SACRED HEART COLLEGE (AUTONOMOUS), THEVARA

KOCHI, KERALA, 682013

Syllabus for FYUGP in Commerce

(With Specialization in FinTech and Digital Finance)

Introduced from 2026-2027 admission onwards

Prepared by

Board of Studies in Commerce

Sacred Heart College (Autonomous), Thevara, Kochi.

BOARD OF STUDIES IN COMMERCE
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1. INTRODUCTION

The National Education Policy (NEP) 2020 envisages the revision of the Choice Based Credit System (CBCS) for instilling innovation and flexibility. It emphasizes on promoting interdisciplinary studies, introducing new subjects, and providing flexibility in courses and fresh opportunities for students. It also envisages setting up of facilitative norms for issues, such as credit transfer, equivalence etc., and a criterion-based grading system that assesses student achievement based on the learning goals for each programme.

The NEP document suggests several transformative initiatives in higher education. These include:

- Introduction of holistic and multidisciplinary undergraduate education that would help develop all capacities of human beings - intellectual, aesthetic, social, physical, emotional, ethical and moral - in an integrated manner; soft skills, such as complex problem solving, critical thinking, creative thinking, communication skills; and rigorous specialization in a chosen field(s) of learning.
- Adoption of flexible curricular structures in order to enable creative combinations of disciplinary areas for study in multidisciplinary contexts in addition to rigorous specialization in a subject
- Undergraduate degree programmes of either 3 or 4-year duration.
- The students are getting a chance to determine his/her own semester-wise academic load and will be allowed to learn at his/her pace, to the extent possible.
- Increase in the number of choices of courses available to students and the students are getting an opportunity to choose the courses of their interest from all disciplines.
- Multidisciplinary and holistic education with emphasizes on research, skill development and higher order thinking,
- Promotion of innovation and employability of the student.
- Flexibility for the students to move from one institution to another as per their choice.
- Flexibility to switch to alternative modes of learning (offline, ODL, and online learning, and hybrid modes of learning).

Outcome Based Education (OBE)

Undergraduate courses in Commerce follow the Outcome-based Education (OBE) framework. OBE is a system where all the parts and aspects of education are focused on the outcomes of the course. The students take up courses with a certain goal of developing skills or gaining knowledge and they have to complete the goal by the end of the course. Outcome-based education affirms teachers as facilitators, rather than lecturers. In this model, teachers guide the students and encourage them to develop their knowledge and skills. The undergraduate courses at the Department of Commerce, Sacred Heart College (Autonomous), Thevara provide a learning approach in which students develop analytical ability, critical thinking and research acumen over different situations.

Programme Outcomes:

The Undergraduate Programme Outcomes (POs) are as follows:

PO 1: Critical thinking and Analytical reasoning

- Critical thinking guides the assessment and judgment of information, while analytical reasoning involves specific methods for analysis and conclusion drawing. It includes the ability to assess evidence, identify assumptions, formulate coherent arguments, understand complex relationships, and evaluate practices and theories critically. Additionally, critical sensibility involves self-awareness and reflection on personal and societal experiences.

PO 2: Scientific reasoning and Problem solving

- Capacity to interpret and draw conclusions from data, critically evaluate ideas and evidence with an open-minded perspective; ability to apply learned competencies to solve unfamiliar problems and apply knowledge to real-life situations, avoiding mere replication of curriculum content.

PO 3: Effective communication and leadership skill

- Proficiency in expressing thoughts verbally and non-verbally, utilizing appropriate communication media. Confidently sharing ideas, active listening, analytical reading and writing and presenting complex information clearly to diverse groups. Effective teamwork and leadership skills, including setting direction, inspiring vision, building and motivating teams, and guiding them efficiently towards common goals.

PO 4: Social consciousness and responsible citizenship

- Social consciousness involves an empathetic and informed perspective, extending beyond personal concerns to embrace a responsibility for the collective good in nation-building. It includes reflecting on the impact of research on conventional practices and a clear understanding of societal needs for inclusive and sustainable development. Responsible citizens contribute positively through civic engagement, environmental stewardship, and a commitment to social justice, abiding by laws and working for the advancement of society.

PO 5: Equity, Inclusiveness and Sustainability

- Promoting equity, inclusiveness, sustainability, and diversity appreciation. Developing ethical and moral reasoning with values of unity, secularism, and national integration for dignified citizenship. Understanding and appreciating diversity, managing differences, and using an inclusive approach. Emphasizing

creating environments where diverse individuals feel valued, addressing present needs without compromising future generations' ability to meet their own needs, considering environmental, economic, and social factors.

PO 6: Moral and Ethical Reasoning

- Possessing the capacity to embody moral and ethical values in personal conduct, articulating positions and arguments on ethical matters from diverse perspectives, and consistently applying ethical practices in all endeavours. Proficient in recognizing and addressing ethical issues pertinent to one's work, steadfastly steering clear of any unethical behaviour.

PO 7: Networking and Collaboration

- Cultivating networking skills in education entails establishing meaningful professional connections and relationships among educators, administrators, and stakeholders. It also involves fostering cooperative efforts among individuals, institutions, and research organizations within the educational realm. These practices are indispensable for nurturing a supportive, innovative, and dynamic learning environment.

PO 8: Lifelong Learning

- Cultivating the ability to continually acquire knowledge and skills, including the art of "learning how to learn," becomes paramount for lifelong learning. This self-paced and self- directed approach serves personal development, aligns with economic, social, and cultural objectives, and facilitates adaptation to evolving workplace demands through skill development and reskilling. It equips individuals with competencies and insights, allowing them to adeptly respond to society's changing landscape and enhance their overall quality of life. Lifelong learning extends beyond formal education, embracing diverse informal and non-traditional learning experiences

1. REGULATIONS FOR UNDERGRADUATE (HONOURS) DEGREE PROGRAMMES

PREAMBLE

Sacred Heart College (Autonomous), Thevara, Kochi is a grant-in-aid private college affiliated to Mahatma Gandhi University, Kottayam, Kerala. The College was established in 1944 as a higher educational institute for men on the basis of the minority rights. It started admitting girls in 1975 and currently serves all sections of the society without any discrimination of caste or creed.

The College was granted Autonomous Status by the University Grants Commission (UGC) in 2014.

Vision and Mission of the Institution

The vision of the College aims at the formation of holistic individuals who would champion the cause of justice, love, truth and peace. To this effect, Sacred Heart College envisions the **"Fashioning of an enlightened society founded on a relentless pursuit of excellence, a secular outlook on life, a thirst for moral values as well as an unflinching faith in God."** It seeks the creation of a world, guided by divine wisdom, governed by moral principles, inclusive by secular outlook and united by the principle of equity.

The Mission of the Institution is to provide an environment that

- facilitates the holistic development of the individual
- enables the students to play a vital role in the nation-building process and contribute to the progress of humanity
- disseminates knowledge even beyond academia
- instils in the students a feel for the frontier disciplines, and
- cultivates a concern for the environment

by setting lofty standards in the ever-evolving teacher-learner interface.

Framing of the Regulations

As part of the implementation of the National Education Policy 2020 (NEP 2020), the University Grants Commission (UGC) has issued the Curriculum and Credit Framework for Undergraduate Programmes 2023 (CCFUP) which would provide a flexible choice-based credit system, multidisciplinary approach, multiple entry and exit options, and establish three Broad Pathways, (a) 3-year UG Degree, (b) 4-year UG Degree (Honours), and (c) 4-year UG Degree (Honours with Research).

The Kerala Higher Education Reforms Commission has recommended a

comprehensive reform in the undergraduate curriculum for the 2023-24 academic year, adopting 4-year undergraduate programmes to bring Kerala's undergraduate education at par with well acclaimed universities across the globe.

The Kerala State Curriculum Committee for Higher Education has been constituted, and have proposed a model Kerala State Higher Education Curriculum Framework (KSHECF) for Undergraduate Education.

Further, an Academic Committee and various sub committees were constituted for the implementation of the Regulations. The Academic Committee submitted the draft regulations on 15-03-2024, namely**: THE SACRED HEART COLLEGE (AUTONOMOUS) UNDERGRADUATE PROGRAMMES (HONOURS) REGULATIONS, 2024 {SHC-UGP (Honours)}** under the New Curriculum and Credit Framework, 2024.

REGULATIONS

Short Title and Commencement

i. These Regulations may be called THE SACRED HEART COLLEGE (AUTONOMOUS) UNDERGRADUATE PROGRAMMES (HONOURS) REGULATIONS, 2024 {SHC-UGP (Honours)} under the New Curriculum and Credit Framework 2024.
ii. These Regulations will come into effect from the academic year 2024-2025 and will have prospective effect.

Scope and Application

i. These Regulations shall apply to all Undergraduate programmes under various Faculties conducted by THE SACRED HEART COLLEGE (AUTONOMOUS) for the admissions commencing in the academic year 2024-2025.
ii. Every programme conducted under the SHC-UGP shall be monitored by an SHC-UGP Academic Committee comprising members nominated by the Principal.

Definitions

Unless used in a context otherwise specified,

i. College means THE SACRED HEART COLLEGE (Autonomous), a grant-in-aid private college affiliated to Mahatma Gandhi University, Kottayam, Kerala.
ii. 'University' means the MAHATMA GANDHI University which is the affiliating University of Sacred Heart College (Autonomous).
iii. FYUGP means Four Year Undergraduate Programme.
iv. Academic Year: Two consecutive (one odd and one even) semesters followed by a vacation in one academic year.
v. Academic Coordinator/Nodal Officer: Academic Coordinator/Nodal Officer is a faculty nominated by the college council to co-ordinate the effective conduct

of the FYUGP including Continuous Comprehensive Assessment (CCA) undertaken by various departments within the college. She/ he/ they shall be the convenor for the College level Academic Committee.

vi. Academic Week: A unit of five working days in which the distribution of work is organized, with at least five contact hours of one-hour duration on each day.

vii. Academic Credit: A unit by which the course work is measured. It determines the number of hours of instructions required per week in a semester. It is defined both in terms of student efforts and teacher's efforts. A course which includes one hour of lecture or tutorial or minimum 2 hours of lab work/ practical work/ field work per week is given one credit hour. Accordingly, one credit is equivalent to one hour of lecture or tutorial or two hours of lab work/ practical work/ field work/ practicum and learner engagement in terms of course related activities (such as seminars preparation, submitting assignments, group discussion, recognized club-related activities etc.) per week. Generally, a one credit course in a semester should be designed for 15 hours Lecture/ tutorials or 30 hours of practical/ field work/ practicum and 30 hours learner engagement.

viii. Academic Bank of Credits (ABC): An academic service mechanism as a digital/ virtual entity established and managed by Government of India to facilitate the learner to become its academic account holder and facilitating seamless learner mobility, between or within degree-granting Higher Education Institutions (HEIs) through a formal system of credit recognition, credit accumulation, credit transfers and credit redemption to promote distributed and flexible process of teaching and learning. This will facilitate the learner to choose their own learning path to attain a Degree/ Diploma/ Certificate, working on the principle of multiple entry and exit, keeping to the doctrine of anytime, anywhere, and any level of learning.

ix. Credit Accumulation: The facility created by ABC in the Academic Credit Bank Account (ABA) opened by the learner across the country in order to transfer and consolidate the credits earned by them by undergoing courses in any of the eligible HEIs.

x. Credit Recognition: The credits earned through eligible/ partnering HEIs and transferred directly to the ABC by the HEIs concerned.

xi. Credit Redemption: The process of commuting the accrued credits in the ABC of the learner for the purpose of fulfilling the credits requirements for the award of various degrees. Total credits necessary to fulfil the criteria to get a degree shall be debited and deleted from the account concerned upon collecting a degree by the learner.

xii. Credit Transfer: The mechanism by which the eligible HEIs registered with ABC are able to receive or provide prescribed credits to individual's registered with ABA in adherence to the UGC credit norms for the course(s) registered by the learner in any HEIs within India.

xiii. Credit Cap: Maximum number of credits that a student can take per semester, which is restricted to 30.

xiv. Continuous Comprehensive Assessment (CCA): The mechanism of evaluating

the learner by the course faculty at the institutional level.

xv. End Semester Evaluation (ESE): The mechanism of evaluating the learner at the end of each semester.

xvi. Audit Course: a course that the learner can register without earning credits, and is not mandatory for completing the SHC-UGP. The student has the option not to take part in the CCA and ESE of the Audit Course. If the student has 75% attendance in an Audit Course, he/she/they is eligible for a pass in that course, without any credit (zero-credit).

xvii. Courses: refer to the papers which are taught and evaluated within a programme, which include lectures, tutorials, laboratory work, studio activity, field work, project work, vocational training, viva, seminars, term papers, presentations, assignments, self-study, group discussion, internship, etc., or a combination of some of these elements.

xviii. Choice Based Credit System (CBCS) means the system wherein students have the option to select courses from the prescribed list of courses.

College-level Academic Committee: Is a committee constituted for the FYUGP at the college level comprising the Principal as the Chairperson, the Academic Co-ordinator/ Nodal Officer as its convenor.

i. Academic Co-ordinator/ Nodal Officer: A senior faculty member nominated by the college council.

ii. Course Faculty: A faculty member nominated by the Head of the Department shall be in charge of offering a particular course in a particular semester of FYUGP.

iii. Department means any teaching department in a college offering a course of study approved by the College as per the regulations of the college and it includes a Department, Centre, or School of Teaching and Research conducted directly by the College.

iv. Board of Studies (BoS) means the academic body duly constituted to frame the syllabus of each department.

v. Senior Faculty Advisor (SFA) is a faculty nominated by a Department Council to co- ordinate all the necessary work related to FYUGP undertaken in that department, including the continuous comprehensive assessment.

vi. Department Council means the body of all teachers of a department in a college.

vii. Faculty Adviser (FA) means a teacher from the parent department nominated by the Department Council to advise students in academic matters.

viii. Graduate Attributes means the qualities and characteristics to be obtained by the graduates of a programme of study at the College, which include the learning outcomes related to the disciplinary areas in the chosen field of learning and generic learning outcomes. The College will specify graduate attributes for its programmes.

ix. Programme means the entire duration of the educational process including the evaluation leading to the award of a degree.

x. Programme Pathway: Combination of courses that can be chosen by a student that give options to pursue interesting and unconventional

combinations of courses drawn from different disciplinary areas, like the sciences and the social sciences/ humanities. The pathways could be in terms of major- minor options with different complementary/ allied disciplines.

xi. Regulatory Body means University Grants Commission (UGC), All India Council for Technical Education (AICTE), National Assessment and Accreditation Council (NAAC) and National Board of Accreditation (NBA) etc.

xii. Signature Courses: Signature courses are the specialized Discipline Specific Elective courses or skill-based courses designed and offered by the regular/ ad hoc/ visiting/ emeritus/ adjunct faculty member of a particular college with the prior recommendation of the BoS and the approval of Academic Council of the College.

xiii. Letter Grade or simply 'Grade' in a course is a letter symbol (O, A+, A, B+, B, C, P, F, and Ab). Grade shall mean the prescribed alphabetical grade awarded to a student based on their performance in various examinations. The Letter grade that corresponds to a range of CGPA.

xiv. Grade Point: Each letter grade is assigned a 'Grade point' (G) which is an integer indicating the numerical equivalent of the broad level of performance of a student in each course. Grade Point means point given to a letter grade on 10-point scale.

xv. Semester Grade Point Average (SGPA) is the value obtained by dividing the sum of credit points obtained by a student in the various courses taken in a semester by the total number of credits in that semester. SGPA shall be rounded off to two decimal places. SGPA determines the overall performance of a student at the end of a semester.

xvi. Credit Point (P) of a course is the value obtained by multiplying the grade point (G) by the credit (C) of the course: $P = G \times C$

xvii. Cumulative Grade Point Average (CGPA) is the value obtained by dividing the sum of credit points in all the semesters earned by the student for the entire programme by the total number of credits in the entire programme and shall be rounded off to two decimal places.

xviii. Grade Card means the printed record of students' performance, awarded to them.

xix. Words and expressions used and not defined in this regulation, but defined in the Mahatma Gandhi University Act and Statutes, being the Act and Statues of Sacred Heart College (Autonomous)'s affiliating University shall have the meaning assigned to them in the Act and Statutes.

Features and Objectives of SHC-UGP

The features and objectives of the SHC-UGP shall be:

i. The features, meaning, and purpose of FYUGP shall be as stipulated by the UGC and as adapted by the Kerala State Higher Education Curriculum Framework (KSHECF) for undergraduate education.

ii. The practice of lateral entry of students to various semesters exists, but an exit with a Degree shall be awarded only upon successful completion of 133 credits as per the conditions stipulated in this regulation.

iii. FYUGP shall have three Broad Pathways, (a) 3-year UG Degree, (b) 4-year UG Degree (Honours), and (c) 4-year UG Degree (Honours with Research).

iv. Students who choose to exit after 3 years shall be awarded UG Degree in their respective Discipline/ Disciplines after the successful completion of the required minimum Courses with 133 credits.

v. A 4-year UG Degree (Honours) in the Discipline/ Disciplines shall be awarded to those who complete the FYUGP with a specific number of Courses with 177 credits including 8 credits from a graduate project/ dissertation in their major discipline.

vi. Students who acquire minimum 75% in their graduation (upto 6th semester) are eligible for Honours with Research Programme. However if necessary, College may conduct screening test for the honours with research programme in accordance with College Regulations from time to time.

vii. 4-year UG Degree (Honours with Research): Students who aspire to pursue research as a career may opt for 4-year UG Degree Honours with Research stream under FYUGP with a specific number of Courses with 177 credits including 12 credits from a research project in their major discipline.

viii. The recognized research departments or departments with at least two faculty members having PhD shall offer the Honours with Research programme. Minimum 2 students (mentees) should be allotted to a faculty member (Mentor).

ix. Students who have chosen the honours with research stream shall do their entire fourth year under the mentorship of a mentor.

x. The mentor shall prescribe suitable advanced level/capstone level courses for a minimum of 20 credits to be taken within the institutions along with the courses on research methodology, research ethics, and research topic-specific courses for a minimum of 12

credits which may be obtained either within the institution or from other recognized institutions, including online and blended modes.

xi. Students who have opted for the honours with research should successfully complete a research project under the guidance of the mentor and should submit a research report for evaluation. They need to defend successfully the research project to obtain 12 credits under a faculty member of the College. The research shall be in the Major/ allied discipline.

xii. The research outcomes of their project work may be published in peer-reviewed journals or presented at conferences or seminars or patented.

xiii. The proposed FYUGP curriculum comprises Three Broad Parts: a) Foundation Components, b) Discipline Specific Pathway components (Major/ Minor), and c) Discipline Specific Capstone Components.

xiv. The Foundation component of the FYUGP shall consist of a Set of General Foundation Courses and a Set of Discipline Specific Foundation Courses.

xv. General Foundation Courses shall be grouped into 4 major baskets as Ability Enhancement Courses (AEC), Skill Enhancement Courses (SEC), Value Addition Courses (VAC), and Multi-Disciplinary Courses (MDC).

xvi. Ability Enhancement Courses shall be designed specifically to achieve competency in English, other languages as per the student's choice with special emphasis on language and communication skills.

xvii. English or other language courses shall be designed to enable the students to acquire and demonstrate the core linguistic skills, including critical reading, academic and expository writing skills as well as the cultural and intellectual heritage of the language chosen. Separate courses will be designed for Science, Humanities and Commerce streams.

xviii. Multi-Disciplinary Courses (MDC) shall be so designed as to enable the students to broaden their intellectual experience by understanding the conceptual foundations of Science, Social Sciences, Humanities, and Liberal Arts. Students shall not be eligible to take the MDC in the same discipline that they have studied during their +2. Third semester MDC can be Kerala specific content.

xix. Skill Enhancement Courses (SEC) shall be designed to enhance 21st century workplace skills such as creativity, critical thinking, communication, and collaboration.

xx. Discipline Specific Courses shall include Discipline Specific Pathway Courses, both Major and Minor streams, enabling students to gain basic knowledge in the chosen discipline.

xxi. Discipline Specific Foundation Courses shall focus on foundational theories, concepts, perspectives, principles, methods, and critical thinking essential for taking up advanced/ Capstone Courses. Practical courses shall be included in discipline specific foundation courses.

xxii. The curriculum of the SEC should be designed in a manner that at the end of year- 1, year-2, year-3, and year-4 students are able to meet the level

descriptors for levels 5, 6, 7, and 8 of the UGC Guidelines on National Skills Qualifications Framework (NSQF). The detailed descriptors of the NSQF levels is provided as **Appendix I** below.

xxiii. Value Addition Courses (VAC) shall be so designed as to empower the students with personality development, perspective building, and self-awareness.

xxiv. Discipline Specific Pathway Components (Major/ Minor) shall provide the students with an opportunity to pursue in-depth study of a particular subject or discipline and develop competency in that chosen area, which includes Discipline Specific Core (DSC) courses and Discipline Specific Elective (DSE) courses as Major and Minor courses.

xxv. Major components consist of three types: Discipline Specific Core or the Discipline Specific Elective Courses, and the research /laboratory/ fieldwork.

xxvi. Minor Courses can be selected from any discipline that may supplement or complement the Major Courses.

xxvii. Students who complete a sufficient number of Courses in a discipline or an interdisciplinary area of study other than their chosen Major shall qualify for a Minor in that discipline or in a chosen interdisciplinary area of study.

xxviii. Major Components shall be the main focus of study. By selecting a Major, the student shall be provided with an opportunity to pursue an in-depth study of a particular discipline.

xxix. Each Board of Studies (BoS) shall identify specific Courses or baskets of Courses towards Minor Course credits. Students shall have the option to choose Courses from disciplinary/ interdisciplinary minors and skill-based courses related to a chosen programme.

xxx. Students can opt for a change of Major at the end of the second semester to any Minor discipline studied among the foundation level courses. Students also can opt for a change of Major at the end of the second semester to any MDC.

xxxi. Students should opt their 5th and 6th semester VAC and SEC from their Major disciplines only.

xxxii. Course cum Credits Certificate: After the successful completion of a semester as proof for re-entry to another institution this certificate is essential. This will help the learner for preserving the credits in the Academic Bank of Credits.

xxxiii. The Advanced Level/ Capstone Level Courses shall be designed in such a manner as to enable students to demonstrate their cumulative knowledge in their main field of study, which shall include advanced thematic specialization or internships or community engagement or services, vocational or professional training, or other kinds of work experience.

xxxiv. Advanced/ Capstone level Major Specialization shall include Courses focused on a specific area of study attached to a specific Major, which could be an Elective Course. They shall include research methodology as well.

xxxv. The student has the option to register for and attend a course without taking

part in the CCA and ESE of that course. Such a course is called the Audit Course. If the student has 75% attendance in an Audit Course, he/she/they is/are eligible for a pass in that course, without any credit (zero-credit). The Audit Course will be recorded in the final grade card of the student.

xxxvi. All students shall undergo Summer Internship or Apprenticeship in a Firm, Industry or Organization; or Training in labs with faculty and researchers or other Higher Education Institutions (HEIs) or Research Institutions. The College will adhere to the guidelines on internship published by the University.

xxxvii. Students will be provided the opportunities for internships with local industries, business organizations, agriculture, health and allied sectors, Local Government institutions (such as panchayats, municipalities), State Planning Board, State Councils/ Boards, Research Institutions, Research Labs, Library, elected representatives to the parliament/ state assembly/ panchayat, media organizations, artists, crafts persons etc. These opportunities will enable the students to actively engage with the practical aspects of their learning and to improve their employability.

xxxviii. The College will provide opportunities for field-based learning/minor projects enabling them to understand the different socio-economic and development-related issues in rural and urban settings. The College will provide the students with opportunities for Community engagement and services, exposing them to socio-economic issues to facilitate theoretical learning in real-life contexts.

xxxix. Additional Credits will be awarded for those who actively participating in Social Activities, which may include participation in National Service Scheme (NSS), Sports and Games, Arts, participation in College union related activities (for respective elected/ nominated members), National Cadet Corps (NCC), adult education/ literacy initiatives, mentoring school students, and engaging in similar social service organizations that deemed appropriate to the College.

xl. Grace marks shall be awarded to a student for meritorious achievements in co-curricular activities (in Sports/ Arts/ NSS/ NCC etc.). Such a benefit is applicable in the same academic year spreading over two semesters, in which the said meritorious achievements are earned. The Academic Council will decide from time to time the eligibility and other rules of awarding the grace marks.

xli. Options will be made available for students to earn credit by completing quality-assured remote learning modes, including Online programmes offered on the Study Webs of Active-Learning for Young Aspiring Minds (SWAYAM) or other Online Educational Platforms approved by the competent body/university from time to time.

xlii. Students shall be entitled to gain credits from courses offered by other recognized institutions directly as well as through distance learning.

xliii. For the effective operation of the FYUGP, a system of flexible academic transaction timings shall be implemented for the students and teachers.

Eligibility for Admission and Reservation of Seats

i. The eligibility for admissions and reservation of seats for various FYUG Degree Programmes shall be in accordance with the norms/ rules made by the Government/ University from time to time.

ii. No student shall be eligible for admission to FYUG Degree Programmes in any of the disciplines unless he/she/they has successfully completed the examination conducted by a Board/University at the +2 level of schooling or its equivalent.

iii. Students shall be admitted and enrolled in the respective programmes solely based on the availability of the academic and physical facilities within the institution. The College shall provide all students with a brochure detailing the Courses offered by the various departments under the various Programmes and the number of seats sanctioned by the University for each Programme.

iv. During the time of admission each student may be provided with a unique higher education student ID which may be linked with the Aadhar number of the student so that this ID can be transferred if required to other higher education institutions as well.

v. The students at the end of second semester may be permitted to change their major programme of study to any course/ institution/ university across the state. Based on the availability of seats and other facilities, the students may be permitted to opt any discipline which he/she/they had studied during the first two semesters as Discipline Specific Foundation courses/ Multidisciplinary Foundation courses. If ranking is required it will be in the order of the highest-grade points secured in the discipline to which the switching of Major is sought.

vi. Students shall be allowed to change their major programmes, if required, to a maximum of 10% of the sanctioned strength of that particular programmes depending upon the academic and infrastructural facilities available in the Institution.

vii. Depending upon the availability of academic and infrastructural facilities, the College may also admit a certain number of students who are registered for particular programmes in each semester by transfer method, if required, from other Institutions subject to conditions as may be issued by the University.

viii. A student who has already successfully completed a First-Degree Programme and is desirous of and academically capable of pursuing another First-Degree Programme may also be admitted with the prior approval of the University as per the conditions regarding programme requirements specified by the University.

ix. A Student can also be admitted for an additional major/ second major/ additional minor and on completion of the required credits he/she/they can be awarded a second major/ additional major/ minor. He/she/they may be exempted from minor pathway and general foundation course requirement.

x. The College can also enroll students in certain courses as per their choice

depending upon the availability of infrastructure and other academic facilities from other recognized HEIs who are already registered for a particular programme there either through regular/ online/ distance mode irrespective of the nature of programme (Govt./ Aided/ Self- finance/ Autonomous). On successful completion of the course the credits may be transferred through the Academic Bank of Credit.

Academic Monitoring and Student Support

The academic monitoring and student support shall be in the following manner, namely

i. The College shall appoint a Senior Faculty member as Academic Co-ordinator/ Nodal officer for the smooth conduct of FYUGP.
ii. Advisory System: There shall be one Senior Faculty Advisor (SFA) for each department and one Faculty Advisor (FA) for 20 to 30 students of the class to provide advice in all relevant matters. The Head of the Department, in consultation with the SFA, shall assign FA for each student.
iii. The documents regarding all academic activities of students in a class shall be kept under the custody of the FA/ SFA.
iv. All requests/ applications from a student or parent to higher offices are to be forwarded/ recommended by FA/ SFA.
v. Students shall first approach their FA/ SFA for all kinds of advice, clarifications, and permissions on academic matters.
vi. It is the official responsibility of the institution to provide the required guidance, clarifications, and advice to the students and parents strictly based on the prevailing academic regulations.
vii. The SFA shall arrange separate or combined meetings with FA, faculty members, parents, and students as and when required and discuss the academic progress of students.
viii. The FA/ SFA shall also offer guidance and help to solve the issues on academic and non- academic matters, including personal issues of the students.
ix. Regular advisory meetings shall be convened immediately after the commencement of the semester and immediately after announcing the marks of the Continuous Comprehensive Assessment (CCA).
x. The CCA related results shall be displayed on the department notice board/ other official digital platforms of the college at least for two working days.
    a. Any concern raised by the students regarding CCA shall be looked into in the combined meetings of advisors, HOD, course faculty, and the students concerned.
    b. If the concerns are not resolved at the advisor's level, the same can be referred to the properly constituted college-level grievance redressal committees as per the existing UGC/ University/ Government norms.
    c. The Principal/ HOD shall ensure the proper redressal of the concerns raised by the students regarding CCA.

d. If the students raise further concerns about the issue, the principal shall refer the issue to the appropriate authorities with proper documents and minutes of all the committees.

xi. The FA/ SFA shall be the custodian of the minutes and action taken reports of the advisory meetings. The SFA shall get the minutes and action taken reports of advisory meetings approved by the Head of Department and the Principal.

xii. The Principal shall inform/forward all regulations, guidelines, communications, announcements, etc. regarding student academic and other matters to the HODs/ SFA for information and timely action.

xiii. It shall be the official responsibility of the Principal to extend the required administrative and financial support to the HODs, SFAs and FAs to arrange necessary orientation programmes for students regarding student counselling, the prevailing norms, regulations, guidelines and procedures on all academic and other related matters.

xiv. An integrated educational planning and administration software will be made available by the College to manage the academic information of all students including student admissions and registration, managing students' personal and academic information, course registrations, attendance management, all process related to assessments including regular & online examinations, grading, publishing of results, supplementary examinations, LMS, stakeholders' feedback, etc.

xv. Faculty, staff, students, and parents shall be allowed to access this software system over a highly secure authenticated mechanism from within the campus.

Course Registration

i. Each department shall publish well in advance the relevant details of courses offered, such as the name, academic level, expected outcomes, time slot, and course faculty members.

ii. Students shall be allowed to visit and interact with respective faculty members during the first week of each semester, to gather more information about the courses and the availability of seats.

iii. Based on consultations and advice from the faculty adviser, each student shall complete course registration within one week from the commencement of each semester.

iv. The number of credits that a student can take in a semester is governed by the provisions in these Regulations, subject to a minimum of 16 and a maximum of 30 Credits.

v. A student can opt out of a Course or Courses registered, subject to the minimum Credit/ Course requirement, if he/she/they feels that he/she/they has registered for more Courses than he/she/they can handle, within 30 days from the commencement of the semester.

vi. The college shall publish a list of the students registered for each course including audit course, if any, along with the chosen Programmes, repeat/ reappearance courses, if any.

vii. The higher education institutions shall admit candidates not only for programmes, but also for courses.

Re-admission and Scheme Migration

i. Students who opt out before the completion of the third year shall be provided with a 'Course cum Credits Certificate' after the successful completion of a semester as proof for re-entry to another institution.
ii. Students who have successfully completed a particular programme pathway may be permitted to take an additional minor or second major.
iii. Those students who are opting for a second major are eligible for getting certain credit transfer/ credit exemption from their previous minor programs of study, subject to the prior recommendation of the BoS that, those credits are relevant for the present major programme of study.

Duration of Programme, Credits, Requirements and Options

i. Students will be offered the opportunity to take breaks during the programme and resume after the break, but the total duration for completing the FYUG programme shall not exceed 7 years.
ii. Students who wish to complete the undergraduate programmes faster may do so by completing different courses equivalent to the required number of credits and fulfilling all other requirements in N-1 semesters, where N is the number of semesters in the FYUGP.
iii. Provided further that the students may complete the undergraduate programme in slower pace, they may pursue the three years or six semester programme in 4 to 5 years (8 to 10 semesters), and four years, or eight semester programme in 5 to 6 years (10 to 12 semesters) without obtaining readmission.
iv. For students who crossed 6 semesters at a slower space, the requirement of 16 credits per semester from the institutions where they enrolled may be relaxed.

Credit Structure

The proposed number of credits per course and the credit distribution of them for the FYUG Programmes are given below:

i. An academic year shall consist of 200 working days; one semester consists of 90 working days; and an academic year consists of two semesters.
ii. Ten working days in a semester shall be used for extracurricular activities. One semester consists of 18 weeks with 5 working days per week. In each semester, 15 days (3 weeks) should be kept aside for End Semester Evaluation (ESE) and CCA.
iii. The maximum number of available weeks for curriculum transactions should be fixed at 15 in each semester. A minimum of 5 teaching or tutorial hours could be made available for a day in a 5-day week.
iv. A course that includes one hour of lecture/ tutorial or two hours of lab work/ practical work/ field work/ practicum per week is given one credit hour.
v. One credit in a semester should be designed for 15 hours of lectures/ tutorials or 30 hours of lab work/ practical work/ field work/ practicum and 30 hours of learner engagement in terms of course-related activities such as seminar preparation, submitting assignments, etc.
vi. A one-credit seminar or internship or studio activities or field work/ projects or community engagement and service will have two-hour engagements per week (30 hours of engagement per semester).
vii. A course can have a combination of lecture credits, tutorial credits, and practicum

credits.

viii. Minimum credit for one Course should be 2 (Two), and the maximum credit should be 4 (Four).
ix. All Discipline Specific Major/ Minor Courses shall be of 4 (Four) credits.
x. For all Discipline Specific Major/ Minor Courses, there may be practical/ practicum of two or four hours per week.
xi. All Courses under the Multi-Disciplinary, Ability Enhancement, Value Addition and Skill Enhancement categories are of 3 credits.
xii. Summer Internship, Apprenticeship, Community outreach activities, etc. may require sixty hours (or as appropriate) of engagement for acquiring one credit.
xiii. A student shall be able to opt for a certain number of extra credits over and above the requirements for the award of a degree.
xiv. Maximum number of credits that a student can earn per semester shall be restricted to 30. Hence, a student shall have the option of acquiring credits to a maximum of 180 credits for a 6-semester UG programmes and 240 credits for a 4-year (8-semester) programmes.
xv. Each faculty member shall offer a maximum of 16 credits per semester. However, those who are offering both practical and theory courses shall offer a maximum of 12-16 credits per semester.
xvi. For a four-credit theory course, 60 hours of lecture/ tutorial class shall be assured as a mandatory requirement for the completion of that course.

Course Structure of the SHC-UGP Programme

The SHC-UGP consists of the following categories of courses and the minimum credit requirements for pathway option-one shall be as follows;

Sl. No.	Categorization of Courses for all Programme	Minimum Number of Credit Required	
1.	Major	68	88
2.	Minor	24	24+12*
3.	Multi-Disciplinary Courses (MDC)	9	9
4.	Skill Enhancement Courses (SEC)	9	9
5.	Ability Enhancement Courses (AEC)	12	12
6.	Value Addition Courses (VAC)	9	9
7.	Summer Internship, field basedlearning etc.	2	2
8.	Research Project / Dissertation		12/8**

* The students can acquire advanced/ capstone level courses with 12 credits from their DSC/ DSE/ Minor courses depending up on their pathway choice. The Minor courses can be of level 300 or above.

** The students pursuing the 4-year honours with research have to complete a project with 12 credits and for the 4-year honours degree students have to complete a project with 8 credits and DSC/ DSE capstone/ advanced level course in the 8th semester.

i. 20% syllabus of each course will be prepared by the teacher as 'Teacher Specific Content'

and will be evaluated under CCA.

ii. In case of MDC, SEC, VAC courses coming under 3rd & 4th semester, college should make necessary arrangements to give adequate preference to courses designed by language departments. MDC in the 3rd semester can be Kerala Specific Content.

Academic Levels of Pathway Courses

Semester	Difficulty level	Nature of Course
1 & 2	100-199	Foundation-level or introductory courses
3 & 4	200-299	Intermediate level courses
5 & 6	300-399	Higher level courses
7 & 8	400-499	Advanced/Capstone level courses

Signature Courses

i. With a prior recommendation of BoS and the approval of academic council, each faculty member can design and offer at least one signature course in every semester, which may be offered as DSE /SEC/ VAC.

ii. The College will publish a list of signature courses in DSE/ SEC/ VAC offered by the faculty members with a prior recommendation of BoS and the approval of academic council.

iii. The College may empanel distinguished individuals who have excelled in their field of specialization like science and technology, industry, commerce, social research, media, literature, fine arts, civil services etc. as adjunct faculty as per the UGC guidelines with the approval of the College. With a prior recommendation of BoS and the approval of academic council, the adjunct faculty can offer SEC/VAC as signature course.

iv. Ad hoc/ Guest faculty/ Visiting faculty/ Visiting Scholars can also offer DSE/ SEC/ VAC as signature courses with a prior recommendation of BoS and the approval of academic council.

v. The faculty concerned may design the particular course and it should be forwarded to the concerned BoS after the approval of the Academic Committees formed as part of this regulations.

vi. The examinations and evaluation of the signature courses designed by the faculty shall be conducted by the faculty themselves and an external expert faculty chosen by the college from a panel of experts submitted by the faculty and recommend by the BoS concerned.

Programme Pathways and Curriculum Structure

Students who have joined for any programme under these regulations shall have the option to choose the following pathways for their UG degree and Honours programme.

i. **Degree with single Major**: A student pursuing the FYUG programme in a specific discipline shall be awarded a Major degree if he secures at least 50 of the total credits

in the specific discipline required for the award of the Degree in that Discipline.

Example: Physics Major/ Economics Major/ Commerce Major

ii. **Degree Major with Minor**: If a student pursuing the FYUG Programme is awarded a Major Degree in a particular discipline, he/she/they are eligible to be awarded a Minor in another discipline of his choice, if he earns a minimum of 32 credits (approximately 25% of credit required for the three-year programme) from 8 pathway courses in that discipline. Example: Physics Major with Chemistry Minor/ Chemistry Major with English Minor/ Commerce Major with Economics Minor/ English Major with Functional English Minor/ Hindi Major with Malayalam Minor etc.

iii. **Major with Multiple Disciplines** of Study: This pathway is recommended for students who wish to develop core competencies in multiple disciplines of study. In this case, the credits for the minor pathway shall be distributed among the constituent disciplines/ subjects. If a student pursuing FYUG Degree Programme is awarded a major Degree in a particular discipline, he/she/they are eligible to get mentioned his core competencies in other disciplines of his choice if he has earned 12 credits from the pathway courses of that discipline. Example: Physics Major with Minors in Chemistry and Mathematics, Economics Major with Minors in History and English, Commerce Major with Minors in Economics and Statistics.

iv. **Interdisciplinary Major**: For these programme pathways, the credits for the major and minor pathways shall be distributed among the constituent disciplines/subjects to attain core competence in the interdisciplinary programme. Example: Econometrics Major, Global Studies Major, Biostatistics Major.

v. **Multi-Disciplinary Major**: For multidisciplinary major pathways, the credits for the major and minor pathways will be distributed among the broad disciplines such as Life Sciences, Physical Sciences, Mathematical and Computer Sciences, Data Analysis, Social Sciences, Humanities, etc. Example: Life Science, Data Science, Nano Science.

vi. **Degree with Double Major**: A student who secures a minimum of 50% credits from the first major will be awarded a second major in another discipline if he could secure 40% of credit from that discipline for the 3-year/ 4-year UG degree to be awarded a double major degree. Example: Physics and Chemistry Major, Economics and History Major, Economics and History Major, Commerce and Management Major.

Pathway Option 1 - Degree Major or Major with Multiple Disciplines of Study

Course Components	No. of Courses											
	Semester 1	Semester 2	Semester 3	Semester 4		Semester 5#	Semester 6#	Total	Remarks	Semester 7	Semester 8	Total
DSC A (4 Credit /Course)	1(P)	1(P)	3 (2P)	3 (2P)		5	4	17	7 Out of 17 can be opted as DSE	3	2	22
DSC B & C (4 Credit /Course)	2(P)	2(P)	1(P) (B or C)	1(P) (C or B)				6		3		9
Multidisciplinary Courses (MDC) (3 Credit /Course)	1(P)	1(P)	1*					3	*Recommended that the course offered be related to Indian Knowledge Systems or allied areas.			3
Ability Enhancement Courses (AEC) (3 Credit /Course)	1 (English) 1 (OL)	1 (English) 1 (OL)						4				4
Skill Enhancement Courses (SEC) (3 Credit /Course)				1*		1**	1**	3	*Recommended that the course may be offered by the English Department ** From DSC Aonly			3
Value Addition Courses (VAC) (3 Credit /Course)			1*	1*			1**	3	*Recommended that one VAC be offered by the English Department and one by Other Languages Department ** From DSC Aonly			3
Project/ Dissertation 12 credits for Honours with Research & 8 for Honours											**12/8 (1 DSC / DSE for Honours**	
Total Courses	**6**	**6**	**6**	**6**		**6**	**6**	**36**		**6**	**2+1**	
Total Credits	**21**	**21**	**22**	**22**	**2**	**23**	**22**		**Total Credits 133**	**24**	**20**	**Total Credits 177**
Total Hours per Week	**25**	**25**	**25**	**25**		**25**	**25**		**Exit option available**	**25**	**25**	

Internship of 2 Credits

BoS can include 2 practical courses in 5th semester and 3 practical courses in 6th semester in any of the 6 courses distributed in each semester

Pathway Option 2 - Major with Minor

Course Components	No. of Courses											
	Semester 1	Semester 2	Semester 3	Semester 4		Semester 5#	Semester 6#	Total	Remarks	Semester 7	Semester 8	Total
DSC A (4 Credit /Course)	1(P)	1(P)	3 (2P)	3 (2P)		4	3	15	7 Out of 15 can be opted as DSE	3	2	20
DSC B (4 Credit /Course)	2(P)	2(P)	1(P)	1(P)		1	1	8	1 Out of 8 can be opted as DSE	3		11
Multidisciplinary Courses (MDC)/ (3 Credit /Course)	1(P)	1(P)	1*					3	*Recommended that the course offered be related to Indian Knowledge Systems or allied areas.			3
Ability Enhancement Courses (AEC) (3 Credit /Course)	1 (English) 1 (OL)	1 (English) 1 (OL)						4				4
Skill Enhancement Courses (SEC) (3 Credit /Course)				1*		1**	1**	3	*Recommended that the course may be offered by the English Department ** From DSC A only			3
Value Addition Courses (VAC) (3 Credit /Course)			1*	1*			1**	3	*Recommended that one VAC be offered by the English Department and one by Other Languages Department ** From DSC Aonly			3
Project/ Dissertation 12 credits for Honours with Research & 8 for Honours											**12/8 (1 DSC/ DSE for Honours**	
Total Courses	**6**	**6**	**6**	**6**		**6**	**6**	**36**		**6**	**2+1**	
Total Credits	**21**	**21**	**22**	**22**	**2**	**23**	**22**		**Total Credits 133**	**24**	**20**	**Total Credits 177**
Total Hours per Week	**25**	**25**	**25**	**25**		**25**	**25**		**Exit option available**	**25**	**25**	

Internship of 2 Credits

BoS can include 2 practical courses in 5th semester and 3 practical courses in 6th semester in any of the 6 courses distributed in each semester.

Pathway Option 3 - Double Major

Course Components	No. of Courses											
	Semester 1	Semester 2	Semester 3	Semester 4	Internship of 2 Credits	Semester 5#	Semester 6#	Total	Remarks	Semester 7	Semester 8	Total
DSC A (4 Credit /Course)	1(P)	1 (P)	2(2P)	2(1P)		4	3	13	7 Out of 13 can be opted as DSE	3	2	18
DSC B (4 Credit /Course)	2(P)	2(P)	2(1P)	2(2P)		1	1	10	2 Out of 10 can be opted as DSE	3		13
Multidisciplinary Courses (MDC) (3 Credit /Course)	1(P)	1(P)	1*					3	*Recommended that the course offered be related to Indian Knowledge Systems or allied areas.			3
Ability Enhancement Courses (AEC) (3 Credit /Course)	1 (English) 1 (OL)	1 (English) 1 (OL)						4				4
Skill Enhancement Courses (SEC) (3 Credit /Course)				1*		1	1	3	*Recommended that the course may be offered by the English Department			3
Value Addition Courses (VAC) (3 Credit /Course)			1*	1*			1	3	*Recommended that one VAC be offered by the English Department and one by Other Languages Department			3
Project/ Dissertation 12 credits for Honours with Research & 8 for Honours											**12/8 (1 DSC/ DSE for Honours**	
Total Courses	**6**	**6**	**6**	**6**		**6**	**6**	**36**		**6**	**2+1**	
Total Credits	**21**	**21**	**22**	**22**	**2**	**23**	**22**		**Total Credits 133**	**24**	**20**	**Total Credits 177**
Total Hours per Week	**25**	**25**	**25**	**25**		**25**	**25**		**Exit option available**	**25**	**25**	

BoS can include 2 practical courses in 5th semester and 3 practical courses in 6th semester in any of the 6 courses distributed in each semester. Note: In all the above 3 tables "(P)" means courses with practical.

Guidelines for Acquiring Credit from Other Institutions/Online/Distance Mode

i. A student shall register to a minimum of 16 credit per semester from the college/ department where he/she/they officially admitted for a particular programme. However, students enrolled for a particular programme in one institution can simultaneously enroll for additional credits from other HEIs within the University or outside University subject to a maximum of 30 credits per semester including the 16 institutional credits.
ii. The College shall publish a list of courses that are open for admission for students from other institutions well in advance before the commencement of each semester.
iii. Each BoS shall prepare and publish a list of online courses at different levels before the commencement of each semester offered in various online educational platforms recognized by the Academic Council of the college, which can be opted by the students for acquiring additional credits.
iv. BoS shall prepare and publish a list of allied/ relevant pathway courses before the commencement of each semester offered by other Board of Studies that can be considered as pathway course for major/ minor for their disciplines at different levels.
v. At the end of each semester the college will include the credit acquired by the student through online courses in their semester grade card subject to a maximum of 30 credits.

Attendance

i. A student shall be permitted to register for the end-semester evaluation of a specific course to acquire the credits only if he has completed 75% of the prescribed classroom activities in physical, online, or blended modes, including any makeup activities as specified by the course faculty of that particular course.
ii. A student is eligible for attendance as per the existing university and government orders which includes participation in a meeting, or events organized by the college or the university, a regularly scheduled curricular or extracurricular activity prescribed by the college or the university. Due to unavoidable or other legitimate circumstances such as illness, injury, family emergency, care-related responsibilities, bad or severe weather conditions, academic or career-related interviews students are eligible for authorized absence. Apart from this, all other eligible leaves such as maternity leave, and menstrual leave shall also be treated as authorized absences.
iii. The condonation facility can be availed as per the university norms.

Workload

i. The workload of a faculty who offers only lecture courses during an academic year shall be 32 credits.
ii. The workload of a faculty offering both practical courses and theory

courses may be between 24-32 credits per academic year.

iii. An academic year shall consist of two semesters.

iv. To protect the existing language workload, college should make necessary arrangements to give adequate preference to those courses designed by language departments coming under MDC, SEC and VAC of 3rd & 4th semester. It is recommended that the MDC offered in the third semester shall be based on Indian Knowledge Systems or Nation-specific topics and may be offered by the Other Languages department or any other department as may be seen fit. Additionally, the SEC in the fourth semester may be offered by the English Department and of the VACs in the third and fourth semesters, one may be offered by the Other Languages Department and the other may be offered by the English Department. These recommendations may be modified as per the recommendations of the SHC-UGP Academic Monitoring Committee.

v. Programme wise workload calculation will be as per the FYUGP workload ordinance 2024.

vi. The teachers given the administrative responsibilities in the department and college level may give a relaxation in their work load as specified in the UGC regulations 2018.

Credit Transfer and Credit Accumulation

i. The college will establish a digital storage (DIGILOCKER) of academic credits for the credit accumulation and transfer in line with ABC.

ii. The validity of credits earned shall be for a maximum period of seven (7) years or as specified in the university/ UGC regulations.The students shall be required to earn at least 50% of the credits from the College.

iii. Students shall be required to earn the required number of credits as per any of the pathway structure specified in this regulation for the award of the degree.

Outcome Based Approach

The curriculum will be designed based on Outcome Based Education (OBE) practices. The Graduate Attributes (GA) and Programme Outcomes (PO) will be defined and specified in the syllabus of each programme.

Assessment and Evaluation

i. The assessment shall be a combination of Continuous Comprehensive Assessment (CCA) and an End Semester Evaluation (ESE).

ii. 30% weightage shall be given for CCA. The remaining 70% weight shall be for the ESE.

iii. Teacher Specific Content will be evaluated under CCA.

iv. CCA will have two subcomponents Formative Assessment (FA) and Summative Assessment (SA). Each of these components will have equal weightage and to be conducted by the course faculty/ course coordinator offering the course.

v. FA refers to a wide variety of methods that teachers use to conduct in-process evaluations of student comprehension, learning needs, and academic progress during a lesson, unit, module or course. FA is to encourage students to build on their strengths rather than fixate or dwell on their deficits. FA can help to clarify and calibrate learning expectations for both students. FA will help students become more aware of their learning needs, strengths, and interests so they can take greater responsibility over their own educational growth. FA will be prerogative of the course faculty/ course coordinator based on specific requirement of the student.

vi. Suggestive methods of FA are as follows: (anyone or in combinations as decided by the course faculty/ course coordinator)

a. Practical assignment
b. Observation of practical skills
c. Viva voce
d. Quiz
e. Interview
f. Oral presentations
g. Computerized adaptive testing
h. In-class discussions
i. Group tutorial work
j. Reflection writing assignments
k. Home assignments
l. Self and peer Assessments
m. Any other method as may be required for specific course/ student by the course faculty/ course coordinator.

vii. Summative Assessments (SA) are used to evaluate student learning, skill acquisition, and academic achievement at the conclusion of a defined instructional period- typically at the end of a project, unit, module, course or semester. SA may be a class tests, assignments, or project, used to determine whether students have learned what they were expected to learn. It will be based on evidence, collected using single or multiple ways of assessment. The systematically collected evidences should be kept in record by course faculty/ course coordinator and the marks should be displayed on the college notice board/ other official digital platforms of the college before the End Semester Evaluations.

viii. The method of SA will be as follows: (any one as decided by the course faculty/ course coordinator)

a. Written test
b. Open book test

c. Laboratory report
d. Problem based assignments
e. Individual project report
f. Case study report
g. Team project report
h. Literature survey
i. Standardized test
j. Any other pedagogic approach specifically designed for a particular course by the course faculty/ course coordinator.

ix. A student may repeat SA only if for any compulsive reason due to which the student could not attend the assessment.
x. The prerogative of arranging a CCA lies with the course faculty/ course coordinator with the approval of SHC-UGP Academic Committee based on justified reasons.
xi. The course faculty/ course coordinator shall be responsible for evaluating all the components of CCA. However, the college may involve any other person (External or Internal) for evaluation of any or all the components as decided by the Principal/Controller of Examinations from time to time in case any grievances are raised.
xii. Written tests shall be precisely designed using a variety of tools and processes (e.g., constructed responses, open-ended items, multiple-choice), and the students should be informed about the evaluation modalities before the commencement of the course.
xiii. The course faculty may provide options for students to improve their performance through continuous assessment mechanism.
xiv. There shall be theory and practical examinations at the end of each semester.
xv. Regarding evaluation, one credit may be evaluated for 25 marks in a semester; thus, a 4- credit course will be evaluated for 100 marks; 3-credit courses for 75 marks and 2-credit courses for 50 marks.
xvi. All examinations will be conducted by the College and will be evaluated at the College itself.
xvii. Individual Learning Plans (ILPs) and/ or specific assessment arrangements may be put in place for differently abled students. Suitable evaluation strategies including technology assisted examinations/ alternate examination strategies will be designed and implemented for differently abled students.

Practical Examination

i. The end semester practical examination will be conducted and evaluated by the institution.
ii. There shall be a CCA for practical courses conducted by the course faculty/ course coordinator.

iii. The scheme of evaluation of practical courses will be as given below:

Components for the Evaluation of Practical Courses	Weightage
CCA of practical/practicum.	30%
ESE of practical/practicum.	70%

iv. Those who have completed the CCA alone will be permitted to appear for the ESE.

v. For grievance redressal purpose, the university shall have the right to call for all the records of CCA.

vi. Duration of Examination: Questions shall be set as per the defined Outcome .The duration of the examinations shall be as follows.

Mode	Time (in Hours)
Written Examination	2
Multiple Choice	1.5
Open Book	2
Any Other Mode	2

Evaluation of Project/Dissertation

The evaluation of project work shall be CCA with 30% and ESE 70%. The scheme of evaluation of the Project is given below:

Project type	Maximum Marks	CCA	ESE
Research Project of Honours with Research (12 credits)	200	60	140
Project of Honours (8 credits)	100	30	70

Evaluation of Internship

The evaluation of internship shall be done by a committee constituted by the Department Council. The scheme of CCA and ESE is given below:

Components of Evaluation of Internship	Weightage	Marks for Internship 2 Credits/ 50 Marks
CCA	30%	15
ESE	70%	35

The department council may decide any mode for the completion of the Internship. If in case evaluation is not specified in any of the selected internship programme, institution can adopt a proper evaluation method as per the weightage specified in the table above.

Letter Grades and Grade Points

Mark system is followed for evaluating each question. For each course in the semester, letter grade and grade point are introduced in 10-point indirect grading system as per guidelines given below,

i. The Semester Grade Point Average (SGPA) is computed from the grades as a measure of the student's performance in a given semester. The SGPA is based on the grades of the current term, while the Cumulative Grade Point Average (CGPA) is based on the grades in all courses taken after joining the programme of study.

ii. Based on the marks obtained, the weighted grade point will be mentioned in the student's grade cards.

Letter Grade	**Grade Point**	**Percentage of Marks (Both Internal & External Marks put together)**	**Class**
O (Outstanding)	10	95% and above	First Class with Distinction
A+ (Excellent)	9	85% and above but below 95%	
A (Very good)	8	75% and above but below 85%	
B+ (Good)	7	65% and above but below 75%	First Class
B (Above average)	6	55% and above but below 65%	
C (Average)	5	45% and above but below 55%	Second Class
P (Pass)	4	35% and above below 45% Aggregate (external and internal put together) with a minimum of 30% in external	Third Class
F (Fail)	0	Below an aggregate of 35%or below 30% in external evaluation	Fail
Ab (Absent)	0		Fail

iii. When students take audit courses, they may be given pass (P) or fail (F) grade without any credits.

Computation of SGPA and CGPA

The following method is recommended to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

iv. The SGPA is the ratio of the sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student in the semester, i.e.

SGPA (Si) = Σ(Ci x Gi) / ΣCi

Where Si is the SGPA in the i^{th} semester, Ci is the number of credits of the i^{th} course and Gi is the grade point scored by the student in the i^{th} course.

SGPA= Sum of the credit points of all courses in a semester / Total Credits in that Semester

llustration – Computation of SGPA

Semester	**Course**	**Credit**	**Letter Grade**	**Grade point**	**Credit Point** (Credit x Grade)
I	DSC A	4	A	8	4 x 8 = 32
I	DSC B	4	B+	7	4 x 7 = 28
I	DSC C	4	B	6	4 x 6 = 24
I	MDC	3	B	6	3 x 6 = 18
I	AEC 1	3	O	10	3 x 10 = 30
I	AEC 2	3	C	5	3 x 5 = 15
	Total	21			147
	SGPA				147/21 = 7

The CGPA is also calculated in the same manner considering all the courses undergone by a student over all the semesters of a programme, i.e.

CGPA= Sum of the credit points of all courses in six or eight semesters / Total Credits in Six (133) or Eight (177) semesters

v. The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

Implementation and Monitoring of SHC-UGP

i. The implementation and monitoring of SHC-UGP will be carried out by duly appointed bodies/committees of the college such as the Academic Council, the various Boards of Studies and the Academic Monitoring Committee.

ii. Academic Council

Among its other functions, the Academic Council of the College shall:

i. Scrutinize and approve all the proposals submitted by the

Board of Studies of each Department with regard to the SHC-UGP details such as, academic pathways, allowed syllabi enrichment/ updating, details of elective courses, Online courses, blended teaching, courses offering to the students of other HEIs, panel of examiners, summative and formative evaluation tools proposed by the course faculty concerned, new courses and syllabus proposed by the faculty members as signature courses etc.

ii. The Academic Council can differ on any proposal and it shall have the right to return the matter for reconsideration to the Board of Studies concerned or reject it, after giving sufficient reasons to do so.
iii. Undertake the scrutiny of all documents related to Teacher Specific Content.
iv. Recommend to the College Governing Council for starting innovative programmes using the flexibility and holistic nature of the SHC-UGP curriculum frame work.

iii. Board of Studies

Among its other functions, the Board of Studies of each Department shall:

i. Prepare teacher specific content of syllabi for various courses keeping in view the objectives of the SHC-UGP and submit the same for the approval of the Academic Council.
ii. Scrutinize the signature course content and its evaluation techniques.
iii. Suggest methodologies for innovative teaching and evaluation techniques.
iv. Suggest panel of examiners to the Office of the Controller of Examinations.
v. Coordinate research, teaching, extension and other academic activities in the department.

iv. SHC-UGP Academic Monitoring Committee

The SHC-UGP Academic Monitoring Committee shall be constituted under the Chairmanship of the Principal, with the Academic Coordinator as the Convenor, shall be entrusted to oversee the implementation and monitoring of the SHC-UG programme.

i. The Academic Monitoring Committee will collect and whet the proposals submitted by the Board of Studies of each Department with regard to the SHC-UGP and duly forward them to the Academic Council.

ii. It will oversee and coordinate the activities undertaken for the successful implementation of SHC-UGP in the College and will function as an advisory body in such matters.

Power to Remove Difficulties

If any difficulty arises in giving effect to the provisions of these Regulations, the Principal may by order make such provisions which appears to him/her to be necessary or expedient for removing the difficulty. Every order made under this rule shall be subject to ratification by the appropriate authorities.

Modifications to the Regulations

Notwithstanding anything contained in these Regulations, any amendments or modifications issued or notified by the University Grants Commission or the State Government or the Mahatma Gandhi University from time to time, shall be incorporated into these Regulations by the appropriate regulatory bodies of the College and shall constitute an integral part thereof.

PROPOSED PROGRAMME STRUCTURE FOR B. Com (HONS.) COMMERCE (SF)

(*with FinTech and Digital Finance as specialization*)

SEM	Course Code	Course Title	Course Level	Credit	Hours per Week	
					Theory	*Practical*
I	24UCOMDSC101	Corporate Regulations and Compliance	100-199	4	3	2
	-	DSC – Minor (B)	100-199	4	3	2
		DSC – Minor (C)	100-199	4	3	2
	-	AEC - English	100-199	3	3	0
	-	AEC – Other Languages	100-199	3	3	0
	-	MDC	100-199	3	2	2
				21	**17**	**8**
II	24UCOMDSC104	Business Regulatory Framework	100-199	4	3	2
	-	DSC – Minor (B)	100-199	4	3	2
	-	DSC – Minor (C)	100-199	4	3	2
	-	AEC - English	100-199	3	3	0
	-	AEC – Other Languages	100-199	3	3	0
	-	MDC	100-199	3	2	2
				21	**17**	**8**
III	24UCOMDSC201	Financial Accounting	200-299	4	3	2
	24UCOMDSC208	Retail and Corporate Banking	200-299	4	4	0
	24UCOMDSE272	DSE: FinTech Fundamentals	200-299	4	3	2
	-	DSC – Minor (B) / (C)	200-299	4	3	2
	-	MDC	200-299	3	3	0
	-	VAC	200-299	3	3	0
				22	**19**	**6**
IV	24UCOMDSC205	Corporate Accounting	200-299	4	3	2
	24UCOMDSC206	Corporate Connections	200-299	4	4	0
	24UCOMDSE273	DSE: Digital Payments and Banking Platforms	200-299	4	4	0
	-	DSC – Minor (C) / (B)	200-299	4	3	2
	-	SEC	200-299	3	3	0
	-	VAC	200-299	3	3	0
				22	**19**	**6**
		Summer Internship		**2**	**-**	**60**
V	24UCOMDSC301	Advanced Accounting	300-399	4	4	0
	24UCOMDSC303	Financial Management	300-399	4	4	0
	24UCOMDSC304	Cost Accounting	300-399	4	3	2

SEM	Course Code	Course Title	Course Level	Credit	Hours per Week	
					Theory	*Practical*
	24UCOMDSE384	DSE: Block Chain Analytics	300-399	4	3	2
	24UCOMDSE320	DSE: Business Database Management with Practical application	300-399	4	4	0
	-	SEC	300-399	3	3	0
				23	**21**	**4**
VI	24UCOMDSC305	Management Accounting and Performance Management	300-399	4	4	0
	24UCOMDSC306	Applied Cost Accounting	300-399	4	4	0
	24UCOMDSE386	DSE: Data-Driven Financial Modelling and Risk Analytics	300-399	4	3	2
	24UCOMDSE322	DSE: Advanced Business Computing	300-399	4	4	0
	-	SEC	300-399	3	3	0
	-	VAC	300-399	3	3	0
				22	**21**	**2**
Exit at 3rd Year with 133 Credits – B.Com Degree						
VII*	24UCOMDSC401	Advanced Financial Accounting-I	400-499	4	4	0
	24UCOMDSC402	Management and Organizational Behaviour	400-499	4	4	0
	24UCOMDSC403	Research Methodology	400-499	4	4	0
	24UCOMDSE451	DSE: Fraud Detection and Investigation	400-499	4	4	0
	-	DSE	400-499	4	3	2
	-	DSE	400-499	4	3	2
** 3 Courses in Sem 7 can be taken from minor pathway at 300-399 level (for single minor pathway)*				**24**	**15**	**2**
VIII	24UCOMDSC404	Operations Management Techniques	400-499	4	4	0
	24UCOMDSC405	Strategic Management	400-499	4	4	0
	24UCOMDSE552	DSE: Financial Crimes and Fraud Prevention	400-499	4	4	0
	-	12 Credit Project or 8 Credit Project + DSE	-	12	-	-
				24	-	-
Completion of the Programme at 4th Year with 177 Credits – B.Com Honor's Degree						

Detailed Syllabus of B.Com Programme

Discipline Specific Courses

Discipline/Programme	**Commerce**					
Semester	01					
Type of Course	DSC					
Course Code	**24UCOMDSC101**					
Course Title	**CORPORATE REGULATIONS AND COMPLIANCE**					
Course Level	100 – 199					
Course Summary	Students will develop a thorough comprehension of fundamental concepts, enabling them to navigate complex corporate legal frameworks confidently. Through in-depth analysis, they will explore the intricacies of the Companies Act, 2013, dissecting its relevant procedures with precision. Moreover, students will gain insight into the nuanced duties and obligations incumbent upon directors, shareholders, and promoters within corporate structures, fostering a personal understanding of their roles. Armed with practical knowledge, they will adeptly apply provisions of the Companies Act, 2013, to diverse corporate transactions, including mergers, acquisitions, capital raising, and restructuring activities. Finally, students will hone their communication skills, articulating corporate legal matters with clarity, brevity, and professionalism, essential for effective engagement in the corporate landscape.					
Lecture/Tutorial/Practical Hours	45 hours/0/30 hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Demonstrate a comprehensive understanding of key concepts	U, A	1
2	Analyse the relevant procedures under the Companies Act, 2013.	A, C	1, 2
3	Explain the duties and obligations of directors, shareholders, and promotors in the corporate context on a personal basis.	C	4
4	Apply the provisions of the Companies Act, 2013, to various corporate transactions, such as mergers and acquisitions, capital raising, and corporate restructuring.	A	2, 6

5	Communicate corporate legal issues in a clear, concise, and professional manner.	An	2
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	**Company and its Nature and Scope (13 hours)**			
	1.1	Historical background of company	2	1
	1.2	Meaning, Definition and characteristics of company.	2	1
	1.3	Kinds of companies: Private Companies, Public Limited Companies, OPC, Section 8 Companies, LLP, Foreign Companies, Nidhi Companies, Government Companies, Holding Companies, Subsidiary Companies	2	1
	1.4	Merits and Demerits of Incorporation of company - Lifting the corporate veil.	2	2
	1.5	Practical - Simple case studies	5	2
2	**Procedure for Incorporation of companies (25 hours)**			
	2.1	Promoter-Roleof promoters, Legal Position of Promoter	2	3
	2.2	Pre-incorporation contracts, Promoter's contracts with suppliers and vendors, Agent's contracts, Property leases, Employment contracts, Intellectual property agreements.	4	2
	2.3	Memorandum of Association - Meaning, Purpose, Contents, Ultravires and Doctrine of Ultravires	4	2
	2.4	Articles of Association - Meaning Purpose: Content. Alternation, Constructive Notice, Doctrine of Indoor Management	3	2
	2.5	Registration of companies Online	2	5
	2.6	Practical - Simple case studies	10	2
3	**Prospectus, Shares and Debentures (13 hours)**			
	3.1	Shares - Meaning, Types of Shares and Transfer of shares	3	1
	3.2	Share Capital, Meaning, Kinds, Alternation, Reduction and Voting Rights	3	4
	3.3	Debenture - Meaning, Types, Charge- Fixed and Floating, Crystallisation of Floating charge	2	1
	3.4	Practical - Simple case studies	5	2
4	**Membership and Administration of Company (13 hours)**			
	4.1	Modes of acquiring membership	1	3
	4.2	Rights and Privileges of Members and Shareholders	1	3
	4.3	Directors - Appointment, Qualifications, Types	2	3

	4.4	Duties and Liabilities of Directors	1	3
	4.5	Meetings, Kinds, Requisites of Valid Meeting	2	5
	4.6	Powers of NCLT and Central Government, Role of Serious Fraud Investigation Office	1	5
	4.7	Practical - Simple case studies	5	2
5	**Amalgamation and Winding up (11 hours)**			
	5.1	Merger and Demerger of Company	2	3
	5.2	Amalgamation, Compromise and Arrangement, winding up - Meaning, Types, Procedure, Role of Official Liquidator	4	3
	5.3	Practical - simple case studies	5	4

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. *Any other method as may be required for specific course by the course faculty*. **Practical:** Observation of practical skills, , Laboratory record, *Any other method as may be required for specific course by the course faculty*.
	B. End Semester Examination (ESE) Theory: Written test/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report**.** **Practical:** Practical based assessment, Record, *any other method as may be required for specific course by the course faculty*.

References:

1. C.A.Kamal Garg, Bharat's Corporate and Allied Laws, 2013.
2. Institute of Company Secretaries of India, Companies Act 2013, CCH Wolter Kluver Business, 2013.
3. Lexis Nexis, Corporate Laws 2013 (Palmtop Edition)
4. Avtar Singh : Company Law
5. Dutta on Company Law
6. The New Company Law, Dr. N.V. Paranjape, Central Law Agency.
7. Indian Companies Act, 2013 (and amendments)
8. V.C. Shukhla, Principles of Company Law, S. Chand & Company Ltd.
9. Dr. Ashok K. Jain, Dr. Raj Kumar, Dr. Sanjeev Jain & Dr. Anupam Agrawal, Companies Act 2013 with Rules and Regulations, LexisNexis India
10. Mahajan & Mahajan, Indian Company Law, LexisNexis India
11. A.K. Srivastava & M.P. Srivastava, The Companies Act, 2013, LexisNexis India

Additional Resources:

- Ministry of Corporate Affairs website

- Securities and Exchange Board of India website, Indian Institute of Corporate Law website

Discipline/Programme	**Commerce**					
Semester	02					
Type of Course	**DSC**					
Course Code	**24UCOMDSC104**					
Course Title	**BUSINESS REGULATORY FRAMEWORK**					
Course Level	100 – 199					
Course Summary	This course provides a comprehensive understanding of legal principles governing business transactions, contracts, and organizational structures. It covers contract law, including formation, performance, and discharge, as well as specialized contracts. Additionally, it explores the Sale of Goods Act, 1930, and aspects of partnership and Limited Liability Partnerships (LLPs), equipping learners with essential knowledge for navigating legal aspects of business operations.					
Lecture/Tutorial/Practical Hours	45 hours /0/30 hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the fundamental principles of contract law.	U	1,2
2	Apply legal principles to sales transactions.	A	1,2
3	Analyze the legal framework for business entities.	An	1,2
4	Develop critical thinking and problem-solving skills in a legal context.	U	1,2
5	Enhance communication and research skills.	A	1,2

COURSE CONTENT

Module	Units	Course description	Hrs	CO No
1	Law of Contracts (19 hours)			
	1.1	Understanding the concept of a contract, its elements, and its distinction from agreements.	2	1
	1.2	Exploring the legal nature of contracts, their binding force, and privity of contract.	1	1
	1.3	Classifications of Contracts	2	1
	1.4	Essential Elements of a Valid Contract	2	1
	1.5	Offer and Acceptance	1	1
	1.6	Consideration	1	1
	1.7	Capacity of Parties	2	1

	1.8	Free Consent	1	1
	1.9	Legality of Object and Consideration	1	1
	1.1	Practical: Case Study Analysis	6	2
2	Formation, Performance & Discharge of Contracts (14 hours)			
	2.1	Performance of Contract	2	2
	2.2	Discharge of Contract	2	2
	2.3	Breach of Contract	1	2
	2.4	Remedies for Breach of Contract	1	2
	2.5	Quasi Contract	2	2
	2.6	Practical: Case Study Analysis	6	2
3	Special Contracts (12 hours)			
	3.1	Bailment and Pledge	1	3
	3.2	Indemnity and Guarantee	2	3
	3.3	Law of Agency	3	3
	3.4	Practical: Case Study Analysis	6	2
4	Sale of Goods Act, 1930 (16 Hours)			
	4.1	Formation of contract of sale	1	4
	4.2	Essentials of contract of sale goods and their classifications	1	4
	4.3	Conditions on warranties	2	4
	4.4	Transfer of property in goods	2	4
	4.5	Performance of contract of sale	2	4
	4.6	Unpaid seller and his rights.	2	4
	4.7	Practical: Case Study Analysis	6	2
5	Partnership & LLP (14 Hours)			
	5.1	Nature- rights and duties of partners	2	5
	5.2	Registration and dissolution of firms	2	5
	5.3	Introduction to LLP - nature and scope- features	2	5
	5.4	incorporation and differences with other forms of organization	2	5
	5.5	Practical: Case Study Analysis	6	2

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
	MODE OF ASSESSMENT **A. Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study

Assessment Types	report/Group discussion. Any other method as may be required for specific course by the course faculty. **Practical:** Observation of practical skills, Laboratory record, any other method as may be required for specific course by the course faculty.
	B. End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Open book/Problem based assignments/Individual project report/Team project report. **Practical:** Practical based assessment, Record, any other method as may be required for specific course by the course faculty.

References:

1. Aswathappa, K., Business Laws, Himalaya Publishing House, Bengaluru.
2. Kapoor, N.D., Business Laws, Sultan Chand publications New Delhi.
3. Sharma, S.C., Business Law, International Publishers, Bengaluru
4. Tulsian, Business Law, McGraw-Hill Education Mumbai.
5. Indian Contract Act No. IX, 1972
6. Indian Sale of Goods Act, 1930

Discipline/Programme	**Commerce**					
Semester	03					
Type of Course	DSC					
Course Code	**24UCOMDSC201**					
Course Title	**FINANCIAL ACCOUNTING**					
Course Level	200 – 299					
Course Summary	The course offers a comprehensive understanding of accounting standards, royalty, consignment, and branch accounting. Students learn principles, including financial statement elements and qualitative characteristics. Practical exercises reinforce learning, preparing students to interpret financial data and make informed decisions in diverse business environments.					
Lecture/Tutorial/Practical Hours	45 hours / 0 / 30 hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Demonstrate Knowledge of Financial Accounting Standards	U	1,2
2	Utilize IASB Conceptual Framework in Accounting Practices	An	1,2
3	Analyse the royalty aspects associated and their accounting treatment in the books of lessees and lessors fosters discussions and comprehension of environmental-related issues.	An	1,2
4	Branch and Consignment Accounting helps in developing global perspective in the era of MNC's	A	1,2
5	Apply Practical Accounting Concepts in Real-world Scenarios	A	1,2

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	**Introduction to Accounting Standards (6 hours)**			
	1.1	Introduction to financial accounting standards	0.5	1
	1.2	Elements and qualitative characteristics of financial statements	0.5	1
	1.3	IASB conceptual framework	0.5	1
	1.4	Components of financial reports	0.5	1

	1.5	Format of financial statements as per Ind As	3	2
	1.6	Overview of Accounting Standards	1	2
2	**Royalty (10 hours)**			
	2.1	Meaning of Royalty	1	3
	2.2	Terminologies of Royalty Accounts	1	3
	2.3	Adjustment of Minimum rent during special circumstances	4	3
	2.4	Journal and ledger in the books of lessor and lessee	4	3
3	**Consignment Accounts (25 hours)**			
	3.1	Meaning of Consignment	1	4
	3.2	Terminologies in Consignment contracts	1	4
	3.3	Journal and ledger in the books of consignor and consignee	2	4
	3.4	Valuation of stock	2	4
	3.5	Cost and Invoice price method	6	4
	3.6	Valuation of normal loss and abnormal loss	3	4
	3.7	Practical	10	5
4	**Branch Accounts (34 hours)**			
	4.1	Meaning of branch, objectives, features	1	
	4.2	Types of branch	1	
	4.3	Accounting for dependent branches – Debtor system	4	
	4.4	Stock and debtor system	6	
	4.5	Accounting for Independent branches – overview	2	
	4.6	Practical	20	
5	**Teacher specific course components:**			

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. *Any other method as may be required for specific course by the course faculty*. **Practical:** Observation of practical skills, , Laboratory record, *Any other method as may be required for specific course by the course faculty*.
	B. End Semester Examination (ESE) **Theory:**

	Written test/Standardized Test (MCQ)/Open book/Problem based assignments/Individual project report/Team project report**.** **Practical:** Practical based assessment, Record, *Any other method as may be required for specific course by the course faculty*.

References:

1. Jain, S.P., & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company (Pvt.) Ltd, New Delhi.
4. Ashok, Sehgal, & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt.) Ltd, New Delhi.
5. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
6. Paul, S. K., & Chandrani, Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
7. Raman B S, Financial Accounting- United Publishers.
8. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.
9. Rawat.D. S: Business Accounting
10. Jayapandian.S, Accounting for Managers.
11. Naseem Ahmed, Financial Accounting.

Discipline/Programme	**Commerce**					
Semester	3					
Type of Course	DSC					
Course Code	**24UCOMDSC208**					
Course Title	**RETAIL AND CORPORATE BANKING**					
Course Level	200-299					
Course Summary	This course provides a comprehensive overview of retail and corporate banking, investment banking, and branch management, focusing on fundamental concepts, products, and operational strategies. It begins with an introduction to retail and corporate banking, covering their history, differences, and economic significance in India. The course then explores various retail banking products such as home loans, vehicle loans, gold loans, and educational loans, detailing their types and disbursement processes. Corporate banking is examined through topics like factoring, forfeiting, infrastructure finance, and import-export financing. Investment banking is discussed with emphasis on merchant banking, venture capital, and loan syndications. Finally, the course addresses branch management, including branch structures, roles of key officers, and strategies for improving customer service and operational efficiency. Through this structured approach, students gain insights into banking functions, products, and management practices essential for the financial sector.					
Lecture/Tutorial/Practical Hours	75 hrs					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	CO No.
1	Understand the fundamental concepts, functions, and importance of retail banking.	U	1
2	Explain various retail banking products	U	2
3	Examine the role of corporate banking	An	3
4	Investigate the role of investment banks	An	4

5	Critically assess different branch banking models and strategies for enhancing customer service and operational performance.	E	5
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Module 1 – Introduction to Retail Banking			
	1.1	History, definition and concept of Retail Banking and Corporate Banking	1	
	1.2	Difference between Retail banking and corporate banking	1	
	1.3	Importance of Retail banking to Indian Economy	1	
	1.4	Changing scenario of Retail Banking in India	1	
2	Module 2 – Retail Banking Products			
	2.1	Home Loan – Types, Margin and Process of disbursement	2	
	2.2	Vehicle Loan – Types, Margin and Process of disbursement	2	
	2.3	Gold Loan – Nature and Process of disbursement	2	
	2.4	Educational – Nature and Process of disbursement	2	
3	Module 3 Corporate Banking			
	3.1	Need and Importance of Corporate Banking	3	
	3.2	Factoring and Forfeiting services	3	
	3.3	Infrastructure Finance Companies in India	3	
	3.4	Nature and Importance of Import-Export Finance.	3	
4	Module 4 Investment Banking			
	4.1	Meaning, Evolution and Scope of Investment Banking.	4	
	4.2	Meaning and Functions of Merchant Banking	4	
	4.3	Meaning and Nature of Venture Capital	4	
	4.4	Meaning and Importance of Loan Syndications.	4	
5	Module 5 Bank Branch Management			
	5.1	Structure of Branch Office – Small, Medium and Large Bank Branch	5	
	5.2	Duties and Responsibilities of Officer Incharge of Deposit Section	5	
	5.3	Duties and Responsibilities of Loan and Recovery Officer	5	
	5.4	Duties and Responsibilities of Cashier & Role of Branch Manager	5	

	Teacher specific course components: Guest Lectures from Industry, Workshops with hands on case studies.		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, lecture-based learning, project-based learning, experiential learning, peer teaching, invited lecture, group discussions, discussion-based learning, inquiry-based learning, field-based collection and interactions, online learning blended learning, and other innovative learning approaches
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, oral presentation, self and peer assessment, written test, open book test, problem-based assignment, field study report/group discussion, any other method as may be required for the specific course by the course faculty. **Practical:** Observation of practical skills, laboratory record, any other method as may be required for the specific course by the course faculty. **B. End Semester Examination** **Theory:** Written Test/Standard test (MCQ) / open book / problem-based assignments / individual project report / Team project report **Practical:** Practical based assessment, record, any other method as may be required for the specific course by the course faculty

References:

1. Singh, Kanhaiya & Dutta, Vinay, *Commercial Bank Management*, McGraw Hill Education, New Delhi.
2. Carbaugh, Robert, *Money, Banking, and Financial Institutions: A Contemporary Approach*, FlatWorld.
3. Tata, Fidelio, *Corporate and Investment Banking: Preparing for a Career in Sales, Trading, and Res*
4. Choudhry, Moorad, *The Principles of Banking*, John Wiley & Sons.
5. Singh, Chetan, *Banking Terminology: Loan, Investment, Retail, Corporate, and International Banking Terms*, Independently Published.
6. Shekhar, K.C. & Shekhar, Lekshmy, *Banking Theory and Practice*, Vikas Publishing House, New Delhi.
7. Sundaram, K.P.M. & Varshney, P.N., *Banking Theory, Law & Practice*, Sultan Chand & Sons, New Delhi.

Discipline/Programme	**Commerce**					
Semester	04					
Type of Course	DSC					
Course Code	**24UCOMDSC205**					
Course Title	**CORPORATE ACCOUNTING**					
Course Level	200-299					
Course Summary	This course offers an in-depth exploration of business combinations, corporate restructuring, and the financial procedures involved. It covers the definition and types of amalgamation, methods of accounting for amalgamations, and the differences between AS14 and Ind AS 103. Students will learn to calculate purchase consideration, handle absorption, and perform external reconstruction entries. The course also delves into internal reconstruction and capital reduction, along with accounting treatments for both pooling of interest and purchase methods. Additionally, it addresses the final accounts of joint stock companies, profit prior to incorporation, and liquidation processes. Practical applications using MS Excel are integrated to enhance understanding and application of theoretical concepts.					
Lecture/Tutorial/Practical Hours	45hours/0/30hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Understanding of basic accounting principles and practices.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	To **understand** the different types of amalgamations, methods of accounting for amalgamations, and related disclosures and to **analyze** (An) the differences between AS14 and Ind AS 103.	An	1,2
2	To **apply** methods to calculate purchase consideration and **evaluate** the accounting treatments for absorption and external reconstruction.	E	1,2
3	To **apply** principles accounting treatments for internal reconstruction and capital reduction, including the preparation of revised balance sheets.	A	1,2
4	To **remember** (R) and **understand** (U) the requirements of final accounts, **apply** (A) the knowledge to prepare the statement of profit and loss, and balance sheets and to analyse financial statements of Companies.	An	1,2
5	To **remember** (R) and **understand** (U) the liquidation process, **analyze** (An) the distinction between insolvency	E	1,2

	and liquidation, and **evaluate** (E) the modes of winding up, preferential creditors, and order of payment and also prepare liquidators' final statements.		
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Accounting for Mergers (18 hours)			
	1.1	Business combinations and Corporate Restructuring – Definition of amalgamation- Types of amalgamation- Methods for accounting for amalgamation- Disclosure- Difference between AS14 and Ind AS 103	1	1
	1.2	Purchase Consideration- Calculation of purchase consideration (all methods)	2	1
	1.3	Absorption	3	1
	1.4	External reconstruction entries in the books of transferor and transferee companies, Revised Balance Sheet. (Excluding intercompany holdings)	3	1
	1.5	Accounting treatments for pooling of Interest method	2	1
	1.6	Accounting treatments for Purchase method	2	1
	1.7	Practical: Simple Case studies	5	1
2	Internal Reconstruction (10 hours)			
	2.1	Internal reconstruction and capital reduction	3	2
	2.2	Accounting treatment and Revised Balance Sheet.	2	2
	2.3	Practical: Simple case studies	5	2
3	Final Accounts of Joint Stock Companies (25 Hours)			
	3.1	Final Accounts of Joint Stock Companies	2	3
	3.2	Introduction, requirements of financial statements	1	3
	3.3	Statement of Profit and Loss and accompanying notes	2	3
	3.4	Problems- Statement of Profit and Loss	5	3
	3.5	Problems- Balance Sheet	5	3
	3.6	Practical: Simple Case studies	10	3
4	Profit prior to incorporation (10 hours)			
	4.1	Profit prior to incorporation	2	4
	4.2	Calculation of time ratio, sales ratio	1	4
	4.3	Calculation of Capital and revenue profits	2	4
	4.4	Practical: Simple case studies	5	4
5	Liquidation (12 Hours)			
	5.1	Introduction, Difference between Insolvency and Liquidation, Liquidator.	1	5
	5.2	Modes of winding up, preferential creditors, Order of payment	1	5
	5.3	Liquidators' remuneration	1	5

	5.4	Liquidators final statement of accounts	3	5
	5.5	Problems- Preferential creditors	1	5
	5.7	Practical: Simple Case Studies	5	5

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. *Any other method as may be required for specific course by the course faculty*. **Practical:** Observation of practical skills, , Laboratory record, *Any other method as may be required for specific course by the course faculty*.
	B. End Semester Examination (ESE) Theory: Written test/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report**.** **Practical:** Practical based assessment, Record, *Any other method as may be required for specific course by the course faculty*.

Reference:

1. Jain.S.P and Narang.K.L : Advanced Accountancy
2. Maheswari.S.NandMaheswariS.K:AdvancedAccnting
3. Paul.K.R : Corporate Accounting
4. Dr.S.M.ShuklaandDr.S.P.Gupta:AdvancedAccounting
5. McShukla and T.S.Grewal : Advanced Accounts

Discipline/Programme	**COMMERCE**					
Semester	4					
Type of Course	DSC					
Course Code	**24UCOMDSC206**					
Course Title	**CORPORATE CONNECTIONS**					
Course Level	200-299					
Course Summary	Present ICE Age demands skills that are absolutely essential in every professional environment. This course intends to equip students with essential communication skills and corporate articulations. This course is designed to give students built the proficiency needed to succeed today's technologically vibrant workplace by developing their speech, presentation, oral and written communication skills, apart from improving their abilities to effectively participate in meetings, attending interviews, GDs, Debates, writing resumes, letters, memos and other relevant corporate correspondences. Insights are also provided in handling social media platforms by creating awareness in social media policies and modern communication system etiquettes.					
Lecture/Tutorial/Practical Hours	60 Hours					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains	PO
1	To understand the scope and importance of Communication	R, U	3,4,8
2	To enhance Business Communication skills and abilities of Students	A, An	1,3,5
3	To enumerate the methodology of preparing various Corporate Correspondences	A, An, C	2,3,6,7
4	To learn to prepare various forms of Business Letters	R, A, C	1, 3,7
5	To gain knowledge about Social Media Policies for better Corporate Connections	R, A, C	2,6,7,8
6	To imbibe social media and Modern Communication etiquettes for Personal and Professional Corporate Conduct	R, A, An	1,2,3,6,7 ,8
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	**BASICS OF COMMUNICATION (12 Hours)**			
	1.1	Introduction, Meaning, Characteristics, Significance, Objectives, Process of Communication	2	1

	1.2	Methods of communication, Oral and Written Communication, Verbal and Non-verbal Communication	2	1
	1.3	Kinesics, Proxemics, Chronemics, Haptics, Para language, Sign language, Listening, Silence, Interpersonal Communication	3	1,2
	1.4	Channels of Communication - Formal and Informal Communication	2	1,2
	1.5	Barriers of Communications, Overcoming Barriers of Communication	2	1,2
	1.6	Principles of Effective Communication.	1	1,2
2	**CORPORATE COMMUNICATIONS (13 hours)**			
	2.1	Business Reports, Minutes, Memos	2	1,2,3
	2.2	Manuals, Letters, Press release	2	1,2,3
	2.3	Speech, Presentation, Interview	3	1,2,3
	2.4	Group Discussion, Debates	2	1,2,3
	2.5	Meetings, Conference	2	1,2,3
	2.6	Public Relations	2	1,2,3
3	**CORPORATE CORRESPONDENCES (14 hours)**			
	3.1	Job application letters - Solicited and unsolicited letters,	3	2,3,4
	3.2	Resume, Curriculum Vitae (CV),	3	2,3,4
	3.3	Reference Letters	3	2,3,4
	3.4	Recommendation Letters,	2	2,3,4
	3.5	Employment Letters.	3	2,3,4
4	**BUSINESS LETTERS (11 Hours)**			
	4.1	Introduction, Features, Essentials, Layout,	3	2,3,4
	4.2	Solicited and Unsolicited business enquiry letters,	3	2,3,4
	4.3	Complaint letters, Sales letter,	3	2,3,4
	4.4	Stage Wise Collection Letters.	2	2,3,4
5	**SOCIAL MEDIA POLICIES AND MODERN COMMUNICATION SYSTEMS (10 Hours)**			
	5.1	Social Media Policies of Corporates, Meaning, rationale	2	5
	5.2	Essential Fundamentals of social media Policy	2	5
	5.3	Social Media Policy Tools for Employee Advocacy	2	5,6
	5.4	Mobile phones, Ethics in Handling of Social Media Platforms, Internet, Email, Teleconferencing, Video calls.	4	5,6

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. *Any other method as may be required for specific course by the course faculty*. **Practical:** Observation of practical skills, Laboratory record, *any other method as may be required for specific course by the course faculty*.
	B. End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Openbook/ Problem based assignments/Individual project report/Team project report**.** **Practical:** Practical based assessment, Record, *Any other method as may be required for specific course by the course faculty*.

References:

1. Animesh K - The Corporate Connection, Create space Independent Publishing Platform.
2. Joel Raphaelson and Kenneth Roman - Writing That Works, 3rd Edition, Collins Publishers
3. R. C. Bhatia - Business Communication
4. Salini Agarwal - Essential Communication Skill
5. P. N. Reddy and Apopannia - Essentials of Business Communication
6. R. C. Sharma and Krishna Mohan -Business Communication and Report Writing
7. Annie Philips - Communication and the Manager's Job
8. Jaishri Jethwaney - Corporate Communication: Concepts and Practice, Routledge India
9. Paul A Argenti - Corporate Communication, Mc Graw Hill
10. Animesh K - The Corporate Connection, CreateSpace Independent Publishing Platform
11. Joep P. Cornelissen - Corporate Communication: A Guide to Theory and Practice, SAGE Publications Ltd

Discipline/Programme	**Commerce**					
Semester	5					
Type of Course	DSC					
Course Code	**24UCOMDSC301**					
Course Title	**ADVANCED ACCOUNTING**					
Course Level	300 - 399					
	This course equip the student to delve into theoretical concepts, practical applications and problem solving exercises related to the fields within banking, insurance, investment and claim management					
Lecture/Tutorial/Practical Hours	60 Hours/0/0 Hours					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Knowledge of Basic accounting					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Ability to comprehend and apply the of posting of accounting and adhere to prudential accounting norms prevalent in the banking sector,insurance, its claims and investment	U	1,2
2	Capability to prepare final accounts for banking and insurance companies, including comprehensive profit and loss accounts with relevant accompanying schedules.	A	1,2
3	Ability to prepare accounts for farm business and analyse the profit or loss from farm activities	An	1,2
4	Ability to create and manage investment accounts, demonstrating the ability to record, track, and manage investments accurately.	C	1,2
5	Proficiency in identifying and comprehending various types of insurance claims, including those related to stock loss, profit loss, fire damage, etc.	U	1,2

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Life Insurance (15 hours)			
	1.1	Introduction, Important principles	1	1
	1.2	Special terms and its accounting treatment	2	1
	1.3	Final accounts of Life Insurance - Profit and loss account with accompanying schedules	3	1
	1.4	Problems- Profit and loss account	3	1
	1.5	Final accounts of Life Insurance- Balance sheet with accompanying schedules	3	1

	1.6	Problems- Balance sheet	3	1
2	General Insurance Companies (10 hours)			
	2.1	Introduction, Important principles	1	2
	2.2	Special terms and its accounting treatment	1	2
	2.3	Final accounts of General Insurance - Profit and loss account with accompanying schedules	1	2
	2.4	Problems- Profit and loss account	2	2
	2.5	Final accounts of General Insurance- Balance sheet with accompanying schedules	2	2
	2.6	Problems- Balance sheet	1	2
	2.7	Problems- Profit and loss account and Balance sheet	2	2
3	Accounting for Specialized business (5 hours)			
	3.1	Farm accounting- meaning- important concepts- need and importance- reason for non-popularity of farm accounting.	3	3
	3.2	Preparation of farm accounts- Farm P&L	1	3
	3.3	Hospital Accounts - Theory only	1	3
4	Investment Accounts (10 hours)			
	4.1	Introduction, Classification of investments, Classification based on income	1	4
	4.2	Accounting treatment of fixed income bearing securities	1	4
	4.3	Preparation of Investment account	1	4
	4.4	Problems- Preparation of Investment account under Ex-interest/dividend	1	4
	4.5	Problems- Preparation of Investment account under Cum-interest/dividend	3	4
	4.6	Problems- Preparation of Investment account – Bonus shares	3	4
5	Insurance Claims (10 Hours)			
	5.1	Introduction, types of claims	1	5
	5.2	Computation of value of stock as on the date of fire, Average clause	1	5
	5.3	Computation of claim (Loss of stock)-Change in selling and purchase price, Average gross profit rate	1	5
	5.4	Computation of claim (Loss of stock)- Goods sold on approval basis, abnormal items	2	5
	5.5	Claim for loss of profit, steps for computation	2	5
	5.6	Problems- Claim for loss of profit	3	5

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions,

	Online Learning, Blended Learning, and other innovative learning approaches.
Assessment Types **Assessment Types**	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)** 3. **Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. *Any other method as may be required for specific course by the course faculty*. **Practical:** Observation of practical skills, , Laboratory record, *Any other method as may be required for specific course by the course faculty*.
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Reference

1. Jain.S.P and Narang. K.L: Advanced Accountancy
2. Maheswari.S.N and MaheswariS. K: Advanced Accounting
3. Paul.K. R: Corporate Accounting
4. Dr.S.M. Shukla and Dr.S.P.Gupta: Advanced Accounting
5. McShukla and T.S.Grewal : Advanced Accounts
6. 6.Rawat.D.S : Accounting
7. Nirmal Gupta and Chhavi Sharma: Corporate Accounting Theory and Practice

Discipline/Programme	**Commerce**					
Semester	5					
Type of Course	DSC					
Course Code	**24UCOMDSC303**					
Course Title	**FINANCIAL MANAGEMENT**					
Course Level	300 - 399					
Course Summary	This course gives students a thorough understanding of the concepts and procedures necessary for making wise financial decisions in business settings. The course combines theoretical concepts with real- world applications, covering topics like time value of money, capital budgeting, cost of capital, capital structure, risk and return and financial planning and forecasting. Through discussions, case studies, and simulations from the real world, students gain the analytical and problem-solving skills					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Familiarize the fundamental concepts and goals of financial management.	U	1
2	Understand the importance of, financing, investment and dividend decisions.	U	2, 5
3	Evaluate the various alternatives available before arriving at a particular decision	E	2, 6
4	Analyze the profitability of various alternatives for financing.	An	4, 5
5	Familiarize the theories and approaches related to the topics in financial management	U	1, 8
6	Equip the students to solve the financial problems related to an enterprise.	A	3, 7, 8

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Introduction To Financial Management (10)			
	1.1	Introduction-Meaning of finance, Financial Management- importance, scope	3	1

	1.2	objectives of Financial Management-Profit Maximisation Vs Wealth maximization	3	1
	1.3	Finance function- Relationship with other functions of business	2	1
	1.4	Time Value of money, concepts of compounding and discounting (Theory only)	2	1
2	Financing Decisions (10 hours)			
	2.1	Financing Decisions-meaning and importance	1	3,5
	2.2	Cost of capital- Concept, Meaning and importance	1	3,5
	2.3	specific cost and composite cost of capital	4	3,5
	2.6	Overall cost of capital-Assignment of weights-Book value and market value weights-Mechanics of computation of overall cost of capital (Simple Problems)	4	3,5
3	Capital Structure (12 hours)			
	3.1	Capital Structure-Meaning of capital structure-importance of capital structure	1	3,5
	3.2	Capital structure theories (simple problems)	4	4,5
	3.3	Factors determining capital structure and optimum capital structure	2	4,5
		Leverage-meaning, types-Operating Leverage - Financial leverage-		
	3.4	-Composite leverage- (simple problems)	5	4,
4	Investment Decisions (20 hours)			
	4.1	Investment Decisions-meaning-importance -Types	2	5, 6
	4.2	Capital budgeting - meaning and importance	2	5, 6
	4.3	Capital budgeting techniques- traditional and discounted (simple problems)	5	5, 6
	4.4	Working capital management-meaning-definition-importance	3	5, 6
	4.6	Estimation of working capital requirements. (simple problems)	8	5, 6
5	Dividend Decisions (8 hours)			
	5.1	Dividend Decisions- Meaning and importance	1	2
	5.2	type of dividend policy-Pay-out ratio, Retention ratio-	1	2
	5.3	Dividend theories-Irrelevance Theory-Relevance theories (simple problems)	4	2
	5.4	Bonus shares, Stock splits(simple problems)	2	2

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching,

	invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. *Any other method as may be required for specific course by the course faculty*. **Practical:** Observation of practical skills, , Laboratory record, *Any other method as may be required for specific course by the course faculty*.
	B. End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report**.** **Practical:** Practical based assessment, Record, *Any other method as may be required for specific course by the course faculty*.

References:

1. Khan M.Y & Jain P.K., Financial Management Text, Problems and Cases
2. Prasanna Chandra, Financial Management Theory and Practice
3. Pandey I.M., Financial Management
4. Maheshwari S.N., Financial Management Principles and Practice
5. Shashi K Gupta and Sharma R.K., Financial Management
6. Knott, Financial Management.
7. Preeti Singh, Financial Management

Discipline/Programme	**Commerce**					
Semester	05					
Type of Course	DSC					
Course Code	**24UCOMDSC304**					
Course Title	**COST ACCOUNTING**					
Course Level	300 - 399					
Course Summary	This course introduces students to cost accounting concepts and procedures. In addition to identifying areas for cost reduction and management, it provides the students with solutions for efficient material cost accounting and inventory control. This course covers practical applications including constructing a simple cost sheet to analyze and interpret cost. This course seeks to provide students with the tools necessary to make well-informed decisions, improve their managerial abilities, promote strategic					
Lecture/Tutorial/Practical Hours	45 hours/0/30 hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Students enrolling in Cost Accounting should possess a fundamental understanding of accounting principles and basic financial concepts.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains	PO
1	Understand and apply fundamental cost accounting concepts	U	1,2
2	Apply diverse costing methods effectively and employ the most suitable technique based on industry	A	1,2
3	Students will develop the skills to analyze and interpret cost data to support decision-making processes within organizations, including cost control, budgeting, pricing, and performance evaluation	An	1,2
4	Students will critically evaluate methods for managing cost centres, allocating overhead, and applying absorption techniques.	E	1,2
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Cost Accounting			

	1.1	Introduction to Cost Accounting - Meaning and definition-Cost –Costing- Cost accounting - Cost accountancy	1	1
	1.2	Objectives of cost accounting - Advantages and disadvantages of cost accounting.	1	1
	1.3	Distinction between cost accounting and financial accounting-	1	1
	1.4	Various Cost concepts	1	1
	1.5	Cost centre-Responsibility centre- Profit centre	1	1
	1.6	Cost unit-Cost control-Cost Reduction	1	1
	1.7	Methods of Costing	1	1
	1.8	Types or Techniques of Costing	1	1
2	Accounting and control of material cost			
	2.1	Material stock level	2	2
	2.2	EOQ	2	2
	2.3	ABC, VED and FSN analysis-JIT	1	2
	2.4	Material losses-Wastage-scrap-Spoilage-Defectives	1	2
	2.5	Material Pricing-FIFO	2	2
	2.6	LIFO	2	2
	2.7	Simple Average	2	2
	2.8	Weighted Average	2	2
3	Accounting and control of labour cost			
	3.1	Systems of wage payment-Time rate system-piece rate system	2	3
	3.2	Incentive plan- Halsey plan- Rowan plan	3	3
	3.3	Idle time-overtime and their accounting treatment	2	3
	3.4	Labour turnover -Methods of calculating labour turnover.	1	3
4	Accounting for Over Head			
	4.1	Meaning - Classification of Over Head	2	4
	4.2	Primary Distribution of Overhead	2	4
	4.3	Secondary distribution -Repeated Method & Simultaneous Equation Method	3	4
	4.4	Absorption of Overhead - Machine hour method	2	4
	4.5	Over absorption and under absorption	2	4
	Cost Sheet			
	5.1	Preparation of Cost Sheet	2	3
	5.2	Tender and quotation	3	3
6	Practical (30 hours)			

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Module 1 – Interactive Lectures, Case Studies, Group Discussions. Module 2 – Problem-Based Learning, Practical Exercises, Conceptual Workshops Module 3 – Invited Lectures, Online

	Learning, Module 4 – Blended Learning, Field Visits, Guest Lectures Practical – Hands-on Projects, Software Training, Interactive Workshops, Field Visits
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) Theory:** 1. **Written Test**: o Assessment of foundational principles and historical evolution of Cost Accounting o Analysis of various components of income. o Evaluation of recent amendments in tax laws 2. **Problem-Based Assignment**: o Case studies covering different scenarios. o Group presentations on recent tax amendments 3. **Oral Presentation**: Presentations on case studies and practical tax-related problems 4. **Quiz**: Assess understanding of tax concepts and provisions. **5. Field Study Report/Group Discussion:** Discussions on recent tax amendments and their implications **Practical:** • Observation of practical skills during software training sessions and workshops. • Analysis of mock tax return preparations. • Assessment of group presentations on tax planning strategies
	End Semester Examination (ESE) Theory: • Written test covering key concepts from each module. • Problem-based assignments focusing on applying tax laws to practical scenarios. • Individual or team project report evaluating students' understanding and application of tax principles

References:

1. Advanced cost accounting-S.P. Jain and K.L Narang
2. Advanced cost accounting, N.K. Prasad
3. Advanced cost accounting, S.N Maheswary
4. Theory and practice of cost accounting, M.L. Agarwal.
5. Cost Accounting, M.C. Sukla and T.S. Grewal.
6. Ahmmad Naseem, Introduction to Cost Accounting

Discipline/Programme	**Commerce**					
Semester	6					
Type of Course	DSC					
Course Code	**24UCOMDSC305**					
Course Title	**MANAGEMENT ACCOUNTING AND PERFORMANCE MANAGEMENT**					
Course Level	300-399					
Course Summary	A thorough understanding of the function of management accounting methods in assessing and enhancing organizational performance is provided by the "Management Accounting and Performance Management" course. It looks at how management accountants help with planning, control, decision-making, and performance review in organizations by using both financial and non-financial data. The course also stresses the significance of performance management frameworks and tactics for successfully measuring performance and coordinating organizational objectives with operational activities.					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Analyse and interpret the quantitative information provided in the Financial Statements of a company	U, A	1,2,3,
2	Examine various techniques for financial statement analysis.	A, C	1,2,3
3	Analyze financial statements and make inter-firm comparisons using Accounting ratios.	C	1,2,3
4	Prepare a cash flow statement and perform cash flow analysis.	A , Skill	1,2,3
5	Analyse intra-firm and inter-firm comparisons using case study technique.	An	1,2,3
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.

1	Module 1- Introduction (10 hrs)			
	1.1	Introduction to Corporate Financial Statements	2	1,2
	1.2	Financial/Accounting information contained in the Financial Statements	2	1,3
	1.3	Meaning, objectives, and limitations of Financial Statement Analysis	4	1,5
	1.4	Considerations for the economic and financial analysis.	2	2,3
2	Module 2- Techniques of Financial Statement Analysis (15hrs)			
	2.1	Techniques of financial statement analysis	4	2,4
	2.2	Comparative Financial Statements	6	2,5
	2.3	Common-size Financial Statement	2	2,5
	2.4	Trend Analysis	3	2,5
3	Module 3. Techniques of Financial Statement Analysis – II (14 hrs)			
	3.1	Meaning, objectives, and classification of Accounting Ratios and Ratio Analysis	2	3,5
	3.2	Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis)	3	2,3
	3.3	Evaluation of financial health (Liquidity, Solvency, and Structural Analysis)	2	2,4
	3.4	EVA analysis	4	2,3
	3.5	Intra-firm and inter-firm comparison using ratio analysis	2	3,5
	3.6	DuPont analysis.	1	2,3
4	Module 4. Cash Flow Analysis (10 hrs)			
	4.1	Portfolio Management- Concept and need	2	3,4
	4.2	Measurement of Portfolio Return and risk	4	3,5
	4.3	Diversification	2	2,3
	4.4	Capital Asset Pricing Model	2	2,3
5	Module 5: Mutual Fund and Derivatives (11 hrs)			
	5.1	Mutual Fund -concept and types	2	4,5
	5.2	Performance Evaluation	5	4,5
	5.3	Overview of Financial Derivatives	2	4,5
	5.4	Forwards, Futures and Options	2	4,5

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. *Any other method as may be required for specific course by the course faculty*. **Practical:** Observation of practical skills, , Laboratory record, *Any other method as may be required for specific course by the course faculty*.
	B. End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report**.** **Practical:** Practical based assessment, Record, *Any other methodas may be required for specific course by the course faculty*.

References:

1. Management Accounting, SN.Maheswari, Sultan Chand Co;
2. Management Accounting, Manmohan & Goyal.
3. Management accounting, Gordon, Himalaya Publishing House
4. Management accounting, Wilson, Himalaya Publishing House
5. Management Accounting, Sharma & Gupta; Kalyani Publishers
6. Managerial Accounting, Balakrishnan, Wiley publications.
7. Management Accounting, Dr.SP.Gupta, Sahitya Bhavan, Agra.
8. Management Accounting, RSN Pillai.
9. Management accounting-concepts and applications, Abhishek Godha, Macmillain India limited.
10. Management accounting, Mamtasha, Ane books private limited.
11. Management Accounting, MadhuVij, Macmillain India limited

Discipline/Programme	**Commerce**					
Semester	6					
Type of Course	DSC					
Course Code	**24UCOMDSC306**					
Course Title	**APPLIED COST ACCOUNTING**					
Course Level	300 - 399					
Course Summary	This course immerses students in the strategic application of costing methods and techniques crucial for informed business decision- making. The students will have the opportunity to become proficient in the application of essential concepts such as job costing, batch costing, contract costing and process costing. Upon completing this course, students will possess a comprehensive skill set to proficiently apply advanced costing techniques, enabling them to make informed financial decisions crucial for business success.					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Familiarity with fundamental accounting terminology and an understanding of business operations will enhance the comprehension of the advanced costing methods.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the application of costing methods in business decision- making.	U	1,2
2	Evaluate the accounting methodologies related to job, batch, and contract costing and apply these procedures in practical business contexts.	E	1,2
3	Students will evaluate the effectiveness of process costing in accurately tracking and allocating production costs	E	1,2
4	Apply principles of marginal costing to make strategic decisions in diverse business environment.	A	1,2
5	Analyze the conceptual foundations of budgets and critically evaluate their application in real-world business situations.	An	1,2
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Module 1 – Introduction to Costing Methods & Techniques (12 hours)			
	1.1	Introduction to methods & techniques of costing	2	1
	1.2	Job costing – Meaning- -Accounting	3	1, 2
	1.3	Batch costing- Meaning- Accounting	4	1, 2
	1.4	Economic Batch Quantity	3	1, 2
2	Module 2 – Contract Costing (13 hours)			
	2.1	Contract Costing-Meaning-Features	4	2
	2.2	Terminologies of contract costing	3	2
	2.3	Types of Contracts	2	2
	2.4	Determination of profit on incomplete contract	4	2
3	Module 3 – Process Costing (15 hours)			
	3.1	Process Costing - meaning - Features	3	3
	3.2	Process Loss - Normal and Abnormal Loss	3	3
	3.3	Abnormal Gain and its treatment	3	3
	3.4	Accounting of Joint Products	3	3
	3.5	Accounting of By Products	3	3
4	Module 4 – Accounting for Over Head (10 hours)			
	4.1	Marginal Costing Meaning- definition	1	4
	4.2	Marginal costing distinguished from absorption costing	1	4
	4.3	Application of marginal costing; contribution concept and decision making	4	4
	4.4	cost-volume-profit relationship	2	4
	4.5	Break-even analysis, preparation of breakeven charts	2	4
5	Module 5 - Cost Sheet (10 hours)			
	5.1	Budget and budgetary control-Meaning and definition	2	5
	5.2	Objectives of budgetary control - advantages and disadvantages	2	5
	5.3	Preparation of cash budget	3	5
	5.4	Preparation of flexible budget	2	5
	5.5	Zero base budgeting-Performance budgeting (overview-theory only)	1	5
6	Teacher specific course components: Guest Lectures from Industry, Workshops with hands on case studies.			

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Module 1 – Interactive Lectures, Case Studies, Group Discussions Module 2 – Problem-Based Learning, Practical Exercises, Conceptual Workshops Module 3 – Invited Lectures, Online Learning, Mock Tax Return Preparation Module 4 – Blended Learning, Field Visits, Guest Lectures

	Practical – Hands-on Projects, Software Training, Interactive Workshops, Field Visits
	MODE OF ASSESSMENT **A. Continuous Comprehensive Assessment (CCA) Theory:** 6. **Written Test**: o Assessment of foundational principles and historical evolution of Cost Accounting o Analysis of various components of income. o Evaluation of recent amendments in tax laws 7. **Problem-Based Assignment**: o Case studies covering different scenarios. o Group presentations on recent tax amendments 8. **Oral Presentation**: Presentations on case studies and practical tax-related problems 9. **Quiz**: Assess understanding of tax concepts and provisions. **10. Field Study Report/Group Discussion:** Discussions on recent tax amendments and their implications **Practical:** • Observation of practical skills during software training sessions and workshops. • Analysis of mock tax return preparations. • Assessment of group presentations on tax planning strategies
Assessment Types	**End Semester Examination (ESE) Theory:** • Written test covering key concepts from each module. • Problem-based assignments focusing on applying tax laws to practical scenarios. • Individual or team project report evaluating students' understanding and • application of tax principles

References

1. Jain. S.P and Narang.K.L : Advanced Cost Accounting
2. Prasad.N. K: Advanced Cost Accounting
3. Khan.M. Y and Jain.P. K: Advanced Cost Accounting
4. Thulsian P.C: Practical Costing
5. Arora.M. N: Principles and Practice of Cost Accounting
6. M.L Agarwal: Advanced Cost Accounting
7. Bendrey, Essentials of Management Accounting.

Discipline/Programme	**Commerce**					
Semester	07					
Type of Course	DSC					
Course Code	**24UCOMDSC401**					
Course Title	**ADVANCED FINANCIAL ACCOUNTING – I**					
Course Level	400 - 499					
Course Summary	Students will explore the complicated world of financial reporting in the Advanced Financial Accounting course, with an emphasis on difficult subjects including internal reconstruction, mergers, amalgamations, and goodwill. They will also look at the accounting approach of mergers and acquisitions, differentiating between the purchase method and the pooling of interests method, and discuss the subtleties of accounting for goodwill, including its valuation techniques and impairment testing. Students will also gain knowledge of the numerous amalgamation forms and the accounting ramifications associated with them, in addition to the methods and accounting procedures related to internal reconstruction. Students will gain a thorough understanding of these advanced accounting topics and their relevance in contemporary corporate situations through case studies and real-world applications.					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Critical analysis and valuation of goodwill and value of shares and compare the real value of shares and with the market prices	An	1,2
2	Determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements	A, E	1.2
3	Students are able to prepare consolidated financial statements of group companies and reconstruction procedures of companies	A	1,2
4	Develop and Awareness on the Procedure of Bankruptcy under the recent Bankruptcy Procedure Code	U	1,2
5	Providing an in depth understanding about theoretical and practical aspects of major Indian Accounting Standards to apply the same in different practical situations	A	1,2

COURSE CONTENT

Module	Units	Course description	Hrs	CO

				No.
1	Valuation of Goodwill and shares (15)			
	1.1	Goodwill- meaning and definition, Factors affecting goodwill	3	1
	1.2	Methods of valuing goodwill- Average profit method-Super profit method, Annuity method and capitalization method	7	
	1.3	Valuation of share-Need for valuation-Methods of valuation-Net asset method or intrinsic value method	3	
	1.4	yield method-earning capacity method-fair value	2	
2	Amalgamation, Absorption and External Reconstruction (25)			
	2.1	Amalgamation, Absorption and External Reconstruction- Amalgamation in the nature of merger and Amalgamation in the nature of purchase	4	
	2.2	Purchase Consideration-Net payment method-Net Asset method	4	
	2.3	share exchange method-Entries in the books of purchasing company	6	
	2.4	entries in the books of vendor company-consolidated balance sheet	6	
	2.4	Inter-company Owings and holdings- Advanced problems	5	
3	Internal Reconstruction (15hours)			
	3.1	Alteration of share capital and internal reconstruction	3	3
	3.2	Procedure for reducing share capital	2	
	3.3	Re- organization-Scheme of reconstruction	6	
	3.4	Accounting entries on internal reconstruction	6	
4	Insolvency and Bankruptcy (15 hours)			
	4.1	Institutional Framework Under the Code-Adjudicating Authorities	3	4
	4.2	Insolvency and Bankruptcy Board of India-its scope and Functions	3	
	4.3	Insolvency Professional Agencies and Role-Insolvency Professionals	2	
	4.4	Resolution Process under the code-Corporate Insolvency Resolution Process	3	
	4.5	Resolution Process for Individuals-Exit Route under the Code	2	
	4.6	Order of Priority of Debt-Voluntary Liquidation-Bankruptcy Order	2	
5	Accounting Standards (20 Hrs)			
	5.1	Meaning and Definition of Accounting Standards-Need for Standards	2	5

	5.2	Process of Development of Standards-its Applicability	3	
	5.3	Advantages of AS-Accounting Standard Board and its Role-	2	
	5.4	AS Ind AS-1 Presentation of financial statements Ind AS 2 – Inventories Ind AS 16- Property, Plant and Equipment Ind AS 33- Earning Per Share Ind AS 36- Impairment of Assets	7	
	5.5	Ind AS 38-Intangible assets	6	

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
Assessment Types	**MODE OF ASSESSMENT** **Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. Any other method as may be required for specific course by the course faculty. **Practical:** Observation of practical skills, , Laboratory record, any other method as may be required for specific course by the course faculty. **End Semester Examination (ESE)** Theory: Written test/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report. Practical: Practical based assessment, Record, Any other method as may be required for specific course by the course faculty.

References:

1. Advanced Financial Accounting, M.C.Shukla & T.S.Grewal, S.Chand & Co.
2. Advanced accountancy, Arulanandam & Raman, Himalya Publishing House.
3. Fundamentals of Financial accounting, Nassem Ahmed, Ane books Pvt, Ltd.
4. Advanced Financial Accounting, R.L.Gupta & Radhaswami, Sultan Chand Co.
5. Advanced Financial Accounting, S.N.Maheswari.
6. Advanced Financial Accounting, Paul &Kaur. Advanced Financial Accounting, B.D. Agarwal.
7. Advanced Financial Accounting, S.P.Jain & K.L.Narang; Kalyani Publishers

Discipline/Programme	**Commerce**					
Semester	07					
Type of Course	DSC					
Course Code	**24UCOMDSC402**					
Course Title	**MANAGEMENT AND ORGANISATIONAL BEHAVIOUR**					
Course Level	400-499					
Course Summary	This course covers key Management Principles and Concepts like Henri Fayol's Principles, Corporate Social Responsibility, Planning and Span of Management. This course also emphasis on organisation, orgnaisational goals and its alignment with individual goals. Students at the end of this course will get insights into the theoretical background of conflict, conflict management, change and the relevance of change management. Additionally, the course touches upon certain contemprorary topics like Collective Bargaining and Workers Participation in Management too apart from QC, TQM, BPR, Six Sigma, Kaizen and Bench Marking.					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	To facilitate students' knowledge enhancement on basic Management Concepts and Principles	R, U	1,2
2	To equip students with Management functions and Organisation	U, An	1,2
3	To understand the relevance of Organisational and Individual Goals, their Congruency and Change Management	U, A	1,2
4	To enhance students' knowledge on Organisational Behaviour and OD	R, E	1,2
5	To provide insights on Organisational Groups, Organisational Conflicts and its effective Management	U, A, C	1,2
6	To be able to appreciate and apprehend various Modern Techniques in Management	R, U, E, C	1,2
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.

1	Management			
	1.1	Management, Concept	1	1
	1.2	Fayol's Principles of Management	1	1
	1.3	Corporate Social Responsibility	1	1,6
	1.4	Planning - Nature	1	1
	1.5	Process of Planning	2	1
	1.6	Span of Management	2	1
	1.7	MBO, MBE	2	1, 6
2	Organisation			
	2.1	Organisation – Features – Significance	2	2
	2.2	Organisational Goals – Primary and Secondary Goals	2	2,3
	2.3	Organisational Goals and Individual Goals	2	2,3
	2.4	Importance of Goal Congruency	2	3
	2.5	Goal Succession	2	3
3	Organisational Behaviour			
	3.1	Organisational Behaviour – Concepts – Significance	2	1,4
	3.2	Relationship between Management and OB	2	1,4
	3.3	Contributing disciplines to OB	2	4
	3.4	Organisational Development – Concepts of OD – OD Interventions	3	4
	3.5	Change Management – Need for Change	3	3
	3.6	Resistance to Change – Overcoming resistance to Change	3	3
4	Organisational Groups			
	4.1	Groups in Organisation – Nature	1	5
	4.2	Stages of Group Development	1	5
	4.3	Types of Groups – Formal and Informal Groups	2	5
	4.4	Conflict – Definition – Functional and Dysfunctional aspect of Conflict – Types of Conflict – Conflict Process	4	5
	4.5	Intra Individual Conflict – Goal Conflict – Interpersonal Conflict – Inter Group Conflict	3	5
	4.6	Strategies - Organisational Conflict	2	5
	4.7	Conflict Handling Mechanism.	2	5
5	Modern Techniques Of Management			
	5.1	Modern Techniques in Management - Introduction	1	6
	5.2	Quality Circle – TQM – BPR	2	6
	5.3	Six Sigma – Kaizen	2	6
	5.4	Bench Marking	2	6
	5.5	Collective Bargaining and Workers Participation in Management.	3	6

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning,

	Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
Assessment Types	**MODE OF ASSESSMENT** **Continuous Comprehensive Assessment (CCA)** **Theory**: Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. Any other method as may be required for specific course by the course faculty. **Practical:** Observation of practical skills, , Laboratory record, Any other method as may be required for specific course by the course faculty.
	End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report. **Practical:** Practical based assessment, Record, Any other methodas may be required for specific course by the course faculty.

References:

1. Human Relations and Organisational Behaviour – R. S. Dwivedi.
2. Management Process and OB – Sharma and Gupta.
3. Principles of Management – T Ramaswamy.
4. Organisational Behavior – Aswathappa.
5. Principles of Management – B. S. Moshal.
6. Management Theory and Practice – J. P. Mahajan.
7. Principles and Practice of Management – Peter. F. Drucker.
8. Principles of Management – L. M. Prasa

Discipline/Programme	**Commerce**					
Semester	07					
Type of Course	DSC					
Course Code	**24UCOMDSC403**					
Course Title	**RESEARCH METHODOLOGY**					
Course Level	400-499					
Course Summary	The course provides a comprehensive understanding of research methodology, covering topics such as the meaning, significance, and objectives of research, along with different types of research and methodologies. It delves into research problem formulation, research design, variables, hypothesis formulation, and sampling techniques. Participants learn about data collection and analysis methods, including the preparation of questionnaires, measurement techniques, and data analysis using SPSS. The course also addresses research reporting, focusing on the characteristics of good research reports, citing references using APA, MLA, and Chicago styles, and avoiding plagiarism. Through a blend of theoretical concepts and practical applications, participants gain essential skills and knowledge to conduct and report research effectively.					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	To enumerate basic research methodology concepts and steps in research	R, U	1,2
2	Understand research problem, research design, related terminologies apart from familiarizing research hypothesis and research proposal	U	1,2
3	To comprehend various methods of sampling and sampling techniques	A, An, E	1,2
4	Enhancement of knowledge in data collection, analysis and interpretations	U,A,An, E	1,2
5	To acquire knowledge for the successful application of computers in research and related areas	U,A,An,E	1,2
6	To formulate and generate research reports in a logical and scientific manner	U,An, A,E, C	1,2
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Introduction to Research Design			

	1.1	Research-meaning-significance-	3	1
	1.2	objectives-types of research	3	1
	1.3	Research methods Vs methodology	4	1
	1.4	Steps in research.	3	1
2	Research Plan			
	2.1	Research problem-definition-nature	3	2
	2.2	Formulation-techniques of defining the problem	2	2
	2.3	Research design-meaning-needs-types-of research design-	3	2
	2.4	Variables-dependent and independent variables- extraneous variables-intervening variable-dichotomous variable-	2	2
	2.5	Research proposal and its preparation-Research hypothesis-types of hypotheses.	4	2
3	Sampling			
	3.1	Sampling design-census and sample survey	3	
	3.2	Sample frame-sample size-methods of sampling.	3	
4	Collection of Data			
	4.1	Collection and analysis of data	2	4
	4.2	Data types of data-methods of data collection	3	4
	4.3	Preparation of questionnaire or interview schedule-	2	4
	4.4	Measurement and scaling techniques-nominal data-interval data-ordinal data –ratio data	2	4
	4.5	Reliability analysis and its need	2	4
	4.6	Analysis of data-uni-variate analysis-bi-variate analysis-multi-variate analysis-cross tabulation.	2	4
5	Analysis and report Making			
	5.1	Computer application for research- SPSS for data analysis: data entry in SPSS	3	5
	5.2	Data analysis tools in SPSS; Calculation of Descriptive statistics, Correlation and Regression	3	5
	5.3	Research reporting-relevance-characteristics of a good research reports	3	5
	5.4	Contents of a report-citing references using APA style-MLA style- Chicago style-plagiarism	3	5

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.

Assessment Types	**MODE OF ASSESSMENT** **Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. Any other method as may be required for specific course by the course faculty. **Practical:** Observation of practical skills, , Laboratory record, Any other method as may be required for specific course by the course faculty.
	End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report. **Practical:** Practical based assessment, Record, Any other methodas may be required for specific course by the course faculty.

References:

1. Statistical methods for research, Prof.K. Kalyanaraman, Prentice Hall Pvt.Ltd.
2. Business research, Collis, Palgrave Macmillian.
3. Research Methods for Business: A Skill Building Approach, Sekaran.
4. Management Research Methods, Velde.
5. Business Research Methodology, Dwivedi.
6. Research methodology, Ramamoorthi.
7. Research methodology, CR. Kothari, Vishwaprakasan.
8. Research methodology, R. Paneerselvam, Prentice Hall of India.
9. Research Methodology, OR. Krishna Swami, Himalaya Publishing house
10. Methodology and techniques of social research, Himalya Publishing House
11. Goodewj and Hatt, Social research methods, Magraw Hill, Newyork.
12. Bajpai, SR, Methods of Social Survey and Research, KitabGhar, Kanpur.

Discipline/Programme	**Commerce**					
Semester	08					
Type of Course	DSC					
Course Code	**24UCOMDSC404**					
Course Title	**OPERATIONS MANAGEMENT TECHNIQUES**					
Course Level	400-499					
Course Summary	The course introduces Operations Research (OR) fundamentals, covering meaning, origin, scope, future, decision-making application, phases, types, models, advantages, limitations, and specific areas like Linear Programming, Transportation, Decision Theory, Game Theory, and Network Analysis. Through lectures, exercises, and case studies, students develop analytical skills for complex decision- making.					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Students enrolling in this course should have a basic understanding of mathematics, including algebra and calculus. Familiarity with mathematical modelling and problem-solving techniques would be beneficial. Additionally, knowledge of basic statistical concepts and proficiency in using software tools for data analysis may be advantageous.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Comprehend OR's meaning, scope, and future, evaluating its role, applying methodology, and creating informed decisions.	R, U	1,2,3,5,6
2	Recall, interpret, demonstrate, analyse, and evaluate Linear Programming concepts and methodologies effectively.	A, An, E	1,2
3	Identify, apply, analyse, integrate, and create optimal solutions for transportation and assignment problems.	A, An, E	1,2,3,5
4	Recognize, compare, construct, evaluate, and generate optimal decision strategies using quantitative approaches effectively.	A, An, C	1,2,4
5	Describe, calculate, analyse, compare, and evaluate network analysis techniques, including CPM and PERT.	An, E, C	1,2,7
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Module 1 – Introduction to Operations Research (8 hours)			
	1.1	Meaning and Origin of Operations Research	1	1
	1.2	Scope and Future of OR	1	1

	1.3	OR as a Tool of Decision Making and Features of OR	1	1
	1.4	Phases and Types of Operations Research	2	1
	1.5	Models and OR Methodology	2	1
	1.6	Advantages and Limitations of OR	1	1
2	Module 2 – Linear Programming (20 hours)			
	2.1	Meaning, Concepts, and Notations used in Liner Programming	2	2
	2.2	Formulation and Applic3ations of Linear Programming	3	2
	2.3	Graphical Solutions for Linear Programming	2	2
	2.4	Simplex Method for Linear Programming	9	2
	2.5	Duality and Economic Interpretation of Linear Programming	3	2
	2.6	Sensitivity Analysis (Basics only)	1	2
3	Module 3 – Transportation and Assignment Problems (12 hours)			
	3.1	Transportation Problems: Formulation and Initial Allocation Methods	3	3
	3.2	Optimality Testing and MODI Method	3	3
	3.3	Assignment Problems: Solution and Variations	3	3
	3.4	Combined Problems and Applications	3	3
4	Module 4 – Decision Theory and Game Theory (10 hours)			
	4.1	Quantitative Approach to Management Decision Making	2	4
	4.2	Decision Making under Uncertainty: Criteria and Analysis	3	4
	4.3	Decision Tree Analysis	2	4
	4.4	Game Theory: Introduction and basic problems	3	4
5	Module 5 - Network Analysis (10 hours)			
	5.1	Introduction to Network Analysis - CPM and PERT: Concepts and Network Diagram Construction	2	5
	5.2	Calculations and Float/Slack in CPM – Crashing	2	5
	5.3	Probability Considerations in PERT	2	5
	5.4	Similarities and Dissimilarities in PERT and CPM	2	5
	5.5	Limitations and Advanced Topics in Network Analysis	2	5
6	Teacher specific course components: Guest Lectures from Industry, Workshops with hands on case studies.			

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Module 1 – Interactive Lectures, Case Studies, Group Discussions Module 2 – Problem-Based Learning, Practical Exercises, Conceptual Workshops Module 3 – Invited Lectures, Online Learning, Mock simulation of OR tools.

	Module 4 – Blended Learning, Field Visits, Guest Lectures **Practical** – Hands-on Projects, Software Training, Interactive Workshops, Field Visits
Assessment Types	**MODE OF ASSESSMENT** Continuous Comprehensive Assessment (CCA) Theory: **Written Test:** Assessment of foundational principles and historical evolution of Operations Research, Linear Programming, Transportation, Assignment Problems, Decision Theory, Game Theory, and Network Analysis. **Problem-Based Assignment:** Practical problems on operations research. Group presentations on OR techniques/ Oral Presentation: **End Semester Examination (ESE)** **Theory:** Written test covering key concepts from each module. Problem-based assignments focusing on applying OR techniques for practical scenarios. Individual or team project report evaluating students' understanding and application of OR techniques.

References:

1. Operation research, theory and applications, J.K.Sharma, Macmillain India ltd. Operations Research: Principles and Practice, Ravindran.
2. Research methodology and OR, H.R.Ramanath, Himalaya Publishing House. Operation Research, VK.Kapoor, Sultan Chand Co.
3. Operation Research, Sharma & Anand, Himalaya Publishing House. Operation Research, Kanthi Swarup, Sultan Chand Co.
4. Operation Research, SD. Sharma, Kedarnath Co.
5. Operation Research-problem and solutions, J.K.Sharma, Macmillain India limited. Operations Research, K.K. Chawla, Gupta & Sharma; Kalyani Publishers.

Discipline/Programme	**Commerce**					
Semester	08					
Type of Course	DSC					
Course Code	**24UCOMDSC405**					
Course Title	**STRATEGIC MANAGEMENT**					
Course Level	400-499					
Course Summary	This strategic management course provides a comprehensive overview of key concepts, tools, and processes necessary for effective organizational strategy. From understanding environmental factors to formulating and implementing strategies, students gain insights into decision-making, analysis, and evaluation techniques essential for navigating today's competitive business landscape.					
Lecture/Tutorial/Practical Hours	60/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	To familiarize students with strategic decision making in organisations	R, U	1,2
2	Analyse operations of an organisation in a strategic perspective	U, An	1,2
3	Formulization of strategies in varies organizational business situations	A, An, E	1,2
4	To enhance students' knowledge in the areas of organizational strategies viz take overs, consortium, networking and acquisitions	U, An,	1,2
5	To learn the implementation criterion as well as to identify the performance gap through analysis and to negate the	U, A, E	1,2
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Introduction to Strategic Management (12)			
	1.1	Basic concept of strategy and strategic management	2	1
	1.2	Strategic management process - models of strategic management	3	1
	1.3	Approaches to strategic decision making – vision – mission – objectives – goals	3	1
	1.4	Strategic levels in an organization – SBU	4	1

2	Models of environmental analysis (12)			
	2.1	Environmental analysis-concept of environment-micro and macro environment	3	2
	2.2	Environmental scanning-models for environmental analysis-	2	2
	2.3	Value chain analysis-SWOT analysis-BCG matrix-	3	2
	2.4	GE's spot light matrix	2	2
	2.5	Tows Matrix.	2	2
3	Strategic Planning (12)			
	3.1	Strategic planning and formulation	2	3
	3.2	Stages of strategic planning-strategic alternatives	2	3
	3.3	Types of strategies-growth strategies-dependency and reduction strategies	2	3
	3.4	Horizontal and vertical integration-backward and forward integration	3	3
	3.5	Diversification and defensive strategies-generic strategies-grand strategies-portfolio strategies-turn around strategies.	3	3
4	Organisational strategies (12)			
	4.1	Organizational level strategies	2	4
	4.2	Capacity expansion-mergers-joint ventures	2	4
	4.3	Acquisition, - takeovers-consortia-networking-franchising	2	4
	4.4	Licensing-sub contacting-concentric diversification	2	4
	4.5	Conglomerate diversification	2	4
	4.6	7 S framework-competitive analysis and strategies	2	4
5	Strategy Implementation (12)			
	5.1	Strategy implementation-evaluation and control-various approaches to implementation of strategy	3	5
	5.2	Strategic choice-strategy and structure	2	5
	5.3	Strategic control process-operational control	2	5
	5.4	performance gap analysis-models and tools of control	3	5
	5.5	Future of strategic management	2	5

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
Assessment Types	**MODE OF ASSESSMENT** **Continuous Comprehensive Assessment (CCA)**

	Theory: Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. Any other method as may be required for specific course by the course faculty. **Practical:** Observation of practical skills, , Laboratory record, Any other method as may be required for specific course by the course faculty. **End Semester Examination (ESE)** **Theory:** Written test covering key concepts from each module. Problem-based assignments focusing on applying OR techniques for practical scenarios. Individual or team project report evaluating students' understanding and application of OR techniques.

References:

1. Text book of strategic management, U.C. Mathur, Macmillain India limited. Strategic Management: An Integrated Approach, Hill.
2. Strategic Management, CN.Sontakki, Kalyani Publications. Strategic Management: Theory and Practice, Parnell.
3. Fundamentals of Strategic Management, Parthasarthy. Strategic Management, White, Palgrave Macmillian,
4. Strategic Management, Francis Cherunilam, Himalaya Publishing House. Jauch Lawrance R, Business Policy and strategic Management, MacGraw Hill Sharmma RA, Strategic Management in Indian companies, Deep & Deep Co. FR.David, Strategic Management Concept and Cases, Prentice Hall India.
5. Philip Sadler, Strategic Management, Kogan Page India.

DISCIPLINE SPECIFIC ELECTIVES

Discipline/Programme	**Commerce**					
Semester	1					
Type of Course	**DSE**					
Course Code	24UCOMDSE292					
Course Title	**STATISTICAL DECISION MAKING FOR BUSINESS ANALYSIS**					
Course Level	**200-299**					
Course Summary	Statistical Decision Making for Business Analysis introduces students to the principles and applications of statistics in business contexts. The course covers data types, presentation, and analysis using Excel, emphasizing descriptive statistics, probability theory, and sampling methods. Students will learn to interpret and apply measures of central tendency, variation, and probability distributions, including Bayes theorem. The course further explores hypothesis testing for small and large samples, ANOVA, and Chi-square tests, enabling data-driven decision-making and analytical problem-solving in business environments.					
Lecture/Tutorial/Practical Hours	60 hrs					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Relate to the applications of Statistics in Business, different types of Data, Continuous Frequency Distribution, Categorical data and Statistical Software for Analysis	**U**	
2	Comprehend the Measures of Central Tendency, Dispersion, variance and Standard Deviation. Analyse the distribution of data by Class or Category using frequency distribution for quantitative data and qualitative values and cumulative frequency distributions.	**A**	
3	Understand the fundamentals, definitions and laws of Probability and Bayes theorem	**U**	
4	Comprehend the concepts of Sampling Theory, Sampling Distribution, Sampling Techniques, Estimating Sampling Errors and Confidence Intervals.	**U**	
5	Apply tests for Hypothesis for Large Samples, Single Proportion, Difference of Proportions and Hypothesis for Small Samples.	**E**	
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Module 1 –: Introduction to Statistics			

	1.1	Applications of Statistics in Business - Presenting Data Statistical Software for Analysis - Microsoft Excel: a walkthrough of Statistical capabilities in Excel.	2	1
	1.2	Different Types of Data - Primary Data and Secondary Data - The Numeric Data	3	1
	1.3	Continuous Frequency Distribution - Class Interval - Categorical data	3	1
	1.4	Statistical Software for Analysis - Microsoft Excel: a walkthrough of Statistical capabilities in Excel.	2	1
2				
	2.1	Calculating Measures of Central Tendency – Mean, Median and Mode	3	2
	2.2	Calculating Measures of Dispersion - variance measures - Standard Deviation: The Coefficient of variation measures	3	2
	2.3	Graphing data - Graphical measures	3	2
	2.4	- Measure of Skewness, Symmetrical distribution - Kurtosis – Univariate, bivariate and multivariate analysis	3	2
3				
	3.1	Probability Theory and Distributions - Fundamental Concepts of Probability - Definitions of Probability -	5	3
	3.2	Applying Laws of Probability - Bayes theorem - -	3	3
	3.3	Calculating Random variable and Probability - Distribution with a Case Study	5	3
	3.4	Probability Distribution	3	5
4				
	4.1	Introduction to Sampling - Sampling Theory - Sampling Distribution	2	4
	4.2	Using probabilistic Sampling Techniques	2	4
	4.3	Estimating Sampling Errors and Confidence Intervals -	2	4
	4.4	Sampling Error and Non-Sampling Error	2	4
	4.5	- Central Limit Theorem - Case Study on Sampling Techniques	2	4
5	Module 5: Hypothesis Testing			
	5.1	Introduction to Null Hypothesis - Alternate Hypothesis -	2	5
	5.2	Testing Hypothesis for Large Samples - Test for Single Proportion - Test for Difference of Proportions - Testing Hypothesis for Small Samples - T-test - Applications of T-test - P-test -	2	5
	5.3	Calculating Analysis of Variance - Two-Way Factorial ANOVA - Multivariate Analysis of Variance	4	5
	5.4	Performing Chi-Square Test - Applications of the C2 Test -	2	5
	5.5	Testing the Goodness of Fit - Case Study on Hypothesis Testing with Excel	2	5

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, lecture-based learning, project-based learning, experiential learning, peer teaching, invited lecture, group discussions, discussion-based learning, inquiry-based learning, field-based collection and interactions, online learning, blended learning, and other innovative learning approaches
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, oral presentation, self and peer assessment, written test, open book test, problem-based assignment, field study report/group discussion, any other method as may be required for the specific course by the course faculty. **Practical:** Observation of practical skills, laboratory record, any other method as may be required for the specific course by the course faculty.

References:

1. Richard, Levin & Rubin, David, S., Statistics for Management, Prentice Hall of India, New Delhi.
2. Spiegel, M.R., Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
3. Kothari, C.R., Research Methodology, New Age Publications, New Delhi.
4. Sharma, J. K., Business Statistics, Pearson Education.
5. Gupta, S.C., Fundamentals of Statistics, Himalaya Publishing House.
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, Sultan Chand and Sons, New Delhi.
7. Maitra, S. (2025). A Practical Guide to Static and Dynamic Econometric Modelling. Springer.
8. Intriligator, M. D., Bodkin, R. G., & Hsiao, C. (2nd Ed.). Econometric Models, Techniques, and Applications. Pearson.
9. Gujarati, D. N., & Porter, D. C. (2020). Basic Econometrics (6th Ed.). McGraw Hill Education.
10. Wooldridge, J. M. (2020). Introductory Econometrics: A Modern Approach (7th Ed.). Cengage Learning.
11. Greene, W. H. (2018). Econometric Analysis (8th Ed.). Pearson Education.
12. Stock, J. H., & Watson, M. W. (2019). Introduction to Econometrics (4th Ed.). Pearson.
13. Hill, R. C., Griffiths, W. E., & Lim, G. C. (2018). Principles of Econometrics (5th Ed.). Wiley.
14. Verbeek, M. (2017). A Guide to Modern Econometrics (5th Ed.). Wiley.

Discipline/Programme	**Commerce**					
Semester	2					
Type of Course	DSE					
Course Code	24UCOMDSE293					
Course Title	**ECONOMETRIC MODELS FOR BUSINESS ANALYTICS**					
Course Level	200-299					
Course Summary	Econometric Models for Business Analytics provides a comprehensive understanding of econometric techniques used for data-driven business decision-making. The course covers foundational concepts of econometrics, including regression models, time series forecasting, and panel data analysis. Students will learn to apply statistical software (R, Python, or Stata) for model estimation and interpretation. Advanced topics such as instrumental variables, difference-in-differences, and limited dependent variable models are introduced with practical business applications in marketing, finance, and operations. Emphasis is placed on hands-on data analysis and real-time econometric modeling for actionable insights.					
Lecture/Tutorial/Practical Hours	60 Hours					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Basic Commerce background at Plus Two Level					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the fundamental concepts of econometric models and their connectivity with data analysis	**U**	
2	Apply linear and multiple regression models to real-world data and interpret the results meaningfully.	**A**	
3	Analyze time series and panel data to identify patterns, trends, and relationships.	**An**	
4	Evaluate the appropriateness and effectiveness of different econometric models for business and policy applications.	**E**	
5	Apply advanced econometric models to solve practical business and research problems.	**A**	
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Introduction to Econometrics and Data Analysis			
	1.1	Econometrics and its role in business analytics.	1	1
	1.2	Types of data: Cross-sectional, time series, panel data.	1	1
	1.3	Basic statistical concepts: Probability distributions, hypothesis testing, confidence intervals.	2	1

	1.4	Introduction to statistical software (R, Stata, or EViews): Data entry, manipulation, and descriptive statistics.	3	1
	1.5	Simple linear regression: Model specification, estimation (OLS), interpretation of coefficients.	3	1
	1.6	Evaluating model fit: R-squared, standard errors, t-statistics, p-values.	2	1
2	Multiple Regression Analysis			
	2.1	Multiple linear regression: Model specification, estimation, and interpretation.	2	2
	2.2	Multicollinearity: Detection, consequences, and solutions.	2	2
	2.3	Heteroscedasticity: Detection, consequences, and solutions (robust standard errors).	2	2
	2.4	Model selection: Criteria for choosing between different models (AIC, BIC).	2	2
	2.5	Dummy variables: Incorporating qualitative variables into regressions.	1	2
	2.6	Interaction terms: Modeling the combined effect of two variables.	2	2
3	Time series Analysis and Forecasting			
	3.1	Characteristics of time series data: Trend, seasonality, stationarity.	2	4
	3.2	Time series models: Autoregressive (AR) models, Moving Average (MA) models, ARIMA models.	2	4
	3.3	Forecasting techniques: Point forecasts, interval forecasts, forecast evaluation.	2	4
	3.4	Seasonality and trend: Modeling and forecasting seasonal and trend components.	3	4
	3.5	Volatility modeling (brief introduction): ARCH/GARCH models	3	4
4	Panel Data Analysis			
	4.1	Introduction to panel data: Advantages and limitations.	2	5
	4.2	Fixed effects models: Estimating the effect of time-invariant variables.	2	5
	4.3	Random effects models: Estimating the effect of time-varying variables	3	5
	4.4	Model selection: Choosing between fixed and random effects models (Hausman test).	3	5
	4.5	Applications of panel data: Analyzing the impact of policies, firm performance analysis.	2	5
5	Advanced Econometric Techniques and Business Applications			
	5.1	Limited dependent variable models: Logit, Probit (brief introduction).	2	6
	5.2	Instrumental variables: Addressing endogeneity issues.	2	6
	5.3	Difference-in-differences: Causal inference with panel data.	2	6
	5.4	Advanced forecasting techniques: Dynamic panel data models.	3	6
	5.5	Business applications: Examples of how econometrics is used in different business areas (e.g., marketing, finance, operations).	3	6

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Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. *Any other method as may be required for specific course by the course faculty*. **Practical:** Observation of practical skills, , Laboratory record, *Any other method as may be required for specific course by the course faculty*.
	B. End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report**.** **Practical:** Practical based assessment, Record, *Any other method as may be required for specific course by the course faculty*.

Reference

1. A Practical Guide to Static and Dynamic Econometric Modelling, Sarit Maitra, Springer , 2025.
2. 2. Econometric Models, Techniques, and Applications, Michael D. Intriligator, Ronald G. Bodkin, Cheng Hsiao, Pearson, 2E.

Discipline/Programme	**Commerce**					
Semester	03					
Type of Course	**DSE**					
Course Code	**24UCOMDSE272**					
Course Title	**FINTECH FUNDAMENTALS**					
Course Level	200 – 299					
Course Summary	This course introduces the fundamentals of Financial Technology (FinTech), covering its evolution, ecosystem, and key technological innovations such as blockchain, AI, and big data. It explores TechFin solutions like robo-advisors, crowdfunding, and digital insurance, while analyzing fintech sectors and business models. Through case studies and experiential learning, students gain insights into the transformative impact of fintech on financial services.					
Lecture/Tutorial/Practical Hours	45 hours /0/30 hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any						

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Explain the historical development and characteristics of fintech, identifying its impact on financial services in terms of efficiency, accessibility, and inclusivity.	Understand	
2	Describe the roles and responsibilities of various stakeholders within the fintech ecosystem and their collaborative dynamics.	Understand	
3	Apply knowledge of key technological innovations like blockchain, AI, and big data to assess their transformative effects on financial services.	Apply	
4	Analyze the role of TechFin innovations such as robo-advisors, crowdfunding, and digital insurance platforms in reshaping the financial landscape.	Analyse	
5	Analyze the Financial Technology Sectors and Business Models.	Analyse	

Module	Units	Course description	Hrs	CO No
	Getting to Know Fintech (12 hours)			
	1.1	Definition and key characteristics of FinTech	3	CO1
	1.2	Historical evolution of FinTech: From early innovations to the rise of digital platforms	3	CO1
	1.3	The impact of FinTech on financial services: Efficiency, access, and inclusivity	3	CO1

1	1.4	Key players in the FinTech ecosystem: Startups, incumbents, and partnerships.	3	CO2
2	FinTech Ecosystem Overview (12 hours)			
	2.1	Overview of the different components of the FinTech ecosystem: FinTech Startups, Established Financial Institutions, Technology Providers, Investors, Regulators, Consumers	4	CO2
	2.2	Roles and responsibilities of each stakeholder	4	CO2
	2.3	Interaction and collaboration within the ecosystem: Strategic partnerships, joint ventures, collaborations, among the stakeholders.	4	CO2
3	Innovation in Financial Services (12 hours)			
	3.1	Open banking and API integration: Open banking and its ecosystem, Fundamentals of APIs, API Standards and Protocols, API Integration in financial Services- Open Banking use cases.	2	CO3
	3.2	Artificial intelligence and machine learning: Evolution of Open Finance with AI & ML algorithms, Role of algorithms in Decentralized Finance (DeFi)	4	CO3
	3.3	Blockchain and distributed ledger technology (DLT): Cryptocurrency and other applications of Blockchain technology	2	CO3
	3.4	Big data and analytics, Cyber security and regulatory landscape: 4 Characteristics of Big Data – Data sources in FinTech for Big Data Analytics; Applications of Big Data Analytics in FinTech.	2	CO3
	3.5	Case Study on innovation in FinTech services	2	CO3
4	TechFin and the Finsystem Landscape (12 Hours)			
	4.1	Robo-advisors and automated investment platforms	2	CO4
	4.2	Crowdfunding and alternative finance	1	CO4
	4.3	Blockchain and cryptocurrencies	1	CO3
	4.4	Digital wealth management solutions	1	CO4
	4.5	InsurTech startups and digital insurance platforms	1	CO4
	4.6	Usage-based insurance and telematics	1	CO3
	4.7	Artificial intelligence and machine learning in insurance	1	CO3
	4.8	Cyber insurance and data security	1	CO3
	4.9	Case Study on TechFin companies	3	CO2, CO3, CO4
5	FinTech Technology Sectors and Business Models (12 Hours)			
	5.1	Alternative Payments – E-wallets, P2P Payments, Cryptocurrencies, Central Bank Digital Currency (CBDC), Buy Now, Pay Later (BNPL)	2	CO5
	5.2	Crowdfunding: Types, process, challenges and risks in crowdfunding	2	CO5
	5.3	Peer-to-Peer Lending: Key sectors in P2P lending, business models, risks in P2P lending.	2	CO5

	5.4	Robo Advisory: Robo Advisory business model	1	CO5
	5.5	RegTech: RegTech Business Models	2	CO5
	5.6	InsurTech: Impact of InsurTech on Insurance Value Chain, Role of InsurTech in Post-Covid Era	3	CO3, CO4, CO5

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. Any other method as may be required for specific course by the course faculty. **Practical:** Observation of practical skills, Laboratory record, any other method as may be required for specific course by the course faculty.
	B. End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Open book/Problem based assignments/Individual project report/Team project report. **Practical:** Practical based assessment, Record, any other method as may be required for specific course by the course faculty.

References:

1. AICPA FinTech Fundamentals book
2. Fintech for Dummies by Steven R. O'Hanlon, Susanne Chishti, Brendan Bradley; Wiley
3. The Digital Finance Era: A Journey Through FinTech and Cryptocurrency, Babak Naysary, Amine Tarazi, McMillan Palgrave.

Note: Latest edition of textbooks may be used.

Discipline/Programme	**Commerce**					
Semester	04					
Type of Course	**DSE**					
Course Code	**24UCOMDSE273**					
Course Title	**DIGITAL PAYMENTS AND BANKING PLATFORMS**					
Course Level	300 – 399					
Course Summary	The course Digital Payments and Banking Platforms introduces students to the evolution, systems, and frameworks shaping India's digital payment ecosystem. It explores core platforms such as UPI, wallets, AePS, NEFT, RTGS, and IMPS, while examining regulatory policies, cybersecurity, and grievance redressal mechanisms. Students will gain insights into innovation, entrepreneurship, and market dynamics in the digital payments space, along with the challenges and opportunities driving its future growth. The course combines theory with practical learning to prepare students for contributing to India's rapidly evolving digital financial landscape.					
Lecture/Tutorial/Practical Hours	45 hours /0/30 hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any						

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the evolution and current state of digital payments in India.	Understand	
2	Analyze the various digital payment systems and their functionalities.	Analyse	
3	Evaluate the impact of government initiatives and regulatory frameworks.	Evaluate	
4	Assess the challenges and opportunities in the Indian digital payments landscape.	Evaluate	
5	Apply practical knowledge to navigate and contribute to the growth of digital payments in India.	Apply	

Module	Units	Course description	Hrs	CO No
1	Foundations of Digital Payments in India (12 hours)			
	1.1	Introduction to Digital Payments	2	CO1
	1.2	The Indian Financial Landscape	2	CO1
	1.3	Key Drivers of Digital Payments in India	2	CO1
	1.4	Introduction to Digital Payments	2	CO1
	1.5	The Indian Financial Landscape	2	CO1
	1.6	Key Drivers of Digital Payments in India	2	CO1

2	Core Digital Payment System (12 hours)			
	2.1	Unified Payments Interface (UPI)	3	CO2
	2.2	Mobile Wallets and Prepaid Instruments	3	CO2
	2.3	Aadhaar Enabled Payment System (AePS)	3	CO2
	2.4	National Electronic Funds Transfer (NEFT), Real Time Gross Settlement (RTGS), and Immediate Payment Service (IMPS)	3	CO2
3	Regulatory and Security Frameworks (12 hours)			
	3.1	Regulatory Landscape for Digital Payments	3	CO3
	3.2	Cybersecurity in Digital Payments	3	CO3
	3.3	Dispute Resolution and Grievance Redressal	3	CO3
	3.4	Digital payment grievance redressal processes.	3	CO3
4	The Business of Digital Payments: Innovation, Entrepreneurship, and Market Dynamics (12 Hours)			
	4.1	Entrepreneurship in Digital Payments	2	CO4
	4.2	Market Dynamics and Competition	3	CO4
	4.3	Innovation and Product Development	2	CO4
	4.4	Monetization and Sustainability	2	CO4
	4.5	Case study discussion on sustainability	3	CO4
5	Challenges, Opportunities, and the Future (12 Hours)			
	5.1	Challenges in Digital Payment Adoption	3	CO5
	5.2	Opportunities for Growth and Expansion	3	CO5
	5.3	The Future of Digital Payments in India	3	CO5
	5.4	Policy recommendations for sustainable growth	3	CO5

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. Any other method as may be required for specific course by the course faculty. **Practical:** Observation of practical skills, Laboratory record, any other method as may be required for specific course by the course faculty.

	B. End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Open book/Problem based assignments/Individual project report/Team project report. **Practical:** Practical based assessment, Record, any other method as may be required for specific course by the course faculty.

References:

1. Digital Payments in India: Background, Trends and Opportunities by Jaspal Singh, New Century Publications, 2019.
2. Beyond Cash, Alex Thompson, Side Hustle Success, 2023.
3. Payment Systems: From the Salt mines to the Board Room, A. Nacamuli, D. Rambure, Palgrave MacMillan, 2008.
4. UN Responsible Payments Guidelines, 2021 edition.

Note: Latest edition of textbooks may be used.

Discipline/Programme	**Commerce**					
Semester	05					
Type of Course	DSE					
Course Code	**24UCOMDSE320**					
Course Title	**BUSINESS DATABASE MANAGEMENT WITH PRACTICAL APPLICATION**					
Course Level	300-399					
Course Summary	This course offers a comprehensive exploration of database concepts and practical skills in Microsoft Access. Beginning with database fundamentals like file structure, terminology, and DBMS components, participants delve into relational database management systems (RDMS) and various types of relationships such as one-to-many and many-to-many. The curriculum then progresses to cover the basic elements of MS Access, including screen components, database creation, tables, relationships, queries, forms, and reports. Through hands-on exercises and theoretical explanations, students gain proficiency in designing and managing databases, creating queries, forms, and reports in Access, essential skills for data management and analysis in various professional settings.					
Lecture/Tutorial/Practical Hours	45 hours/0/30 hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Explain Database basics	U	1
2	Create Tables and building Referential Integrity	C	8
3	Create Database in Ms Access	C	8
4	Create Queries and Forms in Ms Access	C	8
5	Analyse Queries and Forms	An	8
6	Create Final Reports	C	8
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Module 1 Database Concepts (12 hours)			

	1.1	Introduction - Database File structure Database terminology Data entities attributes and Keys	T2 P2	1
	1.2	Database and DBMS - DBMS, Advantages of Database systems, Data Independence, Components of DBMS	T5 P3	1
2	Module 2 RDMS and Relationships in Database (15 hours)			
	2.1	RDBMS - Data Models, Relational Data Model, RDBMS Relationships.	T5 P2	2
	2.2	Relationships - Types of Relationships one to many one to many to many defining relationships referential integrity. Public and Primary key.	T5 P3	2
3	Module 3 Basic Elements of Ms- Access (18 hours)			
	3.1	Introduction to Ms Access – Screen components of Ms Access, Features, Objects in Ma Access, saving database, creating database, browsing location to save.	T5 P5	3
	3.2	Tables and Relationships - creating a data table different ways of creating tables, Data types, Primary key, Properties of the fields- saving a table, closing a table, modifying data tables, creating table relationships, editing relationships.	T3 P5	3
4	Module 4 Queries and Forms in Access (15 hours)			
	4.1	Queries – Types of queries, Creating A query, Saving queries, summary queries, crosstab queries, Action queries, creating queries in design view, creating queries in wizard.	T5 P3	4,5
	4.2	Form – Creating forms in design view, the form's wizard, Editing the data in a form, the form design view, The Form design bar, The Toolbox, Working with controls.	T5 P2	4,5
5	Module 5 Reports in Access (15 hours)			
	5.1	Report Design - Report meaning, types of reports, creating form, The Report design view, creating report in design view.	T5 P3	6
	5.2	Report Wizard - The Report design bar, creating report using wizard, The Toolbox, the preview window, Grouping and Sorting, Printing a Report.	T5 P2	6

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential

	Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
Assessment Types	**MODE OF ASSESSMENT** A . **Continuous Comprehensive Assessment (CCA)** Theory: Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. Any other method as may be required for specific course by the course faculty. Practical: Observation of practical skills, , Laboratory record, Any other method as may be required for specific course by the course faculty.
	B**. End Semester Examination (ESE)** Theory: Written test/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report. Practical: Practical based assessment, Record, Any other method as may be required for specific course by the course faculty

References:

1. An Introduction to Database Systems: C.J. Datha, A. Kannan &S. Swamynathan- Pearson Education.
2. Database Concepts- Tata McGraw Hill Companies.
3. Ms-Offiece 2007: Gini Courter & Annett

Discipline/Programme	**Commerce**					
Semester	05					
Type of Course	**DSE**					
Course Code	**24UCOMDSE384**					
Course Title	**BLOCKCHAIN ANALYTICS**					
Course Level	300 – 399					
Course Summary	This course introduces the fundamentals of blockchain technology and its applications across industries. Students will explore blockchain architecture, cryptography, smart contracts, consensus mechanisms, and ecosystem components. The course emphasizes blockchain analytics using Python, examines key use cases in finance, business, and governance, and covers emerging developments such as cloud-native blockchain and deployments on AWS, Azure, and GCP. By integrating theory with hands-on practice, the course equips learners to analyze, design, and apply blockchain solutions in real-world contexts.					
Lecture/Tutorial/Practical Hours	45 hours /0/30 hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any						

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Knowledge of blockchain fundamentals	Understand	
2	Deep knowledge in Players in blockchain components	Understand	
3	Identifying the various uses of blockchain ecosystem	Apply	
4	Applying analytics to the data produced by blockchains	Apply	
5	Analysing the possibilities of developing blockchain components using cloud	Analyse	

Module	Units	Course description	Hrs	CO No
1	Introduction to Blockchain Technology (12 hours)			
	1.1	Introduction to blockchain	1	CO1
	1.2	Blockchain Vs Cryptocurrency	2	CO1
	1.3	Types of blockchain	3	CO1
	1.4	Different blockchain technologies	3	CO1
	1.5	Uses of blockchain	3	CO1
2	Blockchain Ecosystem (12 hours)			
	2.1	Blockchain architecture	1	CO2

	2.2	Cryptowallets and their types	2	CO2
	2.3	Public and private keys	1	CO2
	2.4	Cryptography and cryptographic algorithms	2	CO2
	2.5	Transaction execution and distribution	3	CO2
	2.6	Blockchain mining – types of mining – miners	3	CO2
3	Smart contracts and Consensus algorithms (12 hours)			
	3.1	Smart contracts	1	CO3
	3.2	Tokens	1	CO3
	3.3	Ethereum platform	1	CO3
	3.4	Ethereum platform standards	2	CO3
	3.5	Proof of Work	1	CO3
	3.6	Proof of Stake	1	CO3
	3.7	Proof of Capacity	1	CO3
	3.8	Proof of Activity	1	CO3
	3.9	Proof of Burn	1	CO3
	3.10	Proof of Weight	1	CO3
	3.11	Leased Proof of Stake	1	CO3
4	Prominent Usecases of Blockchain (Blockchain datasets will be handled with Python programming) (12 Hours)			
	4.1	Use cases of blockchain in Finance sector	3	CO4
	4.2	Blockchain in business sector	3	CO4
	4.3	Blockchain in Government and public sector	3	CO4
	4.4	Blockchain in other industries	3	CO4
5	Recent developments in blockchain (12 Hours)			
	5.1	Cloud native blockchain	1	CO5
	5.2	Deploying blockchain with AWS	3	CO5
	5.3	Deploying and implementing blockchain solutions in Azure	3	CO5
	5.4	Implementing Blockchain solutions on GCP	3	CO5
	5.5	Exploring real-world use cases and best practices	2	CO5

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. Any other method as may be required for specific course by the course faculty. **Practical:** Observation of practical skills, Laboratory record, any other method as may be required for specific course by the course faculty.
	B. End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Open book/Problem based assignments/Individual project report/Team project report. **Practical:** Practical based assessment, Record, any other method as may be required for specific course by the course faculty.

References:

1. Digital Payments in India: Background, Trends and Opportunities by Jaspal Singh, New Century Publications, 2019.
2. Beyond Cash, Alex Thompson, Side Hustle Success, 2023.
3. Payment Systems: From the Salt mines to the Board Room, A. Nacamuli, D. Rambure, Palgrave MacMillan, 2008.
4. UN Responsible Payments Guidelines, 2021 edition.

Note: Latest edition of textbooks may be used.

Discipline/Programme	**Commerce**					
Semester	06					
Type of Course	**DSE**					
Course Code	**24UCOMDSE386**					
Course Title	**DATA -DRIVEN FINANCIAL MODELLING AND RISK ANALYTICS**					
Course Level	300 – 399					
Course Summary	This course equips students with the knowledge and skills to apply data analytics and machine learning in financial modelling and risk analysis. It covers financial forecasting, time series methods, credit and market risk modelling, and advanced techniques such as scenario analysis and Monte Carlo simulation. Students will also gain hands-on experience using Python, R, and SQL for financial data analysis, model building, and decision-making. The course integrates theoretical foundations with practical applications to prepare learners for data-driven decision-making in modern financial environments.					
Lecture/Tutorial/Practical Hours	60 hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any						

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Learning and understanding the convergence of Business Environment and Business Analytics from a strategic management point of view	Understand	
2	Summarize and analyze the existing business environment for a better understanding for predictive analysis	Analyse	
3	Predict and build models on the summarized data for future prediction and decision-making	Apply	
4	Understand the Concept of Artificial Intelligence, its types and various applications	Understand	
5	Work on the futuristic models of AI, specific to industry and sector	Evaluate	

Module	Units	Course description	Hrs	CO No
	Foundations of Financial Modeling and Data Analytics (12 Hrs.)			
	1.1	**Introduction to Financial Modeling**: Purpose and types of financial models, Key components of financial models (assumptions, inputs, outputs), Best practices in financial modeling.	3	CO1

1	1.2	**Data Analytics Fundamentals**: Introduction to data science and its applications in finance, Data types and structures relevant to financial analysis, Data collection, cleaning, and preprocessing techniques.	3	CO1
	1.3	**Statistical Concepts for Finance**: Descriptive statistics (mean, median, standard deviation), Probability distributions (normal, log-normal), Correlation and regression analysis.	3	CO1
	1.4	**Introduction to Financial Data Sources**: Financial market data (stock prices, interest rates), Company financial statements (balance sheet, income statement), Macroeconomic data.	3	CO1
2	Financial Forecasting and Time Series Analysis (12 Hrs.)			
	2.1	**Time Series Analysis Basics**: Understanding time series data and its characteristics, Decomposition of time series (trend, seasonality, residuals), Stationarity and autocorrelation.	3	CO2
	2.2	**Forecasting Techniques**: Moving average and exponential smoothing, ARIMA models (Autoregressive Integrated Moving Average), GARCH models (Generalized Autoregressive Conditional Heteroskedasticity).	3	CO2
	2.3	**Machine Learning for Time Series Forecasting**: Recurrent neural networks (RNNs) and LSTMs (Long Short-Term Memory).Feature engineering for time series data.Evaluating forecasting accuracy.	3	CO2
	2.4	**Application of Time Series in Financial Modeling**: Predicting stock prices, Forecasting revenue, and cash flows. Interest rate forecasting	3	CO2
3	Risk Analytics and Credit Modeling (12 Hrs.)			
	3.1	**Introduction to Risk Management**: Types of financial risk (market risk, credit risk, operational risk), Risk measurement and management frameworks, Value at Risk (VaR) and Expected Shortfall (ES).	3	CO3
	3.2	**Credit Risk Modeling**: Credit scoring and rating models, Probability of default (PD) estimation, Loss given default (LGD), and exposure at default (EAD).	3	CO3
	3.3	**Machine Learning for Credit Risk**: Logistic regression, decision trees, and random forests, Support vector machines (SVMs) and neural networks, Model validation and performance evaluation.	3	CO3
	3.4	**Market Risk Analysis**: Volatility modeling, Portfolio risk management, Stress testing.	3	CO3
	Financial Modeling with Machine Learning (12 Hrs.)			
	4.1	**Feature Engineering for Financial Data**: Creating relevant features from financial data, Dimensionality reduction techniques (PCA), Handling missing data and outliers	3	CO4
	4.2	**Machine Learning Algorithms for Financial**	3	CO4

4		**Modeling**: Regression models (linear, polynomial, ridge, lasso), Classification models (logistic regression, support vector machines). Clustering algorithms (k-means, hierarchical clustering).		
	4.3	**Model Selection and Evaluation**: Cross-validation and hyperparameter tuning, Performance metrics (accuracy, precision, recall, F1-score, RMSE, MAE), Overfitting and underfitting.	3	CO4
	4.4	**Applications of Machine Learning in Finance:** Algorithmic trading, Fraud detection, Customer segmentation.	3	CO4
5	Advanced Financial Modeling and Case Studies (12 Hrs)			
	5.1	**Scenario Analysis and Sensitivity Testing**: Building scenario-based financial models, Sensitivity analysis and stress testing, Monte Carlo simulation.	4	CO5
	5.2	**Financial Modeling with Programming Languages**: Python libraries for financial modeling (Pandas, NumPy, Scikit-learn), R for financial analysis and visualization, Utilizing SQL for data extraction.	4	CO5
	5.3	**Building Integrated Financial Models**: Combining forecasting, risk assessment, and valuation models, Developing dynamic financial models for decision support. Dashboard creation	4	CO5

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. Any other method as may be required for specific course by the course faculty. **Practical:** Observation of practical skills, Laboratory record, any other method as may be required for specific course by the course faculty.

	B. End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Open book/Problem based assignments/Individual project report/Team project report. **Practical:** Practical based assessment, Record, any other method as may be required for specific course by the course faculty.

References:

1. Conrad Carlberg, "Business Analytics with Excel", Pearson Education, 5e
2. Ph.D. Bari, Anasse, Mohamed Chaouchi , et al, "Predictive Analytics for Dummies", 2e
3. Vishal Anand, "Generative AI for Enterprises: Essential insights for Decision-makers", BPB Publications, 1e.
4. K.R. Chowdhary, "Fundamentals of Artificial Intelligence", Springer, 1e

Note: The Latest edition of textbooks may be used.

Discipline/Programme	**Commerce**					
Semester	06					
Type of Course	**DSE**					
Course Code	**24UCOMDSE322**					
Course Title	**ADVANCED BUSINESS COMPUTING**					
Course Level	**300 – 399**					
Course Summary	The TALLY course provides a comprehensive understanding of accounting, inventory management, and taxation utilizing Tally Prime software. It covers the basics of accounting, distinguishing between computerized and manual methods, and explores the merits and demerits of computerized accounting. Participants learn about Tally Prime's features, including company setup and configuration, account and voucher management, inventory control, and taxation compliance with modules dedicated to TDS and GST. Practical exercises reinforce learning, encompassing tasks like company creation, ledger and voucher entry, and report generation. The course equips participants with the skills necessary to effectively manage accounts, inventory, taxation, and bank reconciliation using Tally Prime, ensuring they are proficient in utilizing its features for business operations.					
Lecture/Tutorial/Practical Hours	45 hours/0/30 hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Conceptualizing Accounting basics	Understand	1
2	Assessing Manual and Computerized accounting	Analyse	1
3	Application of Software package in accounting	Application	8
4	Create Statements and Reports	Create	8
5	Analyse scope of Tally	Analyse	8
6	Create reports using Advanced features of Tally	Create	8
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Module 1 Introduction to TALLY (5 hrs)			

	1.1	Introduction – Basics of accounting, Computerised accounting Vs. Manual accounting- merits of computerised accounting, Demerits of computerised accounting, features of computerised accounting.	T4	1
	1.2	Tally - Tally Prime - Features of Tally – Screen Components-Creation of Company- selecting a company– altering/ modifying company creation details – Deleting a company – F 11 Features	P1	1,2
2	Module 2 Accounts and Vouchers (16 hrs)			
	2.1	Groups - account groups – pre-defined groups – creating single & multiple groups – creation of primary account groups	T2 P1	4
	2.2	Ledgers – creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers.	T2 P1	4
	2.3	Accounting Vouchers - Accounting vouchers- entering transactions in accounting vouchers – bill wise details - altering and deleting a voucher entry – creating new voucher types – modifying an existing voucher – duplicating a voucher – optional vouchers –post-dated vouchers – reverse journal – bank reconciliation statement - creating budget.	T2 P2	3
	2.4	Reports - Generating reports - configuring reports- balance sheet – profit and loss account – trial balance – day books – account books – statement of accounts – ratio analysis - cash flow -fund flow – list of accounts – exception reports.	T3 P3	4
3	Module 3 Accounts with inventory (24 hrs)			
	3.1	Features - enabling F 11 features and F 12 configuration.	T2	5
	3.2	Stock category & Stock groups - stock category – stock group – single/multiple creation of stock category and stock group, creation of units of measurement – creating single/multiple stock items, creating godowns -displaying, altering and deleting stock groups.	T2 P3	3
	3.3	Units- units, Stock items and Godowns – cost categories- cost centres – creating cost categories and cost centres - displaying, altering and deleting cost categories and cost centres – purchase / sales orders.	T2 P3	4
	3.4	Inventory vouchers - using inventory vouchers – using accounting vouchers with inventory details (invoice mode)	T2 P3	4

	3.5	Tally Security - Tally vault –Tally audit – advanced security control – back-up and restore	T3 P3	5
	3.6	Inventory Reports - inventory reports - stock summary - inventory books – statement of inventory	P1	6
4	Module 4 Accounting with Tax (10 hrs)			
	4.1	TDS - F 11 & F 12 settings for taxation – TDS – ledgers related to TDS – creating TDS voucher types - TDS reports – TCS	T3 P2	6
	4.2	GST - GST terminologies – Types of GST, computing GST – ledgers and vouchers pertaining to GST – Ledger creation- creation of CGST, Input SGST& Input IGST Ledgers in Tally, GST reports – GST forms.	T3 P2	6
5	Module 5 Tally Prime (20 hrs)			
	5.1	Accounts only - Company creation, Ledger creation, voucher entry, viewing statements and reports	T3 P1	6
	5.2	Accounts with Inventory - Company creation, Ledger creation, unit creation, stock item creation, voucher entry, stock summary.	T3 P1	6
	5.3	TDS - company creation, creation of ledgers needed, voucher entry, viewing statements and reports.	T3 P1	6

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
Assessment Types	**MODE OF ASSESSMENT** **A . Continuous Comprehensive Assessment (CCA)** Theory: Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. Any other method as may be required for specific course by the course faculty. Practical: Observation of practical skills, , Laboratory record, Any other method as may be required for specific course by the course faculty.
	B. End Semester Examination (ESE) Theory: Written test/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report. Practical:

	Practical based assessment, Record, Any other method as may be required for specific course by the course faculty.

References:

1. Tally for Every one - Roopa, Atc Publishing Chennai.
2. Implementing Tally 9 A Comprehensive Guide to Tally9 A.K. Nadhani& K.K. Nadhani - BPB Publications
3. Tally Manual- Tally Academy

Discipline/Programme	**Commerce**					
Semester	07					
Type of Course	**DSE**					
Course Code	**24UCOMDSE451**					
Course Title	**FRAUD DETECTION AND INVESTIGATION**					
Course Level	300 – 399					
Course Summary	This course provides a comprehensive understanding of fraud detection, investigation, and legal frameworks. It covers financial, securities, tax, and bankruptcy frauds, along with anti-money laundering practices and regulatory requirements. Students will learn about prosecution processes, civil and criminal actions, fraud examination techniques, evidence collection, interviewing strategies, and digital forensics. The course also emphasizes data analysis tools, tracing illicit transactions, and effective fraud reporting. Through a blend of theory and applied learning, students gain practical skills to detect, investigate, and prevent fraud in financial and organizational contexts.					
Lecture/Tutorial/Practical Hours	60 hours					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any						

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Explain the legal framework related to fraud, including money laundering regulations and international legal challenges.	Understand	
2	Analyze different types of fraud such as bankruptcy, securities, and tax fraud, while evaluating individual rights during examinations.	Analyse	
3	Differentiate between criminal and civil proceedings, and assess the roles of prosecution, discovery, and expert testimony in fraud cases.	Evaluate	
4	Apply fraud investigation techniques, including evidence collection, interview methods, and admission-seeking strategies, in practical scenarios.	Apply	
5	Utilize data analysis, digital forensics, and transaction tracing tools to detect fraud, and prepare professional fraud examination reports.	Apply	

Module	Units	Course description	Hrs	CO No
	Overview of the legal system and laws (12 Hrs.)			

1	1.1	Criminal, civil, and administrative actions for fraud	1	CO1
	1.2	Civil vs. common law systems; Adversarial vs. inquisitorial processes	1	CO1
	1.3	Challenges in international cases; Misrepresentation of material facts	2	CO1
	1.4	Breach of trust offenses; Mail fraud and wire fraud; False claims and documents; Perjury; Conspiracy	2	CO1
		Money laundering stages	1	CO1
		Methods of laundering money	1	CO1
		Components of anti-money laundering programs	2	CO1
		Anti-money laundering regulations and guidance	2	CO1
2	Types of Frauds and Individual Rights During Examinations (12 Hrs.)			
	2.1	Bankruptcy Fraud	2	CO2
	2.2	Securities Fraud	2	CO2
	2.3	Tax Fraud	2	CO2
	2.4	Individual Rights During Examinations	6	CO2
3	Prosecution and Actions (12 Hrs.)			
	3.1	Criminal prosecutions	6	CO3
	3.2	Civil actions and testifying	6	CO3
4	Financial Modeling with Machine Learning (12 Hrs.)			
	4.1	Conducting a Fraud Examination	3	CO4
	4.2	Collecting Evidence	3	CO4
	4.3	Interview Theory and Interviewing suspects	3	CO4
5	Using different tools and Reporting (12 Hrs)			
	5.1	Data Analysis and Reporting Tools	4	CO5
	5.2	Forensics	4	CO5
	5.3	Illicit Transactions	4	CO5
	5.4	Report Writing		

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA)** **Theory:** Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Problem based assignment, Field study report/Group discussion. Any other method as may be required for specific course by the course faculty. **Practical:** Observation of practical skills, Laboratory record, any other method as may be required for specific course by the course faculty.
	B. End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Open book/Problem based assignments/Individual project report/Team project report. **Practical:** Practical based assessment, Record, any other method as may be required for specific course by the course faculty.

References:

1.Principles of Fraud Examination by Joseph T. Wells.
2.Legal Aspects of Fraud Investigation by Association of Certified Fraud Examiners (ACFE) study materials
3.Fraud Risk Assessment: Building a Fraud Audit Program by Leonard Vona.
4.Forensic Accounting and Fraud Examination by Mary-Jo Kranacher and Richard Riley.
5.ACFE study materials and guidance notes.

Note: The Latest edition of textbooks may be used.

Discipline/Programme	**Commerce**					
Semester	08					
Type of Course	**DSE**					
Course Code	**24UCOMDSE552**					
Course Title	**FINANCIAL CRIMES AND FRAUD PREVENTION**					
Course Level	**400 – 499**					
Course Summary	This course provides an in-depth understanding of financial crimes, fraud schemes, and methods of prevention. It covers financial statement fraud, institutional and consumer fraud, cyber and procurement fraud, and theories of criminal behavior. Students will also study corporate governance, internal controls, fraud risk assessment, and ethics for fraud examiners. By combining theoretical foundations with case-based insights, the course equips learners with the skills to detect, prevent, and manage fraud in financial and organizational contexts.					
Lecture/Tutorial/Practical Hours	60 hours					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any						

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Explain the fundamental accounting concepts and identify common financial statement frauds.	Understand	
2	Analyze various fraud schemes such as institutional, insurance, healthcare, cyber, and procurement fraud, and evaluate their red flags and prevention techniques.	Analyse	
3	Examine theories of criminal behavior and apply them to understand white-collar and occupational crimes.	Apply	
4	Assess the role of corporate governance, management, and auditors in fraud prevention and design strategies for internal control.	Evaluate	
5	Conduct fraud risk assessments, integrate risk management frameworks, and apply ethical principles in fraud examination.	Evaluate	

Module	Units	Course description	Hrs	CO No
1	Accounting concepts and financial statement frauds (12 Hrs.)			
	1.1	Accounting Concepts	1	CO1
	1.2	Financial Statement Frauds	1	CO1

2	Fraud Schemes, Theft and Corruption (12 Hrs.)			
3	2.1	Financial Institution Fraud	2	CO2
	2.2	Payment Fraud	2	CO2
	2.3	Insurance Fraud	2	CO2
	2.4	Healthcare Fraud	1	CO2
	2.5	Consumer Fraud	1	CO2
	2.6	Cyber Fraud	1	CO2
	2.7	Contract and procurement fraud	1	CO2
	Theories and Dynamics of Criminal Behavior (12 Hrs.)			
	3.1	Understanding Criminal Behavior	6	CO3
	3.2	White-Collar Crime	6	CO3
4	Governance, Responsibilities, and Fraud Prevention Programs (12 Hrs.)			
	4.1	Corporate Governance	4	CO4
	4.2	Management and Auditors' Fraud-Related Responsibilities	4	CO4
	4.3	Fraud Prevention Programs	4	CO4
5	Risk Management, Fraud Risk Assessment, and Ethics (12 Hrs)			
	5.1	Fraud Risk Assessment	4	CO5
	5.2	Fraud Risk Management	4	CO5
	5.3	Ethics for Fraud Examiners	4	CO5

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Interactive lectures, flipped classroom, Lecture-based Learning, Project-Based Learning, Experiential Learning, Peer Teaching, invited lecture, group discussions, Discussion-based Learning, Inquiry-Based Learning, Field based collection and interactions, Online Learning, Blended Learning, and other innovative learning approaches.
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	B. End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Open book/Problem based assignments/Individual project report/Team project report. **Practical:** Practical based assessment, Record, any other method as may be required for specific course by the course faculty.

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3.Fraud Risk Assessment: Building a Fraud Audit Program by Leonard Vona.
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5.ACFE study materials and guidance notes.

Note: The Latest edition of textbooks may be used.