SACRED HEART COLLEGE (AUTONOMOUS), THEVARA

KOCHI, KERALA, 682013

Syllabus of Courses

Under the discipline

COMMERCE

(For Undergraduate(Honours) Degree Programmes)

Introduced from 2024-25 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	Internship of 2 Credits	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**	

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.

SYLLABUS INDEX

SEM	Course Code	Course Title	Course Level	Credit	Hours per Week	
					Theory	*Practical*
DISCIPLINE SPECIFIC COURSES (DSC)						
I / II	24UCOMDSC101	Corporate Regulations and Compliance	100-199	4	3	2
	24UCOMDSC102	Quantitative Techniques for Business	100-199	4	3	2
	24UCOMDSC103	Essentials of Finance	100-199	4	3	2
	24UCOMDSC104	Business Regulatory Framework	100-199	4	3	2
	24UCOMDSC105	Quantitative Techniques for Business Data Analysis	100-199	4	3	2
	24UCOMDSC106	Fundamentals of Cost Accounting	100-199	4	3	2
	24UCOMDSC107	Modern Approaches to Accounting	100-199	4	4	0
	24UCOMDSC108	Foundations of Corporate Accounting	100-199	4	3	2
	24UCOMDSC109	Introduction to Income Tax	100-199	4	3	2
III / IV	24UCOMDSC201	Financial Accounting	200-299	4	3	2
	24UCOMDSC202	Innovations and Trends in Banking	200-299	4	3	2
	24UCOMDSC203	Capital Market and Financial Services	200-299	4	4	0
	24UCOMDSC204	Marketing Management and Digital Marketing	200-299	4	3	2
	24UCOMDSC205	Corporate Accounting	200-299	4	3	2
	24UCOMDSC206	Corporate Connections	200-299	4	4	0
	24UCOMDSC207	Fundamentals of Goods and Services Tax	200-299	4	3	2
	24UCOMDSC208	Retail and Corporate Banking	200-299	4	4	0
	24UCOMDSC209	Emerging Technologies in Finance	200-299	4	3	2
V / VI	24UCOMDSC301	Advanced Accounting	300-399	4	4	0
	24UCOMDSC302	Principles of Business Decisions	300-399	4	4	0
	24UCOMDSC303	Financial Management	300-399	4	4	0
	24UCOMDSC304	Cost Accounting	300-399	4	3	2
	24UCOMDSC305	Management Accounting and Performance Management	300-399	4	4	0
	24UCOMDSC306	Applied Cost Accounting	300-399	4	4	0
VII/VIII	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
	24UCOMDSC404	Operations Management Techniques	400-499	4	4	0
	24UCOMDSC405	Strategic Management	400-499	4	4	0

SEM	Course Code	Course Title	Course Level	Credit	Hours per Week	
					Theory	*Practical*
DISCIPLINE SPECIFIC COURSES (DSC) - Commerce (Finance) - *Minor Pathway*						
I	24UCOMDSC101	Corporate Regulations and Compliance	100-199	4	3	2
II	24UCOMDSC104	Business Regulatory Framework	100-199	4	3	2
I	24UCOMDSC107	Modern Approaches to Accounting	100-199	4	4	0
II	24UCOMDSC108	Foundations of Corporate Accounting	100-199	4	3	2
III/IV	24UCOMDSC208	Retail and Corporate Banking	200-299	4	3	2
III/IV	24UCOMDSC209	Emerging Technologies in Finance	200-299	4	3	2
DISCIPLINE SPECIFIC COURSES (DSC) – Commerce (Taxation) - *Minor Pathway*						
I	24UCOMDSC103	Essentials of Finance	100-199	4	3	2
II	24UCOMDSC109	Introduction to Income Tax	100-199	4	3	2
III/IV	24UCOMDSC207	Fundamentals of Goods and Services Tax	200-299	4	3	2
DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE)						
III/ IV	24UCOMDSE201	Business Analytics	200-299	4	3	2
	24UCOMDSE202	Financial Service	200-299	4	3	2
	24UCOMDSE203	Goods and Services Tax	200-299	4	4	0
	24UCOMDSE204	Personal Finance Planning	200-299	4	3	2
	24UCOMDSE205	Fundamentals of Business Analytics	200-299	4	3	2
	24UCOMDSE210	Business & Technology	200-299	4	3	2
	24UCOMDSE211	Financial Analytics & Control	200-299	4	3	2
	24UCOMDSE220	Information Systems for Business	200-299	4	3	2
	24UCOMDSE221	Mastering Business Productivity: MS Office Essentials	200-299	4	3	2
	24UCOMDSE222	International Business Fundamentals and Tourism	200-299	4	3	2
	24UCOMDSE230	Tourism principles and practices	200-299	4	3	2
	24UCOMDSE231	Tourism products of Kerala	200-299	4	4	0
	24UCOMDSE240	Working with Excel	200-299	4	3	2
	24UCOMDSE241	Business Intelligence and Data Visualisation	200-299	4	3	2
	24UCOMDSE250	Fundamentals of Co-operation	200-299	4	3	2
	24UCOMDSE251	Co-operative Legislation	200-299	4	3	2
	24UCOMDSE260	Event Management Fundamentals	200-299	4	3	2
	24UCOMDSE261	Event Marketing and Sponsorship	200-299	4	3	2
	24UCOMDSE270	Introduction to Holistic Care Management in Kerala	200-299	4	3	2

SEM	Course Code	Course Title	Course Level	Credit	Hours per Week	
					Theory	*Practical*
	24UCOMDSE271	Elder Care Management: Ethics, Prudence, and Sincerity	200-299	4	3	2
	24UCOMDSE275	Introduction to Rural Development in Kerala	200-299	4	3	2
	24UCOMDSE276	Institutional Framework and Policies for Rural Development	200-299	4	3	2
	24UCOMDSE291	International Market Research & Analysis	200-299	4	3	2
V/VI	24UCOMDSE301	Income Tax –I	300-399	4	4	0
	24UCOMDSE302	Auditing and Assurance	300-399	4	4	0
	24UCOMDSE303	Financial Reporting	300-399	4	3	2
	24UCOMDSE304	Income Tax –II	300-399	4	3	2
	24UCOMDSE305	Working Capital Management	300-399	4	4	0
	24UCOMDSE311	Financial Planning & Performance	300-399	4	4	0
	24UCOMDSE312	Fundamentals of Working Capital Management	300-399	4	3	2
	24UCOMDSE313	Strategic Business Reporting	300-399	4	3	2
	24UCOMDSE320	Business Database Management with Practical Application	300-399	4	3	2
	24UCOMDSE321	Navigating Business Process with MIS & ERP	300-399	4	3	2
	24UCOMDSE322	Advanced Business Computing	300-399	4	3	2
	24UCOMDSE323	Accounting Package: Tally Prime	300-399	4	4	0
	24UCOMDSE330	Travel Agency and Tour Operation Business	300-399	4	3	2
	24UCOMDSE331	Event Management in Tourism	300-399	4	4	0
	24UCOMDSE332	Hospitality Management	300-399	4	3	2
	24UCOMDSE333	Entrepreneurship in Tourism	300-399	4	4	0
	24UCOMDSE340	Working with Dash Boards	300-399	4	3	2
	24UCOMDSE341	Business Analytics for Decision-making	300-399	4	4	0
	24UCOMDSE342	Data Analytics using R	300-399	4	3	2
	24UCOMDSE343	Applications of Business Analytics	300-399	4	3	2
	24UCOMDSE351	Accounting and Audit for Co-operatives	300-399	4	3	2
	24UCOMDSE352	Administration and Co-operative Societies	300-399	4	3	2
	24UCOMDSE362	Event Logistics and Operations	300-399	4	3	2
	24UCOMDSE363	Special Event Management	300-399	4	3	2
	24UCOMDSE370	Marketing for Holistic Care Services in Kerala	300-399	4	3	2
	24UCOMDSE371	Stanardard Operating Procedures (SOPs) for Holistic Care Facilities	300-399	4	3	2

SEM	Course Code	Course Title	Course Level	Credit	Hours per Week	
					Theory	*Practical*
	24UCOMDSE375	Microfinance and Livelihood Development in Rural Kerala	300-399	4	3	2
	24UCOMDSE380	International Finance	300-399	4	3	2
	24UCOMDSE381	International Business Law	300-399	4	3	2
	24UCOMDSE390	Export Marketing & Branding Strategies	300-399	4	3	2
	24UCOMDSE391	Global Logistics and Supply Chain Management	300-399	4	3	2
	24UCOMDSE392	Tourism Finance and Revenue Management	300-399	4	4	0
	24UCOMDSE393	Digital Marketing and Tourism Technology	300-399	4	4	0
	24UCOMDSE394	Global Tourism and Destination Management	300-399	4	4	0
	24UCOMDSE395	Artificial Intelligence in Tourism: Innovation, Applications and Future Trends	300-399	4	4	0
VII/VIII	24UCOMDSE401	Entrepreneurship Development and Project Management	400-499	4	4	0
	24UCOMDSE402	Essentials of Business Development	400-499	4	4	0
	24UCOMDSE403	Advanced Financial Management	400-499	4	4	0
	24UCOMDSE404	Quantitative Techniques	400-499	4	3	2
	24UCOMDSE405	Human Resource Management	400-499	4	4	0
	24UCOMDSE406	Strategic Financial Management	400-499	4	4	0
	24UCOMDSE407	Advanced Financial Accounting-II	400-499	4	4	0
	24UCOMDSE410	Corporate and Business Law	400-499	4	4	0
	24UCOMDSE411	Auditing	400-499	4	4	0
	24UCOMDSE420	Data Visualization: Power BI	400-499	4	3	2
	24UCOMDSE421	Software for Business Research	400-499	4	3	2
	24UCOMDSE430	Passenger Ground Services Paper - I	400-499	4	3	2
	24UCOMDSE431	Passenger Ground Services Paper - II	400-499	4	4	0
	24UCOMDSE440	New Technology in Business – Business Transformation using AI and Analytics	400-499	4	4	0
	24UCOMDSE441	Data Mining and Machine learning	400-499	4	4	0
	24UCOMDSE445	Tourism Infrastructure and International Relations	400-499	4	4	0
	24UCOMDSE446	Entrepreneurship and Innovation in Tourism	400-499	4	4	0
DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE) – *Specialization Courses for* Finance & Taxation						
III/IV	24UCOMDSE201	Business Analytics	200-299	4	3	2
	24UCOMDSE202	Financial Service	200-299	4	3	2
	24UCOMDSE203	Goods and Services Tax	200-299	4	4	0
	24UCOMDSE204	Personal Finance Planning	200-299	4	3	2

SEM	Course Code	Course Title	Course Level	Credit	Hours per Week	
					Theory	*Practical*
V/VI	24UCOMDSE301	Income Tax –I	300-399	4	4	0
	24UCOMDSE302	Auditing and Assurance	300-399	4	4	0
VII/VIII	24UCOMDSE303	Financial Reporting	300-399	4	3	2
	24UCOMDSE402	Essentials of Business Development	400-499	4	4	0
	24UCOMDSE403	Advanced Financial Management	400-499	4	4	0
	24UCOMDSE404	Quantitative Techniques	400-499	4	3	2
	24UCOMDSE405	Human Resource Management	400-499	4	4	0
	24UCOMDSE406	Strategic Financial Management	400-499	4	4	0
	24UCOMDSE407	Advanced Financial Accounting-II	400-499	4	4	0
DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE) – *Specialization Courses for* Finance & Accounting						
III/IV	24UCOMDSE210	Business & Technology	200-299	4	3	2
	24UCOMDSE211	Financial Analytics & Control	200-299	4	3	2
V/VI	24UCOMDSE303	Financial Reporting	300-399	4	3	2
	24UCOMDSE311	Financial Planning & Performance	300-399	4	4	0
	24UCOMDSE312	Fundamentals of Working Capital Management	300-399	4	3	2
	24UCOMDSE313	Strategic Business Reporting	300-399	4	4	0
VII/VIII	24UCOMDSE405	Human Resource Management	400-499	4	4	0
	24UCOMDSE407	Advanced Financial Accounting-II	400-499	4	4	0
	24UCOMDSE410	Corporate and Business Law	400-499	4	4	0
	24UCOMDSE411	Auditing	400-499	4	4	0
DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE) – *Specialization Courses for* Computer Applications						
III/IV	24UCOMDSE220	Information Systems for Business	200-299	4	3	2
	24UCOMDSE221	Mastering Business Productivity: MS Office Essentials	200-299	4	3	2
V/VI	24UCOMDSE320	Business Database Management with Practical Application	300-399	4	3	2
	24UCOMDSE321	Navigating Business Process with MIS & ERP	300-399	4	3	2
	24UCOMDSE322	Advanced Business Computing	300-399	4	3	2
	24UCOMDSE323	Accounting Package: Tally Prime	300-399	4	4	0
VII/VIII	24UCOMDSE405	Human Resource Management	400-499	4	4	0
	24UCOMDSE407	Advanced Financial Accounting-II	400-499	4	4	0
	24UCOMDSE420	Data Visualization: Power BI	400-499	4	3	2
	24UCOMDSE421	Software for Business Research	400-499	4	3	2

SEM	Course Code	Course Title	Course Level	Credit	Hours per Week	
					Theory	*Practical*
DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE) – *Specialization Courses for* Travel & Tourism						
III/IV	24UCOMDSE222	International Business Fundamentals and Tourism	200-299	4	3	2
	24UCOMDSE230	Tourism principles and practices	200-299	4	3	2
	24UCOMDSE231	Tourism products of Kerala	200-299	4	4	0
V/VI	24UCOMDSE330	Travel Agency and Tour Operation Business	300-399	4	3	2
	24UCOMDSE331	Event Management in Tourism	300-399	4	4	0
	24UCOMDSE332	Hospitality Management	300-399	4	3	2
	24UCOMDSE333	Entrepreneurship in Tourism	300-399	4	4	0
	24UCOMDSE392	Tourism Finance and Revenue Management	300-399	4	4	0
	24UCOMDSE393	Digital Marketing and Tourism Technology	300-399	4	4	0
	24UCOMDSE394	Global Tourism and Destination Management	300-399	4	4	0
	24UCOMDSE395	Artificial Intelligence in Tourism: Innovation, Applications and Future Trends	300-399	4	4	0
VII/VIII	24UCOMDSE405	Human Resource Management	400-499	4	4	0
	24UCOMDSE407	Advanced Financial Accounting-II	400-499	4	4	0
	24UCOMDSE430	Passenger Ground Services Paper - I	400-499	4	3	2
	24UCOMDSE431	Passenger Ground Services Paper - II	400-499	4	4	0
	24UCOMDSE445	Tourism Infrastructure and International Relations	400-499	4	4	0
	24UCOMDSE446	Entrepreneurship and Innovation in Tourism	400-499	4	4	0
DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE) – *Specialization Courses for* Business Analytics						
III/IV	24UCOMDSE240	Working with Excel	200-299	4	3	2
	24UCOMDSE241	Business Intelligence and Data Visualisation	200-299	4	3	2
V/VI	24UCOMDSE340	Working with Dash Boards	300-399	4	3	2
	24UCOMDSE341	Business Analytics for Decision- making	300-399	4	4	0
	24UCOMDSE342	Data Analytics using R	300-399	4	3	2
	24UCOMDSE343	Applications of Business Analytics	300-399	4	3	2
VII/VIII	24UCOMDSE405	Human Resource Management	400-499	4	4	0
	24UCOMDSE407	Advanced Financial Accounting-II	400-499	4	4	0
	24UCOMDSE440	New Technology in Business – Business Transformation using AI and Analytics	400-499	4	4	0
	24UCOMDSE441	Data Mining and Machine learning	400-499	4	4	0
MULTIDISCIPLINARY COURSES (MDC)						
I	24UCOMMDC101	Fundamentals of Accounting	100-199	3	2	2

SEM	Course Code	Course Title	Course Level	Credit	Hours per Week	
					Theory	*Practical*
II	24UCOMMDC102	Business Management	100-199	3	2	2
II	24UCOMMDC103	Business Organisation and Entrepreneurship	100-199	3	2	2
I	24UCOMMDC104	Introduction to Commerce	100-199	3	2	2
III	24UCOMMDC201	Public Finance in India	200-299	3	3	0
SKILL ENHANCEMENT COURSES (SEC)						
IV	24UCOMSEC201	E-Commerce	200-299	3	3	0
V	24UCOMSEC301	Computerised Accounting	300-399	3	1	4
VI	24UCOMSEC302	Spread sheet Tools for Financial Data Analysis	300-399	3	2	2
VALUE ADDITION COURSES (VAC)						
III	24UCOMVAC201	Entrepreneurship and Start-Ups	200-299	3	3	0
VI	24UCOMVAC301	Essentials of Financial Reporting	300-399	3	2	2
SIGNATURE COURSES						
III/IV	24UCOMSIG201	Money Over Minds	200-299	3	3	0
V/VI	24UCOMSIG301	Art of Investing	200-299	3	3	0
V/V	24UCOMSIG302	Stock Market Analysis	300-399	3	3	0

SEMESTERWISE DISTRIBUTION OF COURSES - COMMERCE DISCIPLINE

Type of Course	Course Code	Course Title	Course Level	Credit	Hours per Week	
					Theory	*Practical*
SEMESTER I						
DSC	24UCOMDSC101	Corporate Regulations and Compliance	100-199	4	3	2
DSC	24UCOMDSC102	Quantitative Techniques for Business	100-199	4	3	2
DSC	24UCOMDSC103	Essentials of Finance	100-199	4	3	2
DSC	24UCOMDSC107	Modern Approaches to Accounting	100-199	4	4	0
MDC	24UCOMMDC101	Fundamentals of Accounting	100-199	3	2	2
SEMESTER II						
DSC	24UCOMDSC104	Business Regulatory Framework	100-199	4	3	2
DSC	24UCOMDSC105	Quantitative Techniques for Business Data Analysis	100-199	4	3	2
DSC	24UCOMDSC106	Fundamentals of Cost Accounting	100-199	4	3	2
DSC	24UCOMDSC108	Foundations of Corporate Accounting	100-199	4	3	2
DSC	24UCOMDSC109	Introduction to Income Tax	100-199	4	3	2
MDC	24UCOMMDC102	Business Management	100-199	3	2	2
MDC	24UCOMMDC103	Business Organisation and Entrepreneurship	100-199	3	2	2
SEMESTER III						
DSC	24UCOMDSC201	Financial Accounting	200-299	4	3	2
DSC	24UCOMDSC202	Innovations and Trends in Banking	200-299	4	3	2
DSC	24UCOMDSC203	Capital Market and Financial Services	200-299	4	4	0
DSC	24UCOMDSC204	Marketing Management and Digital Marketing	200-299	4	3	2
DSC	24UCOMDSC208	Retail and Corporate Banking	200-299	4	4	0
DSC	24UCOMDSC209	Emerging Technologies in Finance	200-299	4	3	2
DSE	24UCOMDSE202	Financial Service	200-299	4	3	2
DSE	24UCOMDSE210	Business & Technology	200-299	4	3	2
DSE	24UCOMDSE220	Information Systems for Business	200-299	4	3	2
DSE	24UCOMDSE230	Tourism principles and practices	200-299	4	3	2
DSE	24UCOMDSE240	Working with Excel	200-299	4	3	2
DSE	24UCOMDSE250	Fundamentals of Co-operation	200-299	4	3	2
DSE	24UCOMDSE260	Event Management Fundamentals	200-299	4	3	2
DSE	24UCOMDSE270	Introduction to Holistic Care Management in Kerala	200-299	4	3	2

DSE	24UCOMDSE275	Introduction to Rural Development in Kerala	200-299	4	3	2
DSE	24UCOMDSE280	International Trade	200-299	4	3	2
DSE	24UCOMDSE290	Export Compliance and Risk Management	200-299	4	3	2
MDC	24UCOMMDC201	Public Finance in India	200-299	3	3	0
VAC	24UCOMVAC201	Entrepreneurship and Start-Ups	200-299	3	3	0
SEMESTER IV						
DSC	24UCOMDSC205	Corporate Accounting	200-299	4	3	2
DSC	24UCOMDSC206	Corporate Connections	200-299	4	4	0
DSC	24UCOMDSC207	Fundamentals of Goods and Services Tax	200-299	4	3	2
DSE	24UCOMDSE201	Business Analytics	200-299	4	3	2
DSE	24UCOMDSE203	Goods and Services Tax	200-299	4	4	0
DSE	24UCOMDSE204	Personal Finance Planning	200-299	4	3	2
DSE	24UCOMDSE205	Fundamentals of Business Analytics	200-299	4	3	2
DSE	24UCOMDSE211	Financial Analytics & Control	200-299	4	3	2
DSE	24UCOMDSE221	Mastering Business Productivity:MS Office Essentials	200-299	4	3	2
DSE	24UCOMDSE222	International Business Fundamentals and Tourism	200-299	4	3	2
DSE	24UCOMDSE231	Tourism products of Kerala	200-299	4	4	0
DSE	24UCOMDSE241	Business Intelligence and Data Visualisation	200-299	4	3	2
DSE	24UCOMDSE251	Co-operative Legislation	200-299	4	3	2
DSE	24UCOMDSE261	Event Marketing and Sponsorship	200-299	4	3	2
DSE	24UCOMDSE271	Elder Care Management: Ethics, Prudence, and Sincerity	200-299	4	3	2
DSE	24UCOMDSE276	Institutional Framework and Policies for Rural Development	200-299	4	3	2
DSE	24UCOMDSE281	Global Business System	200-299	4	3	2
DSE	24UCOMDSE291	International Market Research & Analysis	200-299	4	3	2
SEC	24UCOMSEC201	E-Commerce	200-299	3	3	0
Summer Internship				**2**	**-**	**60**
SEMESTER V						
DSC	24UCOMDSC301	Advanced Accounting	300-399	4	4	0
DSC	24UCOMDSC302	Principles of Business Decisions	300-399	4	4	0
DSC	24UCOMDSC303	Financial Management	300-399	4	4	0
DSC	24UCOMDSC304	Cost Accounting	300-399	4	3	2
DSE	24UCOMDSE301	Income Tax –I	300-399	4	4	0

DSE	24UCOMDSE302	Auditing and Assurance	300-399	4	4	0
DSE	24UCOMDSE303	Financial Reporting	300-399	4	3	2
DSE	24UCOMDSE311	Financial Planning & Performance	300-399	4	4	0
DSE	24UCOMDSE320	Business Database Management with Practical Application	300-399	4	3	2
DSE	24UCOMDSE321	Navigating Business Process with MIS & ERP	300-399	4	3	2
DSE	24UCOMDSE330	Travel Agency and Tour Operation Business	300-399	4	3	2
DSE	24UCOMDSE331	Event Management in Tourism	300-399	4	4	0
DSE	24UCOMDSE340	Working with Dash Boards	300-399	4	3	2
DSE	24UCOMDSE341	Business Analytics for Decision-making	300-399	4	4	0
DSE	24UCOMDSE351	Accounting and Audit for Co-operatives	300-399	4	3	2
DSE	24UCOMDSE362	Event Logistics and Operations	300-399	4	3	2
DSE	24UCOMDSE370	Marketing for Holistic Care Services in Kerala	300-399	4	3	2
DSE	24UCOMDSE375	Microfinance and Livelihood Development in Rural Kerala	300-399	4	3	2
DSE	24UCOMDSE380	International Finance	300-399	4	3	2
DSE	24UCOMDSE390	Export Marketing & Branding Strategies	300-399	4	3	2
DSE	24UCOMDSE392	Tourism Finance and Revenue Management	300-399	4	3	2
DSE	24UCOMDSE393	Digital Marketing and Tourism Technology	300-399	4	3	2
SEC	24UCOMSEC301	Computerised Accounting	300-399	3	1	4
SEMESTER VI						
DSC	24UCOMDSC305	Management Accounting and Performance Management	300-399	4	4	0
DSC	24UCOMDSC306	Applied Cost Accounting	300-399	4	4	0
DSE	24UCOMDSE304	Income Tax –II	300-399	4	3	2
DSE	24UCOMDSE305	Working Capital Management	300-399	4	4	0
DSE	24UCOMDSE313	Strategic Business Reporting	300-399	4	3	2
DSE	24UCOMDSE322	Advanced Business Computing – Bridging B.Com. and IT Skills	300-399	4	3	2
DSE	24UCOMDSE323	Accounting Package: Tally Prime	300-399	4	4	0
DSE	24UCOMDSE332	Hospitality Management	300-399	4	3	2
DSE	24UCOMDSE333	Entrepreneurship in Tourism	300-399	4	4	0
DSE	24UCOMDSE342	Data Analytics using R	300-399	4	3	2
DSE	24UCOMDSE343	Applications of Business Analytics	300-399	4	3	2
DSE	24UCOMDSE352	Administration and Co-operative Societies	300-399	4	3	2
DSE	24UCOMDSE363	Special Event Management	300-399	4	3	2

DSE	24UCOMDSE371	Standard Operating Procedures (SOPs) for Holistic Care Facilities	300-399	4	3	2
DSE	24UCOMDSE376	Sustainable Practices and Rural Entrepreneurship	300-399	4	3	2
DSE	24UCOMDSE381	International Business Law	300-399	4	3	2
DSE	24UCOMDSE391	Global Logistics and Supply Chain Management	300-399	4	3	2
DSE	24UCOMDSE394	Global Tourism and Destination Management	300-399	4	3	2
DSE	24UCOMDSE395	Artificial Intelligence in Tourism: Innovation, Applications and Future Trends	300-399	4	3	2
SEC	24UCOMSEC302	Spreadsheet Tools for Financial Data Analysis	300-399	3	2	2
VAC	24UCOMVAC301	Essentials of Financial Reporting	300-399	3	2	2
SEMESTER VII						
DSC	24UCOMDSC401	Advanced Financial Accounting-I	400-499	4	4	0
DSC	24UCOMDSC402	Management and Organizational Behaviour	400-499	4	4	0
DSC	24UCOMDSC403	Research Methodology	400-499	4	4	0
DSE	24UCOMDSE401	Entrepreneurship Development and Project Management	400-499	4	4	0
DSE	24UCOMDSE402	Essentials of Business Development	400-499	4	4	0
DSE	24UCOMDSE403	Advanced Financial Management	400-499	4	4	0
DSE	24UCOMDSE404	Quantitative Techniques	400-499	4	3	2
DSE	24UCOMDSE410	Corporate and Business Law	400-499	4	4	0
DSE	24UCOMDSE420	Data Visualization: Power BI	400-499	4	3	2
DSE	24UCOMDSE430	Passenger Ground Services Paper - I	400-499	4	3	2
DSE	24UCOMDSE440	New Technology in Business – Business Transformation using AI and Analytics	400-499	4	4	0
DSE	24UCOMDSE445	Tourism Infrastructure and International Relations	400-499	4	4	0
SEMESTER VIII						
DSC	24UCOMDSC404	Operations Management Techniques	400-499	4	4	0
DSC	24UCOMDSC405	Strategic Management	400-499	4	4	0
DSE	24UCOMDSE405	Human Resource Management	400-499	4	4	0
DSE	24UCOMDSE406	Strategic Financial Management	400-499	4	4	0
DSE	24UCOMDSE407	Advanced Financial Accounting-II	400-499	4	4	0
DSE	24UCOMDSE411	Auditing	400-499	4	4	0
DSE	24UCOMDSE421	Software for Business Research	400-499	4	3	2
DSE	24UCOMDSE431	Passenger Ground Services Paper - II	400-499	4	4	0

DSE	24UCOMDSE441	Data Mining and Machine learning	400-499	4	4	0
DSE	24UCOMDSE446	Entrepreneurship and Innovation in Tourism	400-499	4	4	0
		RESEARCH PROJECT		12		

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

(with Commerce as Major with Multiple Disciplines)

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
		Elective (Any One)	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

SEM	Course Code	Course Title	Course Level	Credit	Hours per Week	
					Theory	*Practical*
				22	**19**	**6**
IV	24UCOMDSC205	Corporate Accounting	200-299	4	3	2
	24UCOMDSC207	Fundamentals of Goods and Services Tax	200-299	4	3	2
		Elective (Any One)	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
	-	DSE	300-399	4	3	2
	-	DSE	300-399	4	4	0
	-	SEC	200-299	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
	-	DSE	300-399	4	3	2
	-	DSE	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
	-	DSE	400-499	4	3	2
	-	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**
	24UCOMDSC404	Operations Management Techniques	400-499	4	4	0

SEM	Course Code	Course Title	Course Level	Credit	Hours per Week	
					Theory	*Practical*
VIII	24UCOMDSC405	Strategic Management	400-499	4	4	0
	-	DSE	400-499	4	3	2
	-	12 Credit Project or 8 Credit Project + DSE	-	12	-	-
				24	-	-
Completion of the Programme at 4th Year with 177 Credits – B.Com Honours Degree						

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. N.D. Kapoor and N.K. Kapoor, Company Law and Practice, Taxmann Publications
10. R.K. Sethi, Corporate Law, LexisNexis Butterworths.
11. A Ramaiya, Guide to the Companies Act, LexisNexis
12. Dr. Ashok K. Jain, Dr. Raj Kumar, Dr. Sanjeev Jain & Dr. Anupam Agrawal, Companies Act 2013 with Rules and Regulations, LexisNexis India
13. Mahajan & Mahajan, Indian Company Law, LexisNexis India
14. 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	01					
Type of Course	**DSC**					
Course Code	**24UCOMDSC102**					
Course Title	**QUANTITATIVE TECHNIQUES FOR BUSINESS**					
Course Level	100 – 199					
Course Summary	The course is crafted to help learners gain crucial skills and a clear grasp of statistics. The goal is to enable them to make smart and strategic decisions in the ever-changing business world. The course aims to enhance decision-making skills, especially when using statistical analysis, to promote success and innovation in businesses.					
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	Utilize statistics & statistical data for business data analytics and data visualization.	U	1,2
2	Ability to evaluate the characteristics of distribution using measures of central tendency and variability within datasets, enabling them to communicate the degree of variability in statistical distributions and make better decisions.	An	1,2
3	Validate the application of correlation & regression analysis in business decisions.	E	1,2
4	Develop logical thinking skills, enhancing their ability to analyze complex situations, make informed decisions,	E	1,2

	and construct sound arguments across a variety of contexts.		
5	To understand the basic concept of research and format for research reporting	U	1,2
6	Application of statistical methods in MS-Excel for data visualization, analysis and interpretation	A	1,2

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	**Theoretical Statistics for Visualization (15 hours)**			
	1.1	Meaning of Statistics	1	1
	1.2	Collection of data – primary and secondary data- Sources	2	1
	1.3	Classification, Tabulation, and Graphical Representation of data.	3	1
	1.4	Practical: Introduction to Excel, various Ribbons and components of a spreadsheet,	2	1
	1.5	Practical: Creating basic workbook, autofill, Copying & pasting formulas,	2	1
	1.6	Practical: Tabulation of data and graphical representation using excel	6	1
2	**Measures of Central Tendency and Dispersion (20 hours)**			
	2.1	Measures of central tendency: Arithmetic Mean- Median- Mode-Percentile-Deciles-Quartiles for Individual, Discrete and Continuous Series.	3	2,4
	2.2	Empirical relation between Mean, Median and Mode. –Problems	2	2,4
	2.3	Measures of Dispersion: Range- Interquartile Range- Quartile deviation-Mean Deviation- Standard Deviation	5	2,4
	2.4	Practical: Creating descriptive statistics for a data using excel	7	2,4,6
3	**Correlation (15 hours)**			
	3.1	Correlation: - Meaning and Types of correlation	1	3,4
	3.2	Positive and negative correlation simple, partial, and multiple correlation.	1	3,4
	3.3	Linear and Non-linear correlation, Pearson's co-efficient of Correlation;	3	3,4
	3.4	Probable error. – Problem	1	3,4
	3.5	Practical: Calculation of correlation using Excel	7	3,4,6
4	**Regression (10 hours)**			
	4.1	Regression equations and estimation;	2	3,4
	4.2	Meaning of Regression, Regression lines,	2	3,4

	4.3	Calculation of regression equations when regression coefficients are given (Simultaneous equation method excluded) - problems.	5	3,4
	4.4	Practical: Calculation of regression using Excel	6	3,4,6
5	**Research Reporting (15 HOURS)**			
	5.1	Research Reporting- Introduction- importance and need for reporting	4	5
	5.2	Types of research reports- Content of a research Report- Preliminary section – main Body-End Matter	3	5
	5.3	Research methodology- Research design - Research Questions- Research Gap-objectives-Hypothesis-statement of the problem- significance of the study-scope of the study- Survey of literature- Universe of sample- Sampling- sample size- sample unit-sampling design	2	5
	5.4	Rules for writing a report	2	5
	5.5	Preparation of a synopsis	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 method as may be required for 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.

Discipline/Programme	**Commerce**					
Semester	01					
Type of Course	**DSC**					
Course Code	**24UCOMDSC103**					
Course Title	**ESSENTIALS OF FINANCE**					
Course Level	100 – 199					
Course Summary	The course aims at enhancing their financial skills as well as training the students to be financial educators with family and friends. There is a need for students to effectively plan and monitor their spending. The course aims at effectively training students and equipping them with the knowledge and tools to manage their finances and also teach others the same.					
Lecture/Tutorial/Practical Hours	45 hours/0/30					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any						

COURSE OUTCOMES (CO

CO No.	Expected Course Outcome	Learning Domains *	P O
1	Understand the basic concepts of financial literacy.	U	1,2
2	Apply financial planning and budgeting decisions on a personal and professional front.	A	1,2
3	Understand the purpose and functions of the Banking system.	U, An	1,2
4	Understand the role and importance of financial instruments and insurance products.	U, A	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 Financial Literacy (14)**			
	1.1	Introduction, Evolution	1	1

	1.2	Meaning and importance of - Income, Expenses, Savings, Budget, Money, Currency, Bank account, savings investment, JAM-balance sheet – purpose features, format	2	1
	1.3	Technology in finance – FinTech, TechFin, Regtech, sandox,	2	1
	1.4	Mobile-based Banking – post offices – Savings vs investments – Power of Compounding	2	1
	1.5	Risk and Return-Time Value of Money- Simple Interest- Compound Interest-	2	1
	1.6	Practical	5	1
2	**Planning and Budgeting(12)**			
	2.1	Introduction to Financial Planning - Analysing the resources of the person	2	2
	2.2	Concepts in Financial Planning: The time value of money, Diversification - 'spreading risk', Investment Timing -	2	2
	2.3	Financial Products for Savers: Financial Products options for savers, personal budget – family budget – financial planning procedure.	3	2
	2.4	Practical	5	2
3	**Banking Products and Services(21)**			
	3.1	Introduction and evolution of Banking – Banking in India	1	3
	3.2	RBI – Role of RBI in India– Savings and Deposits	2	3
	3.3	Deposits, Accounts, KYC,e/v KYC Types of Deposits - Saving Bank Accounts, Fixed Deposit Accounts, Recurring Deposit Account, Special Term Deposit Schemes	2	3
	3.4	Loans and Types of loan advanced by Banks and Other secondary functions of Bank	2	3
	3.5	PAN, NSDL: PAN, Meaning of Cheque and types of cheques – CTS_MICR-IFSC – e- Banking – ATM, Debit, Credit, Smart Card, UPI, e-Wallets, Payment Banks-NPCI: Products and role in regulating the online payments		3
	3.6	CIBIL – Banking complaints and Banking Ombudsman. Mutual Funds_ Types of Mutual Funds-NAV. Digital Currency-Bitcoin- NFO	2	3
	3.7	Practical	10	3
4	**Post Office Products, Retirement planning and Investment Avenues(13)**			

	4.1	Post Office Savings Account(SB), National Savings Recurring Deposit Account (RD), National Savings Time Deposit Account (TD), National Savings Monthly Income Account (MIS)	2	4
	4.2	Senior Citizens Savings Scheme Account (SCSS), Public Provident Fund Account (PPF), Sukanya Samriddhi Account (SSA), National Savings Certificates (VIIIth Issue) (NSC)	2	4
	4.3	Kisan Vikas Patra (KVP), PM CARES for Children Scheme, 2021, Interest rates (New), How to avail services, Schedule of Fee – IPBS – KYC.	2	4
	4.4	Employees Provident Fund (EPF) - Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan, and Post-retire Counselling-National Pension Scheme(NPS)	2	4
	4.5	Practical	5	4
5	**Life Insurance and Related Services (15)**			
	5.1	Life Insurance Policies: Life Insurance, Term Life Insurance,	2	5
	5.2	Pension Policies, ULIP, Health Insurance, Endowment Policies, Property	2	5
	5.3	Insurance: Policies offered by various general insurance companies.	2	5
	5.4	Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI).	2	5
	5.5	Housing Loans: Institutions providing housing loans, loans under Pradhan Mantri Awas Yojana – Rural and Urban-Atal Pension Yojana (APS),	2	5
	5.6	Practical	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** **C. 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*.
	D. 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. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education
2. Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.

Websites:

1. https://rbidocs.rbi.org.in/rdocs/content/pdfs/GUIDE310113_F.pdf

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

	Classroom Procedure (Mode of transaction)

Teaching and Learning Approach	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. 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	02					
Type of Course	DSC					
Course Code	**24UCOMDSC105**					
Course Title	**QUANTITATIVE TECHNIQUES FOR BUSINESS DATA ANALYSIS**					
Course Level	100 - 199					
Course Summary	This course provides a comprehensive introduction to probability, logical reasoning, and basic mathematics for business. It covers fundamental probability concepts, approaches to assigning probability, and essential theorems. Students will engage in practical applications using MS Excel for computing probabilities and interest rates. The course also emphasizes logical reasoning, including number series, direction tests, and seating arrangements. In business mathematics, topics such as simple and compound interest, time value of money, and various functions are explored. Additionally, students will learn data interpretation techniques and time series analysis, equipping them with the skills to analyze trends and make informed decisions in business contexts					
Lecture/Tutorial/Practical Hours	45 hours /0/30 hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Basic Mathematical knowledge and skills.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Comprehensive understanding of probability theory, enabling them to assess and quantify uncertainty, make informed predictions, and apply probabilistic concepts across various disciplines.	A	1,2

2	Develop logical thinking skills, enhancing their ability to analyze complex situations, make informed decisions, and construct sound arguments across a variety of contexts.	U	1,2,3
3	To apply mathematical principles such as interest calculations, time value of money, and functions in business and economics.	A	1,2
4	To gain proficiency in interpreting and analyzing and evaluating data using various graphical representations and statistical methods.	E	1,2
5	Understand time series analysis and the construction of index numbers, enabling them to analyze trends and evaluate their business situations.	E	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	**Probability (15 hours)**			
	1.1	Probability - meaning- definition - basic terms - concepts	2	1
	1.2	Approaches to assigning probability - permutation and combination	4	1
	1.3	Theorems of probability - addition theorem - multiplication theorem	4	1
	1.4	Conditional probability and Baye's theorem	4	1
	1.5	Practical :- Simple Case studies on probaility	5	1
2	**Logical reasoning (17 hours)**			
	2.1	Number Series	2	2
	2.2	Direction Test	2	2
	2.3	Seating arrangement	2	2
	2.4	Blood relation	2	2
	2.5	Syllogism	2	2
	2.6	Percentage, ratios, and Proportions	3	2
	2.7	Problems on ages	2	2
	2.8	Calendar	2	2
	2.9	Practical: Simple case studies	5	2
3	**Basic Mathematics for Business (22 hours)**			
	3.1	Simple interest - meaning, basic calculations. compound interest – effective rate, real and nominal rate of interest- problems	2	3
	3.2	Practical: - Application of Ms-Excel in computation of interest	2	3
	3.3	Time value of Money- present value- future value- annuity- perpetuity- Sinking fund (Theory and formula only)	3	3

	3.4	Profit and loss- partnership- time and work- time and distance- stock and shares	5	3
	3.5	Practical: - Application of Ms-Excel in computation of time value of money, NPV, future value, present value, EMI calculation, growth rate, annuity, perpetuity, sinking fund- CAGR	10	3
4	**Time series analysis (15 hours)**			
	4.1	Meaning- definition- components of time series- methods of determination of trend- free hand curve method, method of semi averages	5	4
	4.2	method of moving averages	2	4
	4.3	method of least square- scope in business	3	4
	4.4	Practical: analysis of trend and forecasting	5	4
5	**Index numbers (6 hours)**			
	5.1	Meaning- importance- uses of index numbers	1	5
	5.2	Price index- quantity index- value based index numbers	1	5
	5.3	Methods for construction of index numbers- Laspayer's Paasche and Fisher's ideal index numbers – test of consistency	2	5
	5.4	Problems in construction of index numbers	1	5
	5.5	Cost of living index number and its uses	1	5
	5.6	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*.

References:

2. Richard, Levin & Rubin, David, S., Statistics for Management, Prentice Hall of India,
3. Spiegel, M.R., Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
4. Kothari, C.R., Research Methodology, New Age Publications, New Delhi.
5. Sharma, J. K., Business Statistics, Pearson Education.
6. Gupta, S.C., Fundamentals of Statistics, Himalaya Publishing House.
7. Gupta, S.P. & Gupta, Archana, Elementary Statistics, Sultan Chand and Sons
8. Jessica Hwang and Joseph K. Blitzstein, Introduction to Probability, CRC Press. R.S.
9. Agarwal, Quantitative Aptitude, S. Chand, and Co. New Delhi

Discipline/Programme	**Commerce**					
Semester	02					
Type of Course	**DSC**					
Course Code	**24UCOMDSC106**					
Course Title	**FUNDAMENTALS OF COST ACCOUNTING**					
Course Level	100 - 199					
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 planning, and develop a comprehensive awareness of different costs.					
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	Apply diverse costing methods effectively and employ the most suitable technique based on industry	A	2, 6

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	2,5,7
4	Students will critically evaluate methods for managing cost centres, allocating overhead, and applying absorption techniques.	E	1, 3, 7
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	**Cost Accounting (8 hours)**			
	1.1	Introduction to Cost Accounting - Meaning and definition-Cost –	1	1
		Costing- Cost accounting - Cost accountancy		
	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 (17 hours)**			
	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	2	2
	2.5	Material Pricing-FIFO	1	2
	2.6	LIFO	1	2
	2.7	Simple Average	2	2
	2.8	Weighted Average	2	2
	2.9	Practical - Simple case studies	5	3
3	**Accounting and control of labour cost (18 hours)**			
	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
	3.5	Practical - Simple case studies	10	3
4	**Accounting for Over Head (15 hours)**			

	4.1	Meaning - Classification of Over Head	1	4
	4.2	Primary Distribution of Overhead	1	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	3	4
	4.6	Practical - Simple case studies	5	3
5	**Cost Sheet (17 hours)**			
	5.1	Preparation of Cost Sheet	4	3
	5.2	Tender and quotation	3	3
	5.3	Practical - Simple case studies	10	3

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** **E. 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*.
	F. 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 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	01					
Type of Course	**DSC**					
Course Code	**24UCOMDSC107**					
Course Title	**MODERN APPROACHES TO ACCOUNTING**					
Course Level	100-199					
Course Summary	This course introduces the fundamental concepts and emerging trends in accounting beyond traditional financial reporting. It covers Human Resource Accounting (HRA), Responsibility Accounting, Green Accounting, Inflation Accounting, and Forensic Accounting, providing insights into the valuation of human capital, environmental and social responsibility in financial statements, and managerial control through responsibility centers. Students will explore methods of accounting for inflation and the role of forensic accounting in fraud detection and prevention. The course emphasizes both theoretical foundations and practical applications, integrating real-world case studies, financial analysis, and ethical considerations to prepare students for contemporary challenges in accounting and financial decision-making.					
Lecture/Tutorial/Practical Hours	45 hours/0/ 15hours					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the Concept and Application of Human Resource Accounting	U	
2	Apply Responsibility Accounting in Organizational Management	U, A	

3	Analyze the Role of Green Accounting in Sustainable Business Practices	A	
4	Evaluate the Effects of Inflation on Financial Statements	U, A	
5	Understand Forensic Accounting Techniques for Fraud Detection	U, A	
***Remember (R), Understand (U), Apply (A), Analyze (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Course Contents	Hrs	CO No.
1	**Human Resource Accounting** (15 hours.)			
	1.1	Meaning and objectives	2	1
	1.2	Methods of Valuation of Human Resources	5	1
	1.3	Impact of HRA on Financial Statements	5	1
	1.4	Advantages and Challenges in Implementing HRA	3	1
2	**Responsibility Accounting** (15 hours.)			
	2.1	Meaning and Objectives of Responsibility Accounting	2	2
	2.2	Types of Responsibility Centers	3	2
	2.3	Prerequisite of Responsibility Accounting	2	2
	2.4	Performance Evaluation Based on Responsibility Accounting	5	2
	2.5	Advantages and challenges of Responsibility Accounting	3	2
3	**Green Accounting** (15 hours)			
	3.1	Meaning and Importance of Green Accounting	2	3
	3.2	Green Accounting Concepts	3	3
	3.3	Environmental Costs and Their Classification	3	3
	3.4	Accounting for Sustainable Development	3	3
	3.5	Corporate Social Responsibility (CSR) and Environmental Reporting	3	3
	3.6	Advantages and limitations of Green Accounting	1	3
4	**Inflation Accounting** (15 hours)			
	4.1	Meaning & concepts	2	4
	4.2	Need for Inflation Accounting in Financial Statements	3	4
	4.3	Methods of Inflation Accounting	5	4
	4.4	Effects of Inflation on Financial Statements	3	4
	4.5	Advantages and limitations of Inflation Accounting	2	4
5	**Forensic Accounting** (15 hours)			
	5.1	Meaning and definition	2	5
	5.2	History of Forensic Accounting	3	5
	5.3	Need for Forensic Accounting	2	5
	5.4	Difference between Traditional and Forensic Accounting	3	5
	5.5	Techniques of Forensic Accounting	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, Field study report/Group discussion. Any other method which may be required for specific course by the course faculty. **Practicum:** Observation of practical skills, Industrial visits or 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 **Practicum:** (30 Hours):

References:

1. Advanced accountancy, Arulanandam & Raman, Himalya Publishing House
2. Advanced Financial Accounting, R.L.Gupta & Radhaswami, Sultan Chand CO;
3. Advanced Financial Accounting, S.N.Maheswari
4. Advanced Financial Accounting, Paul & Kaur
5. Advanced Financial Accounting, B.D. Agarwal
6. Advanced Financial Accounting, S.P.Jain & K.L.Narang; Kalyani Publishers
7. Advanced Financial Accounting, M.C.Shukla & T.S.Grewal, S.Chand & Co;
8. Business ethics and corporate governance - B N Gosh
9. Business ethics and corporate governance - N Sambhashiva Rao
10. Advanced financial accounting - Dr. Chandra Bose

Discipline/Programme	**Commerce**					
Semester	02					
Type of Course	DSC					
Course Code	**24UCOMDSC108**					
Course Title	**FOUNDATIONS OF CORPORATE ACCOUNTING**					
Course Level	100-199					
Course Summary	This course introduces the fundamental principles and practices of financial accounting. It covers essential topics such as bookkeeping, double-entry accounting, preparation of financial statements, and accounting standards. Students will gain an understanding of financial transactions, journal and ledger preparation, and the application of key accounting concepts. The course also explores the significance of depreciation accounting and the preparation of income and expenditure accounts. The practicum component emphasizes hands-on learning through financial statement analysis, accounting case studies, and real-world applications.					
Lecture/Tutorial/Practical Hours	45 hours/0/15hours					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the meaning, characteristics, and types of companies, differentiate various forms of companies, and Analyse their significance in the corporate structure as per the Companies Act, 2013.	U,A	
2	Understand the roles and responsibilities of key company administrators, analyse their appointment processes, powers, and duties, and evaluate their significance in corporate governance as per the Companies Act, 2013.	U, An, E	

3	Understand the concept and types of shares, debentures, and share capital, the legal provisions related to their issuance and transfer.	U	
4	Understand the process of issuing shares, apply accounting treatments for calls in arrears and calls in advance, forfeiture and reissue of shares through theoretical and problem-solving approaches	U, A	
5	Remember (R) the concept and modes of winding up, Analyze (An) its consequences, and Evaluate (E) the role, responsibilities, and remuneration of the official liquidator through theoretical and problem-solving approaches	U, A	
***Remember (R), Understand (U), Apply (A), Analyze (An), Evaluate (E), Create (C**			

COURSE CONTENT

Module	Units	Course Contents	Hrs	CO No.
1	Company and its Nature and Scope (15 hours)			
	1.1	Historical background of company	1	1
	1.2	Meaning, Definition and characteristics of company.	1	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	3	1
	1.4	Merits and Demerits of Incorporation of company - Lifting the corporate veil.	2	1
	1.5	Memorandum of Association - Meaning, Purpose, Contents, Ultravires and Doctrine of Ultravires- Articles of Association – Meaning Purpose: Content. Alternation, Constructive Notice, Doctrine of Indoor Management	4	1
	1.6	Registration of companies Online	4	1
2	**Company Administration** (15 hours)			
	2.1	Managing Director, Whole time Directors, the Companies Secretary, Auditors.	4	2
	2.2	Appointment – Powers - Duties & Responsibilities.	3	2
	2.3	Managing Director – Appointment – Powers – Duties & Responsibilities.	3	2
	2.4	Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal	5	2
3	**Prospectus, Shares and Debentures** (10 hours)			
	3.1	Shares - Meaning, Types of Shares and Transfer of shares	2	3

	3.2	Share Capital, Meaning, Kinds, Alternation, Reduction and Voting Rights	2	3
	3.3	Preference shares, Types and legal provisions	2	3
	3.4	Debenture - Meaning, Types, Charge- Fixed and Floating, Crystallisation of Floating charge	4	3
4	**Equity Shares (25 Hours)**			
	4.1	Issue of shares, (Theory and Problems)	10	4
	4.2	Calls in arrears and Calls in advance(Theory and Problems)	5	4
	4.3	Forfeiture of shares (Theory and Problems)	5	4
	4.4	Reissue of Shares (Theory and Problems)	5	4
5	**Winding Up (10 Hours)**			
	5.1	Meaning- Modes of Winding up	3	5
	5.2	Consequence of Winding up	1	5
	5.3	Official Liquidator – Role & Responsibilities of Liquidator, Liquidators's Remuneration(Problems-brief study)	6	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, Field study report/Group discussion. Any other method which may be required for specific course by the course faculty. **Practicum:** Observation of practical skills, Industrial visits or 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 **Practicum** (30 Hours)

References:

1. Shukla, M.C., & Gulshan, Principles of Company Law, S.Chand, New Delhi.
2. Venkataramana, K., Corporate Administration, Seven Hills Books Publications
3. Kapoor,N.D., Company Law and Secretarial Practice, Sultan Chand,New Delhi.

4. Bansal C.L., Business and Corporate Law, Vikas Publishers, New Delhi.
5. Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
6. S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications,
7. Paul.K.R : Corporate Accounting
8. Rawat.D.S : Accounting
9. Nirmal Gupta and ChhaviSharma : Corporate Accounting Theory and Practice
10. Jain.S.P and Narang.K.L : Advanced Accountancy
11. Maheswari.S.N and MaheswariS.K: Advanced Accounting

Discipline/Programme	**Commerce**					
Semester	II					
Type of Course	DSC B					
Course Code	**24UCOMDSC109**					
Course Title	***INTRODUCTION TO INCOME TAX***					
Course Level	100-199					
Course Summary	The course provides an overview of income taxation in India. It covers historical background, basic concepts like the Finance Act and PAN, residential status, and tax-exempt income. Detailed sections include income from salary, other sources like house property and business, deductions, and assessment procedures for individuals. By the end, students acquire a foundational understanding of income tax principles and practices relevant to Indian taxpayers.					
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	Understanding the laws of Indian Income Tax and Finance Act.	U	4
2	To determine the residential Status of Tax payers.	U	1
3	To compute the Income from Salary, House Property, Profits and Gains from Business or Profession, Capital Gains and income from other sources	E	2
4	Analyze the Assessment part of Individuals	An	2
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course Contents	Hrs	CO No.

1	**Introduction to Income Tax (10)**			
	1.1	Introduction- Brief History of Income Tax in India	2	1
	1.2	Basic Concepts- Finance Act- Definitions-PAN	2	1
	1.3	Residential Status and Incidence of tax	4	1
	1.4	Income Exempted from tax	2	1
2	**Income from Salary (15 hours)**			
	2.1	Introduction and basic concepts	2	2
	2.2	Perquisites and retirement benefits (brief study)	5	2
	2.3	Allowances	3	2
	2.4	Deductions from Salary	2	2
	2.5	Computation of Income from Salary	3	2
3	**Other Heads of Income (20)**			
	3.1	Income from house property- concepts and computation	5	3
	3.2	Profits and gains from business or profession (brief study)	5	3
	3.3	Income from capital gains (brief study)	5	3
	3.4	Income from other sources (brief study)	5	3
4	**Deductions and Assessment of individual (15)**			
	4.1	Clubbing and aggregation – set off – Deductions (overview)	5	4
	4.2	Agricultural income- GTI and Total Income	4	4
	4.3	Assessment of individuals	6	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. Students Guide to Income Tax- Dr. Vinod K Singhania and Monica Singhania - Taxmann Publication.
2. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications
3. Direct Taxes- V P Gaur and D B Narang Kalyani Publishers
4. Direct Taxes Sri T N Manoharan- Snow White Publications Practical Work Finance Act.

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.
	MODE OF ASSESSMENT **A. Continuous Comprehensive Assessment (CCA)** **Theory:**

Assessment Types	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	**03**					
Type of Course	DSC					
Course Code	**24UCOMDSC202**					
Course Title	**INNOVATIONS AND TRENDS IN BANKING**					
Course Level	200-299					
	The course covers banking fundamentals, including bank origins, functions, and regulatory frameworks. It delves into modern trends like e-banking, digital payments, and financial inclusion. Regulatory compliance, NPA management, and financial statement analysis are also emphasized, preparing					
Lecture/Tutorial/Practical Hours	60 hours/0/0 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 banking system in India and its role in our economy	U	1,2,3
2	To understand the functioning of banks in India	U	1,2,3
3	To understand the modern trends and innovations in Banking sector	E	1,2,3
4	To understand the banking sector reforms and its impact on the Indian banking system	U	1,2,3
5	To Understand the ethics to be followed while working in Banking Industry	U	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 To Banking (5 Hours)**			

	1.1	Origin of Banking and Commercial Banking in India – Meaning – Definition – Role of Banking in Economy	1hr	1
	1.2	Banker Customer Relationship – General and Specific Relationship – Bankers Lien	1hrs	1
	1.3	Global Financial Crisis – impact on Indian Banking Sector	1hrs	1
	1.4	International Security Standards in Banking	2hrs	1
2	**Module 2 – Functioning of Banks – An overview (10 hours)**			
	2.1	Classification of Banks – Functions – Primary and Secondary	2hrs	2
	2.2	Credit Creation – Limitations	2hrs	2
	2.3	RBI and Functions – Credit Control – Methods	2hrs	2
	2.4	Banking Ombudsman Scheme – Grievance Redressal	2hrs	2
	2.5	Opening and Closing of Bank Accounts – Cheque – Types – Bank draft – MICR Crossing of Cheques – Endorsement	2hrs	2
3	Module 3 Innovations and trends in Banking (15 hours)			
	3.1	Innovations and E-banking – ATM – CDM – Mobile Banking – ECS – EFT – NEFT – RTGS – SWIFT – CORE Banking - – Cheque Truncation System – Credit and Debit cards- CIBIL- KYC – UPI – Bitcoin – Contactless Payment System – NPCI – Payment Banks – KISAN Credit Card- consortium banking- small finance banks- Micro finance- Financial inclusion- PMJDY-BSBDA	6hrs	3
	3.2	Banking Acts – Prevention of Money Laundering Acts – Fiscal Responsibility and Budget Management Act – SARFAESI Act (Overview) – DICGCI – ECGC – Green Banking – Sustainable Banking – Neo-banking – Financial Data Aggregation	4hrs	3
4	Module 4 Banking Sector Reforms (15 hours)			
	4.1	Reforms in banking Sector	3hrs	4
	4.2	Non-Performing Assets and Provisions (short problems) Management of NPA. – NBA	3hrs	4
	4.3	BASEL norms	4hrs	4
5	Module 5 Ethics in Banking (30 Hours)			
	5.1	Practical: Banking Companies – Preparation of Final Accounts – Discounting of Bills- Slip system of posting	10Hrs	5
	5.2	Practical: Provisioning for Banks Investment	10Hrs	5
	5.3	Practical: Preparation of P&L and Balance Sheet – Transaction of special types	10Hrs	5

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Module 1 – Interactive Lectures, Flipped Classroom and Discussion Based Learning Module 2 – Project based Learning, Experiential Learning, Peer Teaching. Module 3 – Invited Lecture, Online Learning, Discussion based Learning. Module 4 – Blended learning, Inquiry based Learning. Module 5- case studies, practical labs. **Practical** – Hands on projects, Case Studies, Field Studies, Internship, Portfolio development.
Assessment Types	**MODE OF ASSESSMENT** A. Continuous Comprehensive Assessment (CCA) Theory: 1. **Written Test**: o Introduction To Banking: Origin and role of banks, banking customer relationships, international security standards in Banking o Functioning of banks: Classifications, functions, credit creation, RBI and its role, banking ombudsman o Marketing Analytics: Comprehension of data-driven decision-making and campaign effectiveness metrics. **2. Problem-Based Assignment:** o Preparation of financial statements of banks o Analysis of the financial statements and comment on the position of banks **3. Oral Presentation:** o Innovations and trends in banking o Reforms in banking o The impact of global financial crisis on the banking sector o Banking acts o Green banking, sustainable banking and neo banking. o Financial data aggregation **4. Quiz:** o Introduction to banking: banking definitions, international security standards o Functioning of banks: classification of banks, functions, types of cheque, endorsement.

References:

1. " Shekhar, K.C, Banking Theory and Practice, Vikas Publishing House, New Delhi
2. Maheswari, S.N., Banking Law and Practice, Kalyani Publishers, New Delhi
3. Sundharam,Varshney, Banking Theory Law & Practice, Sulthan Chand & Sons, New Delhi.
4. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai
5. Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons, New Delhi
6. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai

7. Bhasin, Niti. Indian Financial System : Evolution and Present Structure. New Century Publications
8. Suneja, H.R. Practical and Law of Banking. Himalya Publishing House

Discipline/Programme	**Commerce**					
Semester	3					
Type of Course	DSC					
Course Code	**24UCOMDSC203**					
Course Title	**CAPITAL MARKET AND FINANCIAL SERVICES**					
Course Level	200 - 299					
	After the completion of this course students will be able to understand basic concepts of Capital Market, SEBI, Primary Market, Secondary Market, Stock Exchanges, Derivatives and an overview about Indian and Major International Stock Exchanges. Also students get to understand briefly about					
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	To provide a basic background for students seeking an overview of Capital Market and SEBI	R,U	1,2,8
2	To comprehend briefly about Primary Market and Secondary Market	U,E,	1,2,3,5
3	To give theoretical overview to students about fundamental Share Trading	U, A,An,C	1,2,6
4	To study briefly about Indian and Major International Stock Markets, their Indices and to apprehend more about Derivatives and its variants	U,An	1,2,4
5	To learn the basics of Financial Services	R,U	1,2
6	To understand more about Venture Capital and Credit Rating	R,U, An	1,2,5,6,7
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	INDIAN CAPITAL MARKET			
	1.1	Introduction, Need for Capital Market	2	1
	1.2	Functions of Capital Market	2	1
	1.3	Shares, Debentures, Bonds and Mutual Funds	2	1
	1.4	SEBI – Introduction, Regulatory Measures to Protect and Promote Investor Confidence	2	1
	1.5	Objectives and Composition of SEBI	3	1
	1.6	Rationale for Setting up SEBI	2	1
	1.7	Powers and Functions of SEBI.	2	1
2	PRIMARY AND SECONDARY MARKET			
	2.1	Introduction, Role and Functions of Primary Market	1	2
	2.2	Methods of Floating New Issues - Public Issue (IPOs and FPOs)	2	2
	2.3	Private Placement, Rights Issue and Bonus Issue	2	2
	2.4	ESOP and Types of ESOPs	2	2
	2.5	ASBA and Methods of Pricing of Issue	1	2
	2.6	Introduction to Secondary Market, Functions of Stock Exchange	2	2
	2.7	Types of Speculators in Stock Exchange, Various Speculative Transactions in Stock Exchanges	3	2
	2.8	Difference between Primary Market and Secondary Market, Listing of Securities, Types and Benefits	3	2
	2.9	Delisting of Securities, DEMAT, NSDL, CDSL	2	2
	2.1	Share Trading Process in Stock Exchanges and Online Share Trading.	2	3
3	STOCK EXCHANGE INDICES AND DERIVATIVES MARKET			
	3.1	Introduction - Stock Exchanges in India	1	4
	3.2	NSE, BSE and MCX	2	4
	3.3	NIFTY FIFTY and SENSEX	1	4
	3.4	Global Stock Exchanges and their Market Indices – New York Stock Exchanges, NASDAQ	3	4
	3.5	Derivatives, Types of Derivatives – Futures and Options. (brief study only)	3	4
4	BASICS OF FINANCIAL SERVICES			
	4.1	Introduction, Features, Importance of Financial Services	2	5
	4.2	Fund based and Fee based Financial Services	2	5
	4.3	Merchant Banking, Functions of Merchant Banker	3	5
	4.4	Leasing, Features, Types, Merits and Demerits of Leasing	3	5
	4.5	Factoring, Types of factoring	2	5
	4.6	Advantages and disadvantages of factoring	1	5

	4.7	Discounting Vs Factoring, Forfeiting vs Factoring.	2	5
5	VENTURE CAPITAL AND CREDIT RATING			
	5.1	Meaning, Features, Types	2	6
	5.2	Stages of Venture Capital Financing	2	6
	5.3	Venture Capital Process	2	6
	5.4	Credit Rating, Features, Functions	3	6
	5.5	Types of Credit Rating, Credit Rating process	3	6
	5.6	Credit Rating Agencies	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. Financial Markets & Institutions – Anthony Saunders and Marcia Million Cornett
2. The Indian Financial System: Markets, Institutions and Services (Person Publications)
3. Security Analysis and Portfolio Management – S. Kevin
4. Dynamics of Indian Financial System – Preethi Singh
5. Indian Financial System and Markets – K. Sojikumar & Alex Mathew
6. Financial Institutions and Markets – Meir Kohn (Oxford University Press)
7. Financial Markets, Institutions and Financial Services – Gomez Clifford (Prentice Hall of India)
8. Financial Markets, Institutions and Services – N. K. Gupta and Monica Chopra

9. Fundamentals of Investing - Gitinan and Joehnk (Pearson publishers)
10. Personal Finance - Madura, Jeff (Pearson publishers)
11. Investment Analysis & Portfolio Management - Chandra, Prasanna (Tata McGraw Hill)
12. Investment Valuation: Tool and Techniques for Determining the Value of Any Asset –
13. Damodaran and Aswath
14. Financial Markets and Financial Services – Vasant Desai (Himalayan Publishing House)

Discipline/Programme	**Commerce**					
Semester	4					
Type of Course	DSC					
Course Code	**24UCOMDSC204**					
Course Title	**MARKETING MANAGEMENT AND DIGITAL MARKETING**					
Course Level	200-299					
	This course explores marketing fundamentals, product strategies, digital branding, pricing, distribution, integrated marketing communications, and emerging digital marketing trends, blending theoretical concepts with practical, hands-on					
Lecture/Tutorial/Practical Hours	45 hours/0/30 hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	This course requires basic business and management knowledge, economics, and consumer behaviour. Competency in digital technologies, strong analytical and critical thinking abilities, and interest in emerging marketing methods and digital trends enhance the learning experience.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Critically evaluate marketing strategies in the digital age, applying their understanding of macro and micro factors.	A, An	1,2
2	Analyse new product development processes and branding strategies, focusing on sustainability and consumer behaviour.	An, A, C, E	1,2,5
3	Evaluate pricing, promotion, and distribution strategies, incorporating modern digital logistics practices.	An, A, C, E	1,2

4	Create effective email and content marketing campaigns that leverage personalization and engagement techniques to enhance customer interactions.	An, A, C, E	1,2
5	Investigate and apply emerging technologies, such as AI, machine learning, and AR/VR, to enhance digital marketing campaigns and consumer engagement.	An, A, C, E	1,2,4,5,6
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Module 1 –Foundation of Marketing (16 Hours)			
	1.1	Introduction to Modern Marketing – Concepts, Evolution of Marketing Approaches (Traditional vs. Modern), Marketing Mix (4Ps and 4Cs).	2hrs	1
	1.2	Understanding Marketing Environment – Macro and Micro Factors, Technological Impacts on Marketing, Digital Market Trends.	3hrs	1
	1.3	Consumer Behaviour in the Digital Era – Consumer Buying Process in Online and Offline Environments – Influence of Digital Platforms on Consumer Decision Making.	4hrs	1
	1.4	Marketing Segmentation and Positioning – Importance of Segmentation in Personalized Marketing _ Positioning Strategies in the Age of Digital Communication	2hrs	1
	1.5	Practical Hours: Practical applications of digital tools for analysing the consumer behaviour, market segmentation, and brand positioning.	5hrs	1
2	Module 2 – Product and Brand Management (14 hours)			
	2.1	Product Development and Innovation – New Product Development in the Digital Landscape – Strategies for Successful Product Launches.	3hrs	2
	2.2	Product Life Cycle Management – Adapting products to the Dynamic Market Environment – Strategies for Revitalizing Mature Products.	2hrs	2
	2.3	Branding in the Digital Age- Building Brand Equity through Digital Channels – Leveraging social media for Brand Environment	2hrs	2
	2.4	Packaging and Labelling Innovations – Sustainable Packaging Solutions – Interactive Labelling Technologies.	2hrs	2

	2.5	Practical Hours: Hands-on work on product development and launch strategies, product life cycle analysis, digital branding campaigns, and sustainable packaging solutions.	5hrs	2
3	Module 3 – Pricing and Distribution Strategies (13 hours)			
	3.1	Pricing Strategies in the Digital Market – Dynamic Pricing Models in E-commerce – Importance of Value – Based Pricing in Online Retail Market.	3hrs	3
	3.2	Distribution Channels and Logistics – Omni-channel Distribution Strategies – Enhancing Efficiency through Data-Driven Logistics	3hrs	3
	3.3	Retailing in the Digital Era – Evolution of Retail Formats: Brick-and-Mortar to Click-and-Mortar – Creating Seamless Shopping Experiences Across Channels	2hrs	3
	3.4	Practical Hours: Design a model based on value-based pricing in e-commerce, omni-channel distribution strategies.	5hrs	5
4	Module 4 Integrated Marketing Communication (13 Hours)			
	4.1	Promotion Mix and Digital Advertising – Integrated		
		Marketing Communication Strategies – Harnessing the	2hrs	4
		Power of Programmatic Advertising.		
	4.2	Social media and Influencer Marketing – Leveraging-Social Media Platforms for Brand Promotion – Strategies for Effective Influencer Partnerships.	2hrs	4
	4.3	Sales Promotion and Customer Engagement – Gamification and Interactive Marketing Techniques – Loyalty Programs and Customer Retention Strategies.	2hrs	4
	4.4	Public Relations and Reputation Management – Online Reputation Management in the Digital Age – Crisis Communication Strategies in the Age of social media	2hrs	4
	4.5	Practical Hours: A case study in an industry in the field of promotion or digital advertising.	5hrs	4
5	Module 5: Digital Marketing and Emerging Trends (19 Hours)			
	5.1	Introduction to Digital Marketing – Key Concepts, Strategies, and Tools for Online Campaigns	2hrs	5
	5.2	Social Media Marketing – Platforms, Content Strategies, and Analytics for Campaign Optimization	2hrs	5
	5.3	Search Engine Optimization (SEO) and Search Engine Marketing (SEM) – Techniques for Visibility and Reach	2hrs	5

	5.4	Email and Content Marketing – Personalization and Engagement Techniques in Digital Campaigns	1hrs	5
	5.5	Emerging Technologies in Digital Marketing – AI, Machine Learning, and AR/VR in Consumer Engagement	2hrs	5
	5.6	Practical Hours: Practical sessions, including campaign creation, SEO/SEM optimization, social media management, email marketing, or exploring AI, machine learning, and AR/VR technologies.	10hrs	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. ""Principles of Marketing" by Philip Kotler and Gary Armstrong Publisher: Pearson
2. "Digital Marketing for Dummies" by Ryan Deiss and Russ Henneberry Publisher: For Dummies
3. "Influence: The Psychology of Persuasion" by Robert Cialdini Publisher: HarperCollins
4. "Marketing Management" by Kevin Lane Keller and Philip Kotler, Publisher: Pearson
5. "Contagious: How to Build Word of Mouth in the Digital Age" by Jonah Berger Publisher: Simon & Schuster "Building a Story Brand: Clarify Your Message So Customers Will Listen" by Donald Miller Publisher: HarperCollins Leadership

6. "Data-Driven Marketing: The 15 Metrics Everyone in Marketing Should Know" by Mark Jeffery, Publisher: Wiley
7. Digital Marketing" by Seema Gupta, Publisher: McGraw Hill Education.
8. The Digital Marketing Handbook" by S. S. Bhattacharyya, Publisher: Pearson India.
9. Digital Marketing: A Practical Approach" by V. Kumar, Publisher: Wiley India.
10. Social Media Marketing: A Strategic Approach" by Sanjay Kumar, Publisher: SAGE Publications India.
11. Search Engine Optimization (SEO) Secrets" by Nilesh R. Bhende, Publisher: BPB Publications.
12. Digital Marketing in India: A Hands-On Guide" by Anurag Dandekar, Publisher: Wiley India.

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					
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 and liquidation, and **evaluate** (E) the modes of winding up, preferential creditors, and order of payment and also prepare liquidators' final statements.	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	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					
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	4					
Type of Course	DSC					
Course Code	**24UCOMDSC207**					
Course Title	**FUNDAMENTALS OF GOODS AND SERVICES TAX**					
Course Level	200-299					
	This course provides students with a comprehensive understanding of Goods and Services Tax, covering its historical background, types, and practical application. Through modules on levy, collection, input tax credit, and compliance procedures like registration and return filing,					
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	Understand the historical context and constitutional framework behind GST evolution, including methodology and the role of the GST Council.	U	1,2
2	Analyze GST levy and collection mechanisms, including supply types, value determination, and key schemes like Reverse Charge and Composition.	An	1,2

3	Evaluate Input Tax Credit (ITC) dynamics, addressing the cascading effect, eligible credits, and compliance strategies.	E	1,2
4	Understand the concepts of GST registration, return filing, and assessment proficiency, ensuring compliance and efficient business operations.	U	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 Goods and Services Tax (15 hours)			
	1.1	Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes- constitutional background	2	1
	1.2	Benefits and negative aspects of implementing GST	2	1
	1.3	Structure of GST- Types of GST- GST Network- GST Council	2	1
2	Levy and collection of GST (10 hours)			
	2.1	Supply - Types of Supply – Value of Supply-Place of Supply-Time of Supply	2	2
	2.2	Reverse Charge Mechanism- Composition Scheme of Levy	2	2
	2.3	Tax liability on Mixed and Composite Supply	2	2
3	Input tax Credit (12 hours)			
	3.1	Cascading Effect of Taxation- Benefits of Input Tax Credit Apportionments of Credit and Blocked Credits	3	3
	3.2	Cases in which input tax credit is not available- - Tax Deduction at Source - Collection of Tax at Source	3	3
	3.3	Input service distribution-Types of ledgers-Types of Invoices	3	3
4	Registration, Returns and Assessments (8 hours)			
	4.1	Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure for Registration	4	4
	4.2	Cancellation of Registration - Revocation of cancellation	4	4
	4.3	Returns-Types of Return- Assessment- Types of Assessment	4	4
5	Teacher specific course components (30 hours)			

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:**
	B. End Semester Examination (ESE) Theory: Written test/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report**.** **Practical:**

References:

1. Indirect Taxes - Vinod K Singania, Taxman n's Publications, New Delhi
2. Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
3. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
4. All About GST- V S Datey- Taxmann Publications.
5. Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhya Prakashan Banagar
6. Bare Act CGST

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					
Lecture/Tutorial/Practical Hours	75 hrs					
Credits	Total	4	Theory	4	Practical	
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	3/4					
Type of Course	DSC					
Course Code	**24UCOMDSC209**					
Course Title	***EMERGING TECHNOLOGIES IN FINANCE***					
Course Level	200-299					
	This course equip the student to delve into theoretical concepts, practical applications and problem solving exercises related to the fields within finance and the modern					
Lecture/Tutorial/Practical Hours	60 Hours/0/0 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	Understand the fundamental concepts and applications of emerging technologies in finance.	U	1
2	Analyze the effects of these technologies on financial markets, services, and regulations.	A	2
3	Evaluate the potential of emerging technologies to disrupt traditional financial systems.	U,An	3
4	Develop insights into the ethical considerations and challenges posed by technological advancements.	U,A	4
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 Emerging Technologies in Finance (10 Hours)			
	1.1	Overview of FinTech	10	1
	1.2	FinTech - Significance in the financial landscape		1
	1.3	Blockchain		1
	1.4	Machine Learning		1
	1.5	Big Data, and Cryptocurrency.		1
2	Module 2 Blockchain and Cryptocurrency			
	2.1	Fundamentals of blockchain technology	10	2
	2.2	Blockchain technology and its financial applications		2
	2.3	Cryptocurrencies: Bitcoin, Ethereum, and beyond		2
	2.4	Regulatory and security aspects of digital currencies		2
3	Module 3 Data Analytics and Big Data in Finance (15 hours)			
	3.1	Role of data analytics in financial decision-making	15	3
	3.2	Big Data technologies and their impact on financial services,		3
	3.3	Practical exercises in data mining, warehousing, and visualization.		3
4	Module 4 Regulatory Technology and Cybersecurity (5 hours)			
	4.1	Understanding RegTech and its importance in compliance and risk management	15	4
	4.2	Cybersecurity challenges in the financial sector		4
	4.3	Emerging trends in financial regulation and technology's role.		4
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 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. Peaken Best - Emerging Technologies in Finance: Exploring the Future of Financial Service
2. Steve Brown - The Innovation Ultimatum: Six Strategic Technologies That Will Reshape Every Business in the 2020s
3. Lisa J. Servon - The Unbanking of America
4. Brett King - Bank 4.0: Banking Everywhere, Never at a Bank

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					
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*.
	. End Semester Examination (ESE) Theory: Written test/Standardized Test (MCQ)/Open book/ Proble 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.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	05					
Type of Course	DSC					
Course Code	**24UCOMDSC302**					
Course Title	**PRINCIPLES OF BUSINESS DECISIONS**					
Course Level	300-399					
Course Summary	This course provides a comprehensive overview of the Indian economy and various economic systems, including capitalist, socialist, and mixed economies. It covers decision-making processes, the dynamics of demand and supply, consumer behavior, and production analysis. The course also delves into cost and profit analysis, market forms and pricing strategies					
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	Students will comprehend the characteristics, merits, demerits, and central problem solutions of capitalist, socialist, and mixed economies.	U, AN, E	1,2
2	Students will learn the decision-making process, its importance, and apply this knowledge in economic contexts to create solutions.	U, A, C	1,2
3	Students will explain the law of demand, its determinants, and elasticity, forecast demand, and understand supply determinants.	U, A, An, E	1,2

4	Students will use consumer equilibrium tools, understand production functions, and analyze cost-output relationships.	U, A, An	1,2
5	Students will identify market forms, analyze pricing mechanisms, understand business cycles, and evaluate inflation control measures.	U, A, An, 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 Economics (7 hours)			
	1.1	Introduction to Indian economy	1	1
	1.2	characteristics of Indian economy- major economic issues in India.	1	1
	1.3	Economic system- capitalist economy- features – merits and demerits- capitalist economy and solution to central problem- socialist economy- features- merits and demerits- mixed economy-features- advantages of mixed economy over other economies-	2	1
	1.4	Decision making- Definition of decision and decision making- Importance of decision making- Steps in decision making-.	1	1
	1.5	Types of decisions- Decision making environment- production possibility curve	1	1
2	Demand (20 hours)			
	2.1	Demand– Meaning- Law of Demand – Reasons for Law of demand – Exceptions to the Law	2	3,5
	2.2	Demand determinants-Movements Vs Shift in Demand-Demand distinctions-Elasticity of Demand– Price elasticity- Importance of price elasticity- Income elasticity-Advertisement elasticity	3	3,5
	2.3	Cross elasticity – Measurement of elasticity -supply- determinants of supply- Demand Forecasting –Short Term and Long-Term Forecasting – Methods of Forecasting (theory only)	5	3,5
	2.4	Forecasting demand for new products- Characteristics of a good forecasting technique- Budget line and indifference curve,	5	3,5
	2.5	consumer equilibrium. Income consumption curve and Engel curve, Price consumption curve and derivation of demand curve- Consumers' Surplus- Revealed Preference theory.	5	
3	Production Analysis (8 hours)			

	3.1	Production Function –Assumptions and uses of production function- Cobb Douglas Production Function	1	3,5
	3.2	Laws of Production –the optimal combination of resources- the expansion path	4	4,5
	3.3	Law of Diminishing Returns or variable proportions- Law of Returns to Scale	2	4,5
	3.4	Economies and Diseconomies of Scale–Isoquant Curve-Is cost Curve–Optimum Combination of Inputs.	5	4,
4	Cost and Profit analysis (20 hours)			
	4.1	Cost Analysis- Cost concepts- Determinants of cost- Cost output relationship in the short run and long run- Optimum firm.	2	5, 6
	4.2	Price theory and price mechanism- objectives of pricing- Various market forms and pricing.	2	5, 6
	4.3	Perfect Competition –Features- Price determination- Equilibrium of a firm under perfect competition- Monopoly- Features and kinds of monopoly- Price and output determination- Price Discrimination- Types- conditions- degree of price discrimination-	5	5, 6
	4.4	Comparison of pure competition and monopoly and the social costs of monopoly power including deadweight loss-	3	5, 6
	4.6	Monopolistic competition- features- Price- Oligopoly— features- Kinked Demand Curve- dominant firm price- leadership model– Pricing under Collusion- centralized cartels- Prisoners' Dilemma- concept of producer surplus- case studies	8	5, 6
5	Business Cycles (5 hours)			
	5.1	Business cycles- Phases- features- causes	1	2
	5.2	relevance of business cycles in business decision-making	1	2
	5.3	Inflation- types- effects of inflation-	4	2
	5.4	measures for controlling inflation- monetary, fiscal and other policies	2	2

References:

1. Maheswari.K.LandVarshney:ManagerialEconomics
2. Samuel,MoteandPaul:Managerial Economics
3. Pylee.M.VandSankaranarayan.K.C:ManagerialEconomics
4. Dwivedi.N.D:ManagerialEconomics
5. ReddyP.Nand Appanniah.H.R:Principlesof Business Economics
6. Mulhearn,EconomicsforBusiness.
7. Dean,JoelManagerial economics-PrenticeHallofIndia

8. Varshney, R.L., &Maheshwari, K.L., Managerial Economics, Sultan Chand & Sons PrivateLtd., New Delhi
9. KasiReddyM.,&Saraswathi,S.,ManagerialEconomicsandFinancialAccounting,PHI Learning, New Delhi.
10. Mehta,P.L.,Managerial Economics,Sultan&Chand,NewDelhi
11. DMMithani,Managerial economics,HimalayaPublishingHouseMumbai.
12. Trivedi, M.L.,Managerial EconomicsTheoryand Applications,McGrawHillEducationPrivate Ltd, New Delhi.
13. Dwivedi,D.N.,ManagerialEconomics,VikasPublishingHousePrivateLimited,NewDelhi
14. ChopraP.N.,PrinciplesofBusinessDecisions,KalyaniPublishers

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					
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 methodas 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					
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					
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					
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					
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 contemporary topics like Collective Bargaining and Workers					
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					
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					
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					
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	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	3	5

		approaches to implementation of strategy		
	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/Programme	**Commerce**					
Semester	3					
Type of Course	DSE					
Course Code	**24UCOMDSE201**					
Course Title	**BUSINESS ANALYTICS**					
Course Level	200-299					
Course Summary	This comprehensive course covers the essentials of analytics and its applications in business. It begins with an introduction to analytics, data collection, and big data management, emphasizing the importance of data quality. Students will learn about the data science project life cycle, including data acquisition, preparation, modeling, and deployment. The course explores data mining, machine learning, and their respective techniques, while also delving into the different types of business analytics and their practical applications across various industries. Through a blend of theoretical knowledge and hands-on projects, students will develop the skills necessary to analyze and visualize data, making informed decisions in a business context.					
Lecture/Tutorial/Practical Hours	45 hours/0/30hours					
Credits	Total	4	Theory	3	Practical	2
Pre-requisite, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	**To understand** fundamental concepts of analytics, including data collection, data management, big data, and the importance of data quality.	U	1,2,3
2	**To apply** their knowledge to navigate the data science project life cycle, from business requirements and data acquisition to modeling and deployment.	A	1,2,3
3	**To analyze** the origins, tasks, and methods of data mining, as well as distinguish between supervised, unsupervised, and reinforcement learning within the context of machine learning.	An	1,2,3
4	**To evaluate** different types of business analytics—descriptive, diagnostic, predictive, and prescriptive—and their applications in various sectors such as retail, marketing, finance, healthcare, HR, and supply chain.	E	1,2,3
5	**To create** data visualizations and perform advanced analyses using techniques like OLAP, association analysis, cluster analysis, text analytics, web mining, and sentiment analysis.	C	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	An overview of Business Analytics and Data Science (15)			
	1.1	Introduction to Analytics, Analysis and Business Analytics, Data Collection	2	1
	1.2	Data Management, Big Data Management, Big Data and Analytics	2	1
	1.3	Organization/sources of data, Importance of data quality, dealing with missing or incomplete data	2	1
	1.4	Data Visualization, Data Classification Data Science Project Life Cycle	2	1
	1.5	Business Requirement, Data Acquisition, Data Preparation, Data Warehousing	2	1
	1.6	Hypothesis and Modeling, Evaluation and Interpretation	2	1
	1.7	Deployment, Operations, Optimization.		
2	Introduction to Data Mining (10 Hrs)			
	2.1	The origins of Data Mining, Data Mining Tasks	2	2
	2.2	OLAP and Multidimensional data analysis	2	2
	2.3	Basic concept of Association Analysis and Cluster Analysis.	2	2
	2.4	Text Analytics, Text Mining and Sentiment Analysis	2	2
	2.5	Web Analytics, web Mining and Social Analytics	2	2

3	Introduction to Machine Learning (15)			
	3.1	History and Evolution, AI Evolution	3	3
	3.2	Statistics Vs Data Mining Vs, Data Analytics Vs Data Science	4	3
	3.3	Supervised Learning, Unsupervised Learning	4	3
	3.4	Reinforcement Learning, Frameworks for building Machine Learning Systems	4	3
4	Types of Business Analytics (15hours)			
	4.1	Descriptive Analytics, Diagnostic Analytics	7	4
	4.2	Predictive Analytics, and Prescriptive Analytics. (Introduction)	8	4
5	Application of Business Analytics (20 HRS)			
	5.1	Retail Analytics, Marketing Analytics	5	5
	5.2	Financial Analytics	5	5
	5.3	Healthcare Analytics	5	5
	5.4	HR Analytics and Supply Chain Analytics. (Introduction)	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
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. The Hundred-Page Machine Learning Book by Andriy Burkov.

2. Too Big to Ignore: The Business Case for Big Data by Phil Simon.
3. Big Data: A Revolution That Will Transform How We Live, Work, and Think .by Viktor Mayer Schonberger and Kenneth Cukier.
4. Artificial Intelligence: A Guide for Thinking Humans by Melanie Mitchell.
5. Business Unintelligence: Insight and Innovation Beyond Analytics and Big Data .by Barry Devlin.
6. Creating Value with Social Media Analytics: Managing, Aligning, and Mining Social Media Text, Networks, Actions, Location, Apps, Hyperlinks, Multimedia, & Search Engines Data by Gohar F. Khan.
7. The Quick Python Book by Naomi Ceder.
8. Developing Analytic Talent: Becoming a Data Scientist by Vincent Granville.
9. A Practitioner's Guide to Business Analytics: Using Data Analysis Tools to Improve Your Organization's Decision Making and Strategy by Randy Bartlett.
10. Data Analytics Made Accessible: 2020 Edition by Anil K. Maheshwari, Ph.D.
11. Data Science for Business: What You Need to Know about Data Mining and Data-Analytic Thinking by Foster Provost and Tom Fawcett.
12. Deep Medicine: How Artificial Intelligence Can Make Healthcare Human Again by Eric Topol. Business Data Science: Combining Machine Learning and Economics to Optimize, Automate, and
13. Accelerate Business Decisions by Matt Taddy.
14. Rebooting AI: Building Artificial Intelligence We Can TrustBy Gary Marcus and Ernest Davis.

Discipline/Programme	**Commerce**					
Semester	3					
Type of Course	DSE					
Course Code	**24UCOMDSE202**					
Course Title	**FINANCIAL SERVICE**					
Course Level	200-299					
Course Summary	The Financial Services course for BCOM UG students provides a thorough overview of finance essentials. It covers financial institutions such as banks, insurance, brokerage firms, and mutual funds, their roles in economic development, and regulatory compliance. The course explores India's banking system, including historical context, legislative frameworks (Banking Regulation Act 1949, RBI Act 1935), types of banks, functions, and RBI's role in monetary policy. Additionally, it examines venture capital, leasing, mutual funds, and credit rating agencies, detailing definitions, processes, types, and regulatory aspects. This prepares students for careers in finance and related fields.					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	3	Practical	1

Pre-requisite, if any	

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Students will gain a comprehensive understanding of the various financial institutions like banks, insurance companies, brokerage firms, and mutual funds, and their roles and functions within the financial system.	U	4
2	Learners will be able to articulate the history, classification, and functions of banks in India, understand the regulatory environment, and comprehend the significance of monetary policy tools like CRR,SLR, Repo Rate, and others.	U,A	8
3	The course will equip students with knowledge of venture capital, leasing, factoring, and mutual funds, including investment processes, types, and stages of financing, as well as the regulatory framework governing these areas.	U	2
4	Students will understand the procedure of credit rating, the calculations involved, and the recent trends in financial services, preparing them for practical applications in the field of credit analysis.	An	1,6
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Introduction to financial services (10 Hours)			
	1.1	Introduction to Financial Services	2	1
	1.2	Types of Financial Institutions: Banks, Insurance Companies, Brokerage Firms, Mutual Funds, etc..	2	1
	1.3	Role and Functions of Financial Institutions	2	1
	1.4	Interrelationships between Financial Services and Economic Development	2	1
	1.5	Regulatory environment and compliance requirements.	2	1
2	Introduction to Banking (10 hours)			
	2.1	Introduction to banking System -Meaning, Definition, History of banking system in India	1	2
	2.2	Banking Regulation Act 1949, Provisions of RBI Act 1935	2	2
	2.3	Classification of banks -Public sector, private sector, Local area banks (LAB), Regional rural and Cooperative banks, Functions of banks- primary-secondary	2	2
	2.4	RBI- Reserve Bank of India - Functions - Regulatory	2	2

		Powers, Organizational set up		
	2.5	Credit Control Measures, Qualitative and Quantitative Control, CRR, SLR, Repo rate, Reverse Repo rate, Bank rate, Prime Lending rate	2	2
	2.6	Origin and growth of commercial banks in India.	1	2
3	Venture Capital, leasing and mutual funds (15 hours)			
	3.1	Venture capital - Definition, Characteristics	1	3
	3.2	Venture capital investment process and types of Venture Capital,	1	3
	3.3	Various Stages of Venture Capital Financing- Factors affecting investment decision- Investment nurturing- Venture capital exit strategies-	3	3
	3.4	Problems and challenges of venture capital funds in India.	1	3
	3.5	Leasing- Concept of leasing,	1	3
	3.6	Types- Operating and Financial Lease, Sale and Lease back, Other classifications-	1	3
	3.7	Advantages and Limitations of Leasing, Leasing Vs Hire purchase.	1	3
	3.8	Factoring-Parties involved, Process of Factoring,	2	3
	3.9	Functions of a Factor, Different Forms of Factoring Services.	2	3
	3.10	Mutual funds- Concepts, Features, Structure, Types, Benefits, Mutual fund regulations, Mutual fund industry in India	2	3
4	Credit Rating Agencies (5 hours)			
	4.1	Introduction to credit rating agencies	1	4
	4.2	Procedure of credit rating and Calculations	2	4
	4.3	Recent trends in financial services	2	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*.

Reference:

1. Shekhar,K.C,Banking Theory and Practice,Vikas Publishing House,New Delhi
2. Maheswari,S.N.,Banking Law and Practice, Kalyani Publishers, NewDelhi
3. Sundharam, Varshney, Banking Theory Law & Practice, Sulthan Chand & Sons, New Delhi.
4. Gupta,P.K.,InsuranceandRiskManagement,HimalayaPublishingHouse,Mumbai
5. Mishra,M.N.,PrinciplesandPracticesofInsurance,S.ChandandSons,NewDelhi
6. M Y Khan- Financial Services
7. Scott J. Brouwer - Venture Capital: The Definitive Guide for Entrepreneurs, Investors, and Practitioners

1. Wiley - The Rating Agencies and Their Credit Ratings: What They Are, How They Work, and Why They are Relevant

Discipline/Programme	**Commerce**					
Semester	4					
Type of Course	DSE					
Course Code	**24UCOMDSE203**					
Course Title	***GOODS AND SERVICES TAX***					
Course Level	200-299					
Course Summary	This course provides students with a comprehensive understanding of Goods and Services Tax, covering its historical background, types, and practical application. Through modules on levy, collection, input tax credit, and compliance procedures like registration and return filing, students gain the necessary skills to navigate the complexities of GST implementation effectively.					
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	Understand the historical context and constitutional framework behind GST evolution, including methodology and the role of the GST Council	U	1,2
2	Analyze GST levy and collection mechanisms, including supply types, value determination, and key schemes like Reverse Charge and Composition.	An	1,2

3	Evaluate Input Tax Credit (ITC) dynamics, addressing the cascading effect, eligible credits, and compliance strategies.	E	1,2
4	Understand the concepts of GST registration, return filing, and assessment proficiency, ensuring compliance and efficient business operations.	U	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 Goods and Services Tax (15 hours)			
	1.1	Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes- constitutional background	2	1
	1.2	Benefits and negative aspects of implementing GST	2	1
	1.3	Structure of GST- Types of GST- GST Network- GST Council	2	1
2	Levy and collection of GST (10 hours)			
	2.1	Supply - Types of Supply – Value of Supply-Place of Supply-Time of Supply	2	2
	2.2	Reverse Charge Mechanism- Composition Scheme of Levy	2	2
	2.3	Tax liability on Mixed and Composite Supply	3	2
3	Input tax Credit (12 hours)			
	3.1	Cascading Effect of Taxation- Benefits of Input Tax Credit Apportionments of Credit and Blocked Credits	2	3
	3.2	Cases in which input tax credit is not available- - Tax Deduction at Source - Collection of Tax at Source	3	3
	3.3	Input service distribution-Types of ledgers-Types of Invoices	3	3
4	Registration, Returns and Assessments (8 hours)			
	4.1	Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure for Registration	3	4
	4.2	Cancellation of Registration - Revocation of cancellation	2	4
	4.3	Returns-Types of Return- Assessment- Types of Assessment	3	4
5	Teacher specific course components (30 hours)			

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*.
	B. End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report**.**

References:

1. Indirect Taxes - Vinod K Singania, Taxman n's Publications, New Delhi
2. Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
3. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
4. All About GST- V S Datey- Taxmann Publications.
5. Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhya Prakashan Banagar

Discipline/Programme	**Commerce**					
Semester	04					
Type of Course	DSE					
Course Code	**24UCOMDSE204**					
Course Title	**PERSONAL FINANCE PLANNING**					
Course Level	200 – 299					
Course Summary	This course provides a comprehensive overview of personal finance management. It covers topics such as asset and liability understanding, investment types, risk assessment, saving strategies, debt management, credit building, and retirement planning. Students learn essential skills for financial stability and wealth accumulation in diverse economic 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	Understanding of key financial concepts and be able to effectively manage their money.	Understand	4,

2	Students will be equipped with the knowledge and skills to make informed investment decisions and build wealth over time.	Apply	7,8
3	Understand the impact of debt and credit on their financial well-being and develop strategies to manage them effectively.	Analyse	1,5
4	Create a comprehensive financial plan to achieve their short-term and long- term goals.	Create	1,2
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Understanding Financial Basics (17 hours)			
	1.1	Introduction to Personal Finance	2	1
	1.2	Understanding Asset, Liability, Income and Expense.	4	1
	1.3	Time value concept of money	3	1
	1.4	Types of Investments (stocks, bonds, mutual funds, real estate, etc.)	3	1
	1.5	Risk vs. Return in investment	3	1
	1.6	Liquidity of investment avenues	2	1
2	Building wealth through saving and investing (15 hours)			
	2.1	Importance of Saving and Emergency Funds	2	2
	2.2	Banking, types of accounts, services	3	2
	2.3	Insurance and types of insurance	4	2
	2.4	Investments in real estates , stocks, bonds, mutual funds, ETF, SGB etc.)	3	2
	2.5	SIP in mutual funds	3	2
3	Managing debt and credit wisely (18 hours)			
	3.1	Loans and Borrowing: Types and Considerations	4	3
	3.2	Managing Credit Card	4	3
	3.3	Understanding Credit Scores and Reports	4	3
	3.4	Debt Repayment Strategies	3	3
	3.5	Building and Maintaining Good Credit score	3	3
4	Planning for Financial Independence (15 hours)			
	4.1	Setting Financial Goals	2	4
	4.2	Creating a Personal Financial Plan	2	4
	4.3	Tax planning	2	4
	4.4	Age and exposure to various investment avenues	2	4
	4.5	Retirement Planning through various investments	2	4
Teacher specific course components (10 hours)				

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 methodas 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:

2. "Personal Finance for Dummies" by Eric Tyson
3. "The Total Money Makeover: A Proven Plan for Financial Fitness" by Dave Ramsey
4. "The Intelligent Investor" by Benjamin Graham
5. "A Random Walk Down Wall Street" by Burton G. Malkiel
6. Vanguard's Investing Basics guide (https://investor.vanguard.com/investing/how-to- inves

Discipline/Programme	**Commerce**					
Semester	03					
Type of Course	DSE					
Course Code	**24UCOMDSE210**					
Course Title	**BUSINESS AND TECHNOLOGY (BT*)***					
Course Level	200-299					
Course Summary	The aim of this paper is to provide a basic knowledge of business organization, how they are managed and controlled. The course provides an overview of the factors affecting the organisation and explains the best practices guidelines and codes of good corporate governance. The course helps to understand the accounting and reporting system, technology and security, team management and the professional ethics in accounting and business.					
Lecture/Tutorial/Practical Hours	75 hours					
Credits	Total	3	Theory	3	Practical	1
Pre-requisite, if any	Nil					

CO No.	Expected Course Outcome	Learning Domains	PO
1	To identify the business organization, its stakeholders, and the external environment.	U	1
2	To analyze the business organizational structure, functions, and governance.	An	1,4,5,6
3	To understand the various functions of management such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources.	U	2,3,4
4	To understand the meaning and concept of professional ethics in accounting and business	U	4,6
5	To assess the various functions of a leader, personal effectiveness, and communication.	An	3
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO
1	The business organisation, its stakeholders, and the external environment (15 hours)			
	1.1	The purpose and types of business organisation - Stakeholders in business organisations -	5	1
	1.2	Political and legal factors affecting business - Macroeconomic factors	5	
	1.3	Micro economic factors -Social and demographic factors - Technological factors - Environmental factors -Competitive factors	5	
2	Business organisational structure, functions and governance (10 Hours)			
	2.1	The formal and informal business organisation- Business organisational structure and design-	3	2
	2.2	Organisational culture in business -Committees in business organisations -	3	
	2.3	Governance and social responsibility in business	4	
3	Accounting and reporting systems, compliance, control, technology and security (20 Hours)			
	3.1	The relationship between accounting and other business functions -Accounting and finance functions within business organisations	5	3
	3.2	Principles of law and regulation governing accounting and auditing -The sources and purpose of internal and external financial information, provided by business	5	

	3.3	Financial systems, procedures and related IT applications - Internal controls, authorisation, security of data and compliance within business	5	
	3.4	Fraud and fraudulent behaviour and their prevention in business, including money laundering. -The impact of Financial Technology (Fintech) on accounting systems	5	
	Leading and managing individuals and teams ; Personal effectiveness and communication (20 hours)			
	4.1	Leadership, management and supervision - Recruitment and selection of employees	5	
	4.2	Individual and group behaviour in business organisations - Team formation, development and management	4	
	4.3	Motivating individuals and groups -Learning and training at work -Review and appraisal of individual performance	4	
	4.4	The application and impact of Financial Technology (FinTech) in accountancy and audit	3	
4	4.5	Personal effectiveness techniques- Consequences of ineffectiveness at work -Competence frameworks and personal development -Sources of conflicts and techniques for conflict resolution and referral - Communicating in business.	4	4
	Professional ethics in accounting and business (10 Hours)			
	5.1	Fundamental principles of ethical behaviour	2	
	5.2	The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession	4	5
5	5.3	Corporate codes of ethics- Ethical conflicts and dilemmas.	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. ACCA Study Material 2022-23 by Kaplan
2. ACCA Study Material 2022-23 by BPP
3. Vasishth, Neeru, "Business Organization", Taxmann.
4. Talloo, Thelman J., "Business Organizational and Management", TMH.
5. Tulsian, P.C., Business Organisation, Pearson Education.

Discipline/Programme	**Commerce**
Semester	4
Type of Course	DSE
Course Code	**24UCOMDSE211**
Course Title	***FINANCIAL ANALYTICS & CONTROL***
Course Level	200-299
Course Summary	This course provides an in-depth examination of numerous topics essential to contemporary accounting and finance procedures. The course will cover enterprise resource planning (ERP) systems, accounting information systems, safeguards against security breaches, and the foundations of information systems and data governance. Along with covering the systems development life cycle, process automation, business intelligence, data mining, and data visualization, they will also examine data analytics and technology-enabled finance transformation. Students will also study concepts related to cost

	measurement, such as standard costs, activity-based costing, absorption costing, and cost behavior. Along with discussions on lean manufacturing, ERP systems, and throughput costing, supply chain management, value chain analysis, capacity management, and continuous improvement principles are also highlighted. Finally, internal controls will be covered in the course, with an emphasis on internal					
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	Develop an understanding of information systems, the importance of data governance and how technology is transforming finance related decisions.	Understand, Apply	1,2
2	Understand the fundamentals of data analytics and learn the importance and significant tools of data visualization.	Understand, Apply	1
3	Develop an understanding of the various cost measurement concepts and identify and evaluate the different types of costing systems.	Analyse	2,8
4	Obtain an in-depth understanding of supply chain management and the elements associated with it such as lean manufacturing, enterprise resource planning (ERP), theory of constraints and throughput costing. Students will also learn to identify and evaluate the performance of multiple business processes.	Understand, Analyse, Apply	1,2,3,6
5	Comprehend the concepts of Internal controls, Internal control risk, COSO Control Components, ERM Policies and Procedures, Corporate governance and Audit Risk.	Analyse	4,5,6,7
6	Develop an understanding of the elements of internal controls like governance, risk and compliance, systems controls and security measures.	Understand	4,5,6
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Information systems and Data Governance (12 Hours)			1
	1.1	Accounting information systems	2	
	1.2	Enterprise resource planning systems	2	
	1.3	Enterprise performance management systems	2	
	1.4	Data policies and procedures	2	

	1.5	Life cycle of data	2	
	1.6	Controls against security breaches	2	
2	Technology-enabled finance transformation and Data Analytics (12 Hours)			2
	2.1	Systems Development Life Cycle	3	
	2.2	Process automation - Innovative applications	3	
	2.3	Business intelligence	3	
	2.4	Data mining - Analytic tools - Data visualization	3	
3	Cost Measurement Concepts (14 Hours)			3
	3.1	Cost behaviour and cost objects	1	
	3.2	Actual and normal costs - Standard costs	1	
	3.3	Absorption (full) costing - Variable (direct) costing -	2	
	3.4	Joint and by-product costing-	1	
	3.5	Job order costing	1	
	3.6	Process costing	3	
	3.7	Activity- based costing	1	
	3.8	Life-cycle costing-- Fixed and variable overhead expenses -	1	
	3.9	Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs	3	
4	Supply chain management and Business process improvement (12 Hours.)			4
	4.1	Lean manufacturing - Enterprise resource planning (ERP) -of quality analysis - Efficient accounting processes	2	
	4.2	Theory of constraints and throughput costing	2	
	4.3	Capacity management and analysis	2	
	4.4	Value chain analysis - Value-added concepts	1	
	4.5	Process analysis - Activity-based management	2	
	4.6	Continuous improvement concepts - Best practice analysis	2	
	4.7	Cost of quality analysis - Efficient accounting processes	1	
5	Internal Control (10 Hrs)			5,6
	5.1	Internal control structure and management philosophy - Internal control policies for safeguarding and assurance	2	
	5.2	Internal control risk - COSO Control Components	2	
	5.3	ERM Policies and Procedures - Corporate governance & Responsibilities	2	
	5.4	Audit Risk - External audit requirements	1	
	5.5	General accounting systems controls – Application and transaction controls – Network Controls	2	

	5.6	Backup Controls – Business Continuity planning	1	

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*.

References:

1. HOCK International Part 1
2. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
3. Cost Accounting: A Managerial Emphasis; Charles Horngren, Srikant Datar, and Madhav Rajan; Pearson
4. Core Concepts of Accounting Information Systems; Mark Simkin; Wiley
5. Accounting Information Systems, George Bodnar, and William Hopwood; Pearson
6. COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017, Enterprise Risk Management - Integrated Framework
7. Accounting Information Systems, George Bodnar, and William Hopwood; Pearson Excel Power Pivot & Power Query for Dummies; Michael Alexander,

Discipline/Programme	**Commerce**					
Semester	03					
Type of Course	DSE					
Course Code	**24UCOMDSE220**					
Course Title	***INFORMATION SYSTEMS FOR BUSINESS***					
Course Level	200 – 299					
Course Summary	The course provides a comprehensive overview of information technology essentials, including hardware, software, and networking concepts. Students learn about IT applications in various sectors, social implications of technology, network types and security, HTML for web development, and internet fundamentals, preparing them for practical applications in 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	Learnig Domains *	PO
1	Discussing students' knowledge in ICT	Understand	3
2	Analyse the scope of Cyber World	Analyse	7
3	Assessing IT applications in Commerce, Business and Industry	Analyse	7,8
4	Create and link web pages	Create	7,8
5	Classify Networks	Analyse	7
6	Analyse Internet in detail	Analyse	7,8
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Introduction to Information Technology (5 hours)			
	1.1	ICT - Informatics – Information Technology – E-world – Information Systems, Hardware and Software, Input, Processing, Storage, Output and Communication Hardware.	T1 P1	1
	1.2	Software – Software: System software and Application Software – Operating System: WINDOWS, UNIX and LINUX – Versions. Free Software Movement – Futuristic IT – Artificial Intelligence – Virtual Reality.	T2	2
2	Social Informatics – IT and Society (10 hours)			
	2.1	Applications - IT Applications in Commerce, Business and Industry – IT Applications in Education, Teaching and Learning – Computer and Health Issues	T4 P1	3
	2.2	Proper Usage - Proper usage of Computers and Internet – Cyber Ethics – Cyber Addiction – Cyber Crime – E-waste and Green Computing.	T4 P1	2
3	Network & Communications (15 hours)			
	3.1	Types of Networks - Computer Networks – Types of	T3	5
		Networks: WAN, MAN, LAN, PAN, CAN. Benefits of Networks, Network Topology.	P2	
	3.2	Application - Work group Computing & Groupware	T2	5
		Telecommuting and Virtual Offices		
	3.3	Network Security - Network Security – Firewalls. Communication Medium: Wired and Wireless – Generations in Communication.	T5 P3	6
4	HTML and Web Pages(30 hours)			

	4.1	HTML - Introduction to HTML- Essentials - Static & Dynamic Web pages - Structure of a Web Page - Designing web pages - HTML Tags - Text Formats.	T2 P4	4
	4.2	Creating Web Pages - working with text - Presenting and Arranging text – Paragraphs, Animated Effects: Marquee – using white space - Tables in HTML- Working with Links, E-mail links, Lists, Images, Thumbnails, Rollover Images, Audio & Video.	T2 P4	4
	4.3	Forms - Creating application forms using various tags and methods.	T2 P4	4
	4.4	Frames - Creating frames and framing outcomes of different programs in a single window.	T2 P4	4
	4.5	Website Management – source of ideas, Creating and launching a website, setting up domain name.	T2 P4	4
5	Internet (15 hours)			
	5.1	Internet Basics – Working Concepts – Devices, History	T2	5
	5.2	Merits and Demerits - Benefits and Drawbacks, Internet Structure.	T2	5
	5.3	Communication Protocols - Internet Protocols: TCP/IP, FTP, HTTP, etc.	T2	6
	5.4	Terminology - IP Address, Domain Name System (DNS), URL, Web Browser, WWW Consortium, Search Engines – Types.	T4	6
	5.5	Application - Academic Search Techniques – Business Applications of Internet, Internet Access Methods – Intranet and Extranet.	T4 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*

	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. Using Information Technology (6th Edition): Williams & Sawyer Tata McGraw Hill Company
2. Operating System Concepts (Windows XP update): AviSilberschatz, Peter Galvin & Greg Gagne Willey
3. Computer Networks Protocols, Standards and Interface: Uyless Black Prentice Hall India Pvt. Ltd.
4. Web Design Technology Theory and Techniques on the cutting edge : D.P. NagpalS. Chand& Company
5. HTML Black Book: Stephen Holzner Dreamtech Press
6. Web Technologies: Achyut S. Godbole & AtulKahate Tata McGraw Hill Company.
7. Using the Internet: Barbara Kasser Prentice Hall of India Pvt. Ltd.
8. The Complete Reference on Internet: Margaret Lavine Young Tata McGraw Hill Edition.
9. How to do everything with HTML & XHTML A beginners Guide:James Pence Dreamtech Press

Discipline/Programme	**Commerce**
Semester	04
Type of Course	DSE
Course Code	**24UCOMDSE221**
Course Title	***Mastering Business Productivity - MS Office Essentials***
Course Level	200 – 299
Course Summary	This course covers essential software applications, including Microsoft Word, Desktop Publishing with PageMaker, Spreadsheet Package (focused on MS Excel), Advanced Excel features, and Presentation Package (centered around MS PowerPoint). Participants learn document creation, formatting, mail merging, table manipulation, page layout, leading, and indents. Advanced topics include functions, chart creation, Pivot tables, slide creation, formatting, animation, and presentation management.
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	Create documents in Ms Word	Create	8
2	Create Brocher/Notice in Page Maker	Create	8
3	Create Documents and Reports in Ms Excel	Create	8
4	Design Charts	Create	8
5	Analysing advanced features of Excel	Analyse	8
6	Create Presentations	Create	3,8
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No
1	Introduction to MS Word (12 hours)			
	1.1	Introduction to MS Word - Features- Word User Interface Elements; Creating new Documents; Basic Editing, saving a Document.	T1 P1	1
	1.2	Print - Printing a Document; Print Preview, Page Orientation- Viewing Documents.	T1P1	1
	1.3	Advanced Features - Setting tabs-Page Margins; Indents; Ruler, Formatting Techniques; Font Formatting, Paragraph Formatting; Page Setup; Headers & Footers; Bullets and Numbered List; Borders and Shading; Find and Replace; Page Break& Page Numbers.	T3 P1	1
	1.4	Mail Merge- Mail Merging letters -Spelling and Grammar Checking; Thesaurus; Macros.	T1	1
	1.5	Tables – Creating Tables, Side-by-side and Nested Tables; Formatting Tables.	T1 P1	1
2	Desktop Publishing (8 hours)			
	2.1	Introduction to PageMaker 7.0 - Introduction to Desktop publishing as a Process- Pagemaker tools and Pallettes - Working with objects -type Styling options -Working with text.	T3 P1	2
	2.2	Formatting - formatting options: Leading, Margins and indents	T2	2
	2.3	- Scaling Text-Paragraph formatting options - Working with Grids -Creating frames Layers	P2	
3	Spreadsheet Package (21 hours)			

	3.1	Ms-Excel Introduction - Excel User Interface, working with cell and cell addresses, selecting a Range, Moving, Cutting, Copying with Paste, Inserting and Deleting cells, freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet.	T5 P2	3
	3.2	Cell Formatting Options - formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height / width.	T5 P2	3
	3.3	Formatting Worksheet - Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell. Using print Preview, Preparing Worksheet for the printer, Selecting Print Area, Margin and Orientation, Centering a Worksheet, Using header and footer, Inserting page breaks, Creating list, Sorting Data.	T4 P3	3
4	Advanced Features of Excel (9 hours)			
	4.1	Functions - All Functions in excel, Using Logical Functions, Statistical functions, Mathematical etc. Linking Data between Worksheet	T5 P3	5
	4.2	Charts - Elements of Excel Charts, Categories, create a Chart, choosing chart type, edit chart axis - Titles, Labels, Data series and legend, adding a text box, rotate text in a chart, converting a chart on a webpage, Saving a chart. Use of Pivot tables- Designing of Templates in Excel.	T5 P3	4
5	Presentation Package (25 hours)			
	5.1	Introduction - Ms-PowerPoint 2007 - Advantages of Presentation creating presentation- - inserting slides – setting slide layout.	T5	6
	5.2	Slide Transition, Animation, adding sounds & videos-formatting - slides -slide layout -- views in presentation - color scheme - background.	T2 P5	
	5.2	Creating Presentation - action buttons - slide transition –Custom animation - Creating Master slides - Managing slide shows - using pen -- Setting slide intervals	T4 P5	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 methodas 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. Ms-Office 2007: Gini Courter & Annette Marquis BPB Publications
2. Special Edition Ms Excel 2007: Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck Prentice Hall India Pvt. Ltd.
3. Excel 2016 Bible, by John Walkenbach
4. Excel 2016 for Dummies, by Greg Harvey
5. Excel: Quick Start Guide from Beginner to Expert, by William Fischer

Discipline/Programme	Commerce
Semester	04
Type of Course	DSE
Course Code	24UCOMDSE222
Course Title	**INTERNATIONAL BUSINESS FUNDAMENTALS AND TOURISM**
Course Level	200-299
Course Summary	This course provides a comprehensive understanding of global tourism dynamics, focusing on the impact of globalization, international marketing, and cultural differences. Students will explore the role of multinational corporations, global supply chains, and trade agreements in shaping tourism development. The course also covers essential topics like consumer behavior, cross-cultural communication, and the influence of international events on destination branding. Financial management in the

	global tourism sector, including currency risks and investment trends, will be examined, along with key international trade laws and regulations. This course equips students with the essential knowledge and skills to build a successful career in the global travel and tourism industry.					
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	Understand and Analyse the impact of globalization, trade theories, and multinational corporations on the international tourism industry.	U, An	
2	Evaluate global tourism branding strategies and the role of digital marketing in influencing consumer behaviour across cultures.	E	
3	Apply cultural sensitivity and negotiation strategies to enhance communication in multicultural tourism business environments..	A	
4	Assess the impact of foreign exchange fluctuations, financial planning, and taxation policies on global tourism businesses.	An	
5	Understand international travel regulations, visa policies, and ethical considerations affecting the global tourism industry.	U, A	
***Remember (R), Understand (U), Apply (A), Analyze (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Course Contents	Hrs	CO No.
1	Globalization & Trade Theories (10 hours)			
	1.1	Impact of Globalization on the Tourism Industry	1	1
	1.2	Comparative Advantage & Competitive Advantage in International Tourism	2	1
	1.3	Global Supply Chain in Tourism & Hospitality (Airlines, Hotels, Travel Services)	1	1
	1.4	Role of Multinational Corporations (MNCs) in the Global Tourism Economy	3	1
	1.5	Effects of Trade Agreements (WTO, NAFTA, EU) on Tourism Development	3	1
2	International Marketing & Branding (20 hours)			

	2.1	Global Tourism Branding Strategies: Case Studies of Destination Marketing	4	2
	2.2	Standardization vs. Adaptation in International Tourism Marketing	4	2
	2.3	Digital Marketing & Social Media in International Tourism Promotion	4	2
	2.4	Consumer Behavior and Cultural Influences on Tourism Marketing	4	2
	2.5	Role of International Events & Mega-Sports in Destination Branding	4	2
3	Cross-Cultural Business Communication (25 hours)			
	3.1	Importance of Cultural Sensitivity & Etiquette in Tourism Business	5	3
	3.2	Hofstede's Cultural Dimensions and Their Impact on Global Tourism	5	3
	3.3	Negotiation Strategies in Multicultural Business Environments	5	3
	3.4	Language Barriers & Translation Challenges in International Tourism	5	3
	3.5	Role of Intercultural Training in the Hospitality & Travel Industry	5	3
4	Global Financial Management (10 hours.)			
	4.1	Foreign Exchange & Currency Risks in International Tourism	2	4
	4.2	Financial Planning & Budgeting for Global Tourism Businesses	2	4
	4.3	International Investment Trends in Hospitality & Travel Sector	2	4
	4.4	Impact of Economic Crises on Global Tourism Finance	2	4
	4.5	Taxation Policies & Their Effects on Tourism Industry Revenue	2	4
5	International Trade Laws & Regulations (10 hours)			
	5.1	Role of the World Trade Organization (WTO) in Global Tourism Policies	2	5
	5.2	International Travel Regulations (IATA, ICAO) and Their Impact on Tourism	1	5
	5.3	Intellectual Property Rights in Global Hospitality & Travel Branding	1	5
	5.4	Visa Policies, Immigration Laws & Their Effects on Tourism Growth	2	5
	5.5	Ethical & Legal Issues in International Tourism Operations	2	5

	5.6	Role of the World Trade Organization (WTO) in Global Tourism Policies	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, Field study report/Group discussion. Any other method which may be required for specific course by the course faculty. **Practical:** Observation of practical skills, Industrial visits or Any other method as may be required for specific course by the course faculty.
	Theory: Written test/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report **PRACTICUM (30 Hours)**

References (Journals & Books with Authors)

Journals

1. Journal of International Business Studies
2. Annals of Tourism Research.
3. International Business Review
4. Tourism Management
4. Journal of Hospitality and Tourism Technology
5. Annals of Tourism Research

Books

1. Digital Marketing in Tourism and Hospitality – Edited by Evangelos Christou & Marianna Sigala
2. Marketing for Tourism and Hospitality: Collaboration, Technology and Experiences – By Alan Fyall, Patrick Legohérel, Elisabeth Poutier
3. Big Data and Innovation in Tourism, Travel, and Hospitality – Edited by Marianna Sigala

4. Artificial Intelligence in Hospitality and Tourism – By Stanislav Ivanov & Craig Webster
5. Smart Tourism: Foundations and Developments – By Zheng Xiang, Daniel R. Fesenmaier

Discipline/Programme	**Commerce**					
Semester	03					
Type of Course	DSE					
Course Code	**24UCOMDSE230**					
Course Title	***Tourism Principles and Practices***					
Course Level	200 – 299					
Course Summary	The course introduces students to the tourism industry, covering concepts such as tourism typology, motivation for travel, tourism organizations, planning for tourism development, and the impacts of tourism at destinations. Students learn about tourism demand, supply, and sustainability, preparing them for careers in the tourism sector.					
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	Learnig Domains *	PO
1	Understand basic concepts, definitions, types, history, and forms of tourism.	Understand	1
2	Recognize the need and role of nation and international organizations in the tourism sector	Understand	1
3	Analyzing basic travel motivations, tourism demand, and the measurement of tourism demand	Analyse	2
4	Analyze the importance of planning in sustainable development, its approaches, types, and carrying capacity management.	Analyse	2,4,5
5	Evaluating the impacts of tourism and valuing its significance and recent trends.	Evaluate	2,5
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Introduction to Tourism Industry (15 hours)			
	1.1	Meaning and definition of tourism	L2	1
	1.2	Excursion- leisure and recreation, tourist – visitor-traveler	L2	1
	1.3	Typology and forms of tourism -inbound, outbound, domestic and international tourism	L3	1
	1.4	Nature, scope and significance of tourism	L3	1
	1.5	Tourism System- Leiper's Model	L2	1
	1.6	Different components of tourism	L2	1
	1.7	Tourism industry through ages- growth of the Indian tourism	L1	1
2	Motivation and Demand for Travel (15 hours)			
	2.1	Basic travel motivators, early travel motivators	L3	3
	2.2	Tourism Demand, Motivation of Tourism Demand	L3	3
	2.3	Measuring Tourism Demand and tourism statistics	L3	3
	2.4	Pattern and characteristic of tourism supply	L3	3
	2.5	Factors influencing tourism demand and supply.	L3	3
3	Organizations in Tourism (12 hours)			
	3.1	Need & factors, National Tourist Organizations	L2	2
	3.2	Role and Functions of Important Tourism Organizations	L2	2
	3.3	United Nations World Tourism Organizations(UNWTO), Pacific Asia Travel Association (PATA)	L2	2
	3.4	World Tourism & Travel Council (WTTC) - International Hotel Association (IHA)	L2	2

	3.5	Ministry of Tourism, Govt. of India, India Tourism Development Corporation (ITDC)	L2	2
	3.6	Federation of Hotel and Restaurants Associations of India (FHRAI)	L2	2
4	Tourism Planning (20 hours)			
	4.1	Planning for tourism development. Objectives and need for planning	L3	4
	4.2	Types of planning	L3	4
	4.3	Steps in the tourism planning process, carrying capacity management	L3	4
	4.4	Types and determinants of carrying capacity level	L4	4
	4.5	Sustainability and sustainable tourism development	L3	4
	4.6	Sustainable tourism forms	L1T3	4
5	Impacts of Tourism at the Destination (13 hours)			
	5.1	Impacts of Tourism at the destination- socio- cultural, environmental and economic	L1 T5	5
	5.2	Factors affecting the future of the tourism business	L1T3	5
	5.3	Recent trends in tourism.	L1 T2	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.

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References:

1. Bhatya, A.K(2000)., Tourism Development Principles and Practices, Kalyani publishers West Bengal.
2. Bishwanath Ghosh(2000),"Tourism and Travel Management", New Delhi, Vikas Publishing House PVT Ltd,
3. Cooper, C., Fletcher, J., Fyall, J., Gilbert, D., &Wanhill, S. (2017). Tourism: Principles and practice. Pearson Publications
4. Shashi Prabha Sharma(2004)" Tourism Education –Principles, Theories and Practices", New
5. Delhi, Kanishka Publishers,
6. Suddhendu Narayan Misra, Sapan Kumar Sadual,"Tourism Management", Excel Books
7. publishers.
8. Sunil K.Kabia(2005),"Tourism and the Developing Countries ",New Delhi, Mohit Publication
9. P C Radhika(2019), Fundamentals of tourism, Kalyani publishers, New Delhi
10. Page J Stephen and Connell Joanne, (2020) . Tourism : a Modern Synthesis, Routledge.
11. National Geographic Traveler- https://www.nationalgeographic.com/travel
12. Lonely Planet Magazine- https://www.lonelyplanet.com/articles/lonely-planet-magazine-history

Discipline/Programme	**Commerce**
Semester	04
Type of Course	DSE
Course Code	**24UCOMDSE231**
Course Title	***TOURISM PRODUCTS OF KERALA***
Course Level	200 – 299

Course Summary	The course provides a thorough examination of the fascinating and varied tourism options available in the Indian state of Kerala. Kerala, sometimes referred to as "God's Own Country," is well-known for its calm backwaters, abundant vegetation, lively culture, and extensive history. This course explores a number of Kerala's tourism offerings, such as its adventure, wellness, and cultural tourism, as well as its natural attractions.					
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	Understand the basic concept of tourism product, its characteristics, analyze the concept of sustainable tourism and explore various forms of it within Kerala	Understand	1,4,5
2	Evaluate the types of tourism resources in Kerala and their significance.	Evaluate	5
3	Analyse the importance of sustainable practices in preserving the tourism resources of Kerala	Analyse	5,6
4	Analyse the stages of product life cycle and apply the principles of new product development in the context of tourism.	Analyse	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 Tourism Products (10 hours)			
	1.1	Meaning and concept- characteristics of tourism products	L3	1
	1.2	types and components of tourism product	L1	1
	1.3	types of tourism-urban and rural	L1	1
	1.4	sustainable tourism forms- green-eco-responsible-village- agro- propoor tourism in Kerala	LT5	1
2	Nature Based Tourism Resources (12 hours)			
	2.1	Nature-based tourism- Hill stations	L2	2,3
	2.2	Water falls, beaches and forests	L T4	2,3
	2.3	National parks- wild-life sanctuaries- biosphere reserves in Kerala.	L T4	2,3
	2.4	Backwaters and Ethnic or Rural tourism in Kerala.	L T2	2,3
3	Cultural Based Tourism Resources (18 hours)			
	3.1	Performing Arts of Kerala Classical Dances and Folk Dances, Music -Regional Music, Musical Instruments	L4	2,3
	3.2	Handicrafts of Kerala; Craft melas	L	2,3

	3.3	Museums -Role of Museums in the preservation of art Heritage	L T4	2,3
	3.4	Architectural wonders- archaeological sites- monuments- forts and palaces	L3	2,3
	3.5	Fairs and Festivals of Kerala-customs and costumes.	L2	2,3
	3.6	Case study Muziris Heritage circuit, Kochi Muziris Binnale, FortKochi & Mattancherry	L T3	2,3
4	Symbiotic Tourism Products, Religious Tourism and Other Tourism Resources (10hours)			
	4.1	Adventure tourism and its types- opportunities in Kerala	L3	2,3
	4.2	Case study of adventurous activities at Wayanad and Vagamon	L2	2,3
	4.3	Religious tourism products - major religions and their pilgrim centres in Kerala	L T5	2,3
5	Product Development in Tourism (10 hours)			
	5.1	Tourism product from the perspective of sellers, buyers and society	L1	4
	5.2	Tourism as a packaged product- Destination as a product - New product development in case of tourism	L4	4
	5.3	Development of a tourist circuit- Butler's tourism area life cycle	L + T– 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.
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	faculty.

References:

1. Jacob, Robinet and Joseph Sindhu (2008), Indian Tourism Products, Abijeeth Publications, New Delhi
2. Sunil K.Kabia(2005),"Tourism and the Developing Countries ",New Delhi, Mohit Publication
3. P C Radhika(2019), Fundamentals of tourism, Kalyani publishers, New Delhi
4. National Geographic Traveler- https://www.nationalgeographic.com/travel
5. Lonely Planet Magazine https://www.lonelyplanet.com/articles/lonely-planet-magazine- history
6. Yathra -ByMathrubhumi Printing and Publishing https://www.mathrubhumi.com/travel/yathra

Discipline/Programme	**Commerce**
Semester	03
Type of Course	DSE
Course Code	**24UCOMDSE240**
Course Title	***WORKING WITH EXCEL***
Course Level	200 – 299

Course Summary	The course provides comprehensive training in using Excel for data-driven decision-making. Students learn to organize data effectively, utilize Power Query for data retrieval and manipulation, master advanced formulae and functions, and create Pivot Tables and Charts for insightful analysis. Practical exercises reinforce learning for real-world application.					
Lecture/Tutorial/Practical Hours	Lecture- 45 hours/ Practical- 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	To understand the concept of data driven decision making	Understand	PO2
2	To understand the roles and responsibilities of a business Analyst	Understand	PO3
3	To apply Excel formulae in analysis and decision making	Apply	PO1
4	Analyse and visualize data: Students will learn how to use Excel's advanced data analysis tools and features to analyse and visualize data effectively	Analyse	PO4
5	Develop proficiency in Excel: Students will become proficient in using various Excel functionalities, including data entry, formula creation, graphing, pivot tables, and data manipulation.	Create	PO2
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Unit	Course description	Hrs	CO No.
1	Monetizing Data to Drive Business Decisions and Organizing Data With Excel (15 hours)			
	1.1	Need for data driven decision making - Solving the business problem using Analytics- Overview of Analytical cycle and Hierarchy of information user	3	1
	1.2	The Complete BA professional - Understand BA roles and Responsibilities - Identify the Popular BA Tools	3	2
	1.3	Formatting cells -Numbers – input data – percentages – text clear format – move or copy worksheet – freeze- title - formula bar	3	1
	1.4	Practical	6	1
2	Searching and Combining Data with Power Query (16 hours)			
	2.1	Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports	3	3

	2.2	Importing and combining data from databases, web, files - Splitting and aggregating data	3	3
	2.3	Query data from SQL - Working in the Select Part of an SQL Query - Managing SQL commands - Managing Tables	4	3
	2.4	Practical:- power query – import export managing SQL command and tables	6	3
3	Understanding Formulae (22 hours)			
	3.1	Understanding formulae - Calculate with an Operator - Calculate Using a Function and Cell Addresses - Create an Array Formula using the Sum, Average, Count, Min, and Max Functions	3	4
	3.2	Manage Formula – edit formula – check formula	3	4
	3.3	Functions in Excel- conditional formula – V Look up	3	4
	3.4	Determine the Location of a Value Using INDEX - Perform Date and Time Calculations Using inbuilt financial functions in Excel- Calculate Future Value, Present Value - Loan Payments - Interest Rate - Internal Rate of Return - Straight-Line Depreciation - Declining Balance Depreciation Exploring inbuilt statistical functions and tools- Calculate an Average - Conditional Average - Median or the Mode - Rank.	5	4
	3.5	Practical	8	4
4	Pivot Table and Charts (22 hours)			
	4.1	Pivot table and charts - Loading Data into Power Pivot - Using Power Query and Power map add- ins - Designing Pivot Table reports - Filtering data	6	5
	4.2	Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options	6	5
	4.3	Practical	10	5
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. Excel 2016 for Dummies; Greg Harvey; ISBN: 9788126558964
2. Microsoft Excel Power Pivot & Power Query for Dummies; Michael Alexander; ISBN: 9788126562305
3. Microsoft Excel Formulas & Functions for Dummies, 4ed; Ken Bluttman; ISBN: 9788126559466
4. Excel Data Analysis: Your visual blueprint for creating and analysing data, charts and PivotTables, 3rd Edition; Denise Etheridge; ISBN: 978-1-118-03623-5
5. Monetizing Your Data: A Guide to Turning Data into Profit-Driving Strategies and Solutions; Andrew Roman Wells, Kathy Williams Chiang; ISBN: 978-1-119-35625-7

Discipline/Programme	**Commerce**
Semester	04
Type of Course	DSE
Course Code	**24UCOMDSE241**
Course Title	***BUSINESS INTELLIGENCE AND DATA VISUALIZATION***

Course Level	200 – 299					
Course Summary	This course offers a comprehensive introduction to the principles and practices of business intelligence (BI) and data visualization. Participants will explore the fundamental concepts of BI, as well as the role of data visualization in transforming raw data into actionable insights. Through a combination of theoretical lectures, and practical knowledge on data visualisation through POWER BI. Students will develop the skills and knowledge necessary to harness the power of BI tools and create compelling visualizations that drive informed decision making in organizations					
Lecture/Tutorial/Practical Hours	45 HOURS/ 30 PRACTICAL					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	To understand the concept of data visualisation	Understand	PO1
2	To understand the latest trends in data visualisation	Understand	PO2
3	To understand different types of data used in analytics	Understand	PO1
4	To apply the story telling technique in data visualisation	Apply	PO3
5	To develop data visualisation using Power BI	Create	PO2
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 data visualisation**			
	1.1	Data visualization Introduction - The data visualization process- Filtering & processing - Translation & visual representation - Perception & interpretation	3	1
	1.2	Importance of data visualisation in reports and statements - key aspects of reports and statements	3	1
	1.3	Practical	3	1
2	**Module 2 – Trends in data visualisation**			
	2.1	Trends in Data Visualization -Storytelling	3	2
	2.2	Trends in Data Visualization—Interactive Graphics	3	2
	2.3	Visualization Designers - Uses of Data Visualization	3	2
	2.4	How Do You Incorporate the Visualization Process into Practice	4	3
	2.5	Practical – Data visualisation using power BI	10	3
3	**Module 3: Types of Data**			

	3.1	Different types of data	2	3
	3.2	Quantitative (numeric) -Discrete – Continuous - Qualitative (categoric)- Ordinal -Categorical	3	4
	3.3	Data relationships -Ranking -Deviation-Correlation-Distribution- Partial and total relationships -Nominal comparisons -Series over time	4	3,4
	3.4	Practical	7	3
4	**Statistics with R (23 hours)**			
	4.1	Stories to communicate insight – simple sequences for telling story – influencing people's emotions and incorporating benefits/engagements / Call to action	3	5
	4.2	Three key elements – Data narrative and visualisation	3	5
	4.3	Successfully using our data to tell a story, wield influence, and effect the desired change	3	5
	4.4	A basic recipe for storytelling in your presentations and final reports -Find the story in your data.-Define the perspective.-Create a hierarchy -Organize.	4	5
	4.5	Plot.-Use data to anchor your narrative -Design principles -Review, review, review -Be familiar with your content and respect your audience-Keep it short and sweet.	4	5
	4.6	Practical Power BI	10	5
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.
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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*.

References

1. Excel Dashboards & Reports for Dummies, 2ed (Author - Michael Alexander (Frisco); ISBN: 978- 1- 118-84242-3
2. Microsoft Data Analytics for Dummies; Jared Decker, Brian Henry, Rob Sickorez; ISBN: 978-1- 119- 69636-0
3. Tableau for Dummies; Molly Monsey, Paul Sochan; ISBN: 978-1-119-13483
4. Data Visualization For Dummies, Mico Yuk, Stephanie Diamond; ISBN: 978-1-118- 50292-1
5. Excel Data Analysis: Your visual blueprint for creating and analysing data, charts and PivotTables, 3rd Edition; Denise Etheridge, ISBN: 978-1-118-03623-5
6. Storytelling with Data: A Data Visualization Guide for Business Professionals by Cole Nussbaumer HYPERLINK
7. Storytelling with Data: A Data Visualization Guide for Business Professionals
8. High Impact Data Visualization in Excel with Power View, 3D Maps, Get & Transform and Power BI2nd ed. Edition by Adam HYPERLINK "
9. Data Visualization & Presentation With Microsoft Office 1st Edition (Paperback)by Valerie

Discipline/Programme	**Commerce**
Semester	05
Type of Course	**DSE**
Course Code	**24UCOMDSE301**
Course Title	**INCOME TAX - I**
Course Level	300 - 399

Course Summary	Income Tax - I provide students with a comprehensive understanding of income tax laws, procedures, and practical applications. Covering fundamental principles, income components, and tax authorities' roles, the course fosters critical analysis and ethical considerations in tax compliance. Through guest lectures and field visits, students gain insights into contemporary tax issues and strategies for tax planning. Overall, the course equips students with essential knowledge and skills to navigate the complexities of income tax laws and procedures.					
Lecture/Tutorial/Practical Hours	60 hours/0/ 0 hours					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Students enrolling in Income Tax - I should possess a basic understanding of accounting principles, familiarity with legal frameworks, analytical skills, mathematical proficiency, attention to detail, communication abilities, digital literacy, critical thinking, and a keen interest in learning tax laws and procedures.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Recall the foundational principles and historical evolution of Income Tax Law, including its legal framework and ethical considerations, fostering a foundational understanding of tax laws.	R	1,2
2	Analyse various components of income, including salary, house property, and other sources, to determine tax liability accurately, considering exemptions, deductions, and residential status, demonstrating comprehension of tax concepts.	U	1,2
3	Utilize knowledge of income tax laws and procedures to compute taxable income from salary and house property, interpret tax provisions, and solve practical tax-related problems with case studies, demonstrating the application of tax principles.	A	1,2
4	Evaluate the powers, functions, and roles of Income Tax Authorities, including assessment procedures, rectification of mistakes, and tax recovery mechanisms, to ensure compliance with tax regulations, fostering critical analysis of tax procedures.	An	1,2
5	Critically examine recent amendments in tax laws, administrative reforms, and anti-avoidance measures such as the Tax Administrative Reforms Report (TARC) and General Anti-Avoidance Rule (GAAR), fostering an understanding of contemporary tax issues and trends, and evaluating their implications on tax administration.	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	Module 1 – Fundamentals of Income Tax (8 hours)			
	1.1	Introduction to Income Tax: Historical Context, Legal Framework, and Ethical Considerations.	1hrs	1
	1.2	Basics of Finance Bill and Finance Act: Understanding Memorandum of Finance Bill.	1hr	1
	1.3	Concept of Income: Gross Total Income, Total Income, Exempt Incomes, Agricultural Income, and basic problems	4hrs	1
	1.4	Overview of Canons of Taxation.	1hr	1
	1.5	Understanding ICDS (Income Computation and Disclosure Standards).	1hr	1
2	Module 2 – Understanding Income Components (12 hours)			
	2.1	Definitions: Assessee, Person, Assessment Year, Previous Year, and Types of Income.	3hrs	2
	2.2	Differentiating Revenue and Capital Items: Receipts, Expenditure, and Losses.	2hrs	2
	2.3	Residential Status: Determining Resident, Ordinary Resident, and Non-Resident Status.	5hrs	2
	2.4	Incidence of Tax: Tax Implications for Individuals, HUFs, and Companies.	2hrs	2
3	Module 3 – Income from Salary (25 hours)			
	3.1	Income from Salary: Features and Components.	4hrs	3
	3.2	Basic Salary and Allowances: Classification and Tax Implications.	8hrs	3
	3.3	Perquisites: Types and Tax Treatment.	4hrs	3
	3.4	Section 89(1) Relief and Tax Rebate under Section 88.	1hr	3
	3.5	Practical Application: Computation of Salary Income with Case Studies.	8hrs	3
4	Module 4 – Income from House Property (8 hours)			
	4.1	Introduction to Income from House Property.	2hrs	4
	4.2	Determining Annual Value: Self-Occupied, Let-Out, and Partly Let-Out Properties.	2hrs	4
	4.3	Deductions under Section 24: Eligibility and Calculation.	1hrs	4
	4.4	Practical Exercises: Computation of Income from House Property.	3hrs	4
5	Module 5 - Income Tax Authorities, Procedures, and Administrative Reforms (7 hours)			

	5.1	Overview of Income Tax Authorities: Income Tax Officer, CBDT, and Commissioner of Income Tax.	1.5	5
	5.2	Powers and Functions of Tax Authorities.	1.5	5
	5.3	Types of Assessments and Rectification of Mistakes.	1.5	5
	5.4	Recovery of Tax, Refunds, and Overview of Recent Amendments.	1.5	5

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** 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
Assessment Types	**MODE OF ASSESSMENT** **A**. Continuous Comprehensive Assessment (CCA) Theory: Written Test: Assessment of foundational principles and historical evolution of Income Tax Law. Analysis of various components of income. Evaluation of recent amendments in tax laws. Problem-Based Assignment: Group presentations on recent tax amendments. Oral Presentation: Presentations on case studies and practical tax-related problems. Quiz: Assess understanding of tax concepts and provisions. Group Discussion: Discussions on recent tax amendments and their implications.
	B. 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. **Practical:**

References:

1. Raman, B. S. – Income Tax, Publisher: Chetana Book House.

2. Prasad, B. - Direct Taxes - Law and Practice, Publisher: Wishwa Prakashana Pagare
3. Ahuja, Dr. G. & Gupta, Dr. R. - Income Tax Law and Practice, Publisher: Sultan Chand and Sons
4. Dr. Mehrotra & Dr. Goyal - Direct Taxes - Law and Practice, Publisher: Sahitya Bhavan Publication
5. Singhania, Dr. V.K. - Direct Taxes - Law and Practice, Publisher: Taxmann Publication

Discipline/Programme	**COMMERCE**
Semester	05
Type of Course	**DSE**

Course Code	24UCOMDSE302					
Course Title	**AUDITING AND ASSURANCE**					
Course Level	300-399					
Course Summary	The aim of this course is to develop knowledge and understanding of the process of carrying out assurance engagements such as external audits and internal audits & their application in the context of the professional regulatory framework.					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the concept of audit and assurance, its framework and regulations.	U	1,2
2	Understand how the auditor obtains and accepts audit engagements, assesses audit risk and plans an audit	U	1,2
3	Describe and evaluate internal controls & understand internal audit	E	1,2
4	Identify and describe the audit evidence obtained by the auditor through audit procedures	U	1,2
5	Understand the importance of subsequent events review, going concern principle, written representations, and the final review.	U	1,2
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	**1: INTRODUCTION TO AUDITING (12 Hours)**			
	1.1	Meaning and objectives of auditing -Types of Audit - Audit program -Audit Note Book Working papers	4	1
	1.2	Evidence- Considerations before commencing an audit work- Routine checking and test checking	4	
	1.3	Qualifications of an auditor- Liabilities of an auditor in case of negligence-misfeasance-criminal liability-liability towards third parties	4	
2	**INTERNAL CONTROL (15 Hours)**			
	2.1	Internal control- Internal check and internal audit - Audit Procedure	4	2
	2.2	Vouching-requirements of a voucher Vouching of cash sales, receipts from debtors, cash purchases	5	

	2.3	Payment to creditors, payment of wages, purchase of land and buildings- Duties of an auditor- Verification and valuation of assets and liabilities Methods -Duties of an auditor.	6	
3	**AUDIT OF COMPANY (15 Hours)**			
	3.1	Audit of limited companies -Company auditor Qualifications disqualifications	3	3
	3.2	Appointment Rights, duties, and liabilities Removal. Share capital and share transfer audit- Audit Report Contents and types	3	
	3.3	The distinction between audit and investigation - Types of investigative audit where fraud is suspected- On acquisition of a running business	3	
	3.4	The overall objectives and importance of quality management procedures in conducting an Audit.	6	
4	**: INVESTIGATION AND RECENT TRENDS (10 hours)**			
	4.1	The distinction between audit and investigation Types of investigative audit where fraud is suspected-On acquisition of a running business	2	4
	4.2	Recent trends in Auditing- Nature and significance of Cost Audit-Objectives-Tax audit-objectives Management audit- objectives- Social audit-objectives	4	
	4.3	Government audit- Objectives-Performance audit-Objectives- Auditing in EDP (Electronic Data Processing) environment- Audit Assurance Standards-Meaning and scope.	4	
5	**AUDIT ASSURANCE & CASE STUDIES (8 Hours)**			
	5.1	Concept of Assurance- objectives of an assurance engagement- Elements of an assurance engagement - Types of assurance engagement Audit and assurance Taxation	3	5
	5.2	Assessing audit risk –the components of audit risk - the audit risks in the financial statements and auditor's response to each risk .	3	
	5.3	Case Study	2	

	Classroom Procedure (Mode of transaction)

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) 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. Audit and Assurance: Kaplan Publishing Audit and Assurance: BPP learning media
2. Audit and Assurance: Emily Woolf International
3. S.K Basu: Auditing Principles & Techniques, Pearson
4. Pankaj Garg., “Auditing and Assurance”, Taxmann Publisher, 10th edition, New Delhi, 202

Discipline/Programme	**Commerce**					
Semester	5					
Type of Course	**DSE**					
Course Code	24UCOMDSE303					
Course Title	**FINANCIAL REPORTING**					
Course Level	300 – 399					
Course Summary	The Course provides an overview for the learners to understand the basic framework of Ind AS and AS to analyse and interpret information provided in the financial statements of a company and summarise the emerging areas in financial reporting					
Lecture/Tutorial/Practical Hours	45 hours/0/30hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Nil					

COURSE OUTCOME

CO No.	**Expected Course Outcome**	**Learning Domains ***	**PO**
1	Understand the conceptual framework related to financial statements as per Ind AS 1	U	1
2	Identify the components of financial statements of companies as per Division II of Schedule III of Companies Act 2013.	U	1,2
3	Understand the procedure of valuation and compute the value of various assets for Balance sheet disclosure as per Accounting Standards.	A	1,2
4	Analyse various revenue recognition scenarios and earnings reporting procedures in connection with Income Statements as per Accounting Standards.	An	1,4,5,6,7,
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	**Units**	**Course description**	**Hrs**	**CO No.**
1	Introduction to Corporate Financial Reporting as per Ind AS (20hrs)			
	1.1	Meaning of Financial Statements as per Companies Act 2013- General Purpose of Financial Reporting- Meaning, qualitative features, need, objectives and limitations	5	1
	1.2	Presentation of financial statements-Structure and content of Balance sheet and statement of Profit and Loss as per Ind AS 1.	4	2
	1.3	Basic elements in Financial Statements- Asset, Liability, Equity, Income and Expense.	6	2

	1.4	Simple Problems relating to disclosure of items, current and noncurrent classification and preparation of Balance sheet and statement of Profit and Loss with imaginary figures. (Ind AS)	5	2
2	Valuation of Assets (Balance sheet related Accounting Standards) (20hrs)			
	2.1	Basic concepts- Historical Value, Fair value -Net realisable value-Present Value	4	3
	2.2	Valuation of PPE (AS-10)	3	3
	2.3	Valuation of Inventory (AS-2)	3	3
	2.4	Valuation of Intangible Assets (AS-26)	3	3
	2.5	Valuation of Investments (AS-13) -Excluding Multiple Investment Problems, Bonus Shares and Right Shares.)	5	3
3	Revenue Recognition and Earnings Reporting (Income Statements related Accounting Standards)(11hrs)			
	3.1	Revenue Recognition AS-9	6	4
	3.2	Earnings Per Share AS-20	6	4
	3.3	Accounting for Taxes AS-22	6	4
4	Annual Report and Disclosures (12hrs)			
	4.1	Meaning, Need and Objectives, Constituents of annual report and how it is different from financial statements	5	4
	4.2	Diversification and defensive strategies-generic strategies-grand strategies- portfolio strategies-turnaround strategies.	5	4
	4.3	XBRL Reporting. Drafting of Notes to Accounts, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting.	2	4
5	Adoption of IFRS and Presentation of Financial Statements (12 hours)			
	5.1	Adoption process of IFRS with special reference to India-Industry need and requirements for IFRS professionals in India		3
	5.2	The components of financial statements-Disclosing of items-	4	3
	5.3	Preparation of Statement of financial position		3
	5.4	Current and non-current -Income statement- Ind AS.	4	3

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:** **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. Bergeron, B. ―Essentials of XBRL: Financial Reporting in the 21st Century‖ John Wiley
2. & Sons, New Jersey.
3. Gibson, C. H., Financial reporting and analysis. Nelson Education.
4. Gupta, Meenu, Kaur, Hersheen & Gupta, Rekha. Financial Reporting and Analysis. JSR Publishing House LLP, New Delhi.
5. Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai
6. Young, David and Cohen, Jacob, Corporate Financial Reporting and Analysis: A Global Perspective. Wiley Publications
7. Dhamja,Sanjay, Financial Reporting and Analysis, Sultan Chand and Sons

Discipline/Programme	**Commerce**					
Semester	06					
Type of Course	**DSE**					
Course Code	**24UCOMDSE304**					
Course Title	**INCOME TAX – II**					
Course Level	300-399					
Course Summary	The course covers essential aspects of income tax, including business profits, capital gains, deductions, and tax assessment procedures. Practical sessions, including case studies, tax return preparation, and software training, enhance students' understanding and application of tax laws. Guest lectures and industry workshops provide real-world insights.					
Lecture/Tutorial/Practical Hours	45 hours/0/30 hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Basic understanding of accounting principles, familiarity with financial concepts, and knowledge of income tax regulations and heads of income (Salary and house property) is recommended.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Recall various income sources and their characteristics, such as business profits, capital gains, and other incomes.	R	1
2	Explain the concepts of deductions, exemptions, and allowances under the Income Tax Act and how they affect taxable income.	U	2
3	Apply knowledge gained to analyse case studies, prepare mock tax returns, and use tax calculation software effectively.	A	3
4	Break down complex concepts like set-off, carry forward of losses, and clubbing of income to understand their implications and applications in tax planning.	An	4
5	Assess tax assessment procedures, including computing total taxable income and tax liability, and determine compliance with tax regulations and optimization of tax benefits.	E	5,6
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No
1	**Module 1 – Profits and Gains from Business or Profession (10 Hours)**			
	1.1	Meaning of Business and Profession	2hrs	1
	1.2	Profits of Business or Profession	1hrs	1
	1.3	Features of Assessment of Profits and Gains	1hrs	1
	1.4	Rules for Adjustment of Profit and Loss Account	1hrs	1
	1.5	Depreciation under Section 32	2hrs	1
	1.6	Problems on Business relating to sole trader	2hrs	1
	1.7	Problems on Profession relating to Doctor, Advocate, Chartered Accountant	1hr	1
2	**Module 2 – Income from Capital Gains (8 Hours)**			
	2.1	Meaning and Kinds of Capital Asset	1hr	2
	2.2	Transfer and Transactions Not Regarded as Transfer	1hr	2
	2.3	Full Value of Consideration	0.5hr	2
	2.4	Cost of Acquisition and Cost of Improvement	1hr	2
	2.5	Capital Gains Exempt from Tax	0.5hr	2
	2.6	Exemptions from Capital Gains under Section 54	2hr	2
	2.7	Problems on computation of short-term and Long-term Capital Gains	2hrs	2
3	**Module 3 – Income from Other Sources (6 hours)**			
	3.1	General Income and Specific Incomes	1hr	3
	3.2	Treatment of Specific Incomes	1hr	3
	3.3	Deduction of Tax at Source with respect to interests, winnings, prizes, etc.	1hr	3
	3.4	Problems on Computation of Taxable Income from Other Sources	1.5hrs	3
	3.5	Deductions under Section 57 and amounts expressly disallowed under Section 58	1.5hrs	3
4	**Module 4 – Deductions from Income Tax, Set Off, Carry Forward of Losses, and Clubbing of Income (8 hours)**			
	4.1	Deductions under Chapter VIA – Section 80C to 80U and Problems	2hrs	4
	4.3	Set Off and Carry Forward of Losses – Explanation, differentiating between various types of losses, Rules governing set off and carry forward of losses and illustrative problems.		
	4.2	Clubbing of Income and its Provisions – Concept – explanations of situations – provisions relating to the clubbing of income from spouse, minor child, etc and illustrative problems	3hrs	4
5	**Module 5 - Assessment of Individuals Computation of Total Income (13 hours)**			
	5.1	Computation of Total Taxable Income	1hr	5

	5.2	Understanding the components of total taxable income.	1hr	5
	5.3	Calculation of income from various sources such as salary, house property, business or profession, capital gains, and other sources.	1hr	5
	5.4	Application of deductions under various sections of the Income Tax Act.	1hr	5
	5.5	Treatment of exemptions and allowances.	1hr	5
	5.6	Practical examples and case studies illustrating the computation of total taxable income for individuals.	1hr	5
	5.7	Calculation of Tax Liability – Understanding the tax slabs and rates applicable to different income levels, calculation of tax liability based on total taxable income, Application of tax-saving deductions and rebates, Illustrative problems, Discussion on advance tax payments – TDS and Self-Assessment tax – Preparation of tax computation statements.	1hr	5
	Practical (30 hours)			
	6.1	Case Studies and Problem-Solving Sessions – Assigning case studies related to each module for students to analyse and solve - Problem-solving sessions to address doubts and queries regarding the case studies.	6	
	6.2	Mock Tax Return Preparation - Dividing students into groups and assigning them mock tax return preparation tasks - Each group prepares tax returns for individuals with different income sources - Calculation of taxable income, deductions, and tax liabilities.	6	
	6.3	Software Training on Tax Calculation Tools - Hands-on training sessions using popular tax calculation software - Teaching students to input financial data, calculate taxes, and generate tax reports.	4	
	6.4	Interactive Workshops with Tax Practitioners - Inviting tax practitioners or experts to conduct workshops with students - Covering practical challenges faced in tax practice and real-life case examples.	4	
6	6.5	Field Visit to Income Tax Department: Organizing a field visit to the local income tax department or tax consultancy firms - Allowing students to observe tax assessment, filing, and compliance procedures.	4	

	6.6	Group Presentations on Recent Tax Amendments: Assigning groups of students to research and present recent amendments in income tax laws – Encouraging critical analysis and discussion on the implication of these changes.	2	
	6.7	Guest Lectures on Tax Planning Strategies: Inviting guest speakers, such as tax advisors, to deliver lectures on tax planning strategies - Educating students on tax-saving investments, exemptions, and strategies to minimize tax liabilities.	4	
7	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
Assessment Types	**MODE OF ASSESSMENT** **Continuous Comprehensive Assessment (CCA)** **Theory:** Written Test:Assessment of foundational principles and historical evolution of Income Tax Law. Analysis of various components of income. Evaluation of recent amendments in tax laws. Problem-Based Assignment: Case studies on income tax laws covering different scenarios. Group presentations on recent tax amendments. Oral Presentation: Presentations on case studies and practical tax-related problems. Quiz:Assess understanding of tax concepts and provisions. 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.

	B. End Semester Examination (ESE) 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. Lal, B. B. - Direct Taxes, Publisher: Konark Publishers
2. Raman, B. S. – Income Tax, Publisher: Chetana Book House.
3. Prasad, B. - Direct Taxes - Law and Practice, Publisher: Wishwa Prakashana Pagare
4. Ahuja, Dr. G. & Gupta, Dr. R. - Income Tax Law and Practice, Publisher: Sult Chand and Sons
5. Dr. Mehrotra & Dr. Goyal - Direct Taxes - Law and Practice, Publisher: Sahitya Bhavan Publication
6. Singhania, Dr. V.K. - Direct Taxes - Law and Practice, Publisher: Taxmann Publication

Discipline/Programme	**COMMERCE**					
Semester	06					
Type of Course	**DSE**					
Course Code	**24UCOMDSE305**					
Course Title	**WORKING CAPITAL MANAGEMENT**					
Course Level	300-399					
Course Summary	The focus of a working capital management course is on how to manage a business's short-term assets and liabilities in order to efficiently support daily operations. It addresses subjects such as accounts receivable and payable, inventory control, cash flow management, forecasting methods, and short-term financing choices. Through the use of a variety of tools and techniques, students learn to minimise risks and optimise the relationship between liquidity and operational needs while maintaining the organization's sound financial standing.					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	1
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the concepts of working capital and various techniques for working capital management.	U	1
2	Evaluate the relationship between liquidity and profitability and devise strategies for investment and financing to meet working capital requirements.	E	2
3	Apply various techniques of inventory management for enhanced efficiency and cost effectiveness.	A	2,5
4	Apply receivables management techniques to real-world scenarios, devising appropriate credit policies and collection procedures.	A	4, 6
5	Justify cash management strategies, evaluating their impact on overall financial performance and risk management.	E	5, 6
6	Assess the impact of payables management decisions on a company's financial performance, liquidity, and supply chain efficiency.	An	5, 7, 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 Working Capital Management (20 hours)			
	1.1	Meaning and concept of working capital. classification of working capital. Significance of working capital	3	1
	1.2	Optimum working capital. Excess and inadequate working capital.	2	1
	1.3	Zero working capital. Determinants of working capital.	2	1
	1.4	Management of working capital. Liquidity and profitability.Investment and financing of working capital. Principles of working capital.	2	2
	1.5	Working capital cycle. Operating cycle concept, gross operating cycle and net operating cycle, computation of operating cycles.	3	2
	1.6	Estimation of working capital requirement	4	2
2	MODULE 2: Management of Inventory (12 Hours)			
	2.1	Meaning and types of inventory. Motives of holding inventory.	2	3
	2.2	Tools and techniques of inventory Management	4	3
	2.3	EOQ.	4	3
	2.4	Optimum investment in inventory	2	3
3	MODULE 3-Management of Receivables (12 Hours)			
	3.1	Receivables management. Goals and functions of receivables-Management Framing of credit policy.	2	4
	3.2	Factoring	5	4
	3.3	Optimum investment in receivables. Precautions on receivables management.	5	4
4	MODULE 4- Management of Cash (8 Hours)			
	4.1	Cash management. Motives of holding cash	2	5
	4.3	Techniques of cash management . optimum investment in cash and cash equivalents	2	5
	4.2	Cash models and cash budgeting	4	5
5	MODULE 5-Management of Payables (8 Hours)			
	5.1	Trade credit. Terms of purchase	2	6
	5.2	Stretching accounts payables . cost of stretching A/P.	4	6
	5.3	Over trading and after effects	2	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 may be required for a 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. Contemporary financial management, Rajesh kothari, Macmillain India limited. Fundamentals of financial management, Preetisingh, Ane books private limited. Financial management, Knott, Palgrave Mavmillian.
2. Financial management, Dhagat, kogent. Financial management, Shah.
3. Essentials of Financial Management, Sudarsanareddy, Himalaya Publishing House Financial management, S.N.Maheswari, Sultan Chand Co;
4. Va n Horn, James C, Financial management, Prentice Hall India, Limited. Khan MY, Jain PK, Financial Management, Tata Macgraw Hill publishing Co; Pandey IM, Financial Management, Vikas publishing house

Discipline/Programme	**COMMERCE**					
Semester	V					
Type of Course	**DSE**					
Course Code	**24UCOMDSE311**					
Course Title	**FINANCIAL PLANNING & PERFORMANCE**					
Course Level	300 - 399					
Course Summary	This course provides a comprehensive overview of strategic planning, budgeting methodologies, forecasting techniques, cost and variance measures, and performance evaluation within organizations. Students will analyze external and internal factors affecting strategy, align tactics with long-term goals, and learn successful strategic planning models and techniques. Budgeting methodologies covered include resource allocation, project budgeting, and zero-based budgeting, emphasizing effective budget processes and annual profit planning. Forecasting techniques such as regression analysis and learning curve analysis will be explored, along with assessing the expected value of random variables and probability values for future cash flows estimation. Cost and variance measures will be examined, utilizing flexible budgets, standard cost systems, and management by exception to analyze performance. Additionally, students will explore performance evaluation tools like transfer pricing, balanced scorecards, and ROI analysis to assess organizational segments' performance and profitability effectively.					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Identify the characteristics of successful strategic plans as well as the factors (both internal and external) effecting strategy. Develop an understanding of long-term mission and goals, and the various strategic planning models and analytical techniques.	U,An	1,2
2	Develop an awareness and understanding of the various budgeting concepts and methodologies so as to successfully prepare budgetary statement.	U,A	1,2

3	Comprehend forecasting techniques and interpret annual profit plan to provide projections of cash flow and financial statements.	U,A,An	1,2,5
4	Analyse performance against operational goals using measures based on revenue, manufacturing costs, nonmanufacturing costs, and profit depending on the type of centre or unit being measured	An,E	1,2,5,7
5	Identify and understand different types of responsibility centres and the allocation of costs among various organizational segments.	A	1
6	Develop an understanding of the importance of performance measures and their relation to strategic and operational goals and objectives as well as perform various profitability analyses.	U,A,E	1,3,6,8
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course Contents	Hrs	CO No.
1	Module I: Strategic Planning & Performance (11 hours)			
	1.1	Analysis of external and internal factors affecting strategy -	2	1
	1.2	Long-term mission and goals - Alignment of tactics with long-term strategic goals -	4	
	1.3	Strategic planning models and analytical techniques -	4	
	1.4	Characteristics of successful strategic planning process	1	
2	Module II: Budgeting Methodologies (14 hours)			
	2.1	Operations and performance goals - Characteristics of a successful budget process	1	2
	2.2	Resource allocation - Annual business plans (master budgets)	2	
	2.3	Project budgeting - Activity-based budgeting	2	
	2.4	Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting	2	
	2.5	Annual profit plan and supporting schedules - Operational budgets	2	
	2.6	Financial budgets - Capital budgets	2	
	2.7	Pro forma income-Financial statement projections - Cash flow projections	3	
3	Module III: Forecasting Techniques (12 hours)			
	3.1	Simple Regression Equation	2	3
	3.2	Multiple Regression Equation and use in forecasting	2	
	3.3	Calculation of result of simple regression equation	2	

	3.4	Learning curve analysis	1	
	3.5	Cumulative average time learning model	1	
	3.6	Benefits and Shortcomings of Regression analysis and Learning Curve Analysis -	1	
	3.7	Expected Value of Random Variables – Benefits and Shortcomings of Expect value techniques	1	
	3.8	Probability values to estimate future cash flows	2	
4	Module IV: Cost and Variance Measures (14 hours)			
	4.1	Comparison of actual to planned results	3	4
	4.2	Use of flexible budgets to analyse performance -	4	
	4.3	Management by exception - Use of standard cost systems	3	
	4.4	Analysis of variation from standard cost expectations	4	
5	Module V: Performance Measures and Responsibility centres (8 hours)			
	5.1	Types of responsibility centres - Transfer pricing	2	5
	5.2	Reporting of organizational segments - Product profitability analysis	2	
	5.3	Business unit profitability analysis - Customer profitability analysis	2	
	5.4	Return on investment - Residual income - Investment base issues	1	
	5.5	Key performance indicators (KPIs) - Balanced scorecard	1	

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

References:

1. Hock International: Part 1
2. Strategic Management and Business Policy: Globalization, Innovation and Sustainability; Thomas Wheelen, J. David Hunger, Alan N. Hoffman, and Chuck Bamford; Pearson
3. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
4. Cost Accounting: A Managerial Emphasis; Charles Horngren, Srikant Datar, and Madhav Rajan; Pearson
5. Quantitative Methods for Business; David Anderson, Dennis Sweeney, Thomas Williams, Jeffrey Camm, and James Cochran; Cengage Learn

Discipline/Programme	**Commerce**					
Semester	VI					
Type of Course	DSE					
Course Code	**24UCOMDSE313**					
Course Title	***STRATEGIC BUSINESS REPORTING (SBR)***					
Course Level	300-399					
Course Summary	The course requires you to establish your ability to make strategic business reporting decisions. The aim of the syllabus is to evaluate, discuss and apply the concepts, principles and practices that support the preparation and interpretation of corporate reports in various contexts including the ethical assessment of management's stewardship and the information needs of a diverse group of stakeholders. The syllabus requires students to examine corporate reporting from a number of standpoints, not only from the point of view of the preparer of corporate reports but also from the perspective of a variety of different stakeholders such as investors and finance providers. The syllabus further requires the evaluation and assessment of the reporting decisions made by management and their implications for a range of stakeholders and any entities					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	**Expected Course Outcome**	**Learning Domains ***	**PO**
1	Understand the importance of Conceptual Framework and discuss the importance of professional and ethical behaviour in corporate reporting	U,R	6
2	Generate report on the financial performance and position of entities in the context of various accounting issues discussed in IAS/IFRS	A	1
3	Preparing consolidated financial statements which involve transactions with foreign group entities	A	1
4	Examine the implications of current issues in the context of social, environmental, national and international corporate financial reporting.	An	4
5	Examine and interpret the implications of changes in accounting regulations on financial reporting	An	8

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

COURSE CONTENT

Module	Units	Course Contents	Hrs	CO No.
1	1: Ethical Code of Conduct and Conceptual Framework (10 Hours)			
	1.1	Conceptual Framework for financial reporting – Purpose and Objective, Nature of Qualitative characteristics of useful information - Role of prudence and substance over form - Financial statements and elements - Recognition and derecognition criteria - Selecting a measurement base - Presentation and Disclosure in financial statements.	5	1
	1.2	Approaches to accounting and ethics - Code of ethics and Conduct - Relevance & Importance of ethical & professional issues while complying with accounting standards, Ethics of Insider trading - Ethics in digital age -Impact of ethical and unethical behaviour – Consequences of not upholding ethical principles	5	
2	Module II: Reporting of financial performance – Part I (15 Hours)			
	2.1	Criteria for revenue recognition, Accounting requirements relating to revenue earned from a contract with a customer, Recognition of contract costs as an asset, Revenue recognition in following situations: performance obligations satisfied over time, sale with a right of return, consignment arrangements, warranties, variable consideration, principal versus agent considerations and non-refundable up-front fees.	7	2
	2.2	Non-current tangible & intangible assets – Recognition, subsequent measurement and derecognition, Accounting for non-current assets held for sale, Accounting for Investment Properties, Accounting for borrowing costs, Government grants - Recognition and measurement of provisions & contingent liability/assets including onerous contracts, environmental provisions and restructuring provision - Accounting for events after reporting period.	8	
3	Module III: Reporting of financial performance – Part II (20 Hours)			

	3.1	Share based payments (SBP) including equity settled and cash-settled SBP - Modifications, Cancellations and Settlements of SBP - Fair value measurement, principles of highest and best use - Most advantageous and principal market - Fair value Hierarchy – judgements required in selecting and applying accounting policies, accounting for changes in estimates and reflecting corrections of prior period errors – Preparing Interim financial reports – Reporting related party transactions	2	3
	3.2	Financial instruments (FI) - Initial recognition, subsequent measurement and derecognition of financial asset and liabilities - Reclassification of financial assets - Account for derivatives, and simple embedded derivatives Hedge Accounting and Hedge effectiveness - General approach to impairment of financial instruments	2	
	3.3	Accounting for leases in books of lessee and lessor - Remeasurement of lease liability - Separation of lease contract - Exemption under lease accounting - Sale and leaseback transactions	2	
	3.4	Employee benefits – Short term and long term, Accounting for defined contribution plans and defined benefit plans - Curtailments and Settlements, Asset Ceiling tests - Reporting requirements of small and medium-sized entities (SMEs) - Difference in reporting for a SME and full IFRS - Simplifications in SME standard.	1	
4	Group financial statements (15 Hours)			
	4.1	Principle of business combination– identifying the acquirer & applying the control principle – cost of business combination – Principles of recognition & measurement of identifiable assets & liabilities in acquisition – Accounting for Goodwill and Non-controlling Interest (NCI) - Accounting principles relating to a business combination achieved in stages - Procedures to be used in preparing consolidated financial statements - Circumstances when group financials must be prepared and situations in which group accounting can be exempted –Preparing group financial statement including cash flows – Consolidating joint arrangements and associates	5	4

	4.2	Changes in group structure- Group accounting for discontinued operations and acquisition of subsidiary with a view to sale – Implications of changes in ownership interest and loss of control over subsidiary or significant influence over associates - Accounting for acquisition in stages – Disposal of entities with or without loss of control	4	
	4.3	Foreign currency transaction Translation into functional currency and the presentational currency – Account for the consolidation of foreign operations, including subsidiaries, associates and joint arrangements, and their disposal	5	
5	Potential changes in accounting regulations and Interpretation of financial statements (15 Hours)			
	5.1	Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures including earnings per share and additional performance measures (APM)- Impact of environmental, social, and ethical factors on additional performance measures – Importance of effective sustainability reporting – Integrated Reporting – Concept, Objective and How value is generated using six capitals - Importance and need of segmental information, Identification and Disclosure of segmental information - Emergence of non-financial reporting standards – Impact of environmental, social, and ethical factors on additional performance measures.	5	5
	5.2	Accounting implications of first-time adoption of new accounting standards – Understanding issues and deficiencies leading to changes to an accounting standard - Impact of current issues in corporate reporting which include: ✓ accounting for digital assets ✓ accounting for the effects of a natural ✓ disaster, ✓ climate change ✓ a global event ✓ going concern assessments	5	

	5.3	Discuss the impact of current issues in corporate reporting such as presentation and disclosures, materiality in context of financial reporting and Management Commentary – Developments in sustainability reporting and sustainability standard - Current issues in financial reporting including criticisms on accounting standards	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.
	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 based assessment, Record, Any other method as required for specific course by the course faculty.

References:

1. Kaplan Publishing ACCA Strategic Business Reporting - Study text and Exam Kit – (Sep 2022 – June 2023 exams)
2. BPP Publishing Media – ACCA Strategic Business Reporting – Workbook and Practice Revision Kit –(Sep 2022 – June 2023 exams)
3. Corporate Financial Reporting and Analysis: A Global Perspective - Wiley; 4th edition (8 February 2019) – S. David Young, Jacob Cohen and Daniel.A. Bens
1. Financial Reporting and Financial Statement Analysis for Calcutta University - McGraw-Hill; First edition (30 January 2020) – Hanif and A. Mukherjee

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	**24UCOMDSE321**					
Course Title	***Navigating Business Process with MIS & ERP***					
Course Level	300 – 399					
Course Summary	This course covers essential aspects of computer science and information systems, starting with computer fundamentals, software types, and operating systems like Windows, Linux, and Unix. Participants explore internet capabilities, network types, and security measures, alongside applications such as ERP, MIS, DBMS, and E-commerce. Additionally, it addresses Management Information Systems and Enterprise Business Processes, including ERP benefits and specific business process management like Procure to Pay and Order to Cash, as well as supply chain management and data analytics. Through this comprehensive curriculum, students gain a solid foundation in computer science principles and practical business applications.					
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	Discuss Computer Technology Basics and Architecture	U	7
2	Explain Software and Operating System	U	8
3	Analysing Computer Networks	An	7
4	Analysing Application of Networks	An	7,8
5	Assessing MIS and Decision making	An	7,8
6	Assessing ERP and Business Intelligence	An	7,8
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 Computer Architecture (11 hours)			
	1.1	Introduction - Functions of computers, Components of computers, Characteristics, Types of computers	T3 P3	1

	1.2	Architecture - Hardware and Software, Liveware, Firmware, Groupware, Memory –Classification and Types, Input Output and Storage devices, Compiler and Interpreter.	T2 P3	1
2	Module 2 Software and OS (19 hours)			
	2.1	Introduction to Software - Software Types, System Softwares, Application softwares, Difference between system software and Application software., Benefits.	T5 P5	2
	2.2	Operating System - Types, Functions or tasks of OS, Windows, Linux and Unix, Application Software, Ms Office, Statistical Software (Ms Excel/SPSS), Tally.	T5 P4	2
3	Module 3 Computer Networks (20hours)			
	3.1	Internet - Networking, Internet, Capabilities of Internet, Types of Networks, Topology, Protocols, Virus and Anti-virus, Internet services, World Wide Web, Portal, Search engines, Web browser, Firewall, Internet Security.	T5 P5	3
	3.2	Applications - ERP, MIS, DBMS, Online management system, E- Commerce, EFT, EDI, Value chain integration, Supply chain Management, Communication, Knowledge management tool.	T5 P5	4
4	Symbiotic Tourism Products, Religious Tourism and Other Tourism Resources (10hours)			
	4.1	Introduction to MIS - Definition – Need – Benefits – Functions – Objectives – Characteristics – Role of MIS.	T5	5
	4.2	Application - Relationship between Decision Making and MIS - Mapping of organization structure with segregation of duties in information system.	T5 P5	6
5	Module 5 Introduction to Enterprise Business Process (10 hours)			
	5.1	Introduction to ERP - Benefits – Risk and Control- Risk and controls for specific business process- Procure to pay (P2P)- Order to cash – Inventory Cycle - Hire to retire.	T5	6
	5.2	Application - Supply Chain Management- Data Analytics and Business intelligence- Business reporting and fundamentals of XBRL (Extensible Business Reporting Language)	T5	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. "Management Information Systems: Managing the Digital Firm" by Kenneth C. Laudon and Jane P. Laudon
2. "Enterprise Resource Planning: Concepts and Practice" by Vinod Kumar Garg and N. K. Venkitakrishnan
3. "Business Process Management: Concepts, Languages, Architectures" by Mathias Weske
4. "Essentials of MIS" by Kenneth C. Laudon and Jane P. Laudon
5. "Enterprise Systems for Management" by Luvai Motiwalla and Jeffrey Thompson - This textbook provides a detailed understanding of ERP systems and their role in managing
6. "Information Systems for Business: An Experiential Approach" by France Bélanger and Craig Van Slyke

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	06					
Type of Course	DSE					
Course Code	**24UCOMDSE323**					
Course Title	***Accounting Package: Tally Prime***					
Course Level	300 – 399					
Course Summary	The course on Tally offers a comprehensive exploration of accounting, inventory management, and taxation using Tally Prime software. Beginning with fundamental accounting principles and the transition from manual to computerized accounting, participants learn Tally Prime's features, including company setup, modification, and deletion. Subsequent modules cover account and voucher management, inventory control, and taxation compliance, addressing aspects like TDS and GST. Practical exercises throughout the course reinforce learning, culminating in workshops focusing on Tally Prime's application in accounts, inventory, taxation, and bank reconciliation, along with dashboard creation and visualization formatting, equipping participants with practical skills essential for efficient business management.					
Lecture/Tutorial/Practical Hours	60 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	T3	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	P2	1,2
2	**Module 2 Accounts and Vouchers (15 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 P1	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	T2 P3	4
3	**Module 3 Accounts with inventory (15 hrs)**			
	3.1	**Features** - enabling F 11 features and F 12 configuration	T1	
	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	T1P1	
	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.	T2P1	

	3.4	**Inventory vouchers** - using inventory vouchers – using accounting vouchers with inventory details (invoice mode)	T1P1	
	3.5	**Tally Security** - Tally vault –Tally audit – advanced security control – back-up and restore	T1P2	
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	T3P2	
	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	T3P2	
	4.3	**Practical:-** All	P2	
5	**Module 5 Tally Prime W/s Tally ERP (15 hrs)**			
	5.1	**Accounts only -** Company creation, Ledger creation, voucher entry, viewing statements and reports	T1P1	
	5.2	**Accounts with Inventory** - Company creation, Ledger creation, unit creation, stock item creation, voucher entry, stock summary.	T1P1	
	5.3	**TDS** - company creation, creation of ledgers needed, voucher entry, viewing statements and reports	T1P1	
	5.4	**GST** - company creation, creation of ledgers needed, voucher entry, viewing statements and reports	T1P1	
	5.5	**BRS** – company creation, creation of ledgers needed, voucher entry, viewing statements and reports.	T1P1	

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	05					
Type of Course	DSE					
Course Code	**24UCOMDSE330**					
Course Title	***TRAVEL AGENCY & TOUR OPERATION BUSINESS***					
Course Level	300 – 399					
Course Summary	This course provides a comprehensive overview of the travel agency and tour operation business, focusing on key concepts, functions, and regulations within the industry. Students will gain insights into the dynamic world of travel, understanding the roles of travel agencies and tour operators, as well as essential practices in ticketing, journey planning, and compliance with travel formalities and regulations.					
Lecture/Tutorial/Practical Hours	45 Hrs/0/30 hrs					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Compare and contrast the travel agency and tour operation business and evaluate their role in tourism	E	2
2	Analyse the functions of the travel agency and tour operation business and the procedures required for setting up a travel agency.	An	2,3,7
3	Evaluate the importance of types of journey, time zones and basic concepts of ticketing	E	3
4	Apply the skills of itinerary preparation	A	1
5	Explain Travel formalities and regulations in international travel.	U	1
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	MODULE-1 Travel, travel agency and tour operation(15)			
	1.1	Concept- history- meaning- definition of travel from the perspective of tourism	5	1
	1.2	types of travel- travel and excursion- travel agency- meaning- definition- importance	5	1

	1.3	types of travel agency- national and international classification of travel agency- role in promoting tourism	5	1
2	MODULE-2 Functions of travel agency and tour operators (15)			
	2.1	Setting up travel agency-feasibility test and market analysis- approval of travel agency by the department of tourism and IATA	5	2
	2.2	Incentives available for the travel agencies- fiscal and non-fiscal	5	2
	2.3	functions of travel agent/agency- travel information and counseling- documentation, handling business and nonbusiness clients.	5	2
3	MODULE-3 Tour operators(18)			
	3.1	Tour operators- definition- nature- characteristic features of tour-operating business- role of tour operators in the growth of tourism industry	5	3
	3.2	The tour operating business- functions of tour operators- formulations of tour packages- types of tour packages	5	3
	3.3	itinerary preparation dissemination of information on destinations costing and pricing	8	3
4	Module 4 Ticketing, journey and timezone(12)			
	4.1	Ticketing- meaning- definition and importance of ticketing in tourism industry- ticketing procedure	4	4
	4.2	Ticketing procedure- One Way [OW], Return Trip [RT], Circle Trip [CT], mixed- class journey- special fares- domestic ticketing procedure	4	4
	4.3	Time Zones – Calculation of time difference – Flying time calculation-Global indicators.	4	4
5	MODULE-5 Travel formalities and regulations(15)			
	5.1	Travel formalities and regulations- concept- meaning and scope- issues of passports, visa, foreign exchange- customs and immigrations	5	5
	5.2	Air cargo documentation- domestic and international rate- departure and arrival formalities- nature of cargo- security of cargo and its clearance	3	5
	5.3	Global distribution system- information technology and travel formalities. Recent trends in international travel	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 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. Mohinder Chand(2002),"Travel Agency Management- An Introduction Text" Anmol Publications Pvt. Ltd, New Delhi.
2. Jegmohan Negi(1997)," Travel Agency and Tour Operation", Kanishka, New Delhi Chand.M.(2007),
3. Management of Travel Agency and Tour Operation', 2nd Revisededition,Anmol, New Delhi
4. Victor,T.C., 'Marketing & Selling of Airline products', 2004, England.
5. CFTAA-IATA- Ticketing Study Material.Sunil K.Kabia(2005),"Tourism and the Developing Countries ",New Delhi, Mohit Publication
6. Page J Stephen and Connell Joanne, (2020) . Tourism : a Modern Synthesis, Routledge.
7. National Geographic Traveler- https://www.nationalgeographic.com/travel
8. Lonely Planet Magazine- https://www.lonelyplanet.com/articles/lonely-planet-magazine-history
9. https://www.keralatourism.org/
10. https://www.iata.org/https://www.travelagentsofindia.com/

MoU Opportunities

Have to sign MOU with travel agency/tour operator for internshi

Discipline/Programme	**Commerce**					
Semester	05					
Type of Course	DSE					
Course Code	**24UCOMDSE331**					
Course Title	**EVENT MANAGEMENT IN TOURISM**					
Course Level	300 – 399					
Course Summary	This course offers a comprehensive exploration of event management within the context of the tourism industry, covering key principles, strategies, and practices involved in planning and executing various types of events. Students will gain a thorough understanding of event conceptualization, planning, marketing, and execution, with a focus on both social and business events tailored to the tourism sector.					
Lecture/Tutorial/Practical Hours	60 Hrs					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the concepts, typology and future trends in event management	U	1
2	Analyse the role of events in tourism and its linkages with the industry.	An	7
3	Evaluate the types of events conducted and its significance	E	2
4	Analyse the strategies of marketing of events.	An	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 event management (10)			
	1.1	Introduction, and Definition, Overview, brief history, current and future trends of event industry, Trade fairs and their roles	Lecture 2 hrs	1
	1.2	Typology of planned events, - Key steps to successful events.	Lecture + tutorial 3 hrs	1
	1.3	career profiles & opportunities in event management,	Lecture + tutorial 2 hrs	1

	1.4	linkages between tourism and event industry	Lecture + tutorial 3 hrs	1
2	MODULE -2 Event Concept and Planning(10)			
	2.1	Event Concept and Planning	Lecture 3 hrs	2, 3
	2.2	Classification of events, developing the event concept	Lecture + tutorial 2hrs	2
	2.3	components of event planning, steps of event planning.	Lecture 5 hrs	2
3	MODULE - 3 Social events and special events(15)			
	3.1	Social Events:-Arrangement of household events and celebrations:	Lecture 5 hrs	3
	3.2	birthday parties, weddings, dinner/tea parties, housewarming parties, ceremonies & rituals,	Lecture + tutorial 5 hrs	3
	3.3	Special, events: product launch,fashion shows, charity events, fairs & festivals, competitive events	Lecture + tutorial 5 hrs	3
4	MODULE - 4 Business events(15)			
	4.1	Introduction to MICE Tourism, components of MICE Tourism –Meeting, Incentive, Conference & Exposition/ exhibition , definition, nature and demand of Conference market: A brief study of MICE market in India, planning of business events,	Lecture 5hrs	3
	4.2	checklist for different events, planning schedule & actions agenda, designing of conference program ,Pre & Post event responsibility	Lecture + tutorial 3 hrs	3
	4.3	Sponsorship, the challenges in arranging business events -Risk Management, Safety and Global Issues in Event Management	Lecture + tutorial 2 hrs	3
5	MODULE - 5 Marketing Events(10)			
	5.1	Marketing Events – Marketing mix , segmentation,	Lecture 4 hrs	4
	5.2	event tourism packaging, Crisis management & Public Relation in Events,	Lecture 3 hrs	4
	5.3	ICPB , ICCA, International event markets	Lecture 3 hrs	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. Blatt , J.G.Special Events- Best Practices in Modern Event Management. John Wiley and Sons, New York. Hall, M (1999)
2. Shone, A & Parry, B. Successful Event Management, Cengage Learning.
3. Rhonda J. Montgomery, & Sandra K. Strik. Meetings, Conventions & Expositions - An Introduction to the IndustryPublishers – Van Nostard Reinhold, An International Thomson Publishing Co.
4. Watt. D.C. Event Management in Leisure and Tourism. Pearson, UK.

Journals/magazines/ E -Subscriptions

1. National Geographic Traveler- https://www.nationalgeographic.com/travel
2. Lonely Planet Magazine- https://www.lonelyplanet.com/articles/lonely-planet-magazine-history
3. Yathra - By Mathrubhumi Printing and Publishing https://www.mathrubhumi.com/travel/yathra

Websites

1. https://www.keralatourism.org/ https://www.keralatourism.org/service-provider-classification

Discipline/Programme	**Commerce**					
Semester	06					
Type of Course	DSE					
Course Code	**24UCOMDSE332**					
Course Title	***HOSPITALITY MANAGEMENT***					
Course Level	300 – 399					
Course Summary	It provides prospective students, educators, and stakeholders with a brief understanding. It should be capable to incorporate Objectives, Structure, Core Topics, Prerequisites, Methods of Instruction, Assessment Methods, Duration, Unique Features, cutting-edge research components, practical applications etc in a sentence or two. Eg: - The course in Hospitality management combines theoretical knowledge with practical insights, preparing students for a successful career in hospitality management. The inclusion of an internship allows students to apply their learning in real-world settings, enhancing their practical skills and industry readiness. understanding of hospitality management, encompassing key concepts, organizational structures, and emerging trends within the dynamic hospitality industry.					
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	Understand the evolution and growth of hospitality industry.	U	1,4
2	Analyse the organization structure and functions of departments in a hotel.	An	2
3	Evaluate the role of accommodation in tourism, its types, major hotel chains and Managerial issues.	E	1,6
4	Analyse the emerging trends in hospitality management	An	2,7
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Unit	Course description	Hrs	CO No.
1	MODULE-1 Introduction to hospitality management (10 Hours)			

	1.1	Introduction to hospitality management. Concept of hospitality- meaning-definition and nature of hospitality- hospitality in the cultural settings of India- inducting management in hospitality industry-	Lecture - 5hrs	1
	1.2	Historical perspective of hospitality management- objectives of hospitality management	Lecture– 3 hrs	1
	1.3	Prerequisites of hospitality management- hospitality management in the Indian scenario	Lecture– 2 hrs	1
	Searching and Combining Data with Power Query (16 hours)			
2	2.1	Hotel industry- concept- meaning and scope- functional departments of hotel industry- nature and dimensions	6 hrs	2
	2.2	Functions of front office-management of front office- house- keeping functions-	6 hrs	2
	2.3	Food and beverages - managements of food services- restaurant infrastructure and management- food production infrastructure-	4 hrs	2
	2.4	Supporting services- purchase- storage and sales- other supporting departments and its functions	4 hrs	2
	MODULE-3 Role of accommodation in tourism (15 Hours)			
3	3.1	Role of accommodation in tourism- types of accommodation	6 hrs	3
	3.2	grouping and categorization of hotels- registration forms of hotel ownership- pricing strategies of hotels-	4 hrs	3
	3.3	Accommodation Marketing - promotion of hotel accommodation- domestic and overseas promotion-	5 hrs	3
	3.5	Practical	8	4
4	MODULE-4 Managerial issues in hospitality management (15 Hours)			
	4.1	Managerial issues in hospitality management. Concept of managerial issues ethical,cultural and social issues-	4 hrs	4
	4.2	threats and challenges of managing hotels- trends- domestic and international hotel chains-	4 hrs	4
	4.3	Human Resources Management in Hotels- Importance of training in hotel industry- factors responsible for the successful induction of managerial skill in hotel industry	– 7 hrs	4
	MODULE-5 -Emerging trends in hospitality management (15 Hours)			

5	5.1	Emerging trends in hospitality management. Changing scenario of the hospitality industry- eco-friendly accommodation- heritage accommodation	5 hrs	4
	5.2	effect of seasonality in promoting domestic market for hotel industry- availability of Business facilities in a hotel -	4 hrs	4
	5.3	Government and hotel industry- fiscal and non-fiscal incentives- challenges of hospitality industry in India	6 hrs	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:

2. Baker, S & Bradley, P (1990). Front Office Operations. Hong Kong: The Hong Kong Polytechnic
3. Chon, K. & Sparrowe, R T (2000). Welcome to Hospitality...an Introduction. United States:Thomson Learning
4. Jagmohan Negi(1997),” Hotels For Tourism Development”, Metropolitan Book Co. (P) Ltd.;2nd Revised edition (1997).
5. Jagmohan Negi(2007),”Hotel & Tourism Laws” Frank Brothers & Company (pub) Pvt
6. Ltd(2007)
7. Manish Rath- Hotel Tourism and Hospitality Management. Travis. E. Liot- Food Services Management.
8. Krishan K. Kamra and Mohinder Chand (2007),” Basics Of Tourism: Theory, Operation AndPractice” Kanishka Publishiners Distributors, New Delhi.

Journals/magazines/ E -Subscriptions

1. National Geographic Traveler-
2. https://www.nationalgeographic.com/travel
3. Lonely Planet Magazine-
4. https://www.lonelyplanet.com/articles/lonely-planet-magazine-history
5. Yathra - By Mathrubhumi Printing and Publishing https://www.mathrubhumi.com/travel/yathra

Discipline/Programme	**Commerce**					
Semester	06					
Type of Course	DSE					
Course Code	**24UCOMDSE333**					
Course Title	***ENTREPRENEURSHIP IN TOURISM***					
Course Level	300 – 399					
Course Summary	It provides prospective students, educators, and stakeholders with a brief understanding. It should be capable to incorporate Objectives, Structure, Core Topics, Prerequisites, Methods of Instruction, Assessment Methods, Duration, Unique Features, cutting-edge research components, practical applications etc in a sentence or two. Eg: - The course in Marketing of Tourism offers a comprehensive curriculum for sixth semester, designed to equip students with a comprehensive exploration of tourism marketing, covering essential concepts, strategies, and elements crucial for effectively promoting and managing tourism products, and a focus on preparing graduates for successful careers in travel and tourism industry.					
Lecture/Tutorial/Practical Hours	60 Hours					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the concept, theories, approaches and skills needed in entrepreneurship	An	1
2	Discuss the possibilities of funding in entrepreneurship in tourism	A	2,7
3	Analyse the role of entrepreneurship opportunities in the tourism industry.	E	1
4	Apply the knowledge and skills necessary to identify entrepreneurship opportunities in the tourism, to start and manage successful tourism enterprises	U,An	1,7
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	MODULE - 1 ENTREPRENEURIAL COMPETENCE			

	1.1	Entrepreneurship Concept – Entrepreneurship as a Career – Theories & Approaches	Lecture 2 hrs	1
	1.2	Characteristics of Successful Entrepreneurs – Types of Entrepreneurs	Lecture + tutorial 3 hrs	1
	1.3	Entrepreneurial Skills and Knowledge for Tourism, Trade	Lecture + tutorial 2 hrs	1
	1.4	Entrepreneurial Opportunities, Problems, Current Trends in Tourism.	Lecture + tutorial 3 hrs	1
2	MODULE -2 ENTREPRENEURSHIP IN TOURISM			
	2.1	Entrepreneurship in Tourism: Opportunity Identification	Lecture 3 hrs	2
	2.2	Funding Options- Sources of Finance for Tourism Enterprises, Subsidies & Incentives	Lecture + tutorial 6 hrs	2
	2.3	Promotion and Development of Tourism- Institutional Framework- Venture Creation- Forms of Organization Management.	Lecture 1 hrs	2
3	MODULE - 3 ENTREPRENEURIAL OPPORTUNITIES IN TOURISM			
	3.1	Travel agency and tour operation business- functions and role - steps in starting a travel agency/ tour operation business in India - Guidelines for getting DOT approval in India	Lecture 2 hrs	3
	3.2	Entrepreneurship Development Training and Other Support Organisational Services – Central and State Government Industrial Policies and Regulations for Tourism.	Lecture + tutorial 5 hrs	3
	3.3	Homestay business in India- types of Homestay classification - Guidelines for getting government recognition -	Lecture + tutorial 3 hrs	3
	3.4	Sources of Product for Tourism Business – Prefeasibility Study – Product Selection Criteria- – Ownership – Capital Budgeting – Project Profile Preparation – Matching Tourism-Entrepreneur with the Project – Preparation of Tourism Business Plan – Evaluation Criteria for Tourism Industry.	Lecture + tutorial 10 hrs	3
4	MODULE - 4 LAUNCHING OF SMALL BUSINESS IN TOURISM			
	4.1	Finance and Human Resource Mobilization –	Lecture 2 hrs	4
		Operations Planning		
	4.2	Market Research and Channel Selection –	Lecture + tutorial 3 hrs	4
		Growth Strategies for Tourism		

	4.3	Tourism Product Launching – Incubation, Venture Capital, and Tourism Startups.	Lecture + tutorial 5 hrs	4
5	MODULE - 5 CONSUMERS AND TOURISM MARKETING			
	5.1	Monitoring and Evaluation of Tourism Business – Organisational Framework for Promotion and Development in Tourism	Lecture 4 hrs	4
	5.2	Preventing Sickness and Rehabilitation of Sick Business Units	Lecture 3 hrs	4
	5.3	Innovations in Tourism Business Management.	Lecture 3 hrs	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: Books

1. R.D.Hisrich, Entrepreneurship, Tata McGraw Hill, New Delhi, 2001.
2. S.S.Khanka, Entrepreneurial Development, S.Chand and Company Limited, New Delhi,2001.
3. Drucker P.F (2004); Innovation and Entrepreneurship; Elsevier, UK
4. Sexton. D.L & Smilor. R.W (2007); The Art and Science of Entrepreneurship;Springer Science & Business Media

Journals/magazines/ E -Subscriptions

1. Mathew J Manimala, Entrepreneurship Theory at the Crossroads, Paradigms & Praxis,Biztrantra , 2nd Edition,2005.
2. Prasanna Chandra, Projects –Planning, Analysis, Selection, Implementation and Reviews, Tata McGraw Hill, 1996.
3. Arya Kumar. Entrepreneurship, Pearson,2012.
4. Donald F Kuratko, T.V Rao. Entrepreneurship: A South Asian perspective. Cengage Learning, 2012.
5. Rajeev Roy ,Entrepreneurship, Oxford University Press, 2nd Edition, 2011.
6. National Geographic Traveler- https://www.nationalgeographic.com/travel
7. Lonely Planet Magazine- https://www.lonelyplanet.com/articles/lonely-planet-magazine-history
8. Yathra - By Mathrubhumi Printing and Publishing https://www.mathrubhumi.com/travel/yathra

Websites

1. https://www.keralatourism.org/
2. https://www.keralatourism.org/service-provider-classification https://www.keralatourism.org/homestays/
3. https://www.keralatourism.org/tour-operators/

Discipline/Programme	**Commerce**					
Semester	5					
Type of Course	DSE					
Course Code	**24UCOMDSE340**					
Course Title	***Working with Dash Boards***					
Course Level	300 – 399					
Course Summary	This course is designed to provide participants with a comprehensive understanding of Tableau. The students will learn how to use Tableau to create interactive and visually engaging dashboards and reports from various data sources. The curriculum also covers topics such as data connections, data preparation, and advanced visualization techniques, dashboard design principles, and best practices for effective storytelling with data. The students can create custom workflows, integrating various data manipulation and visualization using KNIME					
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	To understand the techniques within Tableau, such as filtering, sorting, grouping, and calculated fields, to explore and analyse data effectively for decision-making purposes.	Understand	1
2	To demonstrate proficiency in using Tableau software to create interactive visualizations, dashboards, and reports from various data sources.	Apply	2
3	Create data visualizations, dashboards, and Tableau Stories, to communicate analytic insights to the intended audience, such as business stakeholders.	Create	2
4	To understand data analysis workflows in KNIME, including data preprocessing, transformation, integration,	Understand	2
5	Create advanced analytics and modelling techniques in KNIME,	Create	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 Tableau			
	1.1	Create a Dashboard in Tableau -Text Object on Dashboard in Tableau - Image Object on - dashboard in Tableau -Tableau – Objects on Dashboard - Tableau – Filters in Dashboard	3	1
	1.2	Tableau – Device Preview - Format Dashboard Layout in Tableau	3	3
	1.3	Practical – Lab	10	2
2	Advance Tableau Topics			
	2.1	Forecast in Tableau -Reference line in Tableau- Reference Band in Tableau -Reference Distribution Band in Tableau Reference Band in Tableau - Reference Distribution Band in Tableau	3	1,2,3
	2.2	Trend Lines in Tableau -Tableau – Building up a storyline	3	1,2,3
	2.3	Word Cloud in Tableau	3	1,2,3
	2.4	Practical _ Lab	10	1,2,3
	2.5	Goal Succession	2	1,2,3
3	Introduction to KNIME			
	3.1	Overview of KNIME analytics platform – Node and workflow - Data preparation – Importing and exporting data – Hands on analysis-	4	4,5
	3.2	KNIME workbook, Data exploration	4	4,5
	3.3	Modeling and reporting in KNIME, Database operation, web, date and time, Flow Variable,	4	4,5
	3.4	Loops in KNIME, advance reporting	3	4,5
	3.5	Practical – Lab – KNIME	8	4,5

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Sessions, Lab Demonstrations, Presentations, Discussions, Practical
Assessment Types	MODE OF ASSESSMENT A. Formative Assessment (CCA) - 40% Practical, Record Submission, Assignment and Experiential Learning Summative Assessment - 60% Assessment Test , Practical exams, Presentation

References

1. Christopher B. Balme, The Cambridge Introduction to Theatre Studies.
2. Declan Donnellan, The Actor and the Target
3. Lajos Egri, The Art of Dramatic Writing
4. Konstantin Stanislavski, An Actor Prepares
5. Peter Brook, The Empty Space

Discipline/Programme	**Commerce**					
Semester	5					
Type of Course	DSE					
Course Code	**24UCOMDSE341**					
Course Title	***Business Analytics for Decision Making***					
Course Level	300 – 399					
Course Summary	This course is designed to provide participants with a comprehensive understanding of Tableau. The students will learn how to use Tableau to create interactive and visually engaging dashboards and reports from various data sources. The curriculum also covers topics such as data connections, data preparation, and advanced visualization techniques, dashboard design principles, and best practices for effective storytelling with data. The students can create custom workflows, integrating various data manipulation and visualization using KNIME					
Lecture/Tutorial/Practical Hours	60 hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	To understand the techniques within Tableau, such as filtering, sorting, grouping, and calculated fields, to explore and analyse data effectively for decision-making purposes.	Understand	2
2	To demonstrate proficiency in using Tableau software to create interactive visualizations, dashboards, and reports from various data sources.	Apply	2
3	Create data visualizations, dashboards, and Tableau Stories, to communicate analytic insights to the intended audience, such as business stakeholders.	Create	1
4	To understand data analysis workflows in KNIME, including data preprocessing, transformation, integration,	Understand	1
5	Create advanced analytics and modelling techniques in KNIME,	Create	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 Tableau			
	1.1	Create a Dashboard in Tableau -Text Object on Dashboard in Tableau - Image Object on - dashboard in Tableau -Tableau – Objects on Dashboard - Tableau – Filters in Dashboard	3	1
	1.2	Tableau – Device Preview - Format Dashboard Layout in Tableau	3	3
	1.3	Practical – Lab	10	2
2	Advance Tableau Topics			
	2.1	Forecast in Tableau -Reference line in Tableau	3	1,2,3
		-Reference Band in Tableau -Reference Distribution Band in Tableau		
	2.2	Trend Lines in Tableau -Tableau – Building up a storyline	3	1,2,3
	2.3	Word Cloud in Tableau	3	1,2,3
	2.4	Practical _ Lab	10	1,2,3
	2.5	Goal Succession	2	1,2,3
3	Introduction to KNIME			
	3.1	Overview of KNIME analytics platform – Node and workflow - Data preparation – Importing and exporting data – Hands on analysis-	4	4,5
	3.2	KNIME workbook, Data exploration	4	4,5
	3.3	Modeling and reporting in KNIME, Database operation, web, date and time, Flow Variable,	4	4,5
	3.4	Loops in KNIME, advance reporting	3	4,5
	3.5	Practical – Lab – KNIME	8	4,5
4	Data and Information (10 hours)			
	4.1	Source of data -Internal Sources of Data -External Sources of Data-	3	3
	4.2	Primary and Secondary Data-The Problems of Using Secondary Data-Sources of Secondary Data	2	3
	4.3	collection data - Direct observation -Direct inspection-Written questionnaire	2	3
	4.4	Personal interviewing-Abstraction from record or published statistics	3	3
5	Sampling and sampling designs (10 hours)			
	5.1	Population and Samples	1	4

	5.2	Random Sampling and non-Random Sampling	1	4
	5.3	Statistical Investigations and Surveys-information requirement for effective decision making -quality of information-Exploring data deriving information Storing and structuring data -The organization of data-Tabulation -The interpretation of tables-Designing a table-ordering data ranking -Stem – and- leaf-frequency distribution-Grouped frequency distribution Cumulative frequency-distribution-Percentiles -Relative and percentage - frequencies	4	5
	5.4	Presenting information pictorially-Charts and diagrams to display category data- pictograms-bar charts – simple, compound and component-pie charts - Construction of charts and diagram - Interpretation of charts and diagrams - Diagrams to display non category data -The histogram - Frequency polygon Cumulative frequency polygon or ogive -Box plot	4	5

Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** · Lecture Sessions · Lab Demonstrations · Presentations Discussions
Assessment Types	**MODE OF ASSESSMENT** A. Formative Assessment (CCA) - 40% Practical Assignment , Experiential Learning, Observation of Practical skills, Presentation
	Summative Assessment - 60% Case study and Assessment test on data interpretation

References:

1. Business Analytics: Data Analysis and Decision Making with MindTap Paperback – Wayne Winston & S. Albright

Discipline/Programme	**Commerce**					
Semester	6					
Type of Course	DSE					
Course Code	**24UCOMDSE342**					
Course Title	***Data Analytics using R***					
Course Level	300 – 399					
Course Summary	Data analytics using R is an immersive course designed to equip participants with the essential skills and techniques needed to analyse data effectively and derive actionable insights using the R programming language. R is a powerful open-source statistical computing and graphics software widely used in data science and analytics. This course provides students with hands-on experience in data manipulation, visualization, statistical analysis, and predictive modelling using R packages and libraries.					
Lecture/Tutorial/Practical Hours	45 HOURS/ 30 PRACTICAL					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	To understand the concept of data, its types, and its characteristics	Understand	2
2	To demonstrate how to install a data and read data files in R	Understand	2
3	Apply various concepts to write programs in R	Apply	1
4	Study and Analyse Data Visualisation	Analyse	1
5	Create and edit visualizations with R	Create	1
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Introduction to Data Analytics (…20.. hours)			
	1.1	Overview of Data Analytics, Need of Data Analytics, Nature of Data, Classification of Data: Structured, Semi-Structured, Unstructured, Characteristics of Data,	6	1

	1.2	Applications of Data Analytics	4	1
	1.3	Overview of R programming, Environment setup with R Studio, R Commands, Variables and Data Types, Control Structures, Array, Matrix, Vectors, Factors, Functions, R packages	4	1
	1.4	Practical – Lab	6	1
2	R Programming basics (…12.. hours)			
	2.1	Overview of R programming, Environment setup with R Studio, R Commands, Variables and Data Types, Control Structures, Array, Matrix, Vectors, Factors, Functions, R packages	6	2
	2.2	Practical – Lab	6	2
3	Data Visualisation using R (…20.. hours)			
	3.1	Reading and getting data into R (External Data): Using CSV files, XML files, Web Data, JSON files, Databases, Excel files.	6	3
	3.2	Working with R Charts and Graphs: Histograms, Boxplots, Bar Charts, Line Graphs, Scatterplots, Pie Charts	6	4
	3.3	Practical Lab	8	3,4
4	Statistics with R (…23.. hours)			
	4.1	Random Forest, Decision Tree, Normal and Binomial distributions,	4	5
	4.2	Time Series Analysis,	5	5
	4.3	Linear and Multiple Regression, Logistic Regression,	4	5
	4.4	Practical Lab	10	5
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 methodas 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 R, Notes on R: A Programming Environment for Data Analysis and
2. Graphics. W. N. Venables, D.M. Smith and the R Development Core Team. Version

Reference Books:

1. Jared P Lander, R for everyone: advanced analytics and graphics, Pearson Education, 2013
2. Dunlop, Dorothy D., and Ajit C. Tamhane. Statistics and data analysis: from elementary to intermediate. Prentice Hall, 2000.
3. G Casella and R.L. Berger, Statistical Inference, Thomson Learning 2002.
4. P. Dalgaard. Introductory Statistics with R, 2nd Edition. (Springer 2008)
5. Michael Berthold, David J. Hand, Intelligent Data Analysis, Springer
6. Hastie, Trevor, et al.The elements of statistical learning.Vol. 2. No. 1. New York: springer, 2009.
7. Montgomery, Douglas C., and George C. Runger.Appliedstatistics and probability for engineers. John Wiley &Sons, 2010
8. Joseph F Hair, William C Black etal , “Multivariate Data Analysis” , Pearson Education, 7th edition, 2013.
9. Mark Gardener, “Beginning R - The Statistical Programming Language”, John Wiley & Sons, Inc., 2012.
10. W. N. Venables, D. M. Smith and the R Core Team, “An Introduction to R”, 2013.

Discipline/Programme	Commerce					
Semester	06					
Type of Course	DSE					
Course Code	24UCOMDSE343					
Course Title	**Applications of Business Analytics**					
Course Level	300 – 399					
Course Summary	This course provides a comprehensive introduction to using Python for data analytics, covering essential concepts, techniques, and tools for analysing and visualizing data. Students will learn how to leverage Python libraries such as Pandas, NumPy, Matplotlib, and Seaborn to import, clean, manipulate, analyse, and visualize data effectively. Through hands-on exercises and lab exercise, students will develop the skills and knowledge needed to extract actionable insights from data and communicate findings through compelling visualizations					
Lecture/Tutorial/Practical Hours	60 HOURS					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	To understand basic Python syntax, data types, control structures, and functions, enabling them to write and execute Python code proficiently.	Understand	1
2	To apply the techniques for handling and manipulating data using Python libraries such as Pandas and NumPy, including data cleaning, transformation, aggregation, and summarization.	Apply	1
3	To apply statistical analysis and modelling using Python libraries such as SciPy and Stats Models, including hypothesis testing, regression analysis, and time series forecasting.	Analyse	1
4	To create informative and visually appealing data visualizations and reports using Python libraries	Create	2
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO
1	Module 1: Getting Started with Python (15)			
	1.1	Installing Python, Basic input and output, Variables and assignments, Identifiers, Objects.	3	1
	1.2	Numeric types: Floating- point, Arithmetic expressions, Python expressions, Division and modulo"	4	1
	1.3	Unit basics, Math Unit, representing text, String basics, List and Set basics	5	1
	1.4	Common data types summary, Type conversions, Binary numbers, String formatting	3	1
2	Module 2: Working with Loops and Functions (15 Hours)			
	2.1	If-else branches, Equality and relational operators, Boolean operators and expressions, identity operators, Code blocks and indentation	4	2
	2.2	Conditional expressions Loops, While loops, For loops, Nested loops, Break and continue, Loop else	4	2
	2.3	User-defined function basics, returning values from functions, Reasons for defining functions, Function arguments	2	2
	2.4	Practical	5	3
3	Module 3: Using Python to Handle Data and Exploratory analytics in Python (15)			
	3.1	Important packages in Python	2	3
	3.2	Data handling in Python,	2	4
	3.3	Data cleaning and Treatment	2	3
	3.4	Performing Descriptive statistics in Python, using graphs and plots in python, performing various descriptive statistics in Pythoncentral tendency measure, graphical measures	2	4
	3.5	hypothesis testing, Using graphs and plots in python	2	4
	3.6	Practical	5	4
4	Module 4: Performing linear regression in Python (7 hours)			
	4.1	Basics of linear regression, Working with simple linear regression, Multiple regression,	1	5
	4.2	Model building, Non-linear regression, Line estimation	2	5
	4.3	Application of regression and logistic regression models	1	5
	4.4	Practical	3	5
5	Module 5- Solving problems using Decision trees (8 Hours			
	5.1	Principles of Decision trees,Validation techniques	2	5
	5.2	Building Decision trees, Cart, C5.0 and CHAID trees	2	5
	5.3	Prediction by decision trees	2	5

	5.4	Applications of Decision Trees, Model selection and cross validation, Model overfitting and underfitting	1	5
	5.5	Holdout validations, Tenfold CV, Bootstrap	1	5
	5.6	Practical	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 Type	**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.
	EndSemester 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. Python for Data Science for Dummies; John Paul Mueller, Luca Massaron; ISBN: 9788126557394
2. Core Python Programming, 2ed; Dr.R. Nageswara Rao; ISBN: 9789386052308
3. Machine Learning using Python; Manaranjan Pradhan, U Dinesh Kumar; ISBN: 9788126579907
4. Machine Learning (in Python and R) For Dummies; John Paul Mueller, Luca Massaron; ISBN: 9788126563050

Discipline/Programme	**Commerce**					
Semester	04					
Type of Course	DSE					
Course Code	**24UCOMDSE392**					
Course Title	**TOURISM FINANCE & REVENUE MANAGEMENT**					
Course Level	200-299					
Course Summary	This course offers an in-depth exploration of the financial principles and strategies that drive the tourism industry. Students will learn about revenue management techniques like dynamic pricing and yield management, with a focus on hotels and airlines. The course covers economic impacts, such as tourism's contribution to GDP, sustainable growth, and the challenges of overtourism. Financial risk management is a key component, teaching students how to manage risks like currency fluctuations, insurance, and crisis resilience. Additionally, the course examines investment models, budgeting strategies, and cost control practices to ensure profitability and sustainability in the global tourism sector.					
Lecture/Tutorial/Practical Hours	45 hours/0/ 30hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Nil					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand and Analyze the principles of revenue management, including dynamic pricing, demand forecasting, and AI-driven optimization in the tourism industry.	U, An	
2	Understand and Evaluate the contribution of tourism to GDP, employment, and sustainable economic growth while addressing challenges like over tourism and economic leakages	U, E	
3	Understand financial risks, currency fluctuations, and crisis management strategies to enhance financial resilience in the tourism sector.	U	

4	Understand and Analyze investment and funding models such as Public-Private Partnerships (PPPs), venture capital, and Foreign Direct Investment (FDI) in tourism	U, An	
5	Apply budgeting techniques, cost control strategies, and profitability analysis to optimize financial performance in tourism enterprises	A	
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course Contents	Hrs	CO No.
1	Revenue Management for Hotels & Airlines (10 hours)			
	1.1	Principles of Revenue Management: Dynamic Pricing & Yield Management	1	1
	1.2	Demand Forecasting & Capacity Management in Hospitality and Airlines	2	1
	1.3	Distribution Channel Management: Direct vs. Third-Party Sales Strategies	1	1
	1.4	Impact of Seasonality on Revenue Optimization in Tourism	3	1
	1.5	Role of AI & Machine Learning in Revenue Management	3	1
2	Economic Impact of Global Tourism (20 hours)			
	2.1	Tourism Contribution to GDP & Employment: Case Studies from Developed and Developing Nations	4	2
	2.2	Tourism Multipliers & Economic Leakages in Destination Economies	4	2
	2.3	Sustainable Tourism Growth & Its Economic Implications	4	2
	2.4	Overtourism & Its Impact on Local Economies and Infrastructure	4	2
	2.5	Role of Tourism in Economic Recovery Post-Pandemic	4	2
3	Financial Risk Management in Tourism (25 hours)			
	3.1	Identifying and Managing Financial Risks in the Tourism Industry	5	3
	3.2	Currency Fluctuations and Exchange Rate Risks in International Tourism	5	3
	3.3	Insurance & Liability Management for Tourism Businesses	5	3
	3.4	Crisis Management & Financial Resilience in Tourism (e.g., Pandemics, Natural Disasters)	5	3
	3.5	Fraud Detection and Prevention in Tourism Transactions	5	3

4	Investment & Funding Models (10 hours.)			
	4.1	Public-Private Partnerships (PPPs) in Tourism Infrastructure Development	2	4
	4.2	Venture Capital & Private Equity Investment in Hospitality and Travel Startups	2	4
	4.3	Crowdfunding and Alternative Finance in the Tourism Sector	2	4
	4.4	Government Grants & Incentives for Tourism Development	2	4
	4.5	Foreign Direct Investment (FDI) in the Global Tourism Industry	2	4
5	Budgeting & Cost Control for Tourism Businesses (10 hours)			
	5.1	Financial Planning & Budgeting Strategies for Hotels & Travel Agencies	2	5
	5.2	Cost Allocation and Expense Management in Tourism Operations	1	5
	5.3	Profitability Analysis & Break-even Analysis in Tourism Enterprises	1	5
	5.4	Cost Reduction Strategies Without Compromising Service Quality	2	5
	5.5	Technology-Driven Cost Optimization in Hospitality & Airlines	2	5
	5.6	Financial Planning & Budgeting Strategies for Hotels & Travel Agencies	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.
	MODE OF ASSESSMENT **Continuous Comprehensive Assessment (CCA)** **Theory**: Quiz, Oral Presentation, Self and Peer assessments, Written test, Open book test, Field study report/Group discussion. Any other method which may be required for specific course by the course faculty. **Practical:** Observation of practical skills, Industrial visits or Any other method as may be required for specific course by the course faculty.

References (Journals Books with Authors)

1. Tourism Economics
2. International Journal of Revenue Management
3. Journal of Travel Research
4. International Journal of Hospitality Management
5. Annals of Tourism Research Books
6. Revenue Management for the Hospitality Industry – By David K. Hayes & Allisha
   A. Miller
7. Tourism Economics and Policy – By Larry Dwyer, Peter Forsyth & Wayne Dwyer
8. Risk and Safety Challenges in Tourism and Hospitality – By Seyed E. Esfahani & Chris Cooper

Discipline/Programme	**Commerce**					
Semester	05					
Type of Course	DSE					
Course Code	**24UCOMDSE393**					
Course Title	**DIGITAL MARKETING & TOURISM TECHNOLOGY**					
Course Level	200-299					
Course Summary	This course delves into the evolving landscape of digital marketing and technology within the tourism industry. Students will explore the latest trends and best practices in digital marketing, including social media strategies, influencer marketing, and SEO for tourism businesses. The course also covers the role of e-commerce platforms, dynamic pricing, and the impact of OTAs and meta-search engines on travel planning. Emerging technologies like AI, blockchain, VR, and AR are examined for their applications in customer service, secure transactions, and creating immersive tourism experiences. Additionally, students will gain insights into data analytics, CRM strategies, and personalization techniques to enhance customer loyalty and optimize marketing efforts in the tourism sector.					
Lecture/Tutorial/Practical Hours	45 hours/0/ 30hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand and apply digital marketing strategies in tourism.	U, A	
2	Analyze the role of e-commerce platforms and dynamic pricing in tourism.	An	
3	Evaluate the impact of AI, blockchain, VR, and AR on tourism experiences.	E	
4	Use data analytics to derive insights for tourism decision-making	An, E	
5	Design CRM strategies to enhance customer loyalty and engagement in tourism.	C	
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course Contents	Hrs	CO No.
1	Digital Marketing & Social Media Strategies (10 hours)			
	1.1	Evolution of Digital Marketing in Tourism: Trends and Best Practices	1	1
	1.2	Social Media Marketing Strategies for Destination Branding	2	1
	1.3	Influencer Marketing in Travel and Hospitality	1	1
	1.4	Search Engine Optimization (SEO) & Pay-Per-Click (PPC) for Tourism Businesses	3	1
	1.5	Mobile Marketing & App-Based Engagement in Tourism	3	1
2	Travel & Hospitality E-Commerce Platforms (20 hours)			
	2.1	Overview of Online Travel Agencies (OTAs) and Their Market Impact	4	2
	2.2	Direct Booking vs. Third-Party Platforms: Pros & Cons for Tourism Businesses	4	2
	2.3	Dynamic Pricing and Revenue Management Strategies in Hospitality	4	2
	2.4	Role of Meta-Search Engines (Google Travel, Kayak, Skyscanner) in Travel Planning	4	2
	2.5	Payment Gateways, Security, and Digital Wallets in Tourism Transactions	4	2
3	AI, Blockchain & VR in Tourism (25 hours)			
	3.1	AI-Powered Chatbots and Virtual Assistants in Customer Service	5	3
	3.2	Blockchain for Secure Payments and Fraud Prevention in Travel Transactions	5	3
	3.3	Virtual Reality (VR) and Augmented Reality (AR) in Tourism Experiences	5	3
	3.4	AI in Personalization and Recommendation Engines for Travel Planning	5	3
	3.5	Smart Tourism and IoT-Enabled Smart Destinations	5	3
4	Data Analytics for Tourism Insights (10 hours.)			
	4.1	Role of Big Data in Tourism Decision-Making	2	4
	4.2	Predictive Analytics for Demand Forecasting in the Travel Industry	2	4
	4.3	Customer Sentiment Analysis Through Social Media and Online Reviews	2	4
	4.4	Geo-Analytics and Location-Based Services in Destination Management	2	4

	4.5	Ethical Considerations in Data Privacy and Tourism Analytics	2	4
5	Customer Relationship Management (CRM) in Tourism (10 hours)			
	5.1	CRM Strategies for Enhancing Customer Loyalty in Hospitality	2	5
	5.2	Use of AI and Automation in CRM for Personalizing Guest Experiences	1	5
	5.3	Omni-Channel Marketing and Customer Engagement in Travel Services	1	5
	5.4	Customer Retention Strategies in the Online Travel Sector	2	5
	5.5	Case Studies on Successful CRM Implementation in Tourism	2	5
	5.6	CRM Strategies for Enhancing Customer Loyalty in Hospitality	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, Field study report/Group discussion. Any other method which may be required for specific course by the course faculty. **Practical:** Observation of practical skills, Industrial visits or Any other method as may be required for specific course by the course faculty.

References

1. Tourism Management – Covers digital strategies, AI, and tech innovations in tourism.
2. Journal of Travel & Tourism
3. International Journal of Tourism Research
4. Journal of Hospitality and Tourism Technology
5. Annals of Tourism Research Books
6. Digital Marketing in Tourism and Hospitality – Edited by Evangelos Christou & Marianna Sigala Marketing for Tourism and Hospitality: Collaboration, Technology

Discipline/Programme	**Commerce**					
Semester	06					
Type of Course	DSE					
Course Code	**24UCOMDSE394**					
Course Title	**GLOBAL TOURISM & DESTINATION MANAGEMENT**					
Course Level	300-399					
Course Summary	This course provides students with a comprehensive understanding of tourism trends, sustainable practices, and destination management. It covers emerging tourism markets, the impact of digital transformation, and shifting consumer behaviors, particularly among Gen Z and Millennials. Students will learn sustainable and eco-tourism strategies, including community-based tourism, certification models, and addressing challenges like overtourism and climate change. The course also explores destination planning and development, from the life cycle of tourist areas to the role of technology and public-private partnerships in destination management. Finally, crisis management strategies for handling health, political, and economic crises, along with insights into tourism policy and the role of international organizations, are also examined.					
Lecture/Tutorial/Practical Hours	45 hours/0/ 30hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Analyze global tourism trends, emerging markets, and the impact of digital transformation.	An	
2	Evaluate sustainable tourism practices and address challenges like overtourism and climate change.	E	
3	Apply destination planning models and strategies for competitive tourism development.	A	
4	Develop crisis management strategies for health, political, and economic crises in tourism.	C	
5	Assess the role of international organizations and policies in global tourism development.	E	

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

COURSE CONTENT

Module	Units	Course Contents	Hrs	CO No.
1	Global Tourism Trends & Markets (10 hours)			
	1.1	Emerging Tourism Markets: BRICS, ASEAN, and Beyond	1	1
	1.2	Impact of Digital Transformation on Tourism (AI, Big Data, Smart Tourism)	2	1
	1.3	Post-Pandemic Tourism Recovery and New Travel Patterns	1	1
	1.4	Changing Consumer Behavior: Gen Z and Millennial Travel Trends	3	1
	1.5	Role of MICE (Meetings, Incentives, Conferences, Exhibitions) in Global Tourism	3	1
2	Sustainable & Eco-Tourism Strategies (20 hours)			
	2.1	Principles and Practices of Sustainable Tourism	4	2
		Development		
	2.2	Community-Based Tourism (CBT) and Local Economic Benefits	4	2
	2.3	Ecotourism Models and Best Practices Worldwide	4	2
	2.4	Certification and Accreditation in Sustainable Tourism(GSTC, LEED, EarthCheck)	4	2
	2.5	Challenges in Sustainable Tourism: Overtourism, Carbon Footprint, and Climate Change	4	2
3	Destination Planning & Development (25 hours)			
	3.1	Destination Life Cycle and Butler's Tourism Area Life Cycle (TALC) Model	5	3
	3.2	Infrastructure Development and Tourism Carrying Capacity	5	3
	3.3	Smart Cities and Technology-Driven Destination Management	5	3
	3.4	Branding and Positioning Strategies for Competitive Tourism Destinations	5	3
	3.5	Role of Public-Private Partnerships (PPP) in Tourism Development	5	3
4	Crisis Management in Tourism (10 hours.)			
	4.1	Risk Assessment and Disaster Preparedness in Tourism	2	4
	4.2	Managing Health Crises: COVID-19 and Future Pandemics	2	4
	4.3	Political Instability, Terrorism, and Security Issues in Tourism	2	4

	4.4	Crisis Communication and Reputation Management for Destinations	2	4
	4.5	Economic Crises and Their Impact on Tourism Demand	2	4
	Tourism Policy & International Organizations (10 hours)			
5	5.1	Role of UNWTO in Global Tourism Development and Governance	2	5
	5.2	International Air Transport Regulations: IATA's Role in Aviation and Tourism	1	5
	5.3	WTTC and Economic Impact of Tourism: Policies for Sustainable Growth	1	5
	5.4	Government Policies and Tourism Development Strategies	2	5
	5.5	Cross-Border Tourism Agreements and Regional Cooperation (Schengen, ASEAN, SAARC)	2	5
	5.6	Role of UNWTO in Global Tourism Development and Governance	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, Field study report/Group discussion. Any other method which may be required for specific course by the course faculty. **Practical:** Observation of practical skills, Industrial visits or Any other method as may be required for specific course by the course faculty.

Reference:

1. Marketing and Managing Tourism Destinations by Alastair M. Morrison
2. Tourism Destination Management by Wendy Perez
3. Advanced Introduction to Tourism Destination Management by Chris Ryan
4. The New Tourist by Paige McClanahan
5. Smart Tourism: Foundations and Developments – By Zheng Xiang, Daniel R. Fesenmai

Discipline/Programme	**Commerce**					
Semester	06					
Type of Course	**DSE**					
Course Code	**24UCOMDSE395**					
Course Title	**ARTIFICIAL INTELLIGENCE IN TOURISM: INNOVATION, APPLICATIONS & FUTURE TRENDS**					
Course Level	300-399					
Course Summary	This course explores how AI is transforming the travel and tourism industry. The course covers the fundamentals of AI and machine learning, including its evolution and applications in personalization, customer service, and decision-making. Students will examine AI's role in travel planning, booking, and enhancing customer experience through smart itineraries, chatbots, biometric check-ins, and AI-powered translations. The course also delves into AI's impact on marketing, revenue management, and pricing strategies in the hospitality and airline industries, with real-world case studies. Further, the course covers AI in smart tourism, sustainable tourism, and destination management, addressing AI's role in managing crowd safety and reducing environmental impact. Ethical and legal considerations of AI in tourism, including privacy, data protection, and workforce impacts, are also critically explored.					
Lecture/Tutorial/Practical Hours	45 hours/0/ 30hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Analyze the fundamentals of AI and its applications in tourism, including personalization and predictive analytics.	An	
2	Evaluate the role of AI in travel planning, booking, and customer experience enhancement.	E	
3	Apply AI-driven strategies in marketing, revenue management, and pricing in tourism.	A	
4	Develop AI-driven solutions for smart tourism, sustainable tourism, and destination management.	C	
5	Assess the ethical and legal implications of AI in tourism, including privacy, data protection, and workforce impacts.	E	
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Course Contents	Hrs	CO No.
1	Introduction to AI in Tourism (10 hours)			
	1.1	Fundamentals of Artificial Intelligence & Machine Learning in Tourism	1	1
	1.2	Evolution of AI Applications in the Travel & Hospitality Industry	2	1
	1.3	AI in Personalization & Customer Service (Chatbots, Virtual Assistants)	1	1
	1.4	Predictive Analytics & AI-Driven Decision Making in Tourism	3	1
	1.5	Future Trends: AI's Role in the Future of Tourism & Hospitality	3	1
2	AI in Travel Planning, Booking & Customer Experience (20 hours)			
	2.1	AI-Based Travel Recommendation Systems & Smart Itineraries	4	2
	2.2	Chatbots & Virtual Assistants in Travel Booking & Customer Service	4	2
	2.3	Facial Recognition & Biometric Check-ins at Airports & Hotels	4	2
	2.4	AI-Powered Translation & Multilingual Support in Global Tourism	4	2
	2.5	AI & Augmented Reality (AR) for Destination Experience Enhancement	4	2
3	AI in Marketing & Revenue Management for Tourism (25 hours)			
	3.1	AI in Digital Marketing: Personalization, Targeted Advertising & Chatbots	5	3
	3.2	Sentiment Analysis & Customer Insights from Online Reviews & Social Media	5	3
	3.3	AI-Driven Pricing Strategies & Dynamic Pricing Models in Hospitality & Airlines	5	3
	3.4	AI in Predicting Tourist Behavior & Travel Demand Forecasting	5	3
	3.5	Case Studies: AI in Hotel Chains, Airlines, and Online Travel Agencies (OTAs)	5	3
4	Smart Tourism & AI-Driven Destination Management (10 hours.)			
	4.1	Smart Cities & AI-Enabled Tourism Infrastructure	2	4
	4.2	AI in Sustainable Tourism: Reducing Environmental Impact & Managing Overtourism	2	4
	4.3	Crowd Management & Safety Enhancements Using AI in Tourist Attractions	2	4

	4.4	IoT, Big Data, & AI in Smart Hotels & Connected Travel Experiences	2	4
	4.5	Role of AI in Crisis Management & Emergency Response in Tourism	2	4
5	Ethical & Legal Considerations of AI in Tourism (10 hours)			
	5.1	Ethical Issues in AI-Driven Tourism: Privacy, Data Protection & Bias	2	5
	5.2	Impact of AI on Employment & Workforce in the Travel Industry	1	5
	5.3	Legal Frameworks Governing AI in the Tourism & Hospitality Sector	1	5
	5.4	AI & Consumer Rights: Transparency & Fairness in AI-Based Decision Making	2	5
	5.5	Case Study: AI in Tourism – Risks, Challenges & Regulatory Responses	2	5
	5.6	Ethical Issues in AI-Driven Tourism: Privacy, Data Protection & Bias	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, Field study report/Group discussion. Any other method which may be required for specific course by the course faculty. Practical: Observation of practical skills, Industrial visits or Any other method as may be required for specific course by the course faculty.

References (Journals & Books with Authors)

Journals:

1. Tourism Management
2. International Journal of Contemporary Hospitality Management
3. Journal of Hospitality and Tourism Technology
4. Annals of Tourism Research
5. Journal of Travel Research Books:
6. Artificial Intelligence in Hospitality and Tourism – By Jasmin Pfeiffer & Stanislav Ivanov

Discipline/Programme	**Commerce**					
Semester	07					
Type of Course	**DSE**					
Course Code	**24UCOMDSE401**					
Course Title	**ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT**					
Course Level	400-499					
Course Summary	This advanced course on Business Development is structured into five detailed modules. It starts with the fundamentals of entrepreneurship and progresses through business development, market analysis, funding, financial services, product development, marketing, sales, and company growth strategies. The final module focuses on preparing					
Lecture/Tutorial/Practical Hours	a comprehensive business proposal.					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the core principles of entrepreneurship and business development.	U	1,2
2	Conduct market analysis and identify potential opportunities creation of business plans	C	1,2
3	Understand the entrepreneurial support system	U	1,2
4	Understand the different types of entrepreneurs, their benefits and challenges	A	1,2
5	Ensure sustainable growth and prepare detailed business proposals.	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	Module 1: Entrepreneurship (5 Hours)			
	1.1	Introduction to Entrepreneurship -Definitions and concepts-	1hr	1
	1.2	The entrepreneurial mindset- Key Attributes of entrepreneur,	1hrs	1
	1.3	Entrepreneur Vs Manager	1 hr	1
	1.4	Entrepreneurship Vs Intrapreneurship	1hrs	1
	1.5	Developing corporate entrepreneurship	1hrs	1
2	Module 2 : Business development (20 hours)			
	2.1	Introduction to Business Development- Definition and scope- Key responsibilities of a business developer- The Business Development Process- Skills for Business Development	3hrs	2
	2.2	Ideation and Opportunity Recognition- Sources and methods of idea generation-	2hrs	2
	2.3	Feasibility study and Market analysis- Tools and Techniques- SWOT and PEST analyses- Competitive analysis and benchmarking- Metrics and KPIs- Measuring success and ROI- risk management for business.	4 hrs	2
	2.4	Resources for Entrepreneurs- Availability of finance, marketing, technological and managerial support system.	3 hrs	2
	2.5	Business Plan- meaning-Contents-Scope and value of business plans- Purpose-Steps in writing a business plan- Preparation of Business Proposals- Structure of a business-proposal- Writing an executive summary- Financial projections and budgeting- Appendices and supporting documents	5 hrs	2
	2.6	Presentation Skills- Effective presentation techniques- Pitching to investors-Deck preparation and presentation- essentials of idea contest participation	3 hrs	2
3	Module 3: Entrepreneurial Support system (14 Hrs)			
	3.3	Entrepreneurial support systems-Central, Kerala, EDI, Vikasith Bharath Scheme 2047	3hr	3
	3.4	Role of government in Entrepreneurship Development.	1 hrs	3
	3.5	Role of trade and industry associations	1hr	3
	3.6	Legal Issues in setting up an organisation- IPR, Copyrights, Trademark, Product safety and liability, Insurance.	5 hrs	3
	3.7	Ensuring Long-Term Growth- Scaling operations- Innovation and continuous improvement- International expansion strategies	4 hrs	3

4	Module 4: Types of entrepreneurships (7 hours)			
	4.1	Meaning, characteristics of Women Entrepreneurs	1hrs	4
	4.2	Challenges and problems faced by Women Entrepreneurs	1hrs	4
	4.3	Remedial measures to promote women Entrepreneurs	1hrs	4
	4.4	Rural entrepreneurship,	1hr	4
	4.5	Fintech entrepreneurship	1hr	4
	4.6	social entrepreneurship	1hr	4
	4.7	Micro Small and medium enterprises	1hr	4
5	Module 5: Project Management (14hours)			
	5.1	PROJECT MANAGEMENT: Meaning, features, Challenges of project management/ facets and Key Issues of project management, Generation and screening of project ideas meaning and process.	3hrs	5
	5.2	PROJECT ANALYSIS: Meaning, facets of project analysis, Market and demand analysis, technical analysis, financial estimates and projection	4Hrs	5
	5.3	PROJECT SELECTION AND FINANCING: Investment criteria, Risk analysis, Social Cost Benefit analysis, Financing of projects, Concept of Venture Capital in detail, Difference between Venture Capital and Private Equity.	3hrs	5
	5.4	PROJECT IMPLEMENTATION AND REVIEW: Project planning and control meaning, features, advantages, PERT and CPM Models: meaning, advantages and disadvantages, Post Audit and Administrative Aspects.	4hrs	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.
	MODE OF ASSESSMENT C. 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.

Assessment Types	D. 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. "The Lean Startup" by Eric Ries
2. "Business Development for Dummies" by Anna Kennedy
3. "Principles of Corporate Finance" by Brealey, Myers, and Allen
4. Marketing Management" by Philip Kotler
5. Financial Services: A Guide for Professionals" by Christine Ennew
6. "Business Plans That Win" by Stanley Rich and David Gumpert

Discipline/Programme	Commerce					
Semester	VII					
Type of Course	DSE					
Course Code	24UCOMDSE404					
Course Title	**ESSENTIALS OF BUSINESS DEVELOPMENT**					
Course Level	400-499					
Course Summary	This advanced course on Business Development is structured into five detailed modules. It starts with the fundamentals of entrepreneurship and progresses through business development, market analysis, funding, financial services, product development, marketing, sales, and company growth strategies. The final module focuses on preparing a comprehensive business proposal.					
Lecture/Tutorial/Practical Hours	Lecture – 60 Hrs, Practical - 0					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the core principles of entrepreneurship and business development.	U	
2	Conduct market analysis and identify potential opportunities.	An	
3	Source and manage funding and financial services for business operations.	U	
4	Develop, market, and promote products effectively.	A	
5	Ensure sustainable growth and prepare detailed business proposals.	C	
*Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Module 1: Entrepreneurship (14 Hours)			
	1.1	Introduction to Entrepreneurship -Definitions and concepts- Types of entrepreneurs -The entrepreneurial mindset- Key Attributes of entrepreneur, Entrepreneur Vs Manager, Entrepreneurship Vs Intrepreneurship	4hr	1
	1.2	Developing corporate entrepreneurship, Women entrepreneurship, Rural entrepreneurship, Social entrepreneurship- Entrepreneurship support system and role of government in entrepreneurship development.	3 hrs	1
	1.3	Ideation and Opportunity Recognition- Sources and methods of idea generation- opportunity recognition and assessment plan	2 hr	1
	1.4	Legal Issues in setting up an organisation- IPR, Copyrights, Trademark, Product safety and liability, Insurance.	3 hrs	1
	1.5	Resources for Entrepreneurs- Financial and non-financial resources- Building a support network- Mentorship and accelerators	2 hrs	1
2	Module 2 – Business Development (16 hours)			
	2.1	Introduction to Business Development- Definition and scope- Key responsibilities of a business developer	2hrs	2
	2.2	The Business Development Process	2hrs	2
	2.3	Skills for Business Development- Communication and negotiation- Relationship management and networking	2hrs	2
	2.4	Tools and Techniques-SWOT and PEST analyses- Competitive analysis and benchmarking	3hrs	2
	2.5	Metrics and KPIs- Key performance indicators- Measuring success and ROI- risk management for business.	2hrs	2
	2.6	Business Plan- meaning-Contents-Scope and value of business plans- Purpose-Steps in writing a business plan	2hrs	2
	2.7	Failure of business plans and entrepreneurial ventures- reasons for failure- case studies	3hrs	2
3	Module 3 Finance for business (8 hours)			
	3.2	Sourcing Funds- Bootstrapping- Venture capital and angel investors- Crowdfunding	2hrs	3
	3.3	Financial Services for Businesses- Banking services- Investment services- Insurance and risk management	2hrs	3

	3.4	Financial Planning and Management- Budgeting and forecasting- Financial statements and ratios- Cash flow management	4hrs	3
4	Module 4: Product Development and Marketing (14 hours)			
	4.1	Product Development- Stages of product development- Prototyping and testing- Product lifecycle management	3hrs	4
	4.2	Market Analysis- Identifying and analysing markets- Market research methods- Consumer behaviour analysis- 4 Ps of marketing	4Hrs	4
	4.3	Marketing Strategies- Principles and strategies- Market segmentation and targeting- Digital marketing and social media	3hrs	4
	4.4	Product Promotion and Sales- Sales strategies and techniques- Building a sales team- Sales forecasting and CRM	4hrs	4
5	Module 5: Sustaining Growth and Business Proposals (8 Hours)			
	5.1	Ensuring Long-Term Growth- Scaling operations- Innovation and continuous improvement- International expansion strategies	3 hrs	5
	5.2	Preparation of Business Proposals- Structure of a business proposal- Writing an executive summary- Financial projections and budgeting- Appendices and supporting documents	3 hrs	5
	5.3	Presentation Skills- Effective presentation techniques- Pitching to investors	2 hrs	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)** 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. "The Lean Startup" by Eric Ries
2. "Business Development for Dummies" by Anna Kennedy
3. Principles of Corporate Finance" by Brealey, Myers, and Allen
4. Marketing Management" by Philip Kotler
5. "Financial Services: A Guide for Professionals" by Christine Ennew
6. "Business Plans That Win" by Stanley Rich and David Gumpert

Discipline/Programme	COMMERCE					
Semester	07					
Type of Course	DSE					
Course Code	24UCOMDSE403					
Course Title	**ADVANCED FINANCIAL MANAGEMENT**					
Course Level	400-499					
Course Summary	Key subjects covered in Financial Management Principles are crucial for comprehending and negotiating the complexities of financial decision-making in businesses. It dives into making investment decisions, teaching students how to weigh risks, compare possibilities, and maximise returns to maximise shareholder wealth. In order to ensure financial stability and growth, the most efficient way to distribute profits to shareholders is examined in relation to dividend decisions. Additionally, tactics for obtaining money, handling debt, and optimising the capital structure to reduce expenses and maximise value are covered in the financing decisions section. The course also covers working capital management, highlighting how crucial it is to effectively manage current assets and liabilities in order to guarantee seamless business operations and optimise profitability.					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Familiarise the various concepts and approaches in financial management	U	1
2	Understand various issues involved in financial management of a firm	U	2, 8
3	Equip them with advanced analytical tools and techniques that are used for making sound financial decisions	E	2, 4, 5
4	Enable students to compare and contrast the implications of financial decisions	An	2, 5, 6
5	Familiarise the types of financial decisions namely financing, dividend and investment decisions	U	2, 3, 7

6	Enables comparison of the risk- return analysis and liquidity- profitability analysis of different alternatives in financial management	An	2, 5
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Financial Management (10 hours)			
	1.1	Meaning, Scope and Objectives	2	1
	1.2	Financial Decisions- Financial Planning- Functions of a Financial Manager	1	
	1.3	Time Value of Money-Compounding Technique and Discounting Techniques.	1	
	1.4	Cost of Capital-concepts, importance and computation- cost of debt, cost of preference capital, cost of equity, cost of retained earnings	3	
	1.5	Weighted Average Cost of Capital (WACC)-book value and market value weights- Marginal Cost of Capital.	3	
2	FINANCING DECISIONS (12 hours)			
	2.1	Capital Structure-financial structure-pattern of capital structure, balanced capital structure, determinants of capital structure and optimum capital structure	1	2
	2.2	Capital Structure Theories- Net Income Approach (NI), Net Operating Income Approach (NOI), Traditional Approach and MM Approach.	5	
	2.3	Leverage Analysis-Concept, meaning and measurement of Financial leverage, Operating leverage and Combined Leverage	4	
	2.4	Financial risk and Operating risk EBIT-EPS-Indifference Point.	2	
3	Dividend decisions (8 hours)			
	3.1	internal financing, forms of dividend, dividend policy and its objectives	2	3,4
	3.2	Stability of dividend and bonus issue	2	
	3.3	Dividend theories-Relevance theories, Walters Model & Gordons Model, Irrelevance theories, Residual approach & MM Theory.	4	
4	Long term investment decisions (12 hours)			
	4.1	Capital Budgeting-nature, features and significance	2	4
	4.2	Traditional methods of capital budgeting-payback period-ARR	2	

	4.3	Discounted cash flow methods bailout payback period-NPV-IRR-Profitability Index	4	
	4.4	Risk analysis in capital budgeting techniques of risk analysis.	4	
5	Working Capital Management (18 hours)			
	5.1	Concepts, types, determinants- optimum level of current assets	2	5,6
	5.2	Liquidity Vs profitability- risk return trade off-working capital financing	1	
	5.3	Estimating working capital needs.-	2	
	5.4	Inventory Management- nature, objectives, inventory control methods and inventory valuation	5	
	5.5	Receivables Management-need, importance, levels of receivables, selection and evaluation of receivables- credit policy, credit evaluation, credit terms, collection of receivables-cost benefit analysis- average age of receivables- credit risk and default risk analysis- monitoring of receivables-factoring	4	
	5.6	Cash Management- meaning, motives for holding cash-cash planning, managing cash inflows and outflows-investing surplus cash- determining optimum cash balance-liquidity profitability analysis.	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	**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. Van Horne, James C., Financial Management and Policy, Prentice Hall of India.
2. Pandey, I. M., Financial Management, Vikas Publishing.
3. Ross S.A., R.W. Westerfield and J. Jaffe, Corporate Finance, McGraw Hill.
4. Brealey R.A. and S.C. Myers, Principles of Corporate Finance, McGraw Hill.
5. Damodaran, A.,Corporate Finance: Theory and Practice, John Wiley & Sons.
6. Chandra, P. Financial Management, Tata McGraw Hill.
7. Khan, M.Y & Jain, P.K Financial Management: Text, Problems and Cases, Tata McGraw Hill.
8. Ehrhardt, M. C. & Brigham E. F, Corporate Finance, Indian Edition, Cengage Learning
9. Srivastava, Rajiv and Misra. Anil, Financial Management, Oxford University Press.
10. Arthur J. Kewon, John H. Martin, J. William Petty &David F. Scott, Financial Management: Principles & Application, Pearson.
11. Meyer. et.al, Contemporary Financial Management, Cengage Learning.
12. CA Saravanaprasath and CA B. Shekhar, WoltersKluver.Financial Management
13. Ravi M Kishore, Taxmann Publications, Financial Management

Discipline/Programme	**COMMERCE**					
Semester	07					
Type of Course	**DSE**					
Course Code	**24UCOMDSE404**					
Course Title	**Quantitative Techniques**					
Course Level	400-499					
Course Summary	This course offers a thorough introduction to fundamental statistical ideas and shows how to use Excel to apply them practically. Populations, samples, qualitative versus quantitative data, and measurement scales will all be covered for students. With the use of scatter diagrams, histograms, and summary statistics, they will become competent in both descriptive statistics and data visualization methods. Students will also study probability distributions, hypothesis testing, and non-parametric tests, which will provide them the tools to successfully evaluate and interpret different kinds of data. Throughout the course, students' theoretical knowledge will be reinforced and their ability to use statistical approaches in real-world circumstances will be improved through practical sessions.					
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	Define and differentiate basic statistical terms	R,U	1,2,3
2	Apply basic Excel functions and formulas	A	1,2,3
3	Create and interpret data visualizations	C,An	1,2,3
4	Calculate descriptive statistics	A	1,2,3
5	Perform basic probability calculations and understand probability distributions	U,E	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	BASICS OF STATISTICS AND EXCEL (23 Hours)			
	1.1	Basic Statistical Terms	1	1,2

	1.2	Population and Sample (Theory), Understanding Data	1	1
	1.3	Qualitative Vs Quantitative Data / Continuous vs Discrete (Theory)	2	1
	1.4	Measurement Scales	3	1
	1.5	Nominal,Ordinal, Interval & Ratio	3	1
	1.6	Practical: Types of Data in Excel - Text, Numbers, Date/Time, Logical (Excel)	4	2
	1.7	Practical :Understanding Formulas and Functions (Excel)	4	2
	1.8	Practical :Relative vs Absolute Reference (Excel)	3	2
	1.9	Practical :Basic Formulas, Functions and Named Ranges (Excel)	2	2
2	DESCRIPTIVE STATISTICS & DATA VISUALIZATION (16 Hours)			
	2.1	Descriptive Statistics – Summary statistic [Mean/Median/Mode/Quartiles, Percentiles /Standard Deviation	2	3
	2.2	Coefficient of Variation/Measures of Skewness & Kurtosis	4	3
	2.3	Practical: Installing Data Analysis Pack and Calculating Descriptive Statistics (Excel)	4	3
	2.4	Importance of data visualization- types of charts	3	3
	2.5	Practical: Bar/Pie Charts -Histogram -Box and Whisker Chart - Scatter Diagram (Excel)	3	3
3	BASIC PROBABILITY CONCEPTS AND PROBABILITY DISTRIBUTIONS (18 Hours)			
	3.1	Basic Probability Concepts – Types - Rules - Concept of Bayes' theorem	2	5
	3.2	Probability Distribution - Types (Discrete, continuous) - Random variable -Use of expected value in Decisions making-Binomial Distribution - Poison Distribution – Normal Distribution	3	5
	3.3	Theory of Sampling-Types probability sampling, non-probability sampling – Introduction to Sampling Distribution (Concept of SE)- Sample Size Estimation	2	5
	3.4	Theory of Estimation- Types - Interval Estimates and Confidence Interval - Calculation of Interval Estimates (C.I) for small & large samples	2	5
	3.5	HYPOTHESIS TESTING-Tests for Mean and Proportions –One Sample test) [One Sample z Test - One Sample t Test- One Sample p Test]	2	5
	3.6	Testing of Hypothesis (two sample test) - Test for differences between means (large, small samples) - Test for proportions (small, large samples)	2	5
	3.7	Practical: Testing using SPSS	5	5
4	PARAMETRIC TESTS (14 Hours)			

	4.1	Chi Square Analysis - Test of Independence - Test of Goodness of fit	2	4
	4.2	Analysis of Variance - One-Way Classification - Two way Classification	2	3,4
	4.3	Theory of Correlation - scattered diagram, Karl-Pearson & Spearman Rank Correlation	2	3,4
	4.4	Introduction to partial Correlation - Regression Analysis	2	3,4
	4.5	Introduction to Time series and	1	3,4
	4.6	Practical:Forecasting, Testing using SPSS	5	3,4
5	Non-parametric tests (4 Hours)			
	5.1	Introduction to non-parametric tests	2	4
	5.2	Univariate analysis	1	3,4
	5.3	Bivariate analysis	1	3,4

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** **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. Quantitative Techniques for Statistical Decision Making, Digambar Patri & Priyambada Patri, Kalyani Publishers, Ludhiana.
2. Statistics for Management, Richard Levin, Prentice Hall of India Pvt. Ltd., New Delhi.
3. Quantitative Methods, O.R, Reddy & Appanayya, Himalaya Publishing House, New Delhi.
4. Statistical Methods for Research, Prof. K. Kalyanaraman, Prentice Hall, India Pvt. Ltd., New Delhi.
5. Statistical Methods, S.P, Gupta, Sulthan Chand & Sons, New Delhi.
6. Fundamentals of Statistics, S.C. Guptha, Himalaya Publishing House, Mumbai.
7. Quantitative Methods, D.R. Agarwal, Vrinda Publications.
8. Quantitative Techniques, C.R. Kothari, Vikas Publishing House, New Delhi.
9. Statistics – theory methods and applications, sancheti and Kapoor, Sulthan Chand & Sons, New Delh

Discipline/Programme	**Commerce**					
Semester	08					
Type of Course	**DSE**					
Course Code	**24UCOMDSE405**					
Course Title	**HUMAN RESOURCE MANAGEMENT**					
Course Level	400-499					
Course Summary	Students after learning this subject of HRM will be able to understand and appreciate various concepts of this subject along with enhancing their knowledge about HRP, HRD, Motivation, Morale, Performance Appraisal, Leadership, HR Analytics etc. Human Resources are today considered to be the back bone of any organization. Hence, at the end of the course they can look forward for higher learning in this field of Study.					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	To enhance students knowledge on Human Resource Management	R, U	1,2,3
2	To increase the knowledge base of students regarding HRP and HRD	R, U, A	1,2,3
3	To help students understand the importance of Recruitment and Selection	U, A	1,2,3
4	To equip students with various Performance Appraisal Methods	R,U,An	1,2,3
5	To enumerate students with the various concepts of Motivation and Leadership apart from familiarising them with the relevant theories of Motivation and Leadership	U,A,E	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	HUMAN RESOURCE MANAGEMENT(10)			
	1.1	Human Resource Management – Introduction	1	1
	1.2	Nature – Features – Scope	2	1
	1.3	Objectives – Importance – Functions	2	1
	1.4	Managerial and Operative Functions	2	1
	1.5	Personnel Management Vs Human Resource Management	2	1

	1.6	Qualification and Qualities of Human Resource Manager	1	1
2	HUMAN RESOURCE PLANNING(12)			
	2.1	Human Resource Planning (HRP) – Concepts	1	1,2
	2.2	Objectives – Importance – Process	1	1,2
	2.3	Limitations – Job Analysis	1	1,2
	2.4	Recruitment – Sources	2	1,3
	2.5	Methods and Techniques of Manpower Planning - Characteristics of a Good Recruitment Policy	2	1,3
	2.6	Principles of Recruitment – Factors affecting Recruitment	2	1,3
	2.7	Selection - Concept – Process	2	1,3
	2.8	Placement and Induction	1	1
3	HUMAN RESOURCE DEVELOPMENT(12)			
	3.1	Human Resource Development – Concept	3	2
	3.2	Objectives – Needs - Significance	3	2
	3.3	Principles of HRD	3	2
	3.4	Qualities of an HRD Manager	3	2
4	MOTIVATION AND PERFORMANCE APPRAISAL(12)			
	4.1	Motivation – Meaning – Objectives	1	5
	4.2	Types of Motivation – Management Techniques to improve Motivation	2	5
	4.3	Employee Morale and Productivity –Nature and Significance of Morale	2	1
	4.4	Factors influencing Morale –Concepts and Significance of Productivity	2	1
	4.5	Factors influencing Productivity	1	1
	4.6	Performance Appraisal – Meaning – Purpose	2	4
	4.7	Methods of Performance Appraisal	2	4
5	LEADERSHIP(14)			
	5.1	Leadership - Styles – Theories of Leadership Styles	2	5
	5.2	Managerial Grid – Contingency Theory	2	5
	5.3	Theory X and Y – Situational Theory – Path Goal Theory Leader Participation Model	3	5
	5.4	Leader Member Exchange Theory – 3 D Model of Leadership – Rensis Likert's Four System of Management	3	5
	5.5	Charismatic Leadership Theory –Transformation Leadership Theory	2	5
	5.6	Social Learning Approach – HR Analytics	2	1

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 speific 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. Fundamentals of Human Resource Management – Rajib Lochan Dhar.
2. Human Resource Management – Seema Sanghi
3. Personnel and HRM – P. Subba Rao
4. Human Resource Management: A Contemporary Approach - Beardwell and Thompson
5. Human Resource Management – C. B. Gupta.
6. Human Resource Management – L. M. Prasad.
7. Advanced Human Resource Management – S. C. Gupta.
8. Human Resource Management - John Bratton and Jeff Gold

Discipline/Programme	**COMMERCE**					
Semester	08					
Type of Course	**DSE**					
Course Code	**24UCOMDSE406**					
Course Title	**STRATEGIC FINANCIAL MANAGEMENT**					
Course Level	400-499					
Course Summary	Strategic Financial Management gives students the thorough understanding and practical abilities needed to successfully negotiate the challenging landscape of corporate finance. In order to equip students to analyse and make wise decisions in dynamic corporate situations, this course dives into advanced financial theories, models, and approaches. Students learn about financial forecasting, capital budgeting, risk management, mergers and acquisitions, and capital structure optimisation through case studies, simulations, and real- world applications. Students are taught to assess financial possibilities and risks, create sound financial plans, and maximise shareholder value with a focus on strategic thinking. The course equips students with the necessary skills to succeed in managerial positions across various industries, where strategic financial knowledge is critical, by fusing theoretical ideas with real-world applications.					
Lecture/Tutorial/Practical Hours	45 hours/0/30					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the application of Strategic Management concepts in finance area	U	PO1
2	Examine the tax implications of various events and financial decisions	An	PO2, PO5, PO6
3	Evaluation of the cost-benefit analysis of various events in the business	E	PO2, PO5
4	Examine the legal procedures of various events and financial decisions	A	PO4, PO6, PO7
5	Evaluate and justify the reasons for taking a particular financial decision	E	PO2, PO3, PO6
6	Familiarise with the different alternatives and its financial implications when confronting a problem.	U	PO5, PO7, PO8
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Strategic Financial Management- (15 hours)			
	1.1	Meaning, Characteristics & Features, Scope, Importance-	5	1
	1.2	Success factors and Constraints to Strategic Financial Management Contemporary Issues and Strategic Financial Management	3	1
	1.3	Strategic Cost Management	1	1
	1.4	Strategic Planning and Financial Planning- Corporate Strategy and Financial Strategy.	1	1
	1.5	Practical - Case studies	5	5
2	Innovative approach to Internal Cost-Profit Analysis (10 hours)			
	2.1	An all-round assessment of cost, Traditional cost-computation or cost absorption, Strategic cost analysis	2	3
	2.2	Product & Activity costing, Micro-level cost analysis	2	3
	2.3	Cost-Profit-Sales analysis, Multi-Product or Multi- Project Cost-Profit Appraisal.	1	3
	2.4	Practical - Case studies	5	5
3	Expansion (20 hours)			
	3.1	Mergers and amalgamations - corporate restructuring, reasons for merger, legal procedure for merger, benefits and cost of merger; Determination of swap ratios; Evaluation of merger proposal	3	4,5,6
	3.2	Amalgamation & Demerger	4	4,5,6
	3.3	Acquisition, buyout	3	4,5,6
	3.4	Practical - Case studies	10	5
4	Financial Restructuring (15 hours)			
	4.1	Buyback of shares	3	4,5,6
	4.2	Consolidation	3	4,5,6
	4.3	Divestiture, strategic alliances and other forms- various provisions	4	4,5,6
	4.4	Practical - Case Studies	5	5
5	Leasing (15 hours)			
	5.1	Meaning, importance, types, tax considerations, and accounting considerations	2	2
	5.2	Evaluation of lease from the point of view of lessor and lessee	4	4,5,6
	5.3	Lease versus buy decision	4	4,5,6
	5.4	Practical - 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.

References:

1. Allen D: An introduction to Strategic Financial Management, CIMA/Kogan page, London.
2. Chandra, Prasanna: Financial Management, Tata McGraw Hill Delhi.
3. Julian, Lowenthal, Survival, Strategic for Financial Services, John Wiley, 2002.
4. Hull J.C Options, Futures and other Derivative Securities, Prentice Hall of India Delhi
5. Mattoo, P.K. Corporate Restructuring: An Indian Perspective, Macmillan, New Delhi
6. Pandey, I.M. Financial Management, Vikas Publications, Delhi.
7. Smith, C.W Smithson., and D.S Wilford; Managing Financial Risk, Harper and Row New yolk.
8. MY. Khan, Indian Financial System, Tata McGraw Hill, 2001

Discipline/Programme	**COMMERCE**					
Semester	08					
Type of Course	**DSE**					
Course Code	**24UCOMDSE407**					
Course Title	**ADVANCED FINANCIAL ACCOUNTING – II**					
Course Level	400-499					
Course Summary	Students will study a wide range of intricate accounting subjects in the Advanced Financial Accounting II course, which is essential for navigating the complexities of contemporary company contexts. Advanced topics covered in the programme include holding company accounting, which teaches students about equity accounting, consolidation techniques, and the creation of consolidated financial statements. The course also explores liquidation accounting, offering insight into a company's winding up process, which includes realising assets, paying off debt, and distributing profits to stakeholders. In order to obtain a greater grasp of the distinct accounting principles and reporting requirements associated with non-profit organisations, government agencies, and foreign currency transactions, students will also look at specialised types of accounts.					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	After the successful completion of the course the students are expected to understand and manage accounts in a real- life situation which will enabling them to explore a career in the field of Accounting	U	1,2
2	Critical thinking and selection of different methods of valuation based on situation will help in the development of overall personality and problem- solving capacity.	E	1,2
3	Green accounting, which considering impact of business activities in the natural resources enabling students to contribute towards sustainable development and environment friendliness	A	1,2

4	Study of Farm Accounting, Accounting of Hotels and Educational institutions will contribute towards sustainable development and inclusive growth	A	1,2
5	Study of double accounting followed by Public Utility Undertakings, leads to better citizenship	A	1,2
6	Study of recent developments in Accounting like Green accounting Artificial intelligence in Accounting- Forensic Accounting gives better career opportunities	A	1,2
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Course description	Hrs	CO
1	Module 1:- Essential elements of the Indian legal system (12 hours)			
	1.1	Law and the legal system :Definition- Types of law Structure and operation of the courts, Sources of law: Case law and precedent- Legislation Rules and presumptions used by the courts	4	1
	1.2	The General Clauses Act, 1897: Important definitions, Extent and Applicability, General Rules of Construction, Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous	4	
	1.3	Interpretation of statutes-Rules of Interpretation of statutes, Aids to interpretation, Rules of Interpretation/construction of Deeds and Documents	4	
2	Module 2 :-Business Law – Part A (14 Hours)			
	2.1	Indian Contract Act, 1872-Formation of a contract – Simple Contract-,Offer ,Acceptance Consideration, Other essential elements of a valid contract , Performance of contract breach of contract-,Contingent and Quasi Contract, Contract of Indemnity and Guarantee, Pledge , Agency	7	2
	2.2	Law of torts and professional negligence : Meaning of Tort – tort of passing off – tort of negligence – defences to actions in negligence – duty of care to accountants and auditors	3	
	2.3	The Sale of Goods Act,1930-Formation of the contract of sale, Conditions and Warranties, Transfer of ownership and delivery of goods, Unpaid seller and his rights.	4	
3	Module 3 :- Business Law – Part B			
	3.1	The Indian Partnership Act, 1932-General Nature of Partnership, Rights and duties of partners, Reconstitution of firms, Registration and dissolution of a firm	3	
	3.2	The Limited Liability Partnership Act, 2008: Introduction-covering nature and scope, Essential features, characteristics of LLP, Incorporation and differences with other forms of organizations.	3	

4	4:- Company Law – Part A -The Companies Act, 2013 Preliminary (16 Hours)			
	4.1	Essential features of company, corporate veil theory, Classes of companies, types of share capital, Incorporation of company, Doctrine of Indoor Management	3	3
	4.2	Prospectus and Allotment of Securities, Share Capital and Debentures, Acceptance of Deposits by companies, Registration of Charges, Management and Administration, Accounts of Companies, Audit and Auditors	4	
	4.3	Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.	5	
	4.4	Employment law-The formation and constitution of a company- Duties of promoters- rules of pre-incorporation contracts- Procedures for company registrationS-tatutory books-Article of association, , Memorandum of Association, Appointment and Qualifications of Directors, Appointment and remuneration of Managerial Personnel, Meetings of Board and its powers, Inspection, inquiry and Investigation	4	
5	5 :- Company Law – Part B (12 Hours)			
	5.1	The Companies Act, 2013:Share capital – Types of shares-Rights issue- bonus issue- Issue of Shares at discount or premium, Declaration and payment of Dividend, Registration of Charge, Loan capital - Debenture- Fixed and floating charges, , Management, administration and the regulation of companies-Company directors - Other company officers -Company meetings and resolutions	4	5
	5.2	Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors'Report, Secretarial Audit.	3	
	5.3	Insolvency law :-Winding Up:- Voluntary liquidation-Compulsory liquidation- Insolvency and administration, Corporate fraudulent and criminal behavior –Legal control over insider dealing, money laundering, bribery, Fraudulent and criminal behaviour, Compounding of offences, Adjudication, Special Courts ,National Company Law Tribunal and Appellate Tribunal	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*.

References:

1. Tulsian Business Law book , McGraw Hill Education
2. Elements of Business Law by N D Kapoor , Sultan Chand Publication
3. Corporate and Economic Law by Pankaj Garj ,Taxmann
4. Company Law by Avtar Singh - Eastern Book Company

Discipline/Programme	**COMMERCE**					
Semester	07					
Type of Course	**DSC/DSE/MDC/AEC/SEC/VAC**					
Course Code	**24UCOMDSE410**					
Course Title	**Corporate and Business Law**					
Course Level	400-499					
Course Summary	This paper is designed to develop an understanding of the fundamentals of business law. The course aims to orient the students with various business and corporate laws such as Law of Torts, Indian Contract Act, 1872, The Sale of Goods Act,1930 , The Indian Partnership Act, 1932, The Companies Act, 2013 , The Companies Act, 2013. The study of these laws will enable the students to acquire working knowledge about the legal framework within which business organizations operate. Further it aims to develop a sound understanding of the legal framework of business and the basic principles of law so as to apply these to various business transactions.					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Providing knowledge of the business laws applicable in India and the framework within which business houses are expected to function.	U	
2	Acquaint the student with basic concepts of business laws such as the Contract Act, Sale of Goods Act.	R,U	
3	Comprehend various provisions of Companies Act to study the formation of company,	U	
4	Evaluate the various features and functioning of companies, partnership firms and LLPs.	E	
5	Understand the role of insolvency laws and the procedure involved in voluntary liquidation	U,R	
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	MODULE 1 Accounts of holding companies(30)			
	1.1	Accounts of holding companies, consolidated balance sheet	3	1
	1.2	Minority interest-cost of control	4	1
	1.3	Pre- acquisition and post-acquisition profit	5	1
	1.4	Elimination of common transaction-contingent liabilities	4	1
	1.5	Unrealized profit-bonus issue-revaluation of assets and liabilities	6	1
	1.6	Treatment of dividend	4	1
	1.7	Debentures and preference shares of subsidiary companies	4	1
2	MODULE 2: Accounts of public utility undertakings(20)			
	2.1	Accounts of public utility undertakings	3	5
	2.2	Double account system-accounts of electricity concerns	5	5
	2.3	Computation of reasonable return and clear profit-	6	5,2
	2.4	Replacement of asset.	6	5,2
3	MODULE 3- Liquidation Accounts (15)			
	3.1	Liquidation Accounts - Statement of Affairs	4	1,2
	3.2	Deficiency Accounts	5	1,2
	3.3	Liquidators Final Statement of Accounts.	6	1,2
4	MODULE 4- Accounting for specialized type of business(15)			
	4.1	Accounting for specialized type of business - Voyage Accounts	3	4
	4.2	Accounts of Underwriters	4	4
	4.3	Accounting for Hotels	4	4
	4.4	Accounting for Educational Institutions	4	4
5	MODULE 5-- Green Accounting(10)			
	5.1	Developments in Accounting - Green Accounting – Meaning - Scope and importance	2	3.6
	5.2	Green Accounting concepts	2	3.6
	5.3	Advantages and Limitations	2	3.6
	5.4	Artificial Intelligence in Accounting	2	3.6
	5.5	Forensic Accounting	2	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.
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	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. Financial accounting, Nirmalgupta, Ane books private limited.
2. Advanced Financial Accounting, M.C.Shukla & T.S.Grewal, S.Chand & Co.
3. Advanced accountancy, Arulanandam & Raman, Himalaya Publishing House.
4. Fundamentals of Financial accounting, Nassem Ahmed, Ane books Pvt, Limited.
5. Advanced Financial Accounting, R.L.Gupta & Radhaswami, Sultan Chand Co. Advanced
6. Financial Accounting, S.N.Maheswari.
7. Advanced Financial Accounting, Paul & Kaur. Advanced Financial Accounting,

Advanced Financial Accounting, S.P.Jain & K.L.Narang; Kalyani Publisher

Discipline/Programme	**COMMERCE**					
Semester	VIII					
Type of Course	**DSE**					
Course Code	**24UCOMDSE411**					
Course Title	**AUDITING**					
Course Level	400-499					
Course Summary	The aim of this course is to develop knowledge and understanding of the process of carrying out assurance engagements such as external audits and internal audits & their application in the context of the professional regulatory framework.					
Lecture/Tutorial/Practical Hours	60 hours/0/0					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the concept of audit and assurance, its framework and regulations.	U	
2	Understand how the auditor obtains and accepts audit engagements, assesses audit risk and plans an audit	U	
3	Describe and evaluate internal controls & understand internal audit	E	
4	Identify and describe the audit evidence obtained by the auditor through audit procedures	U	
5	Understand the importance of subsequent events review, going concern principle, written representations, and the final review.	U	
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	1: Audit framework & regulation (14 Hrs.)			
	1.1	Concept of audit & assurance - objective and general principles of external audit engagements - nature and development of audit and other assurance engagements - objectives of an assurance engagement - Elements of an assurance engagement - Types of assurance engagement	3	1

	1.2	External Audits - regulatory environment within which external audits take place - reasons and mechanisms for the regulation of auditors - statutory regulations governing the appointment, rights, removal and resignation of auditors - limitations of external audits	4	
	1.3	Corporate Governance - objectives, relevance and importance of corporate governance - good corporate governance requirements relating to directors' responsibilities (e.g. for risk management and internal control) and the reporting responsibilities of auditors - corporate governance deficiencies and recommendations to allow compliance with codes of corporate governance - the structure and roles of audit committees	4	
	1.4	Professional ethics - fundamental principles of professional ethics - the conceptual framework, including the threats to the fundamental principles - the safeguards to offset the threats to the fundamental principles - the auditor's responsibility with regard to auditor independence, conflicts of interest and confidentiality.	3	
2	2: Audit planning & risk assessment (14 Hours)			
	2.1	Obtaining, accepting and continuing audit engagements – preconditions for an audit - importance and purpose of engagement letters and their contents - the overall objectives and importance of quality management procedures in conducting an Audit	3	2
	2.2	Assessing audit risk –the components of audit risk. - the audit risks in the financial statements and the auditor's response to each risk - concepts of materiality and performance materiality - calculating materiality levels from financial information	3	
	2.3	Understanding the entity & its environment - obtaining an initial understanding of the entity, its environment and the applicable financial reporting framework - the nature and purpose of analytical procedures in planning - Compute and interpret key ratios used in analytical procedures.	3	
	2.4	Audit planning & documentation - the need for, benefits of and importance of planning an audit - the contents of the overall audit strategy and audit plan - the difference between interim and final audit - the impact of the work performed during the interim audit on the final audit - the need for, and the importance of, audit documentation - the form and contents of working papers and supporting documentation	5	
3	3: Internal control & Internal Audit (10 Hours)			

	3.1	Systems of Internal control - the components of internal control - recording internal control systems including the use of narrative notes, flowcharts, organigrams and internal control questionnaires - Evaluate internal control components, including deficiencies and significant deficiencies in internal control –limitations of internal control	4	3
	3.2	Test of control –computer systems controls including general IT controls and information processing controls - control objectives, control procedures, control activities, direct controls and tests of control in relation to various systems in an organization	3	
	3.3	Communication on internal controls	1	
	3.4	Internal audit and governance - differences between external audit and internal audit - the scope of the internal audit function, outsourcing and internal audit assignments	2	
4	4: Audit evidence and Audit Procedures (12 hours)			
	4.1	Assertions and audit evidence - the assertions contained in the financial statements for transactions and account balances - various audit procedures to obtain audit evidence - differences between tests of control and substantive procedures	3	4
	4.2	Audit sampling - the need for sampling - the differences between statistical and non- statistical sampling – the application of the basic principles of statistical sampling and other selective testing procedures	3	
	4.3	Audit of specific items - Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors' remuneration – details of audit checks for these items and reporting thereof – use of management representation	3	
	4.4	Automated tools and techniques	1	
	4.5	The work of others – experts - service organizations – Internal Auditors	1	
	4.6	Not-for-profit organization – audit techniques	1	
5	5: Review & reporting (10 Hours)			
	5.1	Subsequent events - the purpose of a subsequent events review - responsibilities of auditors regarding subsequent events - the procedures to be undertaken in performing a subsequent events review	3	5

	5.2	Going Concern - importance of and the need for going concern reviews - respective responsibilities of auditors and management regarding going concern - potential indicators that an entity is not a going concern - procedures to be applied in performing going concern reviews	3	
	5.3	Written representations - circumstances where written representations are necessary and the matters on which representations are commonlyobtained	2	
	5.4	Final review – the importance of the overall review – the significance of uncorrected misstatements.	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** **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**.**

References:

1. Audit and Assurance: Kaplan Publishing
2. Audit and Assurance: BPP learning media
3. Audit and Assurance: Emily Woolf International
4. S.K Basu: Auditing Principles & Techniques, Pearson
5. Pankaj Garg., “Auditing and Assurance”, Taxmann Publisher, 10th edition, New Delhi, 2022

Discipline/Programme	**COMMERCE**					
Semester	7					
Type of Course	DSE					
Course Code	**24UCOMDSE420**					
Course Title	***Data Visualization - Power BI***					
Course Level	400-499					
Course Summary	The course equips students with essential skills in MS Excel, Business Intelligence concepts, Power BI data handling, advanced visualization techniques, and dashboard design. Practical sessions enable hands-on experience, allowing students to apply these skills in real-world scenarios.					
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	Summarize Basics – Ms Excel	U	8
2	Analysing Advanced Features of Excel	An	8
3	Creating Data – applying functions	C	8
4	Creating Data in Power BI	C	8
5	Creating Data Visualizations	C	8
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Unit s	Course description	Hrs	CO No.
1	Module 1 Ms Excel Basics (16 hrs)			
	1.1	Introduction to Ms Excel: Excel User Interface, working with cells, Creating Tables, freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet.	T3 P2	1
	1.2	Cell Formatting – Formatting options, formatting fonts, Aligning, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height / width, Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell. Preparing Worksheet for the printer, Margin and Orientation, Creating list, Sorting Data.	T4 P2	1, 2

	1.3	Functions: Logical functions, Arithmetic functions, Text functions, Date & Time functions, Application of all functions.	T3 P2	2, 3
2	Module 2 Introduction to Business Intelligence (6 hrs)			
	2.1	Business Intelligence: Meaning, uses of BI, Need of Business Intelligence, Objectives of BI.	T3	4
	2.2	Data to Decision: Importance of Business Intelligence, Types of Data, Types of analytics, Application areas of BI	T3	4
3	Module 3 Introduction to Power BI (24 hrs)			
	3.1	Get Data: Power BI Desktop interference, Get data from sources, various sources of data, data source settings, manage parameters, advance editor, manager, properties, choose columns, remove columns, keep rows, remove rows, sort, split column, Group by, data type, replace values, merge queries, append queries.	T4 P2	5
	3.2	Transform Data: Transpose, reverse rows, count rows, fill, pivot column, unpivot, split columns, format, extract, date and time, move, convert to list, add columns tab.	T4 P2	5
	3.3	View: View tab, formula bar, monospaced, show white space, column quality, column distribution, column profile, go to column, advanced editor, query dependence, query 5settings, close & apply.	T4 P2	5
	3.4	Loading Data: Power BI screen, title bar, tabs, groups and commands, loading data to power BI, refresh, new visuals, text box, new measure, quick measure, publish.	T4 P2	5
4	Module 4 Advanced Visualization Techniques (15 hrs)			
	4.1	Data Loading: loading transformed data, visual tab, new visual, adding data (fields) to new visual, adding values to x and y axis, copying chart/visual and testing, assign more values, legend, tool tip, small multiples, changing to more forms of charts.	T4 P3	6
5	Module 5 Power BI Dashboard Design (14 hrs)			
	5.1	Building a Dashboard: Desktop view, Mobile view	T2 P3	6
	5.2	Formatting Visualization: format your visual, format your general, add further analysis to your visual publish & share your dash board, publish your dashboard in power BI service.	T4 P5	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**.**

References:

1. Mastering Power BI: Brett Powell
2. Power BI Cookbook: Brett Powell
3. Applied Microsoft Power BI (3rd Edition): Teo Lachev
4. The Absolute Guide to Dashboarding and Reporting with Power BI: Kasper de Jonge
5. Microsoft Power BI Dashboards Step by Step: Errin O'Connor
6. Data Analysis with Power BI and Power Pivot for Excel: Marco Russo and Alberto Ferrari
7. Microsoft Power BI for Dummies: Jack A. Hyman
8. Analyzing Data with Power BI and Power Pivot for Excel: Alberto Ferrari and Marco Russo

Discipline/Programme	**COMMERCE**					
Semester	8					
Type of Course	DSE					
Course Code	**24UCOMDSE421**					
Course Title	***SOFTWARE FOR BUSINESS RESEARCH***					
Course Level	400-499					
Course Summary	This course equips participants with essential skills in data analysis using SPSS (Statistical Package for the Social Sciences). Beginning with an understanding of data and its life cycle, students progress to learn SPSS functionalities, including data file creation, transformation, and statistical procedures. They gain proficiency in data transformation techniques, descriptive data analysis, and graphical representation, enabling them to interpret and analyze data effectively. Through practical exercises and application of statistical tools, learners develop hands-on experience in manipulating and analyzing data, preparing them for real-world data analysis tasks in various fields.					
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	Understanding Data	U	1
2	Understanding Data Processing and Information	U	1
3	Creating Data through data transformation	C	8
4	Understanding Data analysis tools	U	8
5	Analysing Data using SPSS	An	8
6	Creating Data using statistical tools	C	8
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Unit s	Course description	Hrs	CONo.
1	Module 1 Data Analysis (10 hrs)			

	1.1	Introduction to Data : Data – Meaning and Definition – Sources of Data.	T2	1
	1.2	Data Life Cycle – Processing – Methods and Types- EDP	T2	1,2
	1.3	Functions: Logical functions, Arithmetic functions, Text functions, Date & Time functions.	T2	2,3
	1.4	Application of all functions	T4	2,3
2	Module 2 Introduction to SPSS (25 hrs)			
	2.1	Introduction to SPSS: Menus, toolbar – SPSS layout- Variable View – Data View – Output View	T5 P2	4, 5
	2.2	Terminology - Basic Steps for Performing any Statistical Procedure	T3 P2	4, 5
	2.3	Creating a Data file- Defining Variables- Variable Characteristics- Default Values	T2P3	4, 5
	2.4	Entering the Data – Inserting Variable and Cases, Selecting Cases - Listing Cases – Identifying Duplicate Cases and Unusual Cases- Sorting Cases.	T5 P3	4, 5
3	Module 3 Data Transformation (30 hrs)			
	3.1	Data Transformation: Computing New Variables – Recoding Variables – Automatic Recode – Visual Binning	T2 P2	5
	3.2	Rank cases – Types of Measurement Scales, Summary Measures	T3 P2	5
	3.3	Frequency, Explore and Cross Tabs – Describing Data Graphically	T5 P2	5
	3.4	Descriptive Data Analysis, Number of cases Minimum, Maximum, Sum	T5	5
	3.5	Mean, Standard Deviation, Variance, Kurtosis, Skewness - Bivariate Correlation.	T5 P2	5
4	Module 4 Practical Exercises (10 hrs)			
	4.1	Creating Data	P 3	6
	4.2	Prioritising Data	P 2	6
	4.3	Ranking Data & Creating Chart	P 3	6
	4.4	Application of Statistical Tools	P 2	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**.**

References:

1. Discovering Statistics Using IBM SPSS Statistics by Andy Field.
2. An Easy Guide to Research Design and SPSS by Beth M
3. BM SPSS by Example by Alan C
4. Multilevel and Longitudinal Modeling with IBM SPSS by Ronald H

Discipline/Programme	**COMMERCE**					
Semester	7					
Type of Course	DSE					
Course Code	**24UCOMDSE430**					
Course Title	***PASSENGER GROUND SERVICES PAPER-I***					
Course Level	400-499					
Course Summary	It provides prospective students, educators, and stakeholders with a brief understanding. It should be capable to incorporate Objectives, Structure, Core Topics, Prerequisites, Methods of Instruction, Assessment Methods, Duration, Unique Features, cutting-edge research components, practical applications etc in a sentence or two. **Eg:** - *The course in Marketing of Tourism offers a comprehensive curriculum for sixth semester, designed to equip students with a comprehensive exploration of tourism marketing, covering essential concepts, strategies, and elements crucial for effectively promoting and managing tourism products, and a focus on preparing graduates for successful careers in travel and tourism industry.*						
Lecture/Tutorial/Practical Hours	-----/47/------					
Credits	Total	4	Theory		Practical	
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the concepts of dangerous goods(DG), international regulations and classification of DG in aviation industry	U	1
2	Evaluate the importance of managing passenger interactions.	E	1,2
3	Evaluate the significance of aviation security requirement for passenger and baggage, and enhanced passenger facilitation.	E	2
4	Analyse the role of Passenger Ground Services , Future Trends and career opportunities in travel industry.	An	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 DANGEROUS GOODS REGULATIONS (10 hours)			
	1.1	International DG Regulatory References- Carriage of dangerous goods by Air - legal basis, key international DG documents, applicability of IATA DGR, IATA guidelines to carriage of DG	2	1
	1.2	Restrictions and Limitations-forbidden dangerous goods, hidden dangerous goods, dangerous goods carried by passengers or crew	3	1
	1.3	Classification, Packaging, Marking & Labeling-classification of DG, packaging, marking, & labeling	2	1
	1.4	dangerous goods emergency procedures procedures for PGSA's and security screening personnel, emergencies and responses, accident and incident reporting	3	1
2	MODULE -2 MANAGING PASSENGER INTERACTIONS (08hours)			
	2.1	Importance Of Customer Service To Business customer needs vs. Expectations, communication, customer service orientation	2	2,3
	2.2	the service chain handling difficult passengers and complaints	2	2,3
	2.3	Handling Passenger Interactions Efficiently- communication guidelines	2	2
	2.4	airline passenger service commitment	2	2
3	MODULE - 3 AVIATION SECURITY REQUIREMENT FOR PASSENGER AND BAGGAGE (12 hours)			
	3.1	The Need for Aviation Security why aviation security is needed, why aviation is attractive to terrorists, past incidents against the industry	5	3
	3.2	ICAO International Conventions the international conventions, Passenger And Baggage Security Procedures,security procedures at check-in, asking the security questions, weapons and ammunition	5	3
	3.3	Passenger And Baggage Reconciliation Procedures-boarding procedures for passengers, action to be taken for (no-show) passengers	2	3
		Bomb Threats And Responses To Them what is a bomb threat, classification of bomb threat callers, response to a bomb threat call		
4	MODULE - 4 ENHANCED PASSENGER FACILITATION (10 hours)			
	4.1	Purpose Of Advance Passenger Processing the purpose of APP, - passenger data requirement for APP	5	3

	4.2	CUSS, CUTE and CUPPS purpose and function of CUSS, CUTE as compared to CUSS, purpose and function of CUPPS	3	3
	4.3	Role of PGSA in fast travel program challenges in implementation of self- service, the self-service process	2	3
5	MODULE - 5 Marketing Events (07 hours)			
	5.1	Passenger Ground Services - Future Trends passenger control, border control baggage control, IATA e-freight satellite geo-reference systems for GSE the ground handling business NDC- new distribution capability, A- 380 and beyond	4	4
	5.2	Your Future – Landing and Job in Aviation why choose a career in the aviation industry, career opportunities in the aviation industry	3	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.
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	End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report**.**

References:

1. **Books**
   a. IATA passenger ground services manual book
2. **Journals/magazines/ E -Subscriptions**
   a. https://www.iata.org/en/publications/newsletters/
   b. https://airlines.iata.org
   c. https://www.iata.org/en/publications/newsletters/iata-knowledge-hub/
3. **Websites**
   a. https://www.iata.org/

Discipline/Programme	**COMMERCE**					
Semester	8					
Type of Course	DSE					
Course Code	**24UCOMDSE431**					
Course Title	***PASSENGER GROUND SERVICES PAPER-II***					
Course Level	400-499					
Course Summary	This paper offers in-depth insights into airport and airline ground operations. Students explore check-in procedures, baggage handling, and passenger categorization. They gain proficiency in computer reservations and departure control systems, ensuring efficient passenger management. Additionally, the course covers irregular operations and conditions of carriage to address diverse passenger needs. Boarding procedures and close-out messaging are emphasized, equipping learners with the skills for seamless coordination and effective service delivery within the dynamic aviation sector.					
Lecture/Tutorial/Practical Hours	60					
Credits	Total	4	Theory		Practical	
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the basic operations of airlines and airports in relation to passenger services and ground services	U	1
2	Analyse the role of computer reservations and departure control systems	An	1,2
3	Evaluate the check in procedures for passengers, categories of passengers and their baggage.	E	1,3
4	Analyse the conditions of carriage, boarding procedures and close out messaging	An	3,4
***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 AIRPORT AND AIRLINE GROUND OPERATIONS (10 Hours)			
	1.1	The Airport As An Operational System nature and development of airports, functions of an airport, key client and service providers, key agencies and challenges	5	1
	1.2	Airline Ground Operation Requirements- operational needs, ground handling services	3	1
	1.3	International Passenger And Baggage Carriage Regulatory Framework- IATA standards and recommended practices	2	1
2	MODULE -2 COMPUTER RESERVATIONS AND DEPARTURE CONTROL SYSTEMS (15 Hours)			
	2.1	The Computer Reservation System- system objectives, system context, functional requirements,	6	2,3
	2.2	reserving or blocking a seat, blocked ticket, changing a reservation cancellation and other functions, non-functional requirements	4	2
	2.3	The Departure Control System-check-in and boarding process, , manual check in and boarding process weight and balance, baggage reconciliation	5	2
3	MODULE - 3 CHECK IN PROCEDURES FOR PASSENGERS AND THEIR BAGGAGE (20 Hours)			
	3.1	Travel and Health Documentations travel information manual, passport Visa, health documentation, advance passenger information (APIS), electronic ticket	10	3
	3.2	Passenger Acceptance-types of check- in, Check– in counter requirements, booking lists (PNL/ADL), notices at check- in, regulations governing (LAG's) Seating, passenger acceptance at check-in counters	5	3
	3.3	Baggage Acceptance-categories of baggage, baggage acceptance – overall policies, action by PGSA at check-in, baggage labeling, free baggage allowance, - special pieces of baggage, baggage processing	5	3
4	MODULE - 4 PASSENGER CATEGORIES AND IRREGULAR OPERATIONS (10 Hours			
	4.1	Passenger Categories- passengers categories based on status/age/physical condition, seating restriction based on categories	2	3
	4.2	Arrival and Transfer Services- pre-arrival duties, post arrival duties, mishandled baggage, transfer handling	5	3
	4.3	Irregular Operations- regulatory basis flight irregularity situations, irregular operations (IRROP) handling, flight interruption manifest (FIM)	3	3
5	MODULE - 5 CONDITIONS OF CARRIAGE, BOARDING PROCEDURES AND CLOSE OUT MESSAGING (10 Hours)			

	5.1	Conditions of Contract for the Carriage Of Passenger And Baggage IATA passenger services conference resolution manual (PSCRM)	4	4
	5.2	Passenger boarding procedures and flight close out messaging- passenger boarding, passenger and baggage reconciliation, passenger information list	4	4
	5.3	weight/ zone transmission to load control post flight messages and administration	2	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.
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References:

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   a. IATA passenger ground services manual book
2. **Journals/magazines/ E -Subscriptions**
   a. https://www.iata.org/en/publications/newsletters/
   b. https://airlines.iata.org
   c. https://www.iata.org/en/publications/newsletters/iata-knowledge-hub/
3. **Websites**
   a. https://www.iata.org/

Discipline/Programme	**COMMERCE**					
Semester	7					
Type of Course	DSE					
Course Code	24UCOMDSE440					
Course Title	***New Technology in Business – Business Transformation using AI and Analytics***					
Course Level	400-499					
Course Summary	This course provides an introductory overview of key concepts and technologies driving the digital transformation of industries. Students will explore the fundamentals of artificial intelligence (AI), cloud computing, cyber security, and Industry 4.0, gaining insights into their applications, implications, and impact on various sectors					
Lecture/Tutorial/Practical Hours	-----/60 hrs/------					
Credits	Total	4	Theory		Practical	
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	To understand the basic concepts of AI and its application in business	Understand	2
2	To understand the concepts of cloud computing and block chain	Understand	2
3	To understand the concepts in Cyber security and cyber attacks	Understand	1
4	Understanding the concept of Industry 4.0 and its pillars, including IoT (Internet of Things), automation, big data, and connectivity.	Understand	1
5	To apply AI techniques in Business	Apply	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: Business Process Analysis (12 hrs.)			
	1.1	Robotic Process Automation (RPA)	4	1
	1.2	Benefits of Robotic Process Automation	4	1
	1.3	Limitations of Robotic Process Automation	4	1
2	Module 2: Artificial intelligence (AI) (12 hrs.)			
	2.1	Artificial intelligence	4	2
	2.2	Weak AI Strong AI	4	2

	2.3	Considerations in Instituting Artificial Intelligence	4	2
3	Module 3: Cloud Computing (16 hrs.)			
	3.1	Cloud computing	4	3
	3.2	Software as a Service (SaaS)	4	3
	3.3	Benefits of Cloud Computing, SaaS, PaaS, and IaaS	4	3
	3.4	Limitations, Costs, and Risks of Cloud Computing, SaaS, PaaS, and IaaS	4	3
4	Module 4: Block chain – Types (8 hrs.)			
	4.1	Bitcoin and Other Cryptocurrencies	4	4
	4.2	Smart Contracts -Benefits and limitations	4	4
5	Module – 5 Industry 4. O (12 hrs.)			
	5.1	Industry 4.O -IOT	4	5
	5.2	Cyber Attacks – Types -Defenses Against	4	5
	5.3	Cyber Security	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.
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	End Semester Examination (ESE) **Theory:** Written test/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report**.**

Reference

1. AI and Analytics: Accelerating Business Decisions; Sameer Dhanrajani; ISBN: 9788126573035
2. Big Data MBA: Driving Business Strategies with Data Science; Bill Schmarzo; ISBN: 978- 1-119- 18111-8

Discipline/Programme	Commerce					
Semester	08					
Type of Course	DSE					
Course Code	**24UCOMDSE441**					
Course Title	***DATA MINING AND MACHINE LEARNING***					
Course Level	400 – 499					
Course Summary	This course provides knowledge on data mining and machine learning which are powerful tools for extracting insights and knowledge from data, enabling organizations to make informed decisions, anticipate future trends, and gain valuable competitive insights in today's data-driven world.					
Lecture/Tutorial/Practical Hours	-----/60 hrs/------					
Credits	Total	4	Theory	4	Practical	
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	To understand the global perspective of business analytics industry	Understand	1
2	To understand the different applications of analytics in business	Understand	1
3	To understand the concept of big data and its applications in business	Understand	1
4	To apply data mining techniques in business	Apply	2
5	To apply practical knowledge in tackling big data challenges and leverage Hadoop for data processing, analysis, and insights extraction effectively.	Apply	2
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Description	Hours	CO
1	Module 1: Global outlook on analytics industry			
	1.1	Global Outlook on Analytics Industry	3	1
	1.2	Increasing significance of analytics as part of the IT BPM Industry	3	1
	1.3	Analytics Industry Solutions-Analytics Outsourcing Market	3	1
	1.4	Components of Analytics Industry- Vertical and Horizontal mapping	3	1
	1.5	Driving Source of Analytics Industry - Major Technology Drivers for the industry –Challenges	3	1

2	Module 2: Application data analytics in Business			
	2.1	Marketing Analytics -HR Analytics - Text Analytics	2	2
	2.2	Supply chain Analytics -Sentimental Analysis	2	2
	2.3	Web Analytics -Social Media Analytics-	3	2
	2.4	Sports Analytics-Retail Analytics- Location Analytics - Customer Analytics	3	2
	2.5	Operation Analytics -Education Analytics	3	2
3	Module 3: Big Data			
	3.1	What is big data - Deriving Value, Technology and Concepts	2	3
	3.2	Characteristics of Big data	2	3
	3.3	Applications of Big data in management	3	3
4	Module 4: Machine Learning			
	4.1	Introduction to Machine learning for business analytics	3	4
5	Module 5 – Business Intelligence data mining			
	5.1	Introduction Business Intelligence, Concepts and applications- Pattern Recognition	2	5
	5.2	Data Processing Chain -Data Mining – Gathering and selection, data Cleaning and preparation	2	5
	5.3	Outputs of data Mining -Evaluating data Mining -data Mining Techniques Tools and Platforms -data Mining Best Practices	3	5
6	6.1	Practical – Hadoop	30	

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**.**

References:

1. Data Mining Practical Machine Learning Tools Author: Ian H. Witten, Eibe Frank, Mark A. Hall Publisher: Elsevier, Morgan Kaufmann Publishers.
2. Machine Learning - Author: Anuradha Srinivasa Raghavan, Vincy Joseph Publisher: Wiley (2020)
3. Big Data Analytics: Introduction To Hadoop, Spark, And Machine-Learning

Discipline/Programme	Commerce					
Semester	07					
Type of Course	DSE					
Course Code	24UCOMDSE445					
Course Title	**TOURISM INFRASTRUCTURE & INTERNATIONAL RELATIONS**					
Course Level	400-499					
Course Summary	This course provides a comprehensive overview of the essential infrastructure elements that drive tourism growth and global competitiveness. Students will learn about the development and planning of airports, roads, public transport, and accommodation infrastructure, along with the role of public and private investments. The course also covers the influence of international organizations like UNWTO, IATA, and ICAO, as well as the impact of government policies, visa regulations, and international agreements on tourism. A key focus is on geopolitical issues, exploring how political instability, travel restrictions, and diplomacy shape global tourism trends, with case studies on Brexit and other significant events. Additionally, the course delves into sustainable tourism infrastructure and environmental policies, including green infrastructure, ecotourism, and climate change adaptation, while examining future trends like smart cities, hyperloop technology, and the post-pandemic tourism landscape.					
Lecture/Tutorial/Practical Hours	45 hours/0/ 30hours					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Analyze the role of infrastructure in tourism growth and destination competitiveness.	An	1
2	Evaluate the impact of government policies and international	E	
3	Assess the influence of geopolitical issues on global tourism trends	E	
4	Develop sustainable tourism infrastructure strategies	C	
5	Analyze case studies and emerging trends in tourism infrastructure and international relations.	C	
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Course Contents	Hrs	CO No.
1	Tourism Infrastructure Development & Investment (10 hours)			
	1.1	Importance of Infrastructure in Tourism Growth & Destination Competitiveness	1	1
	1.2	Planning & Development of Airports, Roads, and Public Transport for Tourism	2	1
	1.3	Hospitality & Accommodation Infrastructure: Hotels, Resorts, and Alternative Lodging	1	1
	1.4	Role of Public & Private Investment in Tourism Infrastructure Projects	3	1
	1.5	Smart Cities & Sustainable Infrastructure for Future Tourism	3	1
2	Government Policies & International Organizations in Tourism (20 hours)			
	2.1	Role of UNWTO, IATA, ICAO, and WTTC in Global Tourism Development	4	2
	2.2	National Tourism Policies & Their Impact on Destination Branding	4	2
	2.3	Bilateral & Multilateral Agreements on Tourism Promotion & Trade	4	2
	2.4	Visa Regulations & Their Impact on International Travel Flows	4	2
	2.5	Tourism Taxation, Incentives, & Economic Policies for Tourism Growth	4	2
3	Geopolitical Issues & Their Influence on Tourism (25 hours)			
	3.1	Impact of Political Instability & Conflict on Global Tourism Trends	5	3
	3.2	Travel Restrictions & Their Economic Consequences (Sanctions, Trade Wars)	5	3
	3.3	Role of Diplomacy in Promoting Cross-Border Tourism & Cultural Exchange	5	3
	3.4	Case Studies: Brexit, Middle East Conflicts, Russia-Ukraine War & Tourism Impact	5	3
	3.5	Tourism as a Tool for Soft Power & International Relations	5	3
4	Sustainable Tourism Infrastructure & Environmental Policies (10 hours.)			
	4.1	Green Infrastructure Development & Environmental Impact Assessment	2	4
	4.2	Ecotourism & Sustainable Destination Planning	2	4
	4.3	Waste Management & Renewable Energy in Tourism Infrastructure	2	4
	4.4	Climate Change Adaptation Strategies for Tourism-Dependent Economies	2	4
	4.5	Global Best Practices in Sustainable Tourism Infrastructure Development	2	4

5	Case Studies & Future Trends in Tourism Infrastructure & International Relations (10 hours)			
	5.1	Case Study: Dubai's Tourism Infrastructure & Its Role in Economic Growth	2	5
	5.2	Case Study: China's Belt & Road Initiative & Its Tourism Impact	1	5
	5.3	Case Study: Schengen Agreement & Its Influence on European Tourism	1	5
	5.4	Emerging Trends: Hyperloop, Smart Airports, & Digital Infrastructure in Tourism	2	5
	5.5	Future of International Tourism Relations in a Post-Pandemic World	2	5
	5.6	Case Study: Dubai's Tourism Infrastructure & Its Role in Economic Growth	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/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report**.**

References (Journals & Books with Authors) Journals:

1. Journal of Sustainable Tourism
2. Tourism Management
3. International Journal of Tourism Research
4. Annals of Tourism Research

Discipline/Programme	Commerce					
Semester	08					
Type of Course	DSE					
Course Code	24UCOMDSE446					
Course Title	**ENTREPRENEURSHIP & INNOVATION IN TOURISM**					
Course Level	400-499					
Course Summary	This course equips students with the knowledge and skills needed to succeed as entrepreneurs in the dynamic tourism industry. Students will explore innovative tourism business models, such as successful startups and the role of emerging technologies like AI, VR, and blockchain. The course covers sustainable and community-based tourism models and the challenges and opportunities for entrepreneurs in emerging markets, along with crowdsourcing and the peer-to-peer economy (e.g., Airbnb, Uber). It also emphasizes business plan development, feasibility studies, and market research, guiding students in creating viable tourism ventures. Students will learn about franchise and partnership strategies, intellectual property protection, legal and ethical considerations, and leadership in tourism, preparing them to lead successful tourism businesses while navigating the challenges of the global market. the post-pandemic tourism landscape.					
Lecture/Tutorial/Practical Hours	45 hours/0/ 30hours					
Credits	Total	4	Theory	4	Practical	0
Pre-requisite, if any	Nil.					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Analyze innovative tourism business models and the role of technology in shaping entrepreneurship.	An	1
2	Develop a comprehensive business plan and feasibility study for a tourism venture.	C	
3	Evaluate franchise and partnership strategies in the global tourism industry.	E	
4	Assess legal and ethical considerations in tourism entrepreneurship.	E	
5	Apply leadership and strategic decision-making frameworks in tourism businesses.	A	
***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**			

COURSE CONTENT

Module	Units	Course Contents	Hrs	CO No.
1	Tourism Business Models & Startups (10 hours)			
	1.1	Innovative Business Models in Tourism: Case Studies of Successful Startups	1	1
	1.2	Role of Technology in Shaping Tourism Entrepreneurship (AI, VR, Blockchain)	2	1
	1.3	Sustainable & Community-Based Tourism Business Models	1	1
	1.4	Challenges & Opportunities for Tourism Entrepreneurs in Emerging Markets	3	1
	1.5	Crowdsourcing and Peer-to-Peer (P2P) Economy in Tourism (e.g., Airbnb, Uber)	3	1
2	Business Plan Development & Feasibility Study (20 hours)			
	2.1	Key Components of a Tourism Business Plan: From Concept to Execution	4	2
	2.2	Market Research & Competitive Analysis for Tourism Enterprises	4	2
	2.3	Financial Projections & Funding Strategies for New Tourism Ventures	4	2
	2.4	Risk Assessment & Mitigation Strategies in Tourism Business Planning	4	2
	2.5	Case Studies of Feasibility Studies in Tourism Projects	4	2
3	Franchise & Partnership Strategies (25 hours)			
	3.1	Role of Franchising in the Global Hospitality & Travel Industry	5	3
	3.2	Benefits & Challenges of Tourism Business Partnerships	5	3
	3.3	Licensing & Brand Expansion Strategies in Tourism	5	3
	3.4	Public-Private Partnerships (PPPs) in Destination Development	5	3
	3.5	Case Studies of Successful Tourism Franchises (e.g., Marriott, Hilton, Thomas Cook)	5	3
4	Legal & Ethical Considerations in Tourism (10 hours.)			
	4.1	Intellectual Property Rights & Branding Protection in Tourism Startups	2	4
	4.2	Consumer Rights, Safety & Liability Laws in Tourism & Hospitality	2	4
	4.3	Ethical Issues in Tourism: Responsible Business Practices & CSR	2	4
	4.4	Labor Laws & Employment Regulations in the Tourism Sector	2	4
	4.5	Regulatory Frameworks for Digital Travel Businesses (e.g., Data Privacy, GDPR)	2	4
5	Leadership & Strategic Decision-Making (10 hours)			

	5.1	Entrepreneurial Leadership Styles & Their Impact on Tourism Businesses	2	5
	5.2	Crisis Leadership & Resilience in the Tourism Industry	1	5
	5.3	Decision-Making Frameworks for Tourism Entrepreneurs	1	5
	5.4	Managing Cultural Diversity & Workforce in Global Tourism Businesses	2	5
	5.5	Case Studies of Visionary Leaders in the Tourism Industry	2	5
	5.6	Entrepreneurial Leadership Styles & Their Impact on Tourism Businesses	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/Standardized Test (MCQ)/Open book/ Problem based assignments/Individual project report/Team project report**.**

Journals

1. Journal of Tourism Management
2. International Journal of Contemporary Hospitality Management
3. Annals of Tourism Research
4. Journal of Business Venturing
5. Harvard Business Review (HBR) on Entrepreneurship

1. Entrepreneurship in Tourism – By John Swarbrooke
2. Tourism Business Frontiers: Consumers, Products, and Industry – By Dimitrios Buhalis & Carlos Costa
3. Franchising in the Hospitality Industry – By Conrad Lashley & Alison Morrison
4. Tourism Law: A Comparative Approach – By Alexander Trukhtanov & David Grant

Strategic Management for Tourism, Hospitality, and Events – By Nige

Discipline/Programme	**Commerce**					
Semester	01					
Type of Course	MDC					
Course Code	**24UCOMMDC101**					
Course Title	**FUNDAMENTALS OF ACCOUNTING**					
Course Level	100 – 199					
Course Summary	This course provides a strong foundation for a career in commerce and financial management. Students are introduced to the foundation of financial accounting in this course: GAAP, IFRS and double-entry system. Introductory lessons on journals, ledgers, and trial balances will help aspiring accountants on how to correctly and precisely present financial data. In addition, understanding and applying final accounts will open up job possibilities in auditing, financial analysis and corporate finance. This course opens the ways for many professions where financial expertise is of utmost importance.					
Lecture/Tutorial/Practical Hours	30 hours/0/30hours					
Credits	Total	3	Theory	2	Practical	1
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Students will be able to understand the fundamental principles of accounting	U	1,2
2	Students will be proficient in applying accounting concepts to various business transactions, accurately recording them in journals and ledger accounts.	A	1,2
3	Students will possess the ability to analyze financial data and facilitating informed decision making.	An	1,2
4	Students will develop critical thinking skills to analyze complex accounting problems and identify potential solutions	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	Introduction to Accounting (5 hours)			
	1.1	GAAP	1	1
	1.2	Double entry	1	1
	1.3	Book keeping	1	1
	1.4	Introduction to IFRS	1	1
	1.5	Advantages, difference between Ind AS and GAAP.	1	1
2	Journal (10 hours)			
	2.1	Business transactions	1	1
	2.2	Golden rules of Accounting & Modern rules	1	1

	2.3	Types of Accounts	1	2
	2.4	Preparation of Journal	5	2
	2.5	Subdivisions of Journals	2	2
3	Ledger (18 hours)			
	3.1	Ledger	1	2
	3.3	Preparation of Accounts	2	2
	3.4	Posting of journal	4	2
	3.5	Balancing of Accounting	2	2
	3.6	Cash book (Single, double, triple column)	8	3
	3.7	Preparation of petty cash book	2	3
	3.3	Preparation of Accounts	2	2
	3.4	Posting of journal	4	2
	3.5	Balancing of Accounting	2	2
	3.6	Cash book (Single, double, triple column)	8	3
	3.7	Preparation of petty cash book	2	3
4	Trial Balance & Final Accounts (12 hours)			
	4.1	Trial balance – Meaning and objectives	1	3
	4.2	Final Accounts	2	4
	4.3	Trading Account without adjustment	2	4
	4.4	Profit and loss account without adjustment	4	4
	4.5	Balance sheet without adjustment	3	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** **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. Gupta, C.B., “Business Organisation”, Mayur Publiction, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. &Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.
5. Prakash, Jagdish, “Business Organistaton and Management”, Kitab Mahal Publishers (Hindi and English)
6. Modern Business Organisation & Management – S.A. Sherlekar
7. Essentials of Commerce- Krishnaswami, R
8. Business Organisation and Management – C.B. Gupta
9. Basic Accounting Principles – P.C. Tulsian
10. Financial Accounting – S.N. Maheshwari

Discipline/Programme	**Commerce**					
Semester	02					
Type of Course	**MDC**					
Course Code	24UCOMMDC102					
Course Title	**BUSINESS MANAGEMENT**					
Course Level	100 -199					
	At the completion of this MDC, students will be able to understand and appreciate the basic management concepts and management functions through theory sessions and practicum. This course also aims to familiarise non-commerce students about management of motivation, leadership, recruitment,					
Lecture/Tutorial/Practical Hours	30 hours/ 30 hours					
Credits	Total	3	Theory	2	Practical	1
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	To provide a brief overview about basic management concepts.	R, U	5
2	To help students understand about management principles.	R, U	1,2,4,5
3	To learn briefly about planning and span of management.	U, A, E	1,4,7
4	To enable students to learn about HR concepts, ecruitment and Selection	R, U, An	7
5	To enumerate controlling, motivation and leadership as a management function.	U, A, An	1,2,3,6,7
6	Practical applications of various management concepts through practicums.	R, U, A, An, E, C	1,2,3,8
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	Introduction to Management – Meaning - Nature – Characteristics	2	1
	1.2	Management Functions (POSD CORB)	1	1,3
	1.3	Management as a Science, Art and as a Profession	1	1
	1.4	Types of organisation – Sole Proprietorship, Partnership firm, Joint Stock Company	3	1
	1.5	Fayol's Management Principles	1	1,2
	1.6	CSR – BPR - TQM – Benchmarking – QC	2	1
2	Planning			

	2.1	Introduction – Nature - Importance – Steps in Planning	1	1,3
	2.2	Planning Premises – Types of Plans	1	1,3
	2.3	SWOC – MBO – MBE – Span of Management	2	1,3
3	Human Resource Management			
	3.1	Introduction and Importance of HRM – HRP – HRD	1	4
	3.2	Recruitment – Meaning - Sources – Internal and External Sources - Merits and Demerits	2	4
	3.3	Selection – Selection Process	2	4
4	Controlling			
	4.1	Introduction – Meaning - Steps	1	1, 5
	4.2	Essentials of a Good Control System	2	5
5	Motivation And Leadership			
	5.1	Motivation – Meaning - Types – Techniques – Importance- Motivation Vs Morale	2	5
	5.2	Maslow 's Need Hierarchy Theory of Motivation	3	5
	5.3	Leadership – Meaning – Leadership Styles	3	5
	5.4	PRACTICUM	30	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:** of practical skills, , Laboratory record, any other methodas 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.

Reference

1. P. F. Drucker-Principles and Practice of Management
2. L. M. Prasad-Principles of Management
3. Subbarao- Personnel and HRM
4. Sharma and Gupta- Management Process and OB
5. T. Ramaswami-Principles of Management
6. Koontz and O‘ Donnell -Management
7. S. V. S. Murthy -Essentials of Management
8. B. S. Moshal -Principles of Management
9. C. B. Gupta-Principles of Manaement
10. Mondy, A. W., and Noe, R. M. Human Resource Management. Pearson Education.
11. Decenzo, D.A., and Robbins, S. P. Fundamentals of HRM. Wiley, India.
12. Dessler, G., and Varkkey, B. Human Resource Management. Pearson Education, Delhi

Discipline/Programme	**2**					
Semester	MDC					
Type of Course	**24UCOMMDC103**					
Course Code	**BUSINESS ORGANISATION AND ENTREPRENEURSHIP**					
Course Title	100-199					
Course Level	**2**					
Course Summary	A fundamental understanding of the concepts and procedures of business organization and entrepreneurship is provided by this course. It investigates the nature and extent of business, the development of various organizational structures, and the fundamentals of business management. Additionally, students will explore the entrepreneurial ecosystem, learning about the characteristics of prosperous business owners, the function of MSMEs, and the resources available to startups. Students are prepared to be active participants in contemporary business contexts by studying contemporary issues including innovation, sustainable entrepreneurship, and the impact of artificial intelligence.					
Lecture/Tutorial/Practical Hours						
Credits	Total	3	Theory	2	Practical	1
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the basic concepts and functions of business and business organisation	U	1,2
2	Identify and differentiate between various forms of business organisations and their characteristics.	An	1,2
3	Describe the principles and functions of business management and its relevance in decision making.	U	1,2
4	Examine classical and modern management theories and evaluate different styles of leadership and planning techniques.	E	1,4,7
5	Explore the concept of entrepreneurship, traits of entrepreneurs, and institutional support available for entrepreneurial development.	U, A	1,2
6	Analyse modern developments in entrepreneurship including startups, sustainable entrepreneurship, and technological innovations like AI.	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	BASICS OF BUSINESS			
	1.1	Introduction, Concepts of Business, Trade and Industry and their Relationship	2	1
	1.2	Meaning of Business, Characteristics, Significance, Objectives	2	1
	1.3	Nature and Purpose of Business, Functions of Business	2	1
	1.4	Factors of Production	1	1
	1.5	Social Responsibilities of Business Organisation.	1	1
2	BUSINESS ORGANISATION			
	2.1	Basic Concept of Organisation, Characteristics, Need and Importance	1	1,2
	2.2	Principles of Organisation, Forms of Business Organisations - Sole Proprietorship, Partnership	1	1,2
	2.3	Limited Liability Company (LLC), HUF	2	1,2
	2.4	Joint Stock Company, One Person Company	2	1,2
	2.5	Difference between Private and Public Company, Span of Management.	2	1,2
3	BUSINESS MANAGEMENT			
	3.1	Basic Concept, Meaning, Nature, Management Functions – POSDCORB, Fayol's Management Principles	2	3,4
	3.2	Taylor's Scientific Management Principles, Management –Science Vs Art Concept, Leadership and Types of Leadership	2	3,4
	3.3	Meaning of Planning, Nature of Planning, Principles of Planning, Importance of Planning	2	3
	3.4	Types of Planning based on Time, Planning Premises, Merits and Demerits of Planning	1	3
	3.5	Concepts of Delegation and Decentralisation of Authority and Responsibility in Business Organisations	2	3
	3.6	MBO and MBE	1	3
4	ENTREPRENEUR AND ENTREPRENEURSHIP			
	4.1	Meaning, Characteristics of an Entrepreneur, Traits of an Entrepreneur	2	5
	4.2	Types of Entrepreneurs, Entrepreneurship, Meaning, Functions of Entrepreneurship	2	5
	4.3	Importance of Entrepreneurship, Institutional Support to Entrepreneurship (Brief Study Only)	2	5
	4.4	Myths about Entrepreneurship, Pros and Cons of Entrepreneurship	2	5
	4.5	MSMEs, Objectives, Location Significance	3	5
	4.6	Industrial Sickness (Brief Study Only)	3	5

5	MODERN CONCEPTS IN ENTREPRENEURSHIP			
	5.1	Sustainable Entrepreneurship, Startups, Types of Startups	2	6
	5.2	Startups Ideation, Validation and Scaling Process	1	6
	5.3	SLEPT Factors, SWOC Analysis	1	6
	5.4	Entrepreneurship in AI (Artificial Intelligence)	1	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** **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. P. F. Drucker-Principles and Practice of Management
2. L. M. Prasad-Principles of Managements
3. Koontz and O' Donnell -Management
4. Mondy, A. W., and Noe, R. M. Human Resource Management. Pearson Education.
5. Robert D. Hisrich , Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha – Entrepreneurship. McGraw Hill
6. Vasant Desai, Kulveen Kaur - Entrepreneurship: Development and Management, Himalaya Publishing House
7. Drucker,Peter F - Innovation and Entrepreneurship
8. Vasant Desai - Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House
9. M. K Sehgal - Entrepreneurship Development A Systematic Approach, UDH Publishers And Distributors

Discipline/Programme	**Commerce**					
Semester	01					
Type of Course	MDC					
Course Code	**24UCOMMDC104**					
Course Title	**INTRODUCTION TO COMMERCE**					
Course Level	100-199					
Course Summary	The "Introduction to Commerce" course provides a strong foundation in commerce by integrating theoretical knowledge with practicum business applications with a foundational understanding of commerce, business, trade, and finance. It explores various forms of business organizations, trade mechanisms, financial concepts, and emerging trends in commerce. The course also includes a practicum component where students develop a business plan, helping them apply theoretical knowledge in a real-world context.					
Lecture/Tutorial/Practical Hours	45/0/15 hours					
Credits	Total	3	Theory	2	Practical	1
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the fundamental concepts of commerce, business, trade, and their interrelationships, including globalization and e-commerce.	U	
2	Identify and differentiate various forms of business organizations including proprietorship, partnership, LLPs companies, and cooperatives.	An	
3	Explain the concepts and functioning of trade, auxiliaries to trade, logistics, and supply chain management in modern commerce.	U	
4	Understand the basics of business finance, accounting, budgeting, and taxation relevant for commerce students.	U	
5	Develop a basic business plan integrating theoretical and practical concepts learned in commerce, trade, finance, and entrepreneurship	C	
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course Contents	Hrs	CO No.
1	Introduction to Commerce and Business (5 hours)			
	1.1	Introduction to Commerce	1	1
		Definition and scope of commerce		
		Relationship between commerce, trade, and industry		
		Importance of commerce in the economy		
	1.2	Concept of Business	1	1
		Economic and non-economic activities		
		Characteristics of business, Objectives Of Business		
		Business vs. Profession vs. Employment		
	1.3	Classification of Business Activities	1	1
		Industry: Primary, Secondary, and Tertiary		
		Commerce: Trade and Auxiliaries to Trade		
	1.4	Social Responsibility and Business Ethics	1	1
		Concept of social responsibility		
		Profit maximization vs. social responsibility		
		Importance of business ethics		
	1.5	Introduction to Globalization and E-commerce	1	1
		Basics of globalization and its impact on commerce		
		Overview of e-commerce and its growing importance		
2	Forms of Business Organizations (8 hours)			
	2.1	Sole Proprietorship	1	2
		Features, merits, and limitations		
	2.2	Partnership	2	2
		Features, types of partners, merits, and limitations		
		Partnership deed and registration		
	2.3	Limited Liability Partnership (LLP)	2	2
		Features, advantages, and disadvantages		
		Joint Stock Company		
		Features, types (Private and Public), merits, and limitations		
		Incorporation process		
	2.4	Co-operative Societies	3	2
		Features, types, merits, and limitations		
		Public and Private Sector Enterprises		
		Comparison and role in the economy		
3	Trade and Auxiliaries to Trade (10 hours)			
	3.1	Introduction to Trade	4	3
		Home trade and foreign trade		
		Wholesale and retail trade		
		Foreign Trade		
		Export, import, and entrepot trade		
		Balance of trade and balance of payments		

	3.2	Auxiliaries to Trade Banking, insurance, transportation, warehousing, and advertising Role of auxiliaries in facilitating trade	2	3
	3.3	Introduction to Logistics and Supply Chain Management Basics of logistics and supply chain Importance in modern commerce	2	3
	3.4	Emerging Trends in Trade E-commerce, digital payments, and global trade trends	2	3
4	Introduction to Business Finance and Accounting (7 hrs.)			
	4.1	Basics of Business Finance Meaning and importance of business finance Sources of finance: Short-term and long-term	1	4
	4.2	Introduction to Accounting Meaning and objectives of accounting Basic accounting concepts and principles	2	4
	4.3	Financial Statements Introduction to income statement and balance sheet	2	4
	4.4	Budgeting and Financial Planning Basics of budgeting and its importance Introduction to financial planning	1	4
	4.5	Introduction to Taxation Basics of direct and indirect taxes Importance of taxation in business	1	4
5	5.1	Business Plan Development (Practicum -Details attached)	30	

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, Field study report/Group discussion. Any other method which may be required for specific course by the course faculty. **Practical:** Observation of practical skills, Industrial visits or Any other method as may be required for specific course by the course faculty.
	PRACTICUM: BUSINESS PLAN DEVELOPMENT (30 Hours)

	Objective: To understand the process of setting up a business and the factors involved in business planning. • **Task:** Students will work in groups to create a business plan for a small-scale enterprise. o Include details such as the type of business, target market, product/service offering, funding requirements, and marketing strategy. o Present the business plan to the class, highlighting the feasibility and potential challenges. • **Outcome:** Students will learn how to conceptualize and plan a business, considering various aspects like finance, marketing, and operations.

References:

1. Gupta, C.B., "Business Organisation", Mayur Publiction, (2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
3. Sherlekar, S.A. &Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons.
5. Prakash, Jagdish, "Business Organistaton and Management", Kitab Mahal Publishers (Hindi and English)
6. Modern Business Organisation & Management – S.A. Sherlekar
7. Essentials of Commerce- Krishnaswami, R
8. Business Organisation and Management – C.B. Gupta
9. Basic Accounting Principles – P.C. Tulsian
10. Financial Accounting – S.N. Maheshwari

Discipline/Programme	**COMMERCE**					
Semester	III					
Type of Course	MDC					
Course Code	**24UCOMMDC201**242					
Course Title	***PUBLIC FINANCE IN INDIA***					
Course Level	200-299					
Course Summary	With an emphasis on the Indian context, the course "Public Finance in India" exposes students to the fundamental ideas and workings of public finance. In addition to examining important facets of governmental revenue, expenditure, budgeting, and debt management, it offers fundamental understanding on the nature of money, inflation, and business cycles. The course also looks at fiscal policy ideas, the role of deficit financing in developing economies, and the interaction between public and private finance. Students can put their knowledge to use by analyzing current fiscal frameworks and policy developments through a practical component.					
Lecture/Tutorial/Practical Hours	45/0/15 hours					
Credits	Total	3	Theory	2	Practical	1
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the fundamental concepts and functions of money, including the determinants of its demand and supply.	R, U	
2	Analyze the theories and phases of business cycles and evaluate measures to control them.	An, E	
3	Apply the principles of public debt and budgeting to understand governmental fiscal operations.	A, U	
4	Evaluate the differences between public and private finance and understand the principles and sources of public revenue and expenditure.	E, U	
5	Create strategic fiscal policies for a developing economy and analyze the role of deficit financing in public finance.	C, An	
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No
1	MODULE 1 MONEY (9 HOURS)			

	1.1	Meaning, definitions, functions classification - money and near money	1	
	1.2	Demand and supply of money: determinants	2	
	1.3	High – powered money and the money multiplier	1	
	1.4	Value of Money: meaning	2	
	1.5	Measurement of Value of money: Index Numbers – meaning, types and uses	2	
	1.6	Inflation: meaning, types, causes, effects and remedies - stagflation	1	
2	MODULE 2 BUSINESS CYCLES (7 HOURS)			
	2.1	Meaning features, phases- causes	3	
	2.2	Hawtrey's theory, Hick's theory and Schumpeter's Theory	2	
	2.3	Measures to control business cycles.	2	
3	Public Debt and Budget (10 HOURS)			
	3.1	Public Debt and Budget	3	
	3.2	Budget -Meaning, Types, Revenue & Capital Budget, Revenue & Capital Expenditure	3	
	3.3	Deficit (Concept, Revenue Deficit, Fiscal Deficit, Monetized Deficit, Primary Deficit	2	
	3.3	Surplus, Balance Budget and Budgetary Control	2	
4	Public Finance and Private Finance (10 HOURS)			
	4.1	Meaning, Difference between public Finance and Private Finance	2	
	4.2	Components of public finance	2	
	4.3	principle of maximum social advantage	2	
	4.4	Public Revenue – Meaning, Sources, Cannons of taxation	2	
	4.5	Public Expenditure – Meaning and Classification (Heads of Public Expenditure	2	
5	Public Budget (9 HOURS)			
	5.1	Public Budget - Meaning, Objectives,	2	
	5.2	Components and types Fiscal Policy – Meaning	3	
	5.3	Objectives and Components Role of Fiscal policy in developing economy	2	
	5.4	Deficit finance.	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

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

Discipline/Programme	**Commerce**					
Semester	04					
Type of Course	SEC					
Course Code	**24UCOMSEC201**					
Course Title	***E-COMMERCE***					
Course Level	200 - 299					
Course Summary	This course provides a comprehensive overview of E-Commerce, covering concepts, functions, models, and security. Students explore electronic payment systems, security threats, encryption, and legal aspects like cyber laws and penalties. Practical applications in various industries and the infrastructure for E-Commerce are also discussed, emphasizing its significance and challenges.					
Lecture/Tutorial/Practical Hours	45 Lecture Hours					
Credits	Total	3	Theory	3	Practical	0
Pre-requisite, if any	Nil					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Familiarize the fundamental concepts, terms and the main activities of ECommerce.	U	1, 2
2	Understand about the various components of E-Commerce, its models, strategies, Ecommerce security	U	1, 2
3	Identify the usage of different electronic payment systems	An	1, 2
4	Logically observe and experience online shopping and dealings in the Electronic market.	An, E	1, 2, 3
5	Equip the students with modern technologies especially internet & related medium	A, E	1, 3, 8
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	Introduction to E-Commerce (8 hours)			
	1.1	Introduction to E-Commerce concepts and features	2	1
	1.2	Functions of E-Commerce	1	1
	1.3	Operation of E-Commerce	1	1
	1.4	Infrastructure for E-Commerce	1	1
	1.5	Application of E-Commerce in various sectors- Direct marketing, supply chain management, corporate purchasing and financial and information services	3	1
2	E-Commerce Models (14 hours)			

	2.1	Types of E-Commerce	1	2
	2.2	E-Commerce models and Strategies	4	2
	2.3	Electronic Data Interchange (EDI)	1	2
	2.4	Enterprise Resource Planning (ERP), Components	3	2
	2.5	Mobile Commerce and Web Commerce	2	2
	2.6	E-Commerce in Various industries	3	2
	2.7	Advantages and disadvantages of E-Commerce	1	2
3	Overview of Electronic Payment System (9 hours)			
	3.1	Electronic Payment System	2	3
	3.2	Different types of EPS	2	3
	3.3	Electronic Banking, EFT, ECS, NEFT and RTGS	2	3
	3.4	Payment Gateways	2	3
	3.5	Risk involved in EPS	1	3
4	E-Commerce Security (9 hours)			
	4.1	Introduction to Security, Definition and scope of security	2	4
	4.2	E-Commerce Threats	2	4
	4.3	Different types of threats-Viruses, sniffing, hacking, cyber- vandalism	2	4
	4.4	E-Commerce Security Environment	1	4
	4.5	Encryption	1	4
	4.6	Digital signatures and Certificates	1	4
5	Legal aspects of E-Commerce (5 hours)			
	5.1	Information Technology Act-2000	1	5
	5.2	Relevant provisions of IT Act	1	5
	5.3	Cyber Laws	1	5
	5.4	Offences	1	5
	5.5	Penalties and Adjudications	1	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*.

References:

1. Lesikar, R.V. & Flatley, M.E. Basic Business Communication Skills for Empowering the
2. Internet Generation.Tata, McGraw Hill Publishing Company Ltd, New Delhi.
3. Bovee, and Thill. Business Communication Today.

   PearsoEducation.

4. Taylor, Shirley. Communication for Business. Pearson

   Education.

5. Locker and Kaczmarek. Business Communication: Building Critical Skills. TMH.
6. Doing Business on the Internet E-Commerce (Electronic Commerce for Business) S. Jaiswal,Galgotia Publications.
7. E-Commerce: An Indian Perspective, P.T.Joseph, S.J., PHI.
8. Web Commerce Technology handbook: Daniel Minoli and Emma Minoli, TMH
9. Business on the net: An Introduction to the whats and hows of e-commerce: Agarwala and Lal, Macmillan India Ltd.
10. E-Commerce, the Cutting Edge of Business: Kamalesh K Bajaj and Debjani Nag, TMH E- Commerce: Schneider, Thomson Publication

Discipline/Programme	**Commerce**					
Semester	05					
Type of Course	SEC					
Course Code	**24UCOMSEC301**					
Course Title	**COMPUTERISED ACCOUNTING**					
Course Level	**300 - 399**					
Course Summary	Students who complete the "Computerized Accounting" course will have a thorough understanding of accounting software and how to use it to effectively manage financial transactions, records, and reporting. Proficiency in computerized accounting systems has become essential for accounting professionals across various industries as a result of the increasing digitization of accounting processes. In order to help students successfully navigate contemporary accounting environments, this course covers a wide range of essential topics, from fundamental accounting principles to sophisticated software functionalities.					
Lecture/Tutorial/Practical Hours	15 hours/0/60 hours					
Credits	Total	3	Theory	1	Practical	2
Pre-requisite, if any	Basics of Accounting					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Conceptualizing Accounting basics	U	1,2,3
2	Assessing Manual and Computerized Accounting	An	1,2,3
3	Application of Software Package in Accounting	A	1,2,3
4	Create Statements and Reports	Create	1,2,3
5	Analyse scope of Tally	An	1,2,3
6	Create reports using Advanced features of Tally	C	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 Computerised Accounting (7 hours)			
	1.1	Introduction – Basics of accounting, Computerised accounting Vs. Manual accounting- merits of computerised accounting, Demerits of computerised accounting, features of computerised accounting.	T1	1,2
	1.2	Tally - Tally ERP 9 - Features of Tally – Screen Components-Creation of Company- selecting a company– altering/ modifying company creation details – Deleting a company – F 11 Features	T1 P5	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	T1 P3	3
	2.2	Ledgers – creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers.	T1 P3	3
	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.	T1 P3	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.	T1 P3	4
3	Module 3 Accounts with inventory (21 hrs)			
	3.1	Features - enabling F 11 features and F 12 configuration.	T1	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.	T1 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.	T1 P3	4
	3.4	Inventory vouchers - using inventory vouchers – using accounting vouchers with inventory details (invoice mode)	T1 P4	4
	3.5	Tally Security - Tally vault –Tally audit – advanced security control – back-up and restore	T1 P3	5
	3.6	Inventory Reports - inventory reports - stock summary - inventory books – statement of inventory	P3	6
4	Module 4 Accounting with Tax (12 hrs)			
	4.1	TDS - F 11 & F 12 settings for taxation – TDS – ledgers related to TDS – creating TDS voucher types - TDS reports – TCS	T1 P5	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.	T1 P5	6
5	Module 5 Tally Prime (20 hrs)			
	5.1	Accounts only - Company creation, Ledger creation, voucher entry, viewing statements and reports	T1	6
	5.2	Accounts with Inventory - Company creation, Ledger creation, unit creation, stock item creation, voucher entry, stock summary.	T1 P3	6
	5.3	TDS - company creation, creation of ledgers needed, voucher entry, viewing statements and reports.	P4	6
	5.4	GST – company creation, creation of ledgers needed, voucher entry, viewing statements and reports.	P5	6
	5.5	BRS – company creation, creation of ledgers needed, voucher entry, viewing statements and reports.	P5	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. Nadhan

& K.K. Nadha BPB Publications TallY Manual Tally Academy

Discipline/Programme	**Commerce**					
Semester	VI					
Type of Course	SEC					
Course Code	**24UCOMSEC302**					
Course Title	**Spreadsheet Tools for Financial Data Analysis**					
Course Level	**300-399**					
Course Summary	This course offers a thorough journey through Microsoft Excel, covering basic functions like cell manipulation and formatting, to advanced features such as formulas, functions, and data visualization using charts. Participants gain practical skills in organizing data effectively and presenting it visually, essential for various personal and professional tasks.					
Lecture/Tutorial/Practical Hours	45 hours/0/30 hours					
Credits	Total	4	Theory	3	Practical	1
Pre-requisite, if any	Basics of Accounting					

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Create documents and reports in MS Excel	Create	1,2
2	Create Excel sheets with formatting features	Create	1,2
3	Creating data visualization using charts	Create	1,2
4	Designing various types of Charts	Create	1,2
5	Analysing financial data with advanced features of Excel	Analyse	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 Ms Excel (18 hrs)			
	1.1	Ms-Excel Introduction - Excel User Interface, Terminology, components of excel, Advantages of Excel, working with cell and cell addresses.	T1 P5	1
	1.2	Working on Range of cells -Meaning of range of cells, selecting a Range, Moving, Cutting, Copying with Paste, Inserting and Deleting cells. Cell address.	T1 P5	1
	1.3	Cell Formatting - freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet.	T1 P5	2
2	Module 2 Spreadsheet Package (18 hrs)			

	2.1	Cell Formatting Options - formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height / width.	T1 P5	2
	2.2	Formatting Worksheet - Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell.	T1 P5	2
	2.3	Print Worksheets - Using print Preview, Preparing Worksheet for the printer, Selecting Print Area, Margin and Orientation, Centering a Worksheet, Using header and footer, Inserting page breaks, Creating list, Sorting Data.	T1 P5	2
3	Module 3 Advanced Features of Excel (19 hrs)			
	3.1	Formulas and Functions – Various types of operators, entering formulas, Cell referencing, Problems applying formulas	T2 P5	5
	3.2	Functions – Common Excel functions, All Functions in excel, Using Logical Functions, Statistical functions, Mathematical etc. Editing a function, Linking Data between Worksheet	T2 P5	5
	3.3	Problems - applying functions	P5	3
4	Module 4 Data Visualization using Charts (20 hrs)			
	4.1	Introduction to Charts – How to create a chart, relevance of charts, Types of Charts	T1 P5	3, 4
	4.2	Charts - Elements of Excel Charts, Categories, create a Chart, choosing chart type, changing chart type, edit chart axis - Titles, Labels, 3D charts.	T2 P5	3, 4
	4.3	Data series and legend – meaning of data series and legend, adding a text box, rotate text in a chart, converting a chart on a webpage, Saving a chart. Printing chart. Use of Pivot tables- Designing of Templates in Excel.	T2 P5	4
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.

Reference

1. Ms-Office 2007: Gini Courter & Annette Marquis BPB Publications
2. Special Edition Ms Excel 2007: Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck Prentice Hall India Pvt. Ltd.
3. Mastering PageMaker: Atman Rebecca & Atman Rich BPB Publications

Discipline/Programme	Commerce					
Semester	3					
Type of Course	VAC					
Course Code	**24UCOMVAC201**					
Course Title	***ENTREPRENEURSHIP AND STARTUPS***					
Course Level	200-299					
Course Summary	This course offers a comprehensive overview of the entrepreneurial landscape. From understanding the fundamentals of entrepreneurship to navigating startup opportunities, securing capital, and managing growth. Through a blend of theoretical concepts and real-world examples, this course equips aspiring entrepreneurs with the knowledge and confidence to embark on their entrepreneurial journey with clarity and resilience.					
Lecture/Tutorial/Practical Hours	60 Hours					
Credits	Total	3	Theory	3	Practical	0
Pre-requisite, if any	Basics of Accounting					

COURSE OUTCOME

CO No.	**Expected Course Outcome**	**Learning Domains ***	**PO**
1	Understand the foundational context and constitutional framework of Entrepreneurship	U	4,5
2	Analyze startup financing mechanisms and capital requirements effectively.	An	1,2,7
3	Identify and evaluate startup opportunities within the entrepreneurial landscape.	E	1,3
4	Understand stages of venture growth, failure analysis, scaling tactics, and strategies for managing change and failure, fostering adaptability and sustainability in entrepreneurship.	U	1,5
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	**Units**	**Course description**	**Hrs**	**CO No.**
1	Foundations of Entrepreneurship: Concepts, Skills, and Development(10)			
	1.1	Meaning and Importance of Entrepreneurship, objectives of entrepreneurship development, Role of Entrepreneurship Development Programmes (EDP)	5	1
	1.2	Types of entrepreneurial skills - teamwork and leadership, analytical and problem-solving, critical thinking, branding, marketing and networking skills.	5	1
2	Start-up Opportunities(10)			

	2.1	Generate Ideas with Brainstorming- Business Start-up - Ideation- Venture Choices	3	2
	2.2	Entrepreneurship in India—government Initiatives.	5	2
	2.3	-Famous, and successful startup ventures across various industries	2	2
3	Startup Capital Requirements(15)			
	3.1	Identifying Startup capital Resource requirements - Estimating startup cash requirements - Developing financial assumptions- Constructing a Process Map	5	3
	3.2	Positioning the venture in the value chain - Launch strategy to reduce risks- Startup financing metrics	5	3
	3.3	Feasibility Analysis- Funding with Equity – Financing with Debt- Funding startups with bootstrapping- crowdfunding- strategic alliances.	5	3
4	Start-up Survival and Growth(10)			
	4.1	Stages of growth in a new venture- Reasons for new venture failures-	3	4
	4.2	Scaling Ventures – preparing for change	2	4
	4.2	Dealing with Failure: Bankruptcy, Exit Strategies- Selling the business - Cashing out but staying in being acquired- Going Public (IPO) – Liquidation.	5	4
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:** Oral Presentation, Written test, Problem based assignment,Group discussion. Any other method as may be required for specific course by the course faculty.
	B. End Semester Examination (ESE) Theory: Written test

References:

1. Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning.
2. Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International.
3. S. R. Bhowmik & M. Bhowmik, Entrepreneurship, New Age International.
4. Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd.
5. Byrd Megginson, Small Business Management An Entrepreneur's Guidebook, 7th ed,
6. A Fayolle Entrepreneurship and new value creation, Cambridge, Cambridge University Press

Discipline/Programme	Commerce					
Semester	VI					
Type of Course	VAC					
Course Code	24UCOMVAC301					
Course Title	**ESSENTIALS OF FINANCIAL REPORTING**					
Course Level	300 – 399					
Course Summary	The Course provides an overview for the learners to understand the basic framework of Ind AS and AS to analyze and interpret information provided in the financial statements of a company and summarize the emerging areas in financial reporting					
Lecture/Tutorial/Practical Hours	45 hours/0/0					
Credits	Total	3	Theory	3	Practical	0
Pre-requisite, if any						

COURSE OUTCOME

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Understand the conceptual framework related to financial statements as per Ind AS 1	U	1
2	Identify the components of financial statements of companies as per Division II of Schedule III of Companies Act 2013.	U	1,2
3	Understand the procedure of valuation and compute the value of various assets for Balance sheet disclosure as per Accounting Standards.	A	1,2
4	Analyse various revenue recognition scenarios and earnings reporting procedures in connection with Income Statements as per Accounting Standards.	An	1,4,5,6,7,
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	IASB Regulatory and Conceptual Framework (10 Hours)			
	1.1	- Impact of globalisation-Role and structure of lASBComparison between IFRS, Indian GAAP and US GAAP-Scope and application of lASs/IFRSs	3	1
	1.2	IFRSs progress towards global harmonization-Benefits and barriers of lASs and IASB-IFRS implementation in the emerging markets	2	2
	1.3	Advantages and disadvantages of IASB Conceptual framework-Accruals basis and going concern.	3	2
	1.4	Qualitative characteristics of financial statements-Elements of financial statements.	2	2

2	Adoption of IFRS and Presentation of Financial Statements (8 hours)			
	2.1	Adoption process of IFRS with special reference to India-Industry need and requirements for IFRS professionals in India	2	3
	2.2	The components of financial statements-Disclosing of items-	2	3
	2.3	Preparation of Statement of financial position	2	3
	2.4	Current and non-current -Income statement- Ind AS.	2	3
3	Inventory, Revenue Recognition, Construction Contract(12 hours)			
	3.1	Inventory-Recognize the cost of inventories-NRV-IASB requirements for valuing inventories and Methods of valuation	3	4
	3.2	Revenue-Recognition- Construction contracts-Contract Revenue and Contract Cost	3	4
	3.3	Determine the stage of completion of construction contract-Measurement of outcome of the construction contract. Recognition of expected losses in construction contract-Extracts for construction contract in statement of comprehensive income and statement of financial position.	6	4
4	Accounting for Tangible and Intangible Assets (15 hours)			
	4.1	Property, Plant and equipment-Cost model and revaluation model- Government Grant –Accounting treatment of government grants through capital approach and income approach.	1	4
	4.2	Impairment of Asset- Identification, recognition and measurement criteria- Borrowing Cost-Recognition Criteria-Commencement and cessation of capitalization-Intangible Assets- Expected economic benefits in future - Internally generated goodwill Useful life and amortization	9	4
	4.3	Accounting for leases and Statement of Cash Flow Leasing-Accounting for operating leases and finance leases-Accounting treatment of lessors and their disclosures- Comparison of profit and loss and cash flow-Statement of Cash Flows-Benefits and drawbacks of statement of cash flow.	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. Bergeron, B. ―Essentials of XBRL: Financial Reporting in the 21st Century‖ John Wiley & Sons, New Jersey.
2. Gibson, C. H., Financial reporting and analysis. Nelson Education.
3. Gupta, Meenu, Kaur, Hersheen & Gupta, Rekha. Financial Reporting and Analysis. JSR Publishing House LLP, New Delhi.
4. Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai
5. Young, David and Cohen, Jacob, Corporate Financial Reporting and Analysis: A Global Perspective. Wiley Publications
6. Dhamja,Sanjay, Financial Reporting and Analysis, Sultan Chand and Sons
7. Sharma, Praveen, Kapileshwar, Financial Reporting, Cracker Publisher
8. C.A KAMAL GARG - Practical Guide to IFRS &Ind- AS.
9. MUKESH SARAF - Ind AS & IFRS Converged Ind- AS.
10. ABBAS ALI MIRZA, GRAHAM J. HOLT- Practical Implementation Guide and Workbook for IFRS .
11. IFA-BPP LEARNING -IFRS for Accounting Professionals .

SIGNATURE COURSES

Discipline/Programme	Commerce					
Semester	IV					
Type of Course	SIG					
Course Code	**24UCOMSIG201**					
Course Title	**MIND OVER MONEY**					
Course Level	200-299					
Course Summary						
Lecture/Tutorial/Practical Hours	45 hours/0/0					
Credits	Total	3	Theory	3	Practical	0
Pre-requisite, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	**To analyze and evaluate personal financial behaviour and its impact on individual financial well-being**	An	
2	**To understand to concepts of behavioural finance**	U	
3	**To analyze personal behaviour and evaluate the biases present in daily life decisions.**	E	
4	**To understand and analyze common biases in stock market behavior.**	An	
5	**To explore and apply strategies for debiasing and understand the principles and practices of behavioral investing for improved financial decision-making."**	A	
Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

Module	Units	Course description	Hrs	CO No.
1	Module 1 – Introduction to basics of managing finance (10 Hours)			
	1.1	What is money- concept of income and expenditure - risk and returns- power of compounding- Analysing the resources of a person	2hr	1
	1.2	Financial behaviour-cash management-credit management- savings and Investment management-Insurance management- Various Attitudes towards money- Concept of financial Wellbeing- objective and subjective wellbeing- factors influencing financial wellbeing- components of overall wellbeing and life satisfaction.	5hrs	1
	1.3	Financial planning- short- and long-term financial goals- risk and returns- diversification of risk-Budgeting- personal budget- family budget-procedure for financial planning and budgeting	3hr	1
2	Module 2 – Introduction to behavioural finance (10 hours)			
	2.1	Behaviour and decision making- foundation of behaviour- cognition-Cognitive bias- Emotional Bias	2hrs	2
	2.2	Behavioural models- Perception- errors in perception- mental models	1hrs	2
	2.3	Causes of behavioural difference- Motives- Decision making- Theories of decision-making	3hrs	2
	2.4	Behavioural decision making- bounded rationality theory- Alternative to bounded rationality theory-Bias in decision Making	2hrs	2
	2.5	Introduction to behavioural finance- Revolution that led to BF -History of BF-Assumptions of behavioural finance-Building blocks of BF-Elimination of uncertainty-Important contributors of BF	2hrs	2
3	Module 3 Theories of Behavioural Finance (15 hours)			
	3.1	Asymmetric information- ego centricity	1 hrs	3
		Human behaviour theories- heuristics and its types-Biases- Emotional Biases-Biases- Emotional Biases-Statistical Bias- cognitive Bias –Familiarity Bias-Confirmation Bias- Overconfidence-Anchoring-Reference Price effect-Other Irrational Investment Behaviour- Group thinking bias-House money effect-Herd Behaviour- Thought Contagion - Overreaction- gambler's Fallacy- Hot Hand Bias-Procrastination-Conservatism- Superstition	8hrs	3

		Interaction between Bias- Outcome of Biases- dealing with Bias- overcoming Bias- Debiasing	1hr	3
		Prospect theory-Framing- Loss Aversion- Regret Aversion- Mental accounting- Self Control- Sensation Seeking- Psychographic Models	4hrs	3
	3.2	Uses of Behavioural Finance	1hrs	3
4	Module 4 Financial Market Anomalies (5 hours)			
	4.1	Anomalies- Fundamental Anomalies- technical Anomalies- Calendar Anomalies- Accounting Anomalies	1hr	4
	4.2	Market Bubbles- meaning- Phases of Market Bubbles- Identification of stock Market Bubbles- Classification of Bubbles- Behavioural finance explanation to bubbles- Investor Behaviour during Bubbles- Causes of Bubbles	4hrs	4
	Module 5 Overcoming Biases (5 hours)			
5	5.1	The way Forward- Value investing	2hrs	5
	5.2	Debiasing- Applying Behavioural Finance	2hrs	5
	5.3	Behavioural Investing	1hr	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 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:

" "Personal Finance", Jeff Madura, Pearson
"Personal Finance for Dummies", Eric Tyson, For Dummies
"The Total Money Makeover: A Proven Plan for Financial Fitness", Dave Ramsey, Thomas Nelson
"Your Money or Your Life", Vicki Robin and Joe Dominguez, Penguin Books
"Principles of Personal Finance", Kaplan Financial Education, Kaplan Publishing
"I Will Teach You to Be Rich", Ramit Sethi, Workman Publishing Company
"Personal Finance: Turning Money into Wealth", Arthur J. Keown, Pearson
"Behavioral Finance: Psychology, Decision-Making, and Markets", Lucy Ackert and Richard Deaves, Cengage Learning
"Behavioral Finance: Understanding the Social, Cognitive, and Economic Debates", Venezia Itzhak, Wiley
"Behavioral Finance: Investors, Corporations, and Markets", H. Kent Baker and John R. Nofsinger, Wiley
"Irrational Exuberance", Robert J. Shiller, Princeton University Press
"Behavioral Investing: A Practitioner's Guide to Applying Behavioral Finance", James Montier, Wiley
"Beyond Greed and Fear: Understanding Behavioral Finance and the Psychology of Investing", Hersh Shefrin, Oxford University Press
"Handbook of Behavioral Finance", Brian R. Bruce (Editor), Edward Elgar Publishing
Behavioural Finance, M.M. Sulphey, PHI Publishing House

Discipline/Programme	**Commerce**					
Semester	V/VI					
Type of Course	Signature Course					
Course Code	**24UCOMSIG301**					
Course Title	**THE ART OF INVESTING**					
Course Level	300-399					
Course Summary	This course provides a comprehensive overview of the Indian capital market, covering foundational concepts of investments, financial market structures, risk-return dynamics, regulatory frameworks, and investment analysis techniques. Students explore into the workings of stock exchanges, learn about various investment instruments like mutual funds and ETFs, and apprehend the dynamics of new issue markets. The course also emphasizes the importance of diversification, personal finance management, and the integration of fundamental and technical analysis in investment decision- making. Through practical exercises and case studies, students develop practical skills in analyzing financial instruments and constructing diversified investment portfolios.					
Lecture/Tutorial/Practical Hours	30 hours/0/30hours					
Credits	Total	3	Theory	02	Practical	01
Pre-requisite, if any	Basic Commerce background at Plus Two Level					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Students will gain a deep understanding of fundamental and technical analysis techniques, enabling them to evaluate investment opportunities effectively and make informed decisions in the Indian capital market.	U, A,	
2	Participants will become familiar with the regulatory landscape of the Indian capital market, understanding the roles and functions of regulatory bodies like SEBI and the operational mechanisms of stock exchanges such as NSE and BSE	U	
3	Upon completion of the program, students will be equipped with the knowledge and practical skills necessary to construct well-diversified investment portfolios tailored to their financial goals and risk tolerance levels.	A, An, E, C	
4	Learners will develop the ability to formulate investment strategies by integrating fundamental and technical analyses, identifying value and growth investing opportunities.	A, An, E, C	

5	Through hands-on exercises and seminar presentations, participants will enhance their financial modeling skills, enabling them to perform in- depth financial analysis, conduct case studies, and present investment strategies effectively.	A, An, E, C	
*Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
1	OVERVIEW OF INDIAN CAPITAL MARKET			
	1.1	Foundational concepts of investments	1	1,2
	1.2	Introduction to financial markets	2	1,2
	1.3	Risk and return concept	2	1,2
	1.4	Capital market and instruments	2	1,2
	1.5	SEBI, NSE , BSE and Indices	1	1,2
	1.6	Demat and Trading account	2	1,2
	1.7	Simulation assignment	2	1,2
	1.8	Practical :- (Take demo account and explore various terms)		
	REGULATOR OF INDIAN CAPITAL MARKET			
	2.1	Overview of Investment Analysis Importance of Fundamental and Technical Analysis Role of Analysis in Investment Decision Making Overview of Value and Growth Investing Strategies	1	4,5
	2.2	Understanding Financial Statements Ratio Analysis and Interpretation Evaluating Company Performance and Health Valuation Metrics (e.g., Price-to-Earnings, Price-to-Book)	2	4,5
	2.3	Basics of Technical Analysis Chart Patterns and Trends Technical Indicators (e.g., Moving Averages, Relative Strength Index) Behavioral Finance and Market Psychology	6	4,5

	2.4	Integrating Fundamental and Technical Approaches Using Technical Signals to Confirm Fundamentals Case Studies on Successful Integration Limitations and Challenges in Combining Analyses	5	4,5
	2.5	Principles of Value Investing Identifying Undervalued Stocks Value Investing Metrics (e.g., Intrinsic Value) Value Investing Case Studies and Success Stories	1	4,5
	2.6	Principles of Growth Investing Identifying High-Growth Opportunities Growth Investing Case Studies and Success Stories	1	4,5
	2.7	Applying Fundamental and Technical Analysis in Real-world Scenarios Analyzing Historical Case Studies of Successful Investors	1	4,5
	NEW ISSUE MARKET (NIM)			
	3.1	Importance of Diversification	1	1
	3.2	Understanding Traditional Investments (e.g., Fixed Deposits, Government Bonds) Risk and Return Profiles of Traditional Investments	2	1
	3.3	Introduction to ETFs Structure and Mechanics of ETFs Advantages and Limitations of Investing in ETFs Practical Application and Case Studies	2	1
	3.4	Features and Benefits of Sovereign Gold Bonds Process of Investing in SGBs Risk and Return Analysis of SGBs Comparisons with Physical Gold Investments	2	1
	3.5	Basics of Mutual Funds Types of Mutual Funds (e.g., Equity, Debt, Hybrid) Mutual Fund Investment Strategies Analyzing Mutual Fund Performance and Risk	2	1
	3.6	Introduction to Clean Investing (e.g., Sustainable, Socially Responsible Investing) Environmental, Social, and Governance (ESG) Factors Impact Investing and Clean Energy Investments Integrating Clean Investing in a Diversified Portfolio	1	1
	3.7	Hands-on Exercises with ETFs, SGBs, Mutual Funds Analyzing Case Studies of Successful Clean Investing Portfolios	2	1
	STOCK EXCHANGES			
	4.1	Basics of Personal Finance Setting Financial Goals Importance of Investing for Beginners Overview of Investment Options	2	1

	4.2	Risk Tolerance Assessment for Beginners Strategies for Managing Risk on a Small Budget	2	1
	4.3	Importance of Saving Money Establishing an Emergency Fund Strategies for Efficient Budgeting Savings Accounts and Low-Risk Options	2	1
	4.4	Significance of Diversification in Investments Building a Diversified Portfolio with Limited Funds	2	1
	STOCK EXCHANGE INDICES AND DERIVATIVES MARKET			
	5.1	Financial Analysis	1	5
	5.2	Case Study Analysis	2	5
	5.3	Financial modeling	1	5
	5.4	Seminar Presentation of Financial Modeling	5	5
	5.5	Individual Students present their investment strategies	2	5
	5.6	Comprehensive VIVA		

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

- "Technical Analysis of the Financial Markets" by John J. Murphy:
- Murphy, J. J. (1999). Technical analysis of the financial markets. New York, NY: Penguin Random House.
- "A Complete Guide to the Futures Markets: Fundamental Analysis, Technical Analysis, Trading, Spreads, and Options" by Jack D. Schwager and Mark Etzkorn:
- Schwager, J. D., & Etzkorn, M. (2017). A complete guide to the futures markets: Fundamental analysis, technical analysis, trading, spreads, and options. Hoboken, NJ: John Wiley & Sons.
- "Security Analysis" by Benjamin Graham and David L. Dodd:
- Graham, B., & Dodd, D. L. (2008). Security analysis. New York, NY: McGraw-Hill Education. "The Intelligent Investor" by Benjamin Graham:
- Graham, B. (2006). The intelligent investor. New York, NY: HarperCollins.
- Websites www.tradingview.com www.moneycontrol.com https://zerodha.com/ https://upstox.com/
- MoU Opportunities
- Stock Market Kerala Company
- Fundfolio and Marketfeed Company Hedge Equities

Discipline/Programme	Commerce					
Semester	4					
Type of Course	Signature Course					
Course Code	**24UCOMSIG302**					
Course Title	**STOCK MARKET ANALYSIS**					
Course Level	Introductory Course - 100					
Course Summary	An understanding of the stock market, including trading strategies, fundamental analysis, technical analysis, and risk management techniques. Through a combination of theoretical learning, practical exercises, and real-world case studies, students will gain the knowledge and skills necessary to make informed investment decisions and navigate the complexities of financial markets.					
Lecture/Tutorial/Practical Hours	30 hours/0/30 hours					
Credits	Total	3	Theory	2	Practical	1
Pre-requisite if any	Basic understanding of financial markets and investment concepts would be beneficial					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO
1	Comprehend the Indian stock market ecosystem, regulatory framework, interpret indices, and navigate trading platforms proficiently.	U, A, R	2
2	Learn fundamental and technical analysis, global impact, through case studies.	U, A	2
3	Explore trading styles, intraday concepts, risk management through practical simulations.	U, A	4
4	Understand positional and short-term trading strategies, risk management practically.	U, A	7
5	Learn long-term investment principles, strategies, tax implications, and regulatory considerations.	U, A	8
*Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)			

COURSE CONTENT

Module	Units	Course description	Hrs	CO No.
	Module 1 – Understanding the Indian Stock Market (8 hours)			
	1.1	Overview of the Indian stock market ecosystem, including its history and significance in the economy.	2 hrs	1
	1.2	Introduction to regulatory bodies like SEBI, stock exchanges (NSE, BSE), and the role of brokers.	2 hrs	1

	1.3	Explanation of market indices such as Sensex and Nifty, and an overview of market segments like equity, derivatives, and commodities.	2 hrs	1
	1.4	Basics of trading platforms, order types, and how to execute trades.	2 hrs	1
	Module 2 – Fundamentals of Stock Analysis (12 hours)			
	2.1	Fundamental Analysis – Introduction – Basics of analysing financial statements – financial ratios – Sector analysis – economic indicators.	3 hrs	2
	2.2	Technical Analysis – principles – common charts – candlesticks – support/resistance levels – technical indicators – Moving averages – RSI – MACD- application of trading strategies for short term and long term	3 hrs	2
	2.3	Understanding the global impact – geopolitical events – economic trends – international trade relations – Role of FIIs and DIIs – FII and DII Investment strategies.	3 hrs	2
	2.4	Case studies illustrating the influence of FIIs and DIIs in Indian equity markets, global and domestic economic scenarios	3 hrs	2
	Module 3 – Introduction to Trading Strategies (15 hours)			
	3.1	Overview of different trading styles, focusing on intraday, positional, and investment strategies.	3 hrs	3
	3.2	Detailed explanation of intraday trading concepts including scalping, day trading, and momentum trading.	4 hrs	3
	3.3	Risk management techniques specific to intraday trading, such as setting stop-loss orders and proper position sizing.	4 hrs	3
	3.4	Practical exercises and simulations on intraday trading platforms, including case studies of successful strategies in Indian market conditions.	4 hrs	3
	Module 4 – Positional Trading and Short-term Investment (10 hours)			
	4.1	Introduction to positional trading and swing trading strategies.	2 hrs	4
	4.2	Identifying short-term investment opportunities using a combination of fundamental and technical analysis.	2 hrs	4
	4.3	Principles of portfolio diversification and risk management for short-term traders.	2 hrs	4
	4.4	Overview of trading in futures and options as tools for positional trading.	2 hrs	4
	4.5	Practical sessions on developing and back testing short-term trading strategies with real-time data.	2 hrs	4

	Module 5 – Long-term Investment Strategies (10 hours)			
	5.1	Principles of long-term investing and wealth creation in the Indian stock market.	2 hrs	5
	5.2	Comparison of value investing vs. growth investing approaches.	2 hrs	5
	5.3	Detailed guide on conducting fundamental analysis for long- term investment decisions.	2 hrs	5
	5.4	Building a diversified portfolio for long-term wealth accumulation and retirement planning.	2 hrs	5
	5.5	Discussion on tax implications and regulatory considerations for long-term investors in India.	2 hrs	5
6	Practical – 30 Hours			
	6.1	Hands-on trading sessions using virtual trading platforms to simulate real market conditions.		
	6.2	Simulation exercises for practicing intraday, positional, and short-term investment strategies.		
	6.3	Analysis of real-time market data to identify trading opportunities and manage portfolios effectively.		
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.
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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.

References:

- "Indian Financial System" by M.Y. Khan (Tata McGraw-Hill Education)
- "Security Analysis and Portfolio Management" by Donald E. Fischer and Ronald J. Jordan (Prentice Hall)
- "Technical Analysis of the Financial Markets: A Comprehensive Guide to Trading Methods and Applications" by John J. Murphy (Prentice Hall)
- "Stock Market Wizards: Interviews with America's Top Stock Traders" by Jack D. Schwager (Harper Business)
- "Options, Futures, and Other Derivatives" by John C. Hull (Pearson)
- "The Intelligent Investor: The Definitive Book on Value Investing" by Benjamin Graham (Harper Business)
- "Financial Modelling and Valuation: A Practical Guide to Investment Banking and Private Equity" by Paul Pignataro (Wiley)