 2	
	Internship Project	
	Research Project	