



**UNIVERSITY OF CALICUT**

**Abstract**

General and Academic -Faculty of Commerce and Management Studies -Scheme and Syllabus of B.Com Honours Programme - in tune with the CUFYUGP Regulations 2024, with effect from 2024 Admission onwards - Implemented subject to ratification by the Academic Council-Orders Issued

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**G & A - IV - E**

U.O.No. 9610/2024/Admn

Dated, Calicut University.P.O, 19.06.2024

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- Read:-*1. U.O.No. 3103/2024/Admn dated 22.02.2024.  
2. Minutes of meeting of Board of Studies in Commerce (UG) held on 19.01.2024 & 20.01.2024.  
3. Item No II.a of the minutes of meeting of Faculty of Commerce and Management Studies held on 14.06.2024.  
4. Orders received in file No. 76961/GA-IV-E3/2019/Admn

**ORDER**

1. As per the U.O read as (1), the Regulations of the Calicut University Four Year UG Programmes (CUFYUGP Regulations 2024) for Affiliated Colleges has been implemented with effect from 2024 admission onwards.
2. The two days meeting of the Board of Studies in Commerce (UG) held on 19.01.2024 & 20.01.2024 approved the scheme and syllabus of **B.Com Honours** programme in tune with CUFYUGP Regulations 2024 with effect from 2024 Admission onwards, vide paper read as (2) above.
3. The Faculty of Commerce and Management Studies in its meeting held on 14.06.2024 approved the minutes of the meeting of the Board of Studies in Commerce (UG) held on 19.01.2024 & 20.01.2024, vide paper read as (3) above.
4. Considering the urgency, the Vice Chancellor has approved the minutes of the meeting of the Board of Studies in Commerce (UG), approved by the Faculty of Commerce and Management Studies and accorded sanction on 19.06.2024 to implement the scheme and syllabus of **B.Com Honours** programme in tune with CUFYUGP Regulations 2024 with effect from 2024 Admission onwards, subject to ratification by the Academic Council.
5. The Scheme and Syllabus of **B.Com Honours** programme in tune with CUFYUGP Regulations 2024 is, thus, implemented with effect from 2024 Admission onwards.
6. Orders are issued accordingly. ( Syllabus appended ).

Ajayakumar T.K

Assistant Registrar

To

1. The Controller of Examinations, Pareeksha Bhavan.
2. The Principals of Affiliated Colleges.

Copy to: PS to VC/PA to PVC/ PA to Registrar/PA to CE/JCE I/JCE III /EX and EG Sections/GA I F/ F/DF/FC.

Forwarded / By Order

Section Officer

# UNIVERSITY OF CALICUT

## B.Com Honours



## PROGRAMME STRUCTURE AND SYLLABUS

## 2024-25 ADMISSION ONWARDS

### (CUFYUGP Regulations 2024)

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**UNIVERSITY OF CALICUT**  
**B.Com HONOURS PROGRAMME**  
**2024-25 ADMISSION ONWARDS**  
**(CUFYUGP Regulations 2024)**

**Preface**

B.Com Honours Programme offers a broad and versatile curriculum encompassing various facets of Commerce, including accounting, finance, regulations, marketing, management, entrepreneurship, and more. This versatility equips Commerce graduates with a diverse skill set that is highly relevant across different industries and business sectors. B.Com graduates can explore diverse career avenues in fields such as banking, finance, accounting, taxation, consulting, marketing, human resources, international trade etc. The B.Com degree serves as a foundation for entry-level positions and provides a pathway for career advancement and specialization through further education or professional certifications. This Programme nurtures an entrepreneurial mindset and encourages students to explore innovative business ideas and solutions. Commerce Graduates are equipped with the knowledge and skills needed to start and manage their own businesses, contribute to economic growth, and drive innovation in various industries. By embracing Outcome-Based Education (OBE) principles, the B.Com Honours Programmes can elevate their educational efficacy, relevance, and impact, effectively preparing students for successful careers in the dynamic field of Commerce.

**Features of B.Com Honours Programme**

1. The B.Com Honours Programme encompasses interdisciplinary subjects within Commerce, integrating courses in Accounting, Finance, Taxation, Law, Management, Marketing, Human Resources, Statistics, Artificial Intelligence and Business Analytics, Entrepreneurship, and more.
2. Each course in the four year B.Com. Programme is meticulously designed to facilitate experiential learning across various domains within Commerce.
3. Flexibility is a key feature of the four year B.Com. Programme, allowing students to customize their curriculum by selecting minor and elective courses aligned with their career aspirations and personal interests.

4. Major courses in the Programme are carefully chosen to provide comprehensive theoretical knowledge and practical exposure essential for studying Commerce as a separate discipline.
5. The minor courses in Commerce are tailored to address the unique requirements of undergraduate Commerce students while also offering students from other disciplines the opportunity to explore and incorporate Commerce into their academic pursuits.
6. The skill enhancement courses within the Commerce curriculum are designed to develop the practical skills of Commerce students, ensuring their applicability in real-world scenarios and enhancing their employability.
7. Practical exercises are incorporated into each course unit to complement textbook-based theoretical learning, ensuring students gain hands-on experience and practical skills.
8. The B.Com Honours Programme serves as a robust foundation for students pursuing further education at the postgraduate level, including M.Com., MBA, and professional Programmes such as CA, CS, ACCA, CMA, among others.
9. B.Com. Honours with research Programmes culminate in an honours project, allowing students to showcase their mastery of the subject matter and contribute original insights to the field of Commerce.

#### **PROGRAMME OUTCOMES (PO):**

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

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

	Responsibility	
PO7	Research, Innovation, and Entrepreneurship	Emerge as a researcher and entrepreneurial leader, forging collaborative partnerships with industry, academia, and communities to contribute enduring solutions for local, regional, and global development.

### **PROGRAMME SPECIFIC OUTCOMES (PSO):**

At the end of B.Com Honours Programme at Calicut University, a student would:

PSO 1	Build a strong foundation on theories, principles, practices, and regulatory mechanisms in the areas of Commerce.
PSO 2	Exhibit the skills to analyze and apply the learned knowledge to carry out the functions of business, solve business-related problems, and ensure overall employability.
PSO 3	Use supportive and appropriate digital technologies to effectively manage the business and cope with the dynamic world of Commerce.
PSO 4	Develop and apply research attitude and skills to solve real-life problems in the world of Commerce.
PSO 5	Demonstrate a basic understanding of the latest concepts and trends in the field of Commerce such as Entrepreneurship, Professional Accounting, Investment and Financial Services, Marketing, Business Analytics, Tourism & Hospitality Management.
PSO 6	Demonstrate the necessary skills to present and communicate innovative business ideas and business data to become a financially sound and socially accountable citizen.

### **1. SHORT TITLE AND COMMENCEMENT**

1.1 These regulations shall be known as the "Calicut University B.Com Honours Programme Regulations, 2024."

1.2 They shall come into effect for admissions commencing from the academic year 2024-25.

### **2. SCOPE AND APPLICATION**

2.1 These regulations apply to all Regular B.Com Honours Programmes conducted in affiliated colleges by the University of Calicut.

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

### **3. ELIGIBILITY FOR ADMISSION**

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

### **4. DURATION AND BROAD PATHWAYS OF B.Com HONOURS PROGRAMME**

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

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

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

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

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

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

### **5. PROGRAMME STRUCTURE**

The B.Com Honours Programme shall consist of the following categories of courses:

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

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

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

**MINIMUM CREDIT REQUIREMENTS OF THE DIFFERENT PATHWAYS  
IN THE THREE-YEAR B.Com PROGRAMME (CUFYUGP)**

Sl. No	Academic Pathway	Major	Minor/ Other Disciplines	Foundation Courses AEC: 4 MDC: 3 SEC: 3 VAC: 3	Intern -ship	Total Credits
		Each course has 4 credits		Each course has 3 credits		
1	Single Major (A)	68  (17 courses)	24  (6 courses)	39  (13 courses)	2	133
2	Major (A) with Multiple Disciplines (B, C)	68  (17 courses)	12 + 12  (3 + 3 = 6 courses)	39  (13 courses)	2	133
3	Major (A) with Minor (B)	68  (17 courses)	24  (6 courses)	39  (13 courses)	2	133
4	Major (A) with Vocational Minor (B)	68  (17 courses)	24  (6 courses)	39  (13 courses)	2	133
5	Double Major (A, B)	A: 48 (12 courses)  B: 44 (11 courses)	-  The 24 credits in the Minor stream are distributed between the two Majors.  2 MDC, 2 SEC, 2 VAC and the Internship should be in Major A.	12 + 18 + 9	2	133



			Total credits in Major A should be 48 + 20 = 68 (50% of 133)	
			1 MDC, 1 SEC and 1 VAC should be in Major B. Total credits in Major B should be 44 + 9 = 53 (40% of 133)	

**B.Com HONOURS PROGRAMME**  
**COURSE STRUCTURE FOR PATHWAYS 1 – 4**

1. Single Major

2. Major with Multiple Disciplines

3. Major with Minor

4. Major with Vocational Minor

Semester	Course Code	Course Title	Total Hours	Hours/ Week	Credits	Marks		
						Internal	External	Total
1	COM1CJ101/ COM1MN100	Core Course 1 in Major – Management Principles and Application	75	5	4	30	70	100
		Minor Course 1	75	5	4	30	70	100
		Minor Course 2	75	5	4	30	70	100
		Ability Enhancement Course 1– English	60	4	3	25	50	75
		Ability Enhancement Course 2 – Additional Language	45	3	3	25	50	75
		Multi-Disciplinary Course 1 – Other than Major	45	3	3	25	50	75
			<b>Total</b>		<b>25</b>	<b>21</b>		
2	COM2CJ101/ COM2MN100	Core Course 2 in Major – Financial Accounting	75	5	4	30	70	100
		Minor Course 3	75	5	4	30	70	100
		Minor Course 4	75	5	4	30	70	100
		Ability Enhancement Course 3– English	60	4	3	25	50	75

		Ability Enhancement Course 4 – Additional Language	45	3	3	25	50	75
		Multi-Disciplinary Course 2 – Other than Major	45	3	3	25	50	75
		<b>Total</b>		<b>25</b>	<b>21</b>			<b>525</b>
3	COM3CJ201	Core Course 3 in Major – Business Regulations	60	4	4	30	70	100
	COM3CJ202/ COM3MN200	Core Course 4 in Major – Corporate Accounting	75	5	4	30	70	100
		Minor Course 5	75	5	4	30	70	100
		Minor Course 6	75	5	4	30	70	100
		Multi-Disciplinary Course 3 – Kerala Knowledge System	45	3	3	25	50	75
		Value-Added Course 1 – English	45	3	3	25	50	75
		<b>Total</b>		<b>25</b>	<b>22</b>			<b>550</b>
4	COM4CJ203	Core Course 5 in Major – Corporate Regulations and Governance	75	5	4	30	70	100
	COM4CJ204	Core Course 6 in Major – Applied Costing and Control	75	5	4	30	70	100
	COM4CJ205	Core Course 7 in Major – Business Statistics	75	5	4	30	70	100
		Value-Added Course 2 – English	45	3	3	25	50	75
		Value-Added Course 3 – Additional Language	45	3	3	25	50	75
		Skill Enhancement Course 1 – English	60	4	3	25	50	75
		<b>Total</b>		<b>25</b>	<b>21</b>			<b>525</b>
5	COM5CJ301	Core Course 8 in Major – Income Tax Law and Accounts	75	5	4	30	70	100
	COM5CJ302	Core Course 9 in Major – Management Accounting	75	5	4	30	70	100
	COM5CJ303	Core Course 10 in Major – Principles of Marketing	60	4	4	30	70	100
		Elective Course 1 in Major	60	4	4	30	70	100
		Elective Course 2 in Major	60	4	4	30	70	100
		Skill Enhancement Course 2	45	3	3	25	50	75
		<b>Total</b>		<b>25</b>	<b>23</b>			<b>575</b>

6	COM6CJ304/ COM8MN320	Core Course 11 in Major – Auditing and Assurance	60	4	4	30	70	100
	COM6CJ305/ COM8MN321	Core Course 12 in Major– Income Tax and GST	75	5	4	30	70	100
	COM6CJ306/ COM8MN322	Core Course 13 in Major – Methodology for Business Research	75	5	4	30	70	100
		Elective Course 3 in Major	60	4	4	30	70	100
		Elective Course 4 in Major	60	4	4	30	70	100
		Skill Enhancement Course 3	45	3	3	25	50	75
	COM6CJ 349	Internship in Major (Credit for internship to be awarded only at the end of Semester 6)	60		2	50	-	50
		<b>Total</b>		<b>25</b>	<b>25</b>			<b>625</b>
<b>Total Credits for Three Years</b>					<b>133</b>			<b>3325</b>
7	COM7CJ401	Core Course 14 in Major – Economic Environment of Business	75	5	4	30	70	100
	COM7CJ402	Core Course 15 in Major – Mergers, Acquisitions and Corporate Restructuring	75	5	4	30	70	100
	COM7CJ403	Core Course 16 in Major – Forensic Accounting	75	5	4	30	70	100
	COM7CJ404	Core Course 17 in Major – Organizational Behaviour	75	5	4	30	70	100
	COM7CJ405	Core Course 18 in Major – International Business	75	5	4	30	70	100
		<b>Total</b>		<b>25</b>	<b>20</b>			<b>500</b>
8	COM8CJ406/ COM8MN406	Core Course 19 in Major – Strategic Management	75	5	4	30	70	100
	COM8CJ407/ COM8MN407	Core Course 20 in Major – Business Valuation Strategies	60	4	4	30	70	100
	COM8CJ408/ COM8MN408	Core Course 21 in Major – Strategic Financial Management	60	4	4	30	70	100
	OR (instead of Core Courses 19 - 21 in Major)							

COM8CJ 449	Project (in Honours Programme)	360*	13*	12	90	210	300
COM8CJ 499	Research Project (in Honours with Research Programme)	360*	13*	12	90	210	300
	Elective Course 5 in Major / Minor Course 7	60	4	4	30	70	100
	Elective Course 6 in Major / Minor Course 8	60	4	4	30	70	100
	Elective Course 7 in Major / Major Course in any Other Discipline	60	4	4	30	70	100
OR (instead of Elective Course 7 in Major, in the case of Honours with Research Programme)							
COM8CJ 489	Advanced Methodology for Business Research	60	4	4	30	70	100
	<b>Total</b>		<b>25</b>	<b>24</b>			<b>600</b>
<b>Total Credits for Four Years</b>				<b>177</b>			<b>4425</b>

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

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

#### CREDIT DISTRIBUTION FOR PATHWAYS 1 – 4

- |                     |                                    |
|---------------------|------------------------------------|
| 1. Single Major     | 2. Major with Multiple Disciplines |
| 3. Major with Minor | 4. Major with Vocational Minor     |

Semester	Major Courses	Minor Courses	General Foundation Courses	Internship/ Project	Total
1	4	4 + 4	3 + 3 + 3	-	21
2	4	4 + 4	3 + 3 + 3	-	21
3	4 + 4	4 + 4	3 + 3	-	22
4	4 + 4 + 4	-	3 + 3 + 3	-	21
5	4 + 4 + 4 + 4 + 4	-	3	-	23
6	4 + 4 + 4 + 4 + 4	-	3	2	25
<b>Total for Three Years</b>	<b>68</b>	<b>24</b>	<b>39</b>	<b>2</b>	<b>133</b>

7	4 + 4 + 4 + 4 + 4	-	-	-	20
8	4 + 4 + 4	4 + 4 + 4	-	12*	24
*Instead of three Major courses					
<b>Total for Four Years</b>	<b>88 + 12 = 100</b>	<b>36</b>	<b>39</b>	<b>2</b>	<b>177</b>

**DISTRIBUTION OF MAJOR COURSES IN B.COM HONOURS PROGRAMME  
FOR PATHWAYS 1 – 4**

- |                     |                                    |
|---------------------|------------------------------------|
| 1. Single Major     | 2. Major with Multiple Disciplines |
| 3. Major with Minor | 4. Major with Vocational Minor     |

Semester	Course Code	Course Title	Hours/Week	Credits
1	COM1CJ101/ COM1MN100	Core Course 1 in Major – Management Principles and Applications	5	4
2	COM2CJ101/ COM2MN100	Core Course 2 in Major – Financial Accounting	5	4
3	COM3CJ201	Core Course 3 in Major – Business Regulations	4	4
	COM3CJ202/ COM3MN200	Core Course 4 in Major – Corporate Accounting	5	4
4	COM4CJ203	Core Course 5 in Major – Corporate Regulations and Governance	5	4
	COM4CJ204	Core Course 6 in Major – Applied Costing and Control	5	4
	COM4CJ205	Core Course 7 in Major – Business Statistics	5	4
5	COM5CJ301	Core Course 8 in Major – Income Tax Law and Accounts	5	4
	COM5CJ302	Core Course 9 in Major – Management Accounting	5	4

	COM5CJ303	Core Course 10 in Major – Principles of Marketing	4	4	
		Elective Course 1 in Major	4	4	
		Elective Course 2 in Major	4	4	
6	COM6CJ304	Core Course 11 in Major – Auditing and Assurance	4	4	
	COM6CJ305	Core Course 12 in Major– Income Tax and GST	5	4	
	COM6CJ306	Core Course 13 in Major – Methodology for Business Research	5	4	
		Elective Course 3 in Major	4	4	
		Elective Course 4 in Major	4	4	
	COM6CJ 349	Internship in Major	-	2	
<b>Total for the Three Years</b>				<b>70</b>	
7	COM7CJ401	Core Course 14 in Major – Economic Environment of Business	5	4	
	COM7CJ402	Core Course 15 in Major – Mergers, Acquisitions and Corporate Restructuring	5	4	
	COM7CJ403	Core Course 16 in Major – Forensic Accounting	5	4	
	COM7CJ404	Core Course 17 in Major – Organizational Behaviour	5	4	
	COM7CJ405	Core Course 18 in Major – International Business	5	4	
	COM8CJ406	Core Course 19 in Major – Strategic Management	5	4	
	COM8CJ407	Core Course 20 in Major – Business Valuation Strategies	4	4	
	COM8CJ408	Core Course 21 in Major – Strategic Financial Management	4	4	
	OR (instead of Core Courses 19- 21 in Major)				
	COM8CJ 449	Project (in Honours Programme)	13	12	
	COM8CJ 499	Research Project (in Honours with Research Programme)	13	12	
		Elective Course 5 in Major	4	4	

<b>8</b>		Elective Course 6 in Major	4	4
		Elective Course 7 in Major	4	4
	OR (instead of Elective course 7 in Major, in Honours with Research Programme)			
	COM8CJ 489	Advanced Methodology for Business Research	4	4
<b>Total for the Four Years</b>				<b>114</b>

### ELECTIVE COURSES IN COMMERCE WITH SPECIALISATION

Group No.	Sl. No.	Course Code	Title	Semester	Total Hrs	Hrs/ Week	Credits	Marks		
								Internal	External	Total
<b>1</b>	<b>FINANCE</b>									
	1	COM5EJ301(1)	Management of Financial Services	5	60	4	4	30	70	100
	2	COM5EJ302(1)	Security Analysis and Portfolio Management	5	60	4	4	30	70	100
	3	COM6EJ301(1)	Financial Derivatives	6	60	4	4	30	70	100
	4	COM6EJ302(1)	Financial Management	6	60	4	4	30	70	100
<b>2</b>	<b>BANKING AND INSURANCE</b>									
	1	COM5EJ303(2)	Fundamentals of Banking and Insurance	5	60	4	4	30	70	100
	2	COM5EJ304(2)	Services Marketing in Banking and Insurance	5	60	4	4	30	70	100
	3	COM6EJ303(2)	Banking and International Finance	6	60	4	4	30	70	100
	4	COM6EJ304(2)	Risk Management in Banks and Insurance	6	60	4	4	30	70	100
<b>3</b>	<b>CO OPERATION</b>									
	1	COM5EJ305(3)	Co-operative Theory and Practice	5	60	4	4	30	70	100
	2	COM5EJ306(3)	Legal Environment	5	60	4	4	30	70	100

			for Co-Operatives							
	3	COM6EJ305(3)	Accounting and Taxation of Co-operatives	6	60	4	4	30	70	100
	4	COM6EJ306(3)	Co-operative Management and Administration	6	60	4	4	30	70	100
<b>4 COMPUTER APPLICATIONS</b>										
	1	COM5EJ307(4)	Computer Applications in Business	5	60	4	4	30	70	100
	2	COM5EJ308(4)	Business Information Systems	5	60	4	4	30	70	100
	3	COM6EJ307(4)	Office Automation Tools	6	60	4	4	30	70	100
	4	COM6EJ308(4)	Computerized Accounting with Tally	6	60	4	4	30	70	100
<b>5 TRAVEL AND TOURISM</b>										
	1	COM5EJ309(5)	Tour Escort Management	5	60	4	4	30	70	100
	2	COM5EJ310(5)	Tourism Resources and Products in India	5	60	4	4	30	70	100
	3	COM6EJ309(5)	Tour Guiding and Leadership	6	60	4	4	30	70	100
	4	COM6EJ310(5)	Itinerary Planning and Packaging	6	60	4	4	30	70	100
<b>6 ISLAMIC FINANCE</b>										
	1	COM5EJ311(6)	Introduction to Islamic Commercial Banking	5	60	4	4	30	70	100
	2	COM5EJ312(6)	Fundamentals of Islamic Commercial Law	5	60	4	4	30	70	100
	3	COM6EJ311(6)	Accounting for Islamic Financial Institutions	6	60	4	4	30	70	100
	4	COM6EJ312(6)	Islamic Investment and Insurance	6	60	4	4	30	70	100



7 TAXATION										
1	COM5EJ313(7)	Principles of Taxation	5	60	4	4	30	70	100	
2	COM5EJ314(7)	Indirect Tax Laws and Practice	5	60	4	4	30	70	100	
3	COM6EJ313(7)	Corporate Taxation and Tax Planning	6	60	4	4	30	70	100	
4	COM6EJ314(7)	Income Tax Assessment	6	60	4	4	30	70	100	

8 INVESTMENT BANKING										
1	COM5EJ315(8)	Fundamentals of Investment Banking	5	60	4	4	30	70	100	
2	COM5EJ316(8)	Essentials of Investment Banking Operations	5	60	4	4	30	70	100	
3	COM6EJ315(8)	Fundraising Services in Investment Banking	6	60	4	4	30	70	100	
4	COM6EJ316(8)	Financial Advisory Services in Investment Banking	6	60	4	4	30	70	100	

### ELECTIVE COURSES IN COMMERCE WITH NO SPECIALISATION

Sl. No.	Course Code	Title	Semester	Total Hrs	Hrs/Week	Credits	Marks		
							Internal	External	Total
1	COM8EJ401	Contemporary HR Leadership	8	60	4	4	30	70	100
2	COM8EJ402	Behavioural Finance	8	60	4	4	30	70	100
3	COM8EJ403	Total Quality Management	8	60	4	4	30	70	100

### Minor Programmes

The minor courses in Commerce are designed to address the unique requirements of undergraduate Commerce students while also offering students from other disciplines the opportunity to explore and incorporate Commerce into their academic pursuits. Minor programs in Commerce often blend diverse fields of study, offering students a unique and

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

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

1. Entrepreneurship Minor Program
2. Professional Accounting Minor Program
3. Financial Mastery Minor Program
4. Marketing Minor Program
5. Business Analytics and Intelligence Minor Program
6. Vocational Minor in Tourism Management

A brief outline of various minor programs offered is given below:

#### 1. Entrepreneurship Minor Program

In the ever-changing economic environment of today, entrepreneurship stands as a key driver of innovation, economic expansion, and the creation of job opportunities. Understanding the significance of instilling an entrepreneurial mindset in students, a comprehensive minor program in entrepreneurship is structured into two streams: A1, Entrepreneurial Finance, and A2, Entrepreneurial Leadership. This program provides students with vital knowledge and skills essential for success in the realm of entrepreneurship. Highly relevant in the context of the modern economy, where innovation and agility are key drivers of success, the minor in entrepreneurship equips students with a solid understanding of entrepreneurship fundamentals, accounting and finance principles, financial strategies for start-ups, entrepreneurial marketing, leadership, and project management. Emphasizing practical application, the program offers projects and case studies that provide valuable insights into the challenges and opportunities associated with starting and managing a business venture. This practical exposure enhances students' problem-solving skills and instills confidence in their ability to apply theoretical concepts in real-life scenarios. Upon completion of the program, students are prepared to embark on their entrepreneurial journey, equipped with the necessary tools and knowledge to launch their own start-up or join an existing entrepreneurial venture. The entrepreneurship minor program also serves as a stepping stone for students interested in pursuing further studies in the field of entrepreneurship. Graduates can opt for specialized master's programs such as M.Com in Entrepreneurship or MBA in

Entrepreneurship to deepen their understanding and expertise. Moreover, the program opens up avenues for research in the field of entrepreneurship, enabling students to explore emerging trends, innovative business models, and best practices.

## 2. Professional Accounting Minor Program

A comprehensive minor program in Professional Accounting is offered, aimed at providing students with vital skills and knowledge necessary for a thriving career in accounting and finance. Split into two groups, B1: Financial Reporting and B2: Cost and, this program establishes a strong footing in accounting principles, financial reporting standards, cost analysis, and management methodologies. The courses within this program are designed to align with a range of professional certifications, including Chartered Accountancy (CA), Company Secretary (CS), Cost and Management Accountancy (CMA), Association of Chartered Certified Accountants (ACCA), and others, providing students with a solid academic foundation and preparing them for challenging exams and practical components of various professional certifications. Additionally, completing the minor in Professional Accounting offers students paper exemption when enrolling for ACCA programs, further enhancing their credentials. In today's competitive job market, the program enhances students' employability by equipping them with practical knowledge and hands-on experience in financial reporting, cost analysis, and management accounting. Through case studies, projects, and assignments, students gain practical insights into the application of accounting principles and techniques in business settings, fostering critical thinking and problem-solving skills essential for success in the accounting profession.

## 3. Financial Mastery Minor Program

The Financial Mastery minor program is tailored to empower students with the necessary knowledge and skills to excel in the swiftly evolving convergence of finance and technology. It offers a holistic grasp of financial markets, essential investment principles, personal financial planning, contemporary banking practices, life insurance fundamentals, and the transformative impact of FINTECH. In today's digital age, the financial industry is experiencing a profound transformation propelled by technological innovation. This program's significance lies in its ability to cater to students from diverse academic backgrounds, including commerce and other allied disciplines, preparing them for careers not only in finance but also in technology or entrepreneurship. Regardless of their career path, students gain valuable insights and practical skills that are relevant across diverse industries. Moreover, this minor program serves as an excellent foundation for those intending to pursue advanced studies in finance or related fields like financial technology, business analytics, or entrepreneurship.

## 4. Marketing Minor Program

The Marketing minor program is designed to empower students with vital skills and knowledge essential for success in the dynamic realm of marketing and brand management. It offers a thorough comprehension of marketing basics, consumer behavior, digital marketing tactics, advertising, sales promotion, brand establishment, and logistics management. Open to students from diverse academic backgrounds, including commerce and other streams, its interdisciplinary nature enhances adaptability and prepares students for a wide range of career opportunities. Emphasizing practical experience, the program incorporates projects, case

studies, and marketing games, providing valuable real-world exposure and enhancing students' employability with a competitive edge in the job market. Moreover, it serves as a strong foundation for postgraduate studies in commerce, management, or related fields, offering pathways to specialized master's programs like Master of Commerce (M.Com) in Marketing or Master of Business Administration (MBA) with a marketing focus. Additionally, it creates opportunities for further research in the field of marketing, catering to students interested in pursuing academic or industry-driven research initiatives.

#### 5. Business analytics and Intelligence Minor program

The Business Analytics minor program aims to prepare students for success in the data-driven business realm by providing them with an in-depth understanding of crucial statistical concepts, data analytics techniques, business intelligence tools, and decision-making processes. In response to the growing industry demand for data-driven insights, this program equips students with the analytical skills and technical knowledge necessary to extract actionable insights from complex datasets, meeting the needs of businesses across various sectors in today's digital age. By emphasizing practical skills and hands-on experience through projects and case studies, the program enhances students' employability, making them attractive candidates for employers seeking individuals with strong analytical and problem-solving abilities. Additionally, it lays a strong foundation for further studies in business analytics or related areas within the commerce field, providing students with the essential skills and knowledge to excel in advanced academic and research pursuits.

#### 6. Vocational Minor in Tourism Management

The vocational minor program in Tourism Management offers a comprehensive curriculum meticulously designed to meet the distinctive requirements of the local and global tourism industry. Covering a wide array of competencies including guest relations, event management, revenue management, and marketing strategies, the program focuses on advanced skills development, fostering the acquisition of a versatile skill set crucial for proficient hospitality management. Graduates of this program are not only prepared for dynamic career opportunities within Kerala's vibrant tourism sector but also primed for pursuing further studies and research in the field.

### GROUPING OF MINOR COURSES IN COMMERCE

Group No.	Sl. No.	Course Code	Title	Semester	Total Hrs	Hrs/Week	Credits	Marks		
								Internal	External	Total
1		<b>TITLE OF THE MINOR: (GROUP A) ENTREPRENEURSHIP</b> (for students across all disciplines, including commerce) <b>A1: ENTREPRENEURIAL FINANCE</b>								

	1	COM1MN101	Fundamentals of Entrepreneurship	1	75	5	4	30	70	100
	2	COM2MN101	Accounting and Finance for Entrepreneurs	2	75	5	4	30	70	100
	3	COM3MN201	Financial Strategy for Start-ups	3	75	5	4	30	70	100
	4	COM8MN301	Business Model Development	8	60	4	4	30	70	100
<b>2</b>		<b>A2: ENTREPRENEURIAL LEADERSHIP</b>								
	1	COM1MN102	Entrepreneurial Marketing	1	75	5	4	30	70	100
	2	COM2MN102	Leadership and Team Building	2	75	5	4	30	70	100
	3	COM3MN202	Social Entrepreneurship	3	75	5	4	30	70	100
	4	COM8MN302	Project Management	8	60	4	4	30	70	100
<b>3</b>		<b>TITLE OF THE MINOR: (GROUP B) PROFESSIONAL ACCOUNTING</b> (for students across all disciplines, including Commerce)								
		<b>B1: FINANCIAL REPORTING</b>								
	1	COM1MN103	Fundamentals of Financial Accounting	1	75	5	4	30	70	100
	2	COM2MN103	Accounting Standards for Financial Reporting	2	75	5	4	30	70	100
	3	COM3MN203	Corporate Financial Statements	3	75	5	4	30	70	100
	4	COM8MN303	Advanced Financial Management	8	60	4	4	30	70	100
<b>4</b>		<b>B2: COST AND MANAGEMENT ACCOUNTING</b>								
	1	COM1MN104	Essentials of Cost Accounting	1	75	5	4	30	70	100
	2	COM2MN104	Fundamentals of	2	75	5	4	30	70	100

			Business Mathematics and Statistics							
	3	COM3MN204	Financial Statement Analysis	3	75	5	4	30	70	100
	4	COM8MN304	Strategic Cost Accounting	8	60	4	4	30	70	100
<b>5</b>		<b>TITLE OF THE MINOR : (GROUP C) FINANCIAL MASTERY</b> (for students across all disciplines, including Commerce) <b>C1: FINANCIAL STUDIES</b>								
	1	COM1MN105	Basics of Financial Markets	1	75	5	4	30	70	100
	2	COM2MN105	Essentials of Investment	2	75	5	4	30	70	100
	3	COM3MN205	Personal Financial Planning	3	75	5	4	30	70	100
	4	COM8MN305	Micro Finance	8	60	4	4	30	70	100
<b>6</b>		<b>C2: FINTECH</b>								
	1	COM1MN106	Foundations of Modern Banking	1	75	5	4	30	70	100
	2	COM2MN106	Life Insurance: Fundamentals and Applications	2	75	5	4	30	70	100
	3	COM3MN206	FINTECH	3	75	5	4	30	70	100
	4	COM8MN306	Regulatory Framework for Banking and Insurance	8	60	4	4	30	70	100
<b>7</b>		<b>TITLE OF THE MINOR: (GROUP D) MARKETING</b> (for students across all disciplines, including Commerce) <b>D1: DIGITAL MARKETING</b>								
	1	COM1MN107	Essentials of Marketing	1	75	5	4	30	70	100
	2	COM2MN107	Consumer Behaviour	2	75	5	4	30	70	100
	3	COM3MN207	Sales Management	3	75	5	4	30	70	100
	4	COM8MN307	Digital Marketing	8	60	4	4	30	70	100

<b>8</b>	<b>D2: LOGISTICS</b>									
	1	COM1MN108	Advertisement and Sales Promotion	1	75	5	4	30	70	100
	2	COM2MN108	Strategies for Brand Building	2	75	5	4	30	70	100
	3	COM3MN208	Retail Business Management	3	75	5	4	30	70	100
	4	COM8MN308	Logistics	8	60	4	4	30	70	100
<b>9</b>	<b>TITLE OF THE MINOR: (GROUP E) BUSINESS ANALYTICS AND INTELLIGENCE</b> (for students across all disciplines, including Commerce) <b>E1: BUSINESS ANALYTICS</b>									
	1	COM1MN109	Essential Statistics for Business Analytics	1	75	5	4	30	70	100
	2	COM2MN109	Data Analytics for Business	2	75	5	4	30	70	100
	3	COM3MN209	Business Analytics Tools	3	75	5	4	30	70	100
	4	COM8MN309	Marketing Analytics	8	60	4	4	30	70	100
<b>10</b>	<b>E2: BUSINESS INFORMATION SYSTEM</b>									
	1	COM1MN110	Business Analytics for Decision Making	1	75	5	4	30	70	100
	2	COM2MN110	E-Business Strategies	2	75	5	4	30	70	100
	3	COM3MN210	Data Analytics with Statistical Software	3	75	5	4	30	70	100
	4	COM8MN310	Business Intelligence and Data Visualization	8	60	4	4	30	70	100

**GROUPING OF VOCATIONAL MINOR COURSES IN COMMERCE**

**TITLE OF THE VOCATIONAL MINOR: (GROUP F) TOURISM MANAGEMENT**

(for students across all disciplines, including Commerce)

Group No.	Sl. No.	Course Code	Title	Semester	Total Hrs	Hrs/Week	Credits	Marks		
								Internal	External	Total
<b>1</b>	<b>F1: TRAVEL AND TOURISM MANAGEMENT</b>									
	1	COM1VN101	Fundamentals of Travel and Tourism	1	75	5	4	30	70	100
	2	COM2VN101	Tourism Business	2	75	5	4	30	70	100
	3	COM3VN201	Travel Formalities and Documentation	3	75	5	4	30	70	100
	4	COM8VN301	Emerging Trends in Tourism Business	8	60	4	4	30	70	100
<b>2</b>	<b>F2: HOSPITALITY MANAGEMENT</b>									
	1	COM1VN102	Foundations of Hospitality	1	75	5	4	30	70	100
	2	COM2VN102	Front Office Management	2	75	5	4	30	70	100
	3	COM3VN202	Digital Transformation in Tourism	3	75	5	4	30	70	100
	4	COM8VN302	Tourism Marketing	8	60	4	4	30	70	100

- (i). Students in the Single Major Pathway can choose course(s) from any of the Minor or Vocational Minor groups offered by a discipline other than their Major discipline.
- (ii). Students in the Major with Multiple Disciplines pathway can choose all three courses from any one of the Minor or Vocational Minor groups offered by any discipline, including their Major discipline, as one of their multiple disciplines. If they choose a Minor or Vocational Minor group offered by their Major discipline as the first of their multiple disciplines, their second discipline must be a Minor or Vocational Minor group from a different discipline. If students choose a Minor or Vocational Minor group in Commerce, the title of that group will be the title of the multiple discipline. For example, if a Commerce Major student selects Group A1 of the Commerce minor group among the multiple disciplines, the program will be titled B.Com Honours with Entrepreneurial Finance, along with the title of the second chosen group.
- (iii). Students on a major with a minor pathway can choose all courses from two minor groups within a specific minor program offered by the Commerce Department.



Additionally, B.Com Honours students have the option to select minor courses specifically offered by the Commerce Department. The minor programs offered by the Commerce teaching departments are multidisciplinary in nature and have a distinct academic identity separate from the Commerce major. If a student selects two minor groups within the same minor program offered by the Commerce teaching department, the title of the minor program will be one of the following options: (A) *Entrepreneurship*, (B) *Professional Accounting*, (C) *Financial Mastery*, (D) *Marketing*, or (E) *Business Analytics and Intelligence*.

(iv). Students in Major with Vocational Minor pathway can choose all the courses from any two Vocational Minor groups offered by any discipline. If the students choose any two Vocational Minor groups in Commerce as given above, then the title of the Vocational Minor will be the combined group name of Vocational Minor Programme. For example, (F) *Tourism Management*.

**DISTRIBUTION OF GENERAL FOUNDATION COURSES IN COMMERCE**  
**MULTI DISCIPLINARY COURSES (MDC)**

Sem ester	Course Code	Course Title	Total Hours	Hours/ Week	Credits	Marks		
						Inter nal	Exter nal	Total
I	COM1FM105 (1)	Business Start-up Essentials	45	3	3	25	50	75
I	COM1FM105 (2)	Stock Market Fundamentals	45	3	3	25	50	75
I	COM1FM105 (3)	Consumer Awareness and Protection	45	3	3	25	50	75
II	COM2FM106 (1)	Financial Literacy	45	3	3	25	50	75
II	COM2FM106 (2)	Event Management	45	3	3	25	50	75
II	COM2FM106 (3)	Foundations of Accounting	45	3	3	25	50	75

**SKILL ENHANCEMENT COURSES (SEC)**

Sem ester	Course Code	Course Title	Total Hours	Hours/ Week	Credits	Marks		
						Internal	External	Total
V	COM5FS112 (1)	Advanced Spreadsheet Applications in Business	45	3	3	25	50	75
V	COM5FS112 (2)	Accounting Software Applications	45	3	3	25	50	75
V	COM5FS112 (3)	Basics of Python for Finance	45	3	3	25	50	75
VI	COM6FS113 (1)	Stock Market Investment and Trading	45	3	3	25	50	75
VI	COM6FS113 (2)	E-filing of Tax Returns	45	3	3	25	50	75
VI	COM6FS113 (3)	Data Analysis using Statistical Software	45	3	3	25	50	75
VI	COM6FS113 (4)	Basics of Financial Econometrics	45	3	3	25	50	75

**VAC (Only for Double Major Programme)**

Sem ester	Course Code	Course Title	Total Hours	Hours/ Week	Credits	Marks		
						Internal	External	Total
III	COM3FV108	Sustainable Marketing and Ethical Practices	45	3	3	25	50	75
IV	COM4FV110	Statistical Software for Data Analysis	45	3	3	25	50	75

**COURSE STRUCTURE FOR BATCH A1 (B2)**

**IN PATHWAY 5: DOUBLE MAJOR**

*A1: 68 credits in Commerce (Major A)*

*B1: 68 credits in Major B*

**A2: 53 credits in Commerce (Major A)**

**B2: 53 credits in Major B**

**The combinations available to the students: (A1 & B2), (B1 & A2)**

*Note: Unless the batch is specified, the course is for all the students of the class*

Semester	Course Code	Course Title	Total Hours	Hours/Week	Credits	Marks		
						Internal	External	Total
1	COM1CJ 101/ COM1M N100	Core Course 1 in Major Commerce – Management Principles and Application	75	5	4	30	70	100
	BBB1CJ 101	Core Course 1 in Major B –	60/ 75	4/ 5	4	30	70	100
	COM1CJ 102 / COM2CJ 102 / COM4CJ 205*	Core Course 2 in Major Commerce – Business Statistics (for batch A1 only)	75	5	4	30	70	100
		Ability Enhancement Course 1 – English	60	4	3	25	50	75
		Ability Enhancement Course 2 – Additional Language	45	3	3	25	50	75
	COM1FM 105(1)	Multi-Disciplinary Course 1 in Commerce – Business Start up Essentials (for batch A1 only)	45	3	3	25	50	75
		<b>Total</b>		<b>24/ 25</b>	<b>21</b>			<b>525</b>
	2	COM2CJ 101/ COM2M N100	Core Course 3 in Major Commerce –Financial Accounting	75	5	4	30	70
BBB2CJ 101		Core Course 2 in Major B –	60/ 75	4/ 5	4	30	70	100
BBB2CJ 102 / BBB1CJ 102		Core Course 3 in Major B – (for batch B2 only)	60/ 75	4/ 5	4	30	70	100
		Ability Enhancement Course 3 – English	60	4	3	25	50	75
		Ability Enhancement Course 4 – Additional Language	45	3	3	25	50	75

	COM2FM 106 (1) / COM3FM 106 (1)	Multi-Disciplinary Course 2 in Commerce – Financial Literacy	45	3	3	25	50	75
		<b>Total</b>		<b>23 – 25</b>	<b>21</b>			<b>525</b>
3	COM3CJ 201	Core Course 4 in Major Commerce – Business Regulations	60	4	4	30	70	100
	COM3CJ 202/ COM3M N200	Core Course 5 in Major Commerce– Corporate Accounting	75	5	4	30	70	100
	BBB3CJ 201	Core Course 4 in Major B	60/ 75	4/ 5	4	30	70	100
	BBB3CJ 202	Core Course 5 in Major B	60/ 75	4/ 5	4	30	70	100
	BBB3FM 106 / BBB2FM 106	Multi-Disciplinary Course 1 in B –	45	3	3	25	50	75
	COM3FV 108	Value-Added Course 1 in Commerce – Sustainable Marketing and Ethical Practices (for batch A1 only)	45	3	3	25	50	75
		<b>Total</b>		<b>23 – 25</b>	<b>22</b>			<b>550</b>
4	COM4CJ 203	Core Course 6 in Major Commerce – Corporate Regulations and Governance	75	5	4	30	70	100
		Core Course 6 in Major B	60/ 75	4/ 5	4	30	70	100
	COM4CJ 204	Core Course 7 in Major Commerce – Applied Costing and Control (for batch AI only)	75	5	4	30	70	100
	COM4FV 110	Value-Added Course 2 in Commerce – Statistical Software for data analysis	45	3	3	25	50	75
	BBB4FV 110	Value-Added Course 1in B –	45	3	3	25	50	75
	COM4FS 112 (1) / COM5FS 112 (1)	Skill Enhancement Course 1 in Commerce – Advanced Spreadsheet Applications in Business	45	3	3	25	50	75

		<b>Total</b>		<b>23/ 24</b>	<b>21</b>			<b>525</b>
5	COM5CJ 301	Core Course 8 in Major Commerce– Income Tax Law and Accounts	75	5	4	30	70	100
		Core Course 7 in Major B –	60/ 75	4/ 5	4	30	70	100
	COM5CJ 302	Core Course 9 in Major Commerce– Management Accounting (for batch A1only)	75	5	4	30	70	100
		Elective Course 1 in Major Commerce	60	4	4	30	70	100
		Elective Course 1 in Major B	60	4	4	30	70	100
	BBB5FS 112 / BBB4FS 112	Skill Enhancement Course 1 in B	45	3	3	25	50	75
		<b>Total</b>		<b>25</b>	<b>23</b>			<b>575</b>
6	COM6CJ 305/ COM8M N321	Core Course 10 in Major Commerce– Income Tax and GST	75	5	4	30	70	100
		Core Course 8 in Major B –	60/ 75	4/ 5	4	30	70	100
	BBB6CJ 305	Core Course 9 in Major B – (for batch B2 only)	60	4	4	30	70	100
		Elective Course 2 in Major Commerce	60	4	4	30	70	100
		Elective Course 2 in Major B	60	4	4	30	70	100
	COM6FS 113(2)	Skill Enhancement Course 2 in Commerce – E Filing of Tax Returns (for batch A1 only)	45	3	3	25	50	75
	COM6CJ 349	Internship in Major Commerce (Credit for internship to be awarded only at the end of Semester 6)	60		2	50	-	50
		<b>Total</b>		<b>24/ 25</b>	<b>25</b>			<b>625</b>
<b>Total Credits for Three Years</b>					<b>133</b>			<b>3325</b>

For batch A1(B2), the course structure in semesters 7 and 8 is the same as for pathways 1 – 4, except that the number of the core and elective courses is in continuation of the number of courses in the two categories completed at the end of semester 6.

\*The course code of the same course as used for the pathways 1 – 4

**CREDIT DISTRIBUTION FOR BATCH A1 (B2)  
IN PATHWAY 5: DOUBLE MAJOR**

Semester	Major Courses in Commerce	General Foundation Courses in commerce	Internship/ Project in Commerce	Major Courses in B	General Foundation Courses in B	AEC	Total
1	4 + 4	3	-	4	-	3 + 3	21
2	4	3	-	4 + 4	-	3 + 3	21
3	4 + 4	3	-	4 + 4	3	-	22
4	4 + 4	3 + 3	-	4	3	-	21
5	4 + 4 + 4	-	-	4 + 4	3	-	23
6	4 + 4	3	2	4 + 4 + 4	-	-	25
<b>Total for Three Years</b>	<b>48</b>	<b>18</b>	<b>2</b>	<b>44</b>	<b>9</b>	<b>12</b>	<b>133</b>
	<b>68</b>			<b>53</b>		<b>12</b>	<b>133</b>
	Major Courses in Commerce	Minor Courses					
7	4 + 4 + 4 + 4 + 4	-			-	-	20
8	4 + 4 + 4	4 + 4 + 4	12*		-	-	24
* Instead of three Major courses; *							
<b>Total for Four Years</b>	<b>88 + 12 = 100</b>	<b>12</b>					<b>177</b>

**COURSE STRUCTURE FOR BATCH B1 (A2)  
IN PATHWAY 5: DOUBLE MAJOR**

**A1: 68 credits in Commerce (Major A)**

**B1: 68 credits in Major B**

**A2: 53 credits in Commerce (Major A)**

**B2: 53 credits in Major B**

**The combinations available to the students: (A1 & B2), (B1 & A2)**

*Note: Unless the batch is specified, the course is for all the students of the class*

S	C o u r s e	C o u r s e T i t l e	T o t H o C r	Marks
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Semester	Course Code	Course Description	Al Hours	Credits/Week	Credits	Internal	External	Total
1	COM1CJ101/ COM1MN100	Core Course 1 in Major Commerce – Management Principles and Applications	75	5	4	30	70	100
	BBB1CJ101	Core Course 1 in Major B –	60/ 75	4/ 5	4	30	70	100
	BBB1CJ102 / BBB2CJ102	Core Course 2 in Major B – (for batch B1 only)	60/ 75	4/ 5	4	30	70	100
		Ability Enhancement Course 1 – English	60	4	3	25	50	75
		Ability Enhancement Course 2 – Additional Language	45	3	3	25	50	75
	BBB1FM105	Multi-Disciplinary Course 1 in B – (for batch B1 only)	45	3	3	25	50	75
		<b>Total</b>		<b>23 / 25</b>	<b>21</b>			<b>525</b>
2	COM2CJ101/ COM2MN100	Core Course 2 in Major Commerce – Financial Accounting	75	5	4	30	70	100
	BBB2CJ101	Core Course 3 in Major B –	60/ 75	4/ 5	4	30	70	100
	COM1CJ102 / COM2CJ102 / COM4CJ205*	Core Course 3 in Major Commerce – Business Statistics (for batch A2 only)	75	5	4	30	70	100
		Ability Enhancement Course 3 – English	60	4	3	25	50	75
		Ability Enhancement Course 4 – Additional Language	45	3	3	25	50	75
	COM2FM106(1) / COM3FM106	Multi-Disciplinary Course 1 in Commerce – Financial Literacy	45	3	3	25	50	75
		<b>Total</b>		<b>24/ 25</b>	<b>21</b>			<b>525</b>

3	COM3CJ201	Core Course 4 in Major Commerce– Business Regulations	60	4	4	30	70	100
	COM3CJ202/ COM3MN200	Core Course 5 in Major Commerce – Corporate Accounting	75	5	4	30	70	100
	BBB3CJ201	Core Course 4 in Major B	60/ 75	4/ 5	4	30	70	100
	BBB3CJ202	Core Course 5 in Major B	60/ 75	4/ 5	4	30	70	100
	BBB3FM106 / BBB2FM106	Multi-Disciplinary Course 2 in B –	45	3	3	25	50	75
	BBB3FV108	Value-Added Course 1 in B – (for batch B1 only)	45	3	3	25	50	75
		<b>Total</b>		<b>23 – 25</b>	<b>22</b>			<b>550</b>
4	COM4CJ203	Core Course 6 in Major Commerce– Corporate Regulations and Governance	75	5	4	30	70	100
		Core Course 6 in Major B	60/ 75	4/ 5	4	30	70	100
		Core Course 7 in Major B – (for batch B1 only)	60/ 75	4/ 5	4	30	70	100
	COM4FV110	Value-Added Course 1 in Commerce – Statistical Software for data analysis	45	3	3	25	50	75
	BBB4FV110	Value-Added Course 2 in B –	45	3	3	25	50	75
	COM4FS112(1)/ COM5FS112(1)	Skill Enhancement Course 1 in Commerce – Advanced Spread sheet Applications in Business	45	3	3	25	50	75
		<b>Total</b>		<b>22 – 24</b>	<b>21</b>			<b>525</b>
5	COM5CJ301	Core Course 7 in Major Commerce– Income Tax Law and Accounts	75	5	4	30	70	100
		Core Course 8 in Major B –	60/ 75	4/ 5	4	30	70	100



		Core Course 9 in Major B – (for batch B1 only)	60	4	4	30	70	100
		Elective Course 1 in Major Commerce	60	4	4	30	70	100
		Elective Course 1 in Major B	60	4	4	30	70	100
	BBB5FS 112 / BBB4FS 112	Skill Enhancement Course 1 in B	45	3	3	25	50	75
		<b>Total</b>		<b>24/ 25</b>	<b>23</b>			<b>575</b>
6	COM6CJ305/ COM8MN32 1	Core Course 8 in Major Commerce– Income Tax and GST	75	5	4	30	70	100
		Core Course 10 in Major B –	60/ 75	4/ 5	4	30	70	100
	COM6CJ306/ COM8MN32 2	Core Course 9 in Major Commerce – Methodology for Business Research	75	5	4	30	70	100
		Elective Course 2 in Major Commerce	60	4	4	30	70	100
		Elective Course 2 in Major B	60	4	4	30	70	100
	BBB6FS 113	Skill Enhancement Course 2 in B – (for batch B1 only)	45	3	3	25	50	75
	BBB6CJ 349	Internship in Major B (Credit for internship to be awarded only at the end of Semester 6)	60		2	50	-	50
		<b>Total</b>		<b>25</b>	<b>25</b>			<b>625</b>
<b>Total Credits for Three Years</b>					<b>133</b>			<b>3325</b>
<p>To continue to study Commerce in semesters 7 and 8, batch B1 (A2) needs to earn additional 15 credits in Commerce to make the total credits of 68. Suppose this condition is achieved, and the student of batch B1 (A2) proceeds to the next semesters to study Commerce. The course structure in semesters 7 and 8 is the same as for pathways 1 – 4, except that the number of the core and elective courses is in continuation of the number of courses in the two categories completed at the end of semester 6, taking into account the number of courses in Commerce taken online to earn the additional 15 credits.</p>								

\*The course code of the same course as used for the pathways 1 – 4

**CREDIT DISTRIBUTION FOR BATCH B1 (A2)  
IN PATHWAY 5: DOUBLE MAJOR**

Semester	Major Courses in B	General Foundation Courses in B	Internship/ Project in B	Major Courses in Commerce	General Foundation Courses in Commerce	AEC	Total
1	4 + 4	3	-	4	-	3 + 3	21
2	4	-	-	4 + 4	3	3 + 3	21
3	4 + 4	3 + 3	-	4 + 4	-	-	22
4	4 + 4	3	-	4	3 + 3	-	21
5	4 + 4 + 4	3	-	4 + 4	-	-	23
6	4 + 4	3	2	4 + 4 + 4	-	-	25
<b>Total for Three Years</b>	<b>48</b>	<b>18</b>	<b>2</b>	<b>44</b>	<b>9</b>	<b>12</b>	<b>133</b>
		<b>68</b>		<b>53</b>		<b>12</b>	<b>133</b>
	Major Courses in B	Minor Courses					
7	4 + 4 + 4 + 4 + 4	-			-	-	20
8	4 + 4 + 4	4 + 4 + 4	12*		-	-	24
* Instead of three Major courses; **							
<b>Total for Four Years</b>	<b>88 + 12 = 100</b>	<b>12</b>					<b>177</b>

## 6. INTERNSHIP: GUIDELINES & PROCEDURES

### 6.1 Introduction

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

experiences, develop relevant skills, and explore different career paths within the commerce field.

6.2 The following are the objectives of Internship in B.Com Honours Programme:

**1. Practical Application:** Internships provide students with the opportunity to apply theoretical knowledge gained in their commerce studies to real-world business situations. This hands-on experience helps students understand how concepts learned in the classroom are applied in actual business settings.

**2. Industry Exposure:** Internships expose students to different sectors within the commerce discipline, such as banking, consulting, retail, e-commerce, and more. This exposure helps students gain insights into various career paths and industries, allowing them to make informed decisions about their future careers.

**3. Skill Development:** Internships offer opportunities for students to develop and enhance essential skills relevant to the commerce discipline, including financial analysis, data interpretation, market research, strategic planning, communication, and teamwork. These skills are crucial for success in the competitive business environment.

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

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

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

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

6.5 The Internship carries 50 marks with 2 credits. The internship shall be completed before the commencement of Sixth Semester Class. Summer vacations and other

holidays can be used for completing the Internship. A faculty member/ scientist/ instructor of the respective institution, where the student does the Internship, should be the supervisor of the Internship. The credits and marks for the Internship will be awarded only at the end of semester Six.

## **6.6. Guidelines for Report Submission**

- 6.6.1 The students shall submit periodic working reports through online to the Faculty Guide in the Department. Faculty Guides are required to submit brief report to the Head of the Department specifically showing whether the learning outcome through Internship is satisfactory / not satisfactory.
- 6.6.2 The students are required to submit a soft copy of draft report of Internship to the Faculty Guide within the stipulated date. Faculty Guide, after corrections and suggested changes, shall direct the students to submit the hard copy of the report in the prescribed format.
- 6.6.3 The Internship Report shall be typed in “Times New Roman” font by using 12 font size with 1.5 spacing. All chapter headings shall be in font size 14 in bold. All main headings shall be in font size 12 in bold and all sub-headings are to be in 12 font size.
- 6.6.4 Students must regularly have contacts with both the Internship Supervisor at the Internship Organization and the Faculty in charge on any matter related to their Internship.
- 6.6.5 Students must submit the Internship Report at the end of the Internship as per the schedule of the Department.
- 6.6.6 Students must maintain the Internship Diary by recording daily activities related to their practical experience. The Internship Diary must be produced to the Internship Coordinator for inspection weekly through online mode and submitted to the Department within one week from the end of the Internship.
- 6.6.7 Students must submit the Internship Report based on the work experience that they have gained through the Internship Programme at least two weeks prior to the schedule date of their Presentation and Viva.
- 6.6.8 Students must present themselves for the Presentation and Viva as notified by the Department.
- 6.6.9 The student must write a final report stating the general experience that she/he obtains during the Internship Programme and any specific knowledge and achievement made. The Internship Report should be submitted to the Department at the end of the Internship Programme. There is no specific format for the report but it should comprise of the following items.
- 6.6.10 Ensure that interns receive an internship certificate from the organization upon completion of the internship Programme.

## 6.7. Evaluation of Internship

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

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

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

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

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

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

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

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

## **7. Optional Project (For Honours Programme Only): Guidelines and Procedures**

### 7.1 Introduction

The inclusion of a Project in a B.Com Honours Programme is essential for nurturing critical thinking, research skills, problem-solving abilities, and preparing students for future academic and professional endeavors. It serves as a cornerstone of academic excellence and contributes to the holistic development of students as scholars and future leaders in the field of commerce. Projects require students to critically analyze information, identify gaps in existing knowledge, and develop logical arguments. Engaging in project work fosters critical thinking skills, which are essential for success in both academic and professional contexts. In B.Com Honours Programme, the student has the option to do a Project of 12-credits instead of three Core Courses in Major in semester Eight. The Project in Honours Programme can be a short research work or an extended internship or a skill-based training Programme. There should be minimum 13 hrs./week of engagement (the hours corresponding to the three core courses in Major in semester Eight) from the teacher in the guidance of the Project(s) in Honours Programme.

### 7.2 Objectives of Project work:

1. To develop students' research skills such as formulating research questions, conducting literature reviews, designing research methodologies, collecting and analyzing data, and drawing valid conclusions.
2. To enhance students' critical thinking abilities. Through engaging in research, students learn to evaluate information critically, identify gaps in existing knowledge, and assess the validity and reliability of research findings.
3. To provide students with an opportunity to apply theoretical knowledge gained in their course to real-world research problems.
4. To develop students' communication skills, both oral and written. Students are required to effectively communicate their research findings through presentations, reports, and academic papers.

5. To encourage analytical skills by challenging students to analyze problems from multiple perspectives, evaluate alternative solutions, and make evidence-based decisions.
6. To come up with creative solutions to real-world problems or challenges faced by businesses. This fosters innovation and encourages students to think outside the box.

### 7.3 The following are the guidelines and procedures for the project work

- 7.3.1 It can be guided by any faculty member of the department. It can be done at the same institution or at any other HEI/ research centre. A faculty member of the respective institution, where the student does the Project, should be the supervisor of the Project.
- 7.3.2 The project proposal, the supervisor, and the institution where the student will undertake the project should be approved in advance by the department council.
- 7.3.3 Each student has to undertake a Project individually under the supervision of a teacher and submit the same following the guidelines stated below:
- 7.3.4 For the project, the student may choose any topic areas from the subjects they studied.
- 7.3.5 The candidate shall prepare and submit a project report to the Department.
- 7.3.6 The report shall be in the English Language, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14), and spiral-bound. The project report may range from 1500 to 3000 words, depending on the complexity of the project and the depth of analysis required. The project report should be submitted to the Head of the Department one week before the last working day of the eighth semester, duly certified by the Guide.
- 7.3.7 Project work shall have the following stages:
  - A. Project proposal presentation
  - B. Fieldwork and data analysis
  - C. Report writing
  - D. Draft project report presentation
  - E. Final project report submission
- 7.3.8 The supervisor shall keep a diary in which the chronological record of the student's visit to the supervisor for the project discussions shall be maintained. The work of each student shall be guided by one faculty member.
- 7.3.9 The candidate shall prepare at least two copies of the report; one copy for submission to the Department and another copy for the student which they have to bring with them at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for.
- 7.3.10 A certificate showing the duration of the project work shall be obtained from the supervising teacher or from the organization for which the project work was done, and it shall be included in the project report.
- 7.3.11 The project report shall be subject to internal and external evaluation. Internal evaluation shall be carried out by the supervising teacher, and external evaluation is done jointly by the internal examiner and the external examiners appointed by the University inclusive of Viva-voce examination.
- 7.3.12 Submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if they fail to submit the Project Report for external evaluation.
- 7.3.13 The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project.
- 7.3.14 There shall be no improvement chance for the Marks obtained in the Project Report.

- 7.3.15 In the event of failing to obtain a minimum of 40% marks, students may redo the project work and resubmit the report along with subsequent exams through the department, following the existing rules of the University examinations.
- 7.3.16 The students shall submit periodic working reports to the Faculty Supervisors in the Institution. Periodic reviews and discussions are compulsory, and Faculty Supervisors are required to submit a brief report to the Head of the Department.
- 7.3.17 The students are required to submit a soft copy of the draft Project Report to the Faculty Supervisor before the cut-off date. Faculty Supervisors, after corrections and suggested changes, shall direct the candidates to submit the Report in the prescribed format.
- 7.3.18 The evaluation of the Report and Presentation shall be based on the criteria given in the evaluation format.

#### 7.4 Evaluation of Optional Project

The B.Com Honours Programme project will be assessed for a total of 300 marks, with 90 marks allocated for internal evaluation and 210 marks for external evaluation.

Components of Evaluation of Project	Weightage	Marks for the Optional Project (Honours) 8 Credits/ 200 Marks
*Continuous evaluation of project work through interim presentations and reports by the committee internally constituted by the Department Council	30%	90
**End-semester viva-voce examination to be conducted by the external examiner appointed by the university	50%	150
***Evaluation of the day-to-day records and project report submitted for the end semester viva-voce examination by the external examiner	20%	60
Total	100%	300

#### INTERNAL EVALUATION OF OPTIONAL PROJECT

7.4.1 \*Criteria for awarding marks for Continuous evaluation of project work through interim presentations and reports by the committee internally constituted by the Department Council

Criteria	Maximum Marks
Punctuality and Time Management	10
Quality of Work	20
Problem-Solving Skills	20
Documentation including day to day records	20
Interim Presentation and Viva Voce	20
Total	90



## EXTERNAL EVALUATION OF OPTIONAL PROJECT

7.4.2 \*\* Criteria for awarding marks for End-semester viva-voce examination to be conducted by the external examiner appointed by the university

Criteria	Maximum Marks	Sub Total
<b>1 Presentation</b>		
1.1 Problem Formulation and Objectives	10	60
1.2 Research Design and Methodology	10	
1.3 Literature Review	10	
1.4 Data Collection and Analysis	10	
1.5 Results, Findings and Interpretation	20	
2. Quality of the Project Work	20	40
3. Originality and Creativity	20	
<b>4. Viva Voce</b>		
4.1 Understanding of the Project	10	50
4.2 Critical thinking and analysis	10	
4.3 Communication skills	10	
4.4 Depth of knowledge	10	
4.5 Originality and creativity	10	
<b>Total</b>		<b>150</b>

7.4.3 \*\*\*Criteria for awarding marks for evaluation of the day-to-day Records and Project Report submitted for the end semester viva-voce examination by the external examiner

Criteria	Maximum Marks
Relevance	10
Completeness	10
Accuracy	10
Clarity	10
Organization	10
Quality	10
<b>Total</b>	<b>60</b>

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

### 8.1 Introduction

Students aspiring to pursue a research career may opt for the Honours with Research stream in the fourth year. A four-year B.Com Degree (Honours with Research) in the Major Commerce shall be awarded to those who complete the CUFYUGP with a specific number of courses totalling 177 credits, including 12 credits from a mandatory graduate research project/dissertation in their Major Commerce discipline. In the case of B.Com Degree (Honours with Research), in semester VIII, the student should earn 12 credits from a mandatory Research Project in the Major Commerce /allied discipline, guided by a faculty member with a Ph.D., at a recognized research centre of the University/any other

university/higher educational institution or at a centre prior-approved by the University. In this case, one of the three courses (for the additional 12 credits) should be in research methodology. The approved research centres of this University or any other university/higher educational institution (HEI) can offer the B.Com Honours with Research Programme. There should be minimum 360 hrs. of engagement from the student in the Project work in Honours with Research Programme

## **8.2 Expected Outcomes of Research Project:**

1. Enhanced Research Skills: Through the process of conducting a research project, students develop and enhance their research skills, including formulating research questions, conducting literature reviews, designing research methodologies, collecting and analyzing data, and drawing valid conclusions.

2. Critical Thinking Abilities: Engaging in research requires students to critically evaluate information, identify gaps in existing knowledge, and assess the validity and reliability of research findings. As a result, students develop and refine their critical thinking abilities.

3. Application of Theoretical Knowledge: Research projects provide students with an opportunity to apply theoretical knowledge gained in their coursework to real-world research problems. This helps reinforce their understanding of key concepts and theories in commerce and related fields.

4. Communication Skills: Students are often required to communicate their research findings effectively through presentations, reports, and academic papers. Engaging in a research project helps students develop both oral and written communication skills.

5. Analytical Skills: Research projects challenge students to analyze problems from multiple perspectives, evaluate alternative solutions, and make evidence-based decisions. This fosters the development of analytical skills that are valuable in both academic and professional contexts.

6. Creative Problem-Solving: Students are encouraged to come up with creative solutions to real-world problems or challenges faced by businesses. This fosters innovation and encourages students to think outside the box.

7. Professional Development: Successfully completing a research project in a B.Com Honours Programme demonstrates a student's ability to independently plan, execute, and report on a research study. This can enhance their resume and prepare them for future academic and professional endeavors.

8. Contribution to Knowledge: Depending on the scope and nature of the research project, students may contribute new insights or knowledge to their field of study. This can be particularly valuable for students considering further studies or careers in academia.

## **8.3 Detailed Guidelines and Procedures for the Research Project:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

pervisor) appointed by the University, inclusive of Viva-voce examination. Presentation is also required.

- 8.3.14 Submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if they fail to submit the Project Report for external evaluation.
- 8.3.15 The student should get a minimum of 40% marks in the aggregate and 40% separately for external for a pass in the project.
- 8.3.16 There shall be no improvement chance for the marks obtained in the Research Project Report.
- 8.3.17 In the event of failing to obtain a minimum of 40% marks, students may redo the research project work and resubmit the report along with subsequent exams through the department, following the existing rules of the University examinations.
- 8.3.18 The evaluation of the Report and Presentation shall be based on the criteria given in the evaluation format.

#### 8.4 Evaluation of Research Project

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

#### INTERNAL EVALUATION OF RESEARCH PROJECT

8.4.1 \*Criteria for awarding marks for Continuous evaluation of project work through interim presentations and reports by the committee internally constituted by the Department Council

Criteria	Maximum Marks
Adherence to Timeline	10
Quality of Work	10
Problem-Solving Skills	10
Resource Management	10
Documentation and Reporting	10
Ethical Considerations	10
Viva Voce	30

Total	90
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## EXTERNAL EVALUATION OF RESEARCH PROJECT

8.4.2 \*\*Criteria for awarding marks for End-semester viva-voce examination to be conducted by the external examiner appointed by the university

Criteria	Maximum Marks	Sub Total
<b>1 Presentation</b>		
1.1 Problem Formulation and Objectives	10	60
1.2 Research Design and Methodology	10	
1.3 Literature Review	10	
1.4 Data Collection and Analysis	10	
1.5 Results, Findings and Interpretation	20	
2. Quality of the Research Work	20	40
3. Originality and Contribution to knowledge	20	
<b>4. Viva Voce</b>		
4.1 Conceptual Understanding	10	50
4.2 Critical thinking and analysis	10	
4.3 Communication skills	10	
4.4 Depth of knowledge	10	
4.5 Originality and creativity	10	
Total		150

8.4.3 \*\*\* Evaluation of the day-to-day records and research project report submitted for the end semester viva-voce examination by the external examiner

Criteria	Maximum Marks
Relevance	10
Completeness	10
Accuracy	10
Clarity	10
Organization	10
Quality	10
Total	60

### 8.5. Additional guidelines for the Research Project:

#### 1. Introduction and Overview:

- Provide an introduction to the research project, including its purpose and objectives.
- Outline the significance of the research topic within the field of commerce.
- Provide an overview of the structure of the research project.

#### 2. Research Proposal:

- Develop a research proposal that outlines the research questions, objectives, methodology, and timeline for the project.

- Include a literature review that summarizes existing research relevant to the chosen topic.
- Specify the research methods and data collection techniques to be used.

### 3. Data Collection and Analysis:

- Collect data using appropriate methods such as surveys, interviews, observations, or secondary data analysis.
- Analyze the collected data using relevant statistical or qualitative analysis techniques.
- Ensure the accuracy and reliability of the data analysis process.

### 4. Report Writing:

- Prepare a comprehensive research report that includes sections such as:
  - Introduction
  - Literature review
  - Methodology
  - Results and findings
  - Discussion and analysis
  - Conclusion and recommendations
- Follow formatting guidelines for the report, including font size, spacing, and citation style.

### 5. Presentation:

- Prepare a presentation of the research project to be delivered to the department.
- Summarize the key findings, analysis, and conclusions of the research project.

### 6. Submission and Evaluation:

- Submit the research report and any accompanying materials according to the specified deadline.
- The research project may be subject to internal and external evaluation, including review by faculty members and external examiners.
- Evaluation criteria shall include the quality of the research proposal, methodology, data analysis, presentation, and overall contribution to knowledge in the field of commerce.

### 7. Finalization:

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

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

### 9. Ethical Considerations:

- Adhere to ethical guidelines for conducting research.

### 10. Documentation and Acknowledgment:

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

## 9. EVALUATION SCHEME

1. The evaluation scheme for each course contains two parts: internal evaluation (about 30%) and external evaluation (about 70%). Each of the Major and Minor courses is of 4-credits. It is evaluated for 100 marks, out of which 30 marks is from internal

evaluation and 70 marks, from external evaluation. Each of the General Foundation course is of 3-credits. It is evaluated for 75 marks, out of which 25 marks is from internal evaluation and 50 marks, from external evaluation.

2. The 4-credit courses (Major and Minor courses) are of two types: (i) courses with only theory and (ii) courses with 3-credit theory and 1-credit practicum.
  - In 4-credit courses with only theory component, out of the total 5 modules of the syllabus, one open-ended module with 20% content is designed by the faculty member teaching that course, and it is internally evaluated for 10 marks. The internal evaluation of the remaining 4 theory modules is for 20 marks.
  - In 4-credit courses with 3-credit theory and 1-credit practicum components, out of the total 5 modules of the syllabus, 4 modules are for theory and the fifth module is for Practicum. The Practicum component is internally evaluated for 20 marks. The internal evaluation of the 4 theory modules is for 10 marks.
3. All the 3-credit courses (General Foundational Courses) in Commerce are with only theory component. Out of the total 5 modules of the syllabus, one open-ended module with 20% content is designed by the faculty member teaching that course, and it is internally evaluated for 5 marks. The internal evaluation of the remaining 4 theory modules is for 20 marks.

Sl. No.	Nature of the Course		Internal Evaluation in Marks (about 30% of the total)		External Exam on 4 modules (Marks)	Total Marks
			Open-ended module / Practicum	On the other 4 modules		
1	4-credit course	only theory (5 modules)	10	20	70	100
2	4-credit course	Theory (4 modules) + Practicum	20	10	70	100
3	3-credit course	only theory (5 modules)	5	20	50	75

## 1. MAJOR AND MINOR COURSES

### 1.1. INTERNAL EVALUATION OF THEORY COMPONENT

Sl. No.	Components of Internal Evaluation of Theory Part of a Major / Minor Course	Internal Marks for the Theory Part of a Major / Minor Course of 4-credits			
		Theory Only		Theory + Practicum	
		4 Theory Modules	Open-ended Module	4 Theory Modules	Practicum
1	Test paper/ Mid-semester Exam	10	4	5	-
2	Seminar/ Viva/ Case Study	6	4	3	-
3	Assignment/Project	4	2	2	-
Total		20	10	10	20*
		30		30	

\* Refer the table in section 1.2 for the evaluation of Practicum component

### 1.2. EVALUATION OF PRACTICUM COMPONENT

The evaluation of Practicum component in Major and Minor courses is completely by internal evaluation.

- Continuous evaluation of Practicum by the teacher-in-charge shall carry a weightage of 50%.
- The end-semester Practicum examination and viva-voce, and the evaluation of Practicum records shall be conducted by the teacher in-charge and an internal examiner appointed by the Department Council.
- The process of continuous evaluation of Practicum courses shall be completed before 10 days from the commencement of the end-semester examination.
- Those who passed in continuous evaluation alone will be permitted to appear for the end-semester examination and viva-voce.

The scheme of continuous evaluation and the end-semester examination and viva-voce of Practicum component shall be as given below:

Sl. No.	Evaluation of Practicum Component of Credit-1 in a Major / Minor Course	Marks for Practicum	Weightage
1	Continuous evaluation of Practicum/ exercise performed in Practicum classes by the students	10	50%
2	End-semester examination and viva-voce to be conducted by teacher-in-charge along with an	7	35%



	additional examiner arranged internally by the Department Council		
3	Evaluation of the Practicum records submitted for the end semester viva-voce examination by the teacher-in-charge and additional examiner	3	15%
Total Marks		20	

### 1.3. EXTERNAL EVALUATION OF THEORY COMPONENT

External evaluation carries 70% marks. Examinations will be conducted at the end of each semester. Individual questions are evaluated in marks and the total marks are converted into grades by the University based on 10-point grading system (refer section 5)

### PATTERN OF QUESTION PAPER FOR MAJOR AND MINOR COURSES

Duration	Type	Total No. of Questions	No. of Questions to be Answered	Marks for Each Question	Ceiling of Marks
2 Hours	Short Answer	10	8 – 10	3	24
	Paragraph/ Problem	8	6 – 8	6	36
	Essay	2	1	10	10
Total Marks					70

**Question paper setters have the option to include case studies (specifically related to course of study) in the essay questions for both minor and major courses.**

### 4. GENERAL FOUNDATION COURSES

- All the General Foundation Courses (3-credits) in Commerce are with only theory component.

#### 4.1. INTERNAL EVALUATION

Sl. No.	Components of Internal Evaluation of a General Foundation Course in Commerce	Internal Marks of a General Foundation Course of 3-credits in Commerce	
		4 Theory Modules	Open-ended Module
1	Test paper/ Mid-semester Exam	10	2
2	Seminar/ Viva/ Quiz	6	2
3	Assignment	4	1
Total		20	5
		25	

## 4.2. EXTERNAL EVALUATION

External evaluation carries about 70% marks. Examinations will be conducted at the end of each semester. Individual questions are evaluated in marks and the total marks are converted into grades by the University based on 10-point grading system (refer section 5).

### PATTERN OF QUESTION PAPER FOR GENERAL FOUNDATION COURSES

Duration	Type	Total No. of Questions	No. of Questions to be Answered	Marks for Each Question	Ceiling of Marks
1.5 Hours	Short Answer	10	8 – 10	2	16
	Paragraph/ Problem	5	4 – 5	6	24
	Essay	2	1	10	10
Total Marks					50

## 5. LETTER GRADES AND GRADE POINTS

- Mark system is followed for evaluating each question.
- For each course in the semester letter grade and grade point are introduced in 10-point indirect grading system as per guidelines given below.
- The Semester Grade Point Average (SGPA) is computed from the grades as a measure of the student's performance in a given semester.
- The Cumulative GPA (CGPA) is based on the grades in all courses taken after joining the Programme of study.
- Only the weighted grade point based on marks obtained shall be displayed on the grade card issued to the students.

### LETTER GRADES AND GRADE POINTS

Sl. No.	Percentage of Marks (Internal & External Put Together)	Description	Letter Grade	Grade Point	Range of Grade Points	Class
1	95% and above	Outstanding	O	10	9.50 – 10	First Class with Distinction
2	Above 85% and below 95%	Excellent	A+	9	8.50 – 9.49	
3	75% to below 85%	Very Good	A	8	7.50 – 8.49	
4	65% to below 75%	Good	B+	7	6.50 – 7.49	First Class
5	55% to below 65%	Above	B	6	5.50 – 6.49	

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

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

### 5.1. COMPUTATION OF SGPA AND CGPA

- The following method shall be used to compute the Semester Grade Point Average (SGPA):

The SGPA equals the product of the number of credits ( $C_i$ ) with the grade points ( $G_i$ ) scored by a student in each course in a semester, summed over all the courses taken by a student in the semester, and then divided by the total number of credits of all the courses taken by the student in the semester,

$$\text{i.e. SGPA } (S_i) = \frac{\sum_i (C_i \times G_i)}{\sum_i (C_i)}$$

where  $C_i$  is the number of credits of the  $i^{\text{th}}$  course and  $G_i$  is the grade point scored by the student in the  $i^{\text{th}}$  course in the given semester. Credit Point of a course is the value obtained by multiplying the credit ( $C_i$ ) of the course by the grade point ( $G_i$ ) of the course.

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

#### ILLUSTRATION – COMPUTATION OF SGPA

Semeste	Course	Credit	Letter	Grade	Credit Point
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<b>r</b>			<b>Grade</b>	<b>point</b>	(Credit x Grade)
I	Course 1	3	A	8	3 x 8 = 24
I	Course 2	4	B+	7	4 x 7 = 28
I	Course 3	3	B	6	3 x 6 = 18
I	Course 4	3	O	10	3 x 10 = 30
I	Course 5	3	C	5	3 x 5 = 15
I	Course 6	4	B	6	4 x 6 = 24
	Total	20			139
	SGPA				139/20 = 6.950

- The Cumulative Grade Point Average (CGPA) of the student shall be calculated at the end of a Programme. The CGPA of a student determines the overall academic level of the student in a Programme and is the criterion for ranking the students. CGPA for the three-year Programme in CUFYUGP shall be calculated by the following formula.

$$CGPA = \frac{\sum \text{of the credit points of all the courses} \in \text{six semesters}}{\text{Total credits} \in \text{six semesters} (133)}$$

CGPA for the four-year Programme in CUFYUGP shall be calculated by the following formula.

$$CGPA = \frac{\sum \text{of the credit points of all the courses} \in \text{eight semesters}}{\text{Total credits} \in \text{eight semesters} (177)}$$

- The SGPA and CGPA shall be rounded off to three decimal points and reported in the transcripts.
- Based on the above letter grades, grade points, SGPA and CGPA, the University shall issue the transcript for each semester and a consolidated transcript indicating the performance in all semesters.
- All courses, including major, minor, vocational minor, multidisciplinary, skill enhancement, and value-added courses (only for the double major program) designed and listed by the BoS of Commerce shall be taught by qualified Commerce faculty.

## Comprehensive Syllabi: Various Courses

### MAJOR COURSES

Course Code	COM1CJ101				
Course Title	<b>MANAGEMENT PRINCIPLES AND APPLICATION</b>				
Type of Course	Major				
Semester	1				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3		2	75
Pre-requisites	A basic foundation in subjects like business studies, economics and business related courses can be useful.				
Course Summary	This course covers a broad range of topics related to planning, organizing, leading and controlling within organisations. The course aims to equip students with the knowledge and skills necessary for effective management in a variety of organizational settings.				

#### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Gain a comprehensive understanding of the fundamental principles and theories of management	U	C	Examinations/Review /Quizzes/ Assignment/Seminar/Practicum
CO2	Apply management concepts to real-world business situations and cases	Ap	P	Examination/ Assignment/ Seminar/Practicum

				Case study
CO3	Demonstrate proficiency in using relevant management tools and techniques for decision-making and problem-solving.	Ap	P	Project Case study
CO4	Recognize and address ethical challenges in management and also understand the social responsibilities of organizations and managers	E	P	Examinations Seminar/Debate Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs
I	<b>Introduction to Management</b>		<b>11</b>
	1	Concept of Management- Nature-Significance- Functions of Management: Planning, Organizing, Leading, Controlling	2
	2	Evolution of Management Theories -Contributions of Henry Fayol and F.W Taylor	2
	3	Major Contributions of Elton Mayo, Mary Parker Follet and C.K Prahlad	2
	4	Planning-Types of Plans-Planning Process-Challenges in Planning	2
	5	Decision Making Process- M.B.O-Strategies for effective decision making and problem solving	2
	6	Managerial roles (Mintzberg) and competencies	1

II	<b>Organizing</b>		<b>8</b>
	7	Organizing-Steps-Organizational Structure	2
	8	Factors affecting organisational design- An Overview of Contemporary Organisational Designs	2
	9	Departmentalization-Authority and Responsibility	2
III	10	Delegation of authority and decentralisation-Span of Management	2
	<b>Leadership and Motivation</b>		<b>13</b>
	11	Concept of Leadership- Leadership Traits	1
	12	Leadership Theories- Trait Theory, Behavioral Theory, Contingency Theory	2
	13	Leadership styles- Authoritarian Leadership, Democratic Leadership, Laissez-Faire Leadership	1
14	Communication in Organizations-Importance of Effective Communication-	2	

		Barriers to Communication and Strategies to Overcome them-Interpersonal Communication Skills	
	15	Concept of Motivation –Characteristics	1
	16	Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, Mc Gregor's Theory X and Theory Y- Contemporary Theories of Motivation – Reinforcement Theory –Expectancy Theory	2
	17	Methods of Employee Motivation-Techniques for Self-motivation and Goal Persistence	2
	18	Controlling- Control Process	1
	19	Types of Control Mechanisms- Management By Exception	1
	<b>Contemporary Themes in Management</b>		<b>13</b>
<b>IV</b>	15	Conflict Management-Definition and Types of Conflict-Sources of conflict within groups- Communication Skills for Conflict Management	2
	16	Conflict Resolution Strategies (e.g., negotiation, mediation, arbitration)- Managing and Leveraging Constructive Conflict	2
	17	Crisis Management and Resilience-Strategies for managing crises and disruptions	2
	18	Crisis Preparedness and Response Strategies	1
	19	Principles and Practice of Inclusive Leadership	2
	20	Business Ethics-Features- Principles of Business Ethics	2
	21	Factors affecting Business Ethics- Business Ethics at workplace-Ethics Management	2
	<b>Open-Ended Module- Practical Exercises</b>		<b>30</b>
<b>V</b>	1	Recommended to conduct the following: Case Studies: Present a hypothetical business scenario and encourage students to apply management theories to solve problems.	
	2	Group project: 1. Design a new Business Plan 2. Conduct interviews with managers from different industries. Students can prepare questions and gain first-hand knowledge about managerial roles and responsibilities.	
	3	Management Game: Develop a management game that allows students to make decisions in a dynamic business environment.	
	4	Conduct Workshops: Implement leadership development activities such as team building exercises	
	5	Group Discussion, Seminar, Debate : Encourage students to discuss ethical decision-making in various managerial	

		contexts.	
	6	<b>Institutional Visits:</b> Organize visits to companies or organizations to observe management practices in action and prepare a report about it.	



### References:

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Gupta.CB; Business Management, Sultan Chand & sons
3. Koontz,Hand Wechrick,H: Management, Mc Graw Hill Inc,New York.
4. Prasad.LM; Principles and Practice of Management; Sultan Chand & sons
5. Stoner.A F and Freeman RE; Management; Prentice Hall of India
6. Drucker, Peter,F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
5. R.SDavar; Management Process
6. Rustum & Davan, Principles and Practice of Management.
7. Srinivasan & Chunawalla, Management Principles and Practice.
8. S.V.S. Murthy. Essentials of Management.

Course Code	<b>COM2CJ101</b>				
Course title	FINANCIAL ACCOUNTING				
Type of Course	Major				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various concepts, principles and conventions about financial accounting				
Course Summary	This course provides an introduction to the principles and concepts of financial accounting. Students will learn how to prepare branch accounts, and statement of non-profit organisation and joint stock companies.				

**Course Outcomes (CO):**

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

**Detailed Syllabus:**

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to the Single entry system</b>		<b>11</b>
	1	Single Entry System of Accounting: Definition – Objectives - Advantages- Limitations	2
	2	Distinction between Double entry and Single entry- Types of Single entry	2
	3	Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method (with Practical Problems)	3
	4	Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method (Theory Only)	4
<b>II</b>	<b>Accounting for Branches</b>		<b>11</b>

	5	Branch Accounts-Objectives-features and types	3
	6	Accounting for branches keeping full system of accounting-Debtor system, Stock and debtor system (Simple problems only)	4
	7	Independent branches- Cash in transit and Goods in transit	4
<b>III</b>	<b>Preparation of Financial statements of Not for Profit Organisation</b>		<b>12</b>
	8	Preparation of Receipts and Payments account (Simple problems only)	4
	9	Preparation of Income and Expenditure account (simple Problems only)	4
	10	Preparation of Balance Sheet (simple problems only)	4
<b>IV</b>	<b>Preparation of Final Accounts of Joint stock companies (As per Schedule III of Companies Act)</b>		<b>11</b>
	11	Ind. AS / IFRS complied Financial Statements of Companies (Ind AS1):	5
	12	Preparation of final accounts under new format (SOPL, SOCE(Theory only) and SOFP – excluding SOCF)	6
<b>V</b>	<b>Open Ended Module for Practical Exercises</b>		<b>30</b>
	Practical Applications, Case Study and Course Project		
	1	Recommended to implement the following: Assign problem solving exercises that require students to apply accounting principles to analyse transactions and prepare financial statements	
	2	Utilize accounting software to facilitate learning and provide students with practical experience using industry-standard tools	
	3	Arrange visits to business or accounting firms to discuss how financial accounting principles are applied in real business settings and prepare a report about it.	
	3	Conduct at least two Case Studies relating to the Course Example: The students may be directed to analyse recent news scandals related to financial reporting and ask them to prepare a report about it.	
	4	Course Project Example: 1. Collect data from any nearby non-profit organisation including clubs and prepare a receipt and payment account. 2. Collect and examine the balance sheets of business organisation to learn how these are prepared.	

### References

1. M.C. Shukla, T.S.Grewal& S.C .Gupta, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Reddy,T.S& Murthy ,Financial Accounting, Margham Publications.

3. Gupta,R.L&Gupta,V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi
4. Arulanandam& Raman, Advanced Accounting, Himalaya Publishing House ,Mumbai
5. Jain S.P Narang K.L, Financial Accounting, Kalyani Publishers.
6. Parthasarathy,S.&Jaffarulla, A Financial Accounting, Kalyani Publishers, New Delhi

Course Code	COM3CJ201				
Course Title	<b>BUSINESS REGULATIONS</b>				
Type of Course	Major				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding about various aspects of general laws and business practices.				
Course Summary	This course aims to equip students with a strong foundation in business regulations and the ability to apply legal principles in a business context. Provisions relating to cyber laws are also covered.				

**Course Outcome (CO):**

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

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

Module	Unit	Content	Hrs
I	<b>Introduction to Business Regulations</b>		<b>15</b>
	1	Definition and importance of Business Regulations-Business Law	1
	2	Indian Contract Act, 1872- Contract - Definition - Essentials of valid contracts- Classification of contracts	3
	3	Offer and Acceptance - Consideration - Capacity to contract - Free consent - Coercion - Undue influence - Misrepresentation - Fraud - Mistake	5
	4	Void agreements -Discharge of contract - Breach of contract and remedies	4
	5	Contingent contracts -Quasi contracts	2

Module	Unit	Content	Hrs
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<b>II</b>	<b>An Overview of Special Contracts</b>		<b>15</b>
	6	Contract of Indemnity: Meaning – Nature-Right of indemnity holder and indemnifier	2
	7	Contract of Guarantee: Meaning- Nature-Rights and liabilities of surety - Discharge of surety from liability	3
	8	Contract of Bailment and Pledge-Rights and duties of bailor and bailee, pledger and pledgee	5
	9	Contract of Agency - Creation of agency - Delegation of authority - Duties and liabilities of principal and agent -Termination of agency.	5
<b>III</b>	<b>Sale of Goods Act</b>		<b>10</b>
	10	Contract for sale of goods	2
	11	Essentials of a contract of sale	2
	12	Conditions and Warranties	2
	13	Caveat emptor- Sale by non-owners	2
	14	Rules as to delivery of goods - Un paid seller-Rights.	2
	<b>IV</b>	<b>Cyber Law</b>	
15		Introduction to Indian Cyber Law	1
16		E Commerce - Digital signature – Electronic Contracts	1
17		Cyber Space- Cyber crime and its types.	2
18		Penalties and Offences	2
19		Investigation and adjudication under IT act 2000-IPR	2
<b>Open-Ended Module</b>		<b>12</b>	
<b>V</b>	<p>Suggested topics:</p> <ul style="list-style-type: none"> <li>● Various Cases relating to course can be discussed</li> <li>● An overview of Consumer Regulations</li> <li>● An overview of Environmental Regulations</li> </ul> <p>Note: The subject teacher has to prepare the detailed syllabus of the module</p>		

**References:**

1.Balchandani, Business Laws

- 2.Chandha P.R, Business Law, Galgotia, New Delhi.
3. B. Sen and Mitra, Business and Commercial Laws
4. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata
5. S.S. Gulshan, Business Laws
6. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.
7. Kuchal M.C, Business Law ,Vikas Publishing House, New Delhi
8. Kapoor N.D, Business Law , Sultan Chand & Sons, New Delhi.

Course Code	<b>COM3CJ202</b>				
Course Title	Corporate Accounting				
Type of Course	<b>Major</b>				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various aspects of the preparation and presentation of financial statements of joint stock companies.				
Course Summary	This course explores the accounting entries relating to the issue of shares and debentures of Companies. It also provides the process of issuing bonus shares, right issue, buyback and redemption of shares. A brief outline of accounting for Banking and Life insurance companies are also covered.				

#### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Provide an in-depth knowledge in theories, principles, practices and regulatory framework of corporate accounting	U	C	Examinations / Quiz/assignment
CO2	Applying the learned knowledge about accounting of shares, debentures, preparation of final accounts of companies and its consolidation	Ap	P	Examinations / Assignments/ Project / case study

CO3	Exhibit the skill to carry out the functions of business, solve problems and help in managerial decision-making using the acquired knowledge in corporate accounting	Ap	P	Project work Case analysis
CO4	Efficiently illustrate accounting data to communicate effectively with all stakeholders	E	P	Project work Assignment
CO5	Demonstrate analytical and critical thinking required for the preparation of final accounts of companies for corporate decision-making	An	P	Mini Project / Seminar Presentation/examination
CO6	Quantitatively analyse and present the business data, plans and programmes	An	P	Assignment Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Accounting of Shares and Debentures</b>		<b>11</b>
	1	Shares – Introduction - Issue of Shares - Equity Shares - Preference Shares – Issue at Par, Premium and Discount	4
	2	Calls in Arrears- Calls in Advance– Forfeiture (theory only)	2
	3	Debentures – Introduction -Types- Issue of Debentures	5
<b>II</b>	<b>Accounting of bonus and rights issue- Buyback of shares- Redemption of preference shares</b>		<b>11</b>
	4	Redemption of Preference Shares–Provisions of Companies Act	4
	5	Capital Redemption Reserve – Minimum Fresh Issue	4
	6	Bonus issue – Rights issue	3
<b>III</b>	<b>Consolidated Financial Statements (Ind AS 110)</b>		<b>11</b>



	7	Group Companies and Group Structures– need for consolidation – Calculation of pre-acquisition Calculation of profit- post-acquisition profit-)	3
	8	Calculation of Non-Controlling Interest – Calculation of Cost of Control (Goodwill) or Capital Reserve	4
	9	Preparation of Consolidated Balance Sheet (simple problems only)	4
<b>IV</b>	<b>Accounting of Banking and Life Insurance Companies</b>		<b>12</b>
	10	Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems- Interest on doubtful debts with problems- Non-Performing Assets- Classification- Provisions for NPA (simple problems)	7
	11	Meaning of life insurance- Features- Types of life insurance- Important terms used- Calculation of Life fund with problems- Valuation balance sheet.	5
<b>V</b>	<b>Open Ended Module for Practical Exercises</b> Practical Applications, Case Study and Course Project		<b>30</b>
	1	Recommended to conduct the following: Seminar / Group discussions / Assignments on practical problems related to the first four modules of the course	
	2	Using excel to perform hands-on exercises and analyse financial data	
	3	Conduct at least two Case Studies relating to the Course	
	4	Assign group projects where students work together to analyse a company's financial statements, evaluate its financial performance and make recommendations.	
	5	Course Project Example: 1. Prepare a report about the non-performing assets of banks 2. Examine the real consolidated balance sheets of various companies and prepare a report about it. Implement regular quizzes, assignments, and exams to assess students understanding of corporate accounting concepts <i>The practical exercises may cover a range of corporate accounting topics, allowing students to apply their knowledge to real-world situations</i>	

### References

- 1, S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
- 2 R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
- 3 Broman, Corporate Accounting, Taxmann, New Delhi.
- 4 Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
- 5 M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Course Code	COM4CJ203				
Course Title	CORPORATE REGULATIONS AND GOVERNANCE				
Type of Course	Major				
Semester	IV				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various concepts of companies and its management				
Course Summary	This course aims to equip students with a comprehensive understanding of the legal and regulatory environment in which corporations operate.				

**Course Outcome (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of the legal and regulatory frameworks governing corporations.	U	C	Examinations Quizzes/ Assignment
CO2	Develop skills to identify, interpret, and adhere to relevant laws and regulations.	An	P	Examinations Project Case analysis
CO3	Evaluate the role of corporate law in protecting stakeholders' interests, including creditors, employees, consumers, and the public	E	P	Debate Case analysis
CO4	Develop the ability to make ethical decisions within the legal framework..	E	P	Debates/Discussions Practical exercises
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)  # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)</p>				

Module	Unit	Content	Hrs
I		Introduction to Companies Act 2013	10
	1	Companies Act 2013-Objects – Features of the Act	2
	2	Meaning and definition of company-Features	2
	3	Kinds of Companies - Private company - Public company - Associate company - Dormant company - Government company - One person company -Small company- Producer company - LLP	5
	4	Lifting of corporate veil	1

<b>Module</b>	<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>II</b>	<b>Formation of Companies</b>		<b>15</b>
	5	Promotion - Role of promoters - Incorporation - Capital subscription - Commencement of business - Pre-incorporation and provisional contracts.	3
	6	Document of companies: Memorandum of Association - Contents and alteration - Doctrine of Ultravires	2
	7	Articles of Association - Contents and alteration - Distinction between Memorandum and Articles - Constructive notice of Memorandum and Articles - Doctrine of Indoor management -	2
	8	Prospectus - Contents - Liabilities for misstatement.	2
	9	Share capital-Public issue of shares- book building-listing of shares	2
	10	Share certificate and share warrant- buyback of shares-	2
	11	Dematerialization and rematerialization of shares-transfer and transmission of shares	2
	<b>Management of Companies</b>		<b>10</b>
	12	Board and Governance – Directors- Appointment – Types of Directors- Position	4
	13	Powers of Directors- Rights - Duties and Liabilities - Qualification - Disqualification - Removal - Key Managerial Personnel	4
14	Introduction to Corporate Governance - Need and importance of Corporate Governance.	2	
<b>Company Meetings and Winding up</b>		<b>10</b>	
15	Company Meetings-Requisites of a valid meeting - Statutory meeting - Annual general body meeting - Extra ordinary meeting - Board meetings - Resolutions - Types	4	
16	Company Secretary : Qualification - Appointment - Duties	1	
17	Winding up : Meaning - Modes of winding up - Winding up by Tribunal - Members' voluntary winding up - Creditors' voluntary winding up	4	
18	Liquidator: Powers - Duties and liabilities -Consequences of winding up	1	
<b>V</b>	<b>Open-ended Module ,Practical exercises</b>		<b>30</b>
	Role playing: Simulate a shareholder meeting scenario and assign students specific roles, such as executives, board members, and shareholders, to understand the regulatory aspects of these meetings		

Provide case studies relating to governance issues and ask students to assess the governance structures and recommend improvements based on regulatory guidelines	
Organizing site visits to regulatory agencies or corporate headquarters that allows students to observe first-hand experience on how regulations are enforced, governance practices are implemented in organisation and prepare a report about it.	
Assigning group projects that require students to analyze specific corporate regulations, compliance requirements in corporate sector	
<i>The practical exercise may cover a range of corporate regulatory topics, providing students with opportunities to analyze, interpret, and implement regulatory requirements in a corporate context</i>	

### References:

- 1.M.C. Shukla & Gulshan :Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.
3. Manual of Companies Act, Corporate Laws and SEBI Guidelines", Bharat Law House, New Delhi.
4. M.C. Bhandari: Guide to Company Law Procedures.
5. Tuteja :Company Administration and Meetings.
6. S.C. Kuchal :Company Law and Secretarial Practice.
7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial, Himalaya Publishers.
9. Ashok Bagrial: Secretarial Practice.

Course Code	COM4CJ204				
Course Title	<b>APPLIED COSTING AND CONTROL</b>				
Type of Course	<b>Major</b>				
Semester	IV				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about the concept of cost accounting.				
Course Summary	This course aims to equip students with practical skills in applying cost accounting concepts to real-world business situations. Various applied cost accounting techniques such as job costing, batch costing, process costing and standard costing etc are included.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of fundamental cost concepts and costing techniques	U	C	Examinations Practical exercises
CO2	Demonstrate proficiency in various costing methods	Ap	P	Seminar Assignment Examination Project
CO3	Evaluate the effectiveness of cost control measures and identify opportunities for cost reduction and process improvement.	E	P	Project Assignment Examinations
CO3	Communicate and present various statements related to cost and enhancing the strategic decision-making skills.	Ap	P	Assignments Examinations Project
CO4	Demonstrate the analytical and critical thinking ability with regard to cost accounting	An	P	Project Case study Examinations
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
<b>I</b>	<b>Overview of Cost Accounting</b>		<b>10</b>
	1	Cost Accounting: Basic Concepts, Objectives, Scope, Relevance, Limitations	2
	2	Elements of Cost: Material, Labour, Overheads	2
	3	Cost Unit, Composite Cost Unit, Cost Object, Cost Centre, Profit Centre, Investment Centre	2
	4	Cost sheet, its purpose, and step-by-step procedure for its preparation.	4

<b>II</b>	<b>Specific Order Costing</b>		<b>15</b>
	5	Job Costing: Concepts, Accounting Procedure	3
	6	Batch Costing: Concepts, Accounting Procedure	3
	7	Economic Batch Quantity	2
	8	Contract Costing: Concepts, Determination of Profit or Loss on Contracts	4
	9	Cost plus contracts - Escalation Clause -Sub-contracts.	3
<b>III</b>	<b>Process Costing</b>		<b>10</b>
	10	Process Costing: Features, Treatment of Process Losses and Abnormal Gain, Computation	3
	11	Joint Products and By-Products	3
	12	Methods of Apportioning Joint Costs, Equivalent Production	2
	13	Service Costing: Concept, Features, Composite Cost Unit, Service Costing applied on Transport	2
<b>IV</b>	<b>Cost Control</b>		<b>10</b>
	13	Standard Costing: Concept, Difference between Standard Cost and Estimated Cost	2
	14	Historical Costing Vs. Standard Costing, Constituents of Standard Cost	2
	15	Analysis of Variance (Materials only – Quantity, Price, Cost, Mix, and Yield)	3
	16	Types of Budget: Flexible Budget and Master Budget, Performance Budgeting and Zero-based Budgeting (Theory only)	3
<b>V</b>	<b>Open Ended Module</b>		<b>30</b>
		Recommended to conduct the following:	
	1	Practical assignments based on the first four modules of the course	
	2	Organizing field visits to manufacturing units to allow students to observe costing and control practices in action and prepare a report about it.	
	3	Conduct a case study related to the course: Example: Present a case study involving a process manufacturing industry and direct students to prepare a process cost report.	
	4	Use Excel software to calculate costs, conduct variance analysis, and create financial reports.	
	5	Problem based learning: Present students with business cases that require them to apply cost accounting principles to solve specific challenges and encourage students to work through the problems collaboratively, discuss their solutions, and justify their reasoning.	
6	Group Project: Assign group projects that require students to analyze cost structures,		

	propose cost-saving initiatives for hypothetical companies.	
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**References:**

1. Catherine Stenzel & Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.
2. Roman I wiel & Michael W mahr Hand book of Cost Management, John Wiley and Sons, Latest Edition.
3. Lianabel Oliver, The cost management tool box. AMA Publication, Latest Edition.
4. John K. Shank & Vijay Govindarajan, Strategic Cost management: The new tool for competitive advantage, The free press, Latest Edition.
5. K.P. Gupta, Cost Management: Measuring, monitoring and motivating performance, Global India Publications, Latest Edition.
6. Strategic Cost Management- Ravi M. Kishore, Taxman Publications

Course Code	COM4CJ205				
Course Title	<b>BUSINESS STATISTICS</b>				
Type of Course	<b>Major</b>				
Semester	IV				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding on fundamental statistical tools of analysis.				
Course Summary	This course aims to develop students with a strong foundation in business statistics and the ability to apply statistical techniques to solve practical business problems. Various statistical tool such as correlation, regression, set theory, theoretical distribution are covered under this study.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a solid understanding of basic statistical concepts and tools of analysis	U	C	Examinations Assignments project
CO2	Apply appropriate statistical techniques to summarize and analyze data sets, including measures of central tendency,	Ap	P	Examinations Project Assuagement



	variability, and correlation.			
CO3	Develop the ability to interpret descriptive and inferential statistics to draw meaningful conclusions.	Ap	P	Practicum Assignments Examination Project
CO4	Critically evaluate the reliability and validity of statistical analyses and draw appropriate conclusions based on the results	An	p	Examinations Assignment Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Business Statistics</b>		<b>5</b>
	1	Business statistics-concept-Definition-functions of business statistics	1
	2	Statistical Methods, Descriptive Methods- Univariate, An overview of Bivariate and Multivariate Methods-Inferential Methods- An overview of Estimates and Hypothesis Testing	4
<b>II</b>	<b>Correlation and Regression Analysis</b>		<b>12</b>
	3	Correlation-Definition- Karl Pearson's co-efficient of correlation-Rank Correlation	5
	4	Regression – Types- Determination of simple linear regression	7
<b>III</b>	<b>Set Theory</b>		<b>13</b>
	5	Set Theory - Venn Diagrams	3
	6	Probability: Concept of probability – Meaning and Definition- Approaches to probability-conditional probability	3
	7	Theorems of Probability- Addition Theorem- Multiplication Theorem	4
	8	Permutation and Combination	3
<b>IV</b>	<b>Theoretical Distribution</b>		<b>15</b>
	9	Basic assumptions and characteristics of theoretical distribution.	1
	10	Probability distribution- Fitting of the probability distribution	4
	11	Binomial distribution- Fitting of binomial distribution	3
	12	Poisson distribution - Fitting of Poisson distribution	3
	13	Normal distribution - Features and properties - Standard normal curve	4
<b>V</b>	<b>Practicum -Guidelines for teachers (Open Ended Module)</b>		<b>30</b>
	1	Case studies of Practical application of descriptive sand inferential	

	statistics
2	Practical problems related of correlation and regression Example: Assign a project where students collect data and perform simple linear regression analysis
3	Construction of Venn diagram
4	Practical problems of permutation and combination.
5	Practical applications of probability theories with the help of business case studies. Group work: Encourage students to work collaboratively, present their findings, and discuss the practical applications of statistical methods in various business contexts.

### References

1. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson, 2019
2. G.C.Beri, "Statistics For Managemet", Tata Me Graw Hill, 2003
3. J.K. Sharma, "Business Statstics:", Pearson, 2004
4. Levine, David M. Statistics for managers using Microsoft Excel. Prentice-Hall, Inc., 2004.
5. Levin, Richard I., and David S. Rubin. Statistics for management. Upper Saddle River, NJ: Prentice Hall, 1998.
6. R.P.Hooda, "Statistics for Business", Me Millan
7. Sanchetti and Kapoor, Statistics, Sultan Chand, 2010.
8. SC Gupta, Fundamentals of Statistics, 2018.
9. SP Gupta, Statistical Methods, Sultan Chand & Sons, 2019.
10. V.K Kapoor and Sumant Kapoor- OR Techniques for management- Sultan Chand & Sons, 2014.

Course Code	COM5CJ301				
Course Title	INCOME TAX LAW AND ACCOUNTS				
Type of Course	Major				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75

Course Code	COP5CJ301				
Course Title	INCOME TAX LAW AND ACCOUNTS				
Type of Course	Major				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Understanding basic accounting principles, such as debits and credits, financial statements provide a solid foundation for learning about income tax.				
Course Summary	This course aims to provide a comprehensive understanding of income tax principles and practices, equipping the students with the knowledge and skills necessary to navigate the complexities of the tax system				

#### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a basic understanding of the theories and practices of Income Tax	U	C	Internal Examinations/Review Questions/Quizzes/Assignment/Seminar/External Examinations
CO2	Shows the skill to calculate the taxable income from Salary, House Property, and Profit and Gains of Business or Profession	Ap	P	Internal Examinations/Review Questions/Quizzes/Assignment/Seminar/External Examinations/Practicum
CO3	Interpret tax laws and regulations to address complex tax issues	An	C	Case study Assignment
CO4	Evaluate tax planning strategies to minimize tax liabilities for individuals and businesses within the bounds of legal compliance.	E	P	Project
CO5	Critically analyses and appreciates the	E	P	Debates/Discussions/ Examinations

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

Module	Unit	Content	Hrs
		<b>Basic Concepts of Income Tax</b>	<b>10</b>
<b>I</b>	1	An introduction to income tax- History and Relevance of Income Tax	2
	2	Basic Concepts and Definitions of Income Tax Act	1
	3	Brief Outline of Income Tax Authorities in India	2
	4	Exempted Incomes (List only)	1
	5	Agricultural Income (Theory only)	1
	6	Residential Status and Incidence of Tax of Individual	3
		<b>Income from Salaries</b>	<b>15</b>
<b>II</b>	7	Meaning and Components of Salary	1
	8	Allowances	2
	9	Perquisites	3
	10	Profit in lieu of salary	1
	11	Provident Fund and tax implications	2
	12	Deductions from Gross Salary under Section 16	1
	13	Calculation of Income from Salary	2
	14	Retirement benefit: Gratuity, Commuted pension, Earned leave salary, VRS compensation	3
		<b>Income from House Property</b>	<b>10</b>
<b>III</b>	15	Introduction to House Property: Meaning of House Property, Annual Value, Exempted House Property Income	2
	16	Calculation of Gross Annual Value	2
	17	Calculation of Annual Value in different situations	2
	18	Deductions under Section 24	2
	19	Calculation of Income from House Property	2
			<b>Profit and Gains of Business or Profession</b>
<b>IV</b>	20	Introduction: Meaning and Definition of Business and Profession, Incomes chargeable under this Head.	1
	21	Allowed and Disallowed Expenses	2

	22	General Deductions	1
	23	Calculation of Income from Business	3
	24	Calculation of Income from Profession	2
	25	Provisions related to Depreciation	1
	<b>Open Ended Module for Practical Exercises Practical Applications, Case Study and Course Project</b>		
<b>V</b>		Recommended to implement the following: Seminar / Group discussions / Assignments on practical problems related to the first four modules	<b>30</b>
		Group work Example: Ask students to calculate depreciation using different methods and analyse the impact on taxable income	
		Conduct at least two Case Studies relating to the Course Example: Present a tax planning scenario for an individual or business and ask students to analyse the situation and recommend strategies to minimize tax liabilities.	
		Course Project Example: 1. Collect data from salaried persons or owner of a house property and calculate their income. 2. Collect and examine the profit and loss accounts of business organizations and calculate income from business.  <i>The practical exercise should provide a holistic approach to learning income tax by combining theoretical knowledge with real-world applications.</i>	

**References:**

1. Dr.Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr.Mehrotra and Dr.Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. BhagwathiPrasad : Direct Taxes - Law and Practice. Wishwa Prakashana.
5. DinakarPagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur &Narang : Income Tax.

Course Code	COP5CJ302				
Course Title	MANAGEMENT ACCOUNTING				
Type of Course	<b>Major</b>				
Semester	V				
Academic Level	300 – 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various aspects of the financial statements and the role of financial statement analysis.				
Course Summary	This course aims to equip students with the necessary skills and knowledge to apply management accounting principles in various organizational contexts. This course explores various dimensions of Management Accounting tools such as ratio analysis, funds flow statement, cash flow statement and CVP analysis.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of the principles, concepts, and techniques of management accounting	U	C	Examinations / Quiz Assignment
CO2	Evaluate alternatives and make recommendations based on relevant financial information.	E	P	Examinations/ Presentation / project
CO3	Use management accounting information to monitor and control strategic initiatives.	Ap	P	Project / Case study
CO4	Explore the role of management accountants in maintaining integrity and transparency	An	P	Debate Assignment / case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)				

# - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

**Detailed Syllabus:**

Module	Unit	Content	Hours
<b>I</b>	<b>Introduction to Management Accounting</b>		<b>8</b>
	1	Concept of Management Accounting: Nature, Scope, and Functions	2
	2	Financial Statement Analysis: Comparative Statements	2
	3	Common Size Statements	2
	4	Trend Analysis and its interpretation	2
<b>II</b>	<b>Ratio Analysis</b>		<b>13</b>
	5	Ratio Analysis: Meaning, Nature, Uses, and Limitations of Ratios	2
	6	Detailed study of liquidity, profitability, and turnover ratios, including industry benchmarks, peer comparisons, and implications for operational efficiency	4
	7	Analysis of solvency, leverage, and market test ratios, exploring their significance in assessing long-term financial stability, and debt management	3
	8	Construction of Financial Statements from Ratios, Judgment of Financial Stability through Ratios	4
<b>III</b>	<b>Fund Flow and Cash Flow Analysis</b>		<b>12</b>
	9	Concept of Fund Flow Statement: Concept of Fund, Need, and Managerial Uses	2
	10	Schedule of Changes in Working Capital, Fund from Operations	3
	11	Preparation of Fund Flow Statements	3
	12	Concept of Cash Flow Statement, Uses, Difference between Fund Flow and Cash Flow Statements, Preparation of CFS	4
<b>IV</b>	<b>CVP Analysis</b>		<b>12</b>
	13	Concept of Marginal Costing, Fixed and Variable Costs, CVP Analysis	2
	14	Contribution, P/V Ratio	2
	15	Break Even Analysis- Margin of Safety	2
	16	Construction of Break Even chart	2

	17	Decision Making: Fixation of Selling Price, Exploring New Markets, Make or Buy, Key Factor, Product Mix, Operate or Shutdown	4
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<b>Open Ended Module: Practical Exercise</b>			
<b>V</b>	Recommended to conduct the following:		<b>30</b>
	1.Seminar / Group discussions / Assignments on practical problems Relating to the first four modules of the course.		
	2.Course Project		
	2.1 Assign a project involving the analysis of cost-volume-profit relationships		
	2.2 Assign projects where students compare the financial ratios of companies within the same industry and prepare report about it.		
3.Conduct ratio analysis using excel software			
4.Present students with business cases that require them to apply management accounting techniques to solve specific challenges and encourage students to work collaboratively to analyze the problems, develop solutions, and communicate their findings effectively. Example: Assign a case where students need to estimate costs and use CVP analysis to make strategic decisions and explore scenarios like pricing, Product mix, or discontinuing a product line			

**References :**

1. Dr. S.N. Maheswari: Management Accounting.
2. Saxena: Management Accounting.
3. Made Gowda: Management Accounting.
4. Dr. S. N. Goyal and Manmohan: Management Accounting.
5. B.S.Raman: Management Accounting.
6. R.S.N. Pillai and Bagavathi: Management Accounting.
7. Sharma and Gupta: Management Accounting.
8. J. Batty: Management Accounting.
9. Foster: Financial Statement Analysis, Pearson Education.
10. P.N. Reddy & Appanaiah: Essentials of Management Accounting.

Course Code	COM5CJ303
Course Title	PRINCIPLES OF MARKETING



Type of Course	Major				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites	A basic understanding of marketing activities of businesses.				
Course Summary	This course aims to equip students with a comprehensive understanding of key marketing concepts, theories, and practice. It covers the key principles of marketing, including market analysis, consumer behaviour, product development, pricing strategies, promotion, and distribution.				

**Course Outcome (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop basic knowledge about the concepts, principles, tools and techniques of marketing	U	C	Examinations/Quizzes/ Assignment/Seminar
CO2	Analyze consumer behavior and decision-making processes to identify market opportunities and develop effective marketing strategies.	An	C	Examinations Assignment Role play Project
CO3	Apply marketing frameworks and models to analyze the competitive landscape and develop positioning strategies.	Ap	P	Project Case study
CO4	Communicate marketing concepts, strategies, and recommendations effectively through written reports and oral presentations.	Ap	p	Project Case study

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

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Marketing</b>		<b>8</b>
	1	Definition- Features and scope of Marketing	2
	2	Evolution of Marketing Concepts and Philosophies	1
	3	Significance of Marketing in Business	1
	4	Functions of Marketing	2
	5	Overview of marketing Management Process	2

Module	Unit	Content	Hrs
<b>II</b>	<b>Consumer Behaviour</b>		<b>10</b>
	6	Types of Consumer Buying Behaviour – Factors affecting Buyer Behaviour	2
	7	Consumer Buying Decision Process	2
	8	Market Segmentation	1
	9	Importance of Segmentation-Basis of segmentation	1
	10	Target Marketing	2
	11	Market Positioning-strategies	2
<b>III</b>	<b>Marketing Mix Strategies</b>		<b>15</b>
	12	Concept of Marketing Mix - Product –Product Classifications – Product and Service Differentiation – Product Levels	3
	13	Stages of new product development-Product life cycle strategies	3
	14	An overview of Brand Management – Co-Branding, Ingredient Branding	2
	15	Packaging & Labeling Decisions – Warranties & Guarantees	2
	16	Pricing-Pricing strategies	3
	17	Distribution- Role of Marketing Channels – Channel Functions- Channel Levels – Channel Management Decisions –E-Commerce & M-Commerce	2
<b>IV</b>	<b>Recent Developments in Marketing</b>		<b>15</b>
	18	Applications of AI in marketing	2

	19	Influencer Marketing and Social Media Trends	3
	20	Marketing Analytics	2
	21	Omni Channel Marketing-Search Engine Optimisation	3
	22	Purpose driven marketing	2
	23	Ethical Issues in Marketing	3
	<b>Open-Ended Module</b>		<b>12</b>
<b>V</b>		<p>Suggested topics:</p> <ul style="list-style-type: none"> <li>a) Explore current trends shaping the marketing landscape</li> <li>b) Discuss various pricing strategies in different industries.</li> <li>c) Social Media Marketing</li> <li>d) Case Study, Group Discussion, Marketing Game and Role Play can be conducted</li> </ul> <p>Note: Subject teacher has to prepare the detailed syllabus of this module</p>	

#### **References :**

1. Philip Kotler, Kevin Lane Keller, "Marketing Management" (15e), Pearson India Education Services Pvt Ltd
2. VS Ramaswamy & S Namakumari, "Marketing Management" (Latest Edition)-Mc Graw Hill Education (India) Private Limited, New Delhi
3. S.A. Sherlekar, "Marketing Management-Concepts and Cases", Himalaya Publishing House Pvt Ltd
4. William J Stanton, "Fundamentals of Marketing", Mc Graw Hill Publishing Co, New York
5. Lamb. Hair, Mc Daniel, "Marketing", Cengage Learning Inc USA.
6. Rayport, Jeffrey Fand Jaworksi .BernardJ, "Introduction to E-Commerce", Tata Mc Graw Hill, New Delhi

Course Code	COM6CJ304				
Course Title	AUDITING AND ASSURANCE				
Type of Course	Major				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	An understanding of basic accounting principles is essential. Knowledge of financial statements, double-entry bookkeeping, and accounting terminology are important.				
Course Summary	This course provides students with a comprehensive understanding of auditing principles, practices, and the role of auditors in providing assurance on financial information.				

**Course Outcome (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the objectives, scope, and principles of auditing, including the role of auditors in providing independent assurance on financial statements.	U	C	Examinations/Quizzes/Assignment/Seminar
CO2	Analyze the regulatory framework governing auditing practices, including relevant laws, regulations, and professional standards.	An	P	Examinations/Quizzes/Assignment/assignment/project
CO3	Apply auditing techniques and procedures to assess the reliability and integrity of financial information.	Ap	P	Project /Discussions Case study
CO4	Analyze and interpret audit findings and communicate them	An	P	Project Case study

	effectively to stakeholders through audit reports..			
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs
I	<b>Introduction to Audit</b>		<b>11</b>
	1	Auditing Concepts: Definition, Origin of Auditing, Meaning of Audit, Need for Audit (Benefits of Audit), Objective of the Audit	3
	2	Scope of Audit, External Audit engagements, Qualities of Auditor	2
	3	Classification of audit	3
	4	Inherent Limitations of Auditing	1
	5	Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board (IAASB) & Auditing and Assurance Standards Board (AASB)	2
II	<b>Audit Plan and Process</b>		<b>10</b>
	6	Development of Audit Plan and Program- Preparation before Audit – Audit planning (SA 300 Planning an Audit of Financial statements)-Audit Program-Benefits of Audit Planning.	2
	7	Concept of Audit Documentation; Nature & Purpose of Audit Documentation-Audit working papers, Audit files: Permanent and current audit files, Ownership, and custody of working papers (SA 230 Audit Documentation)	2
	5	Concept of Internal Control, Internal check & Internal Audit, objectives, Features of a good Internal Control System	2
	9	Concept of Audit Documentation- Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation.	2
	10	Materiality (Standard on Auditing - 320),	2
III	<b>Vouching and Verification</b>		<b>15</b>
	8	Vouching – Meaning – Importance , Vouchers – Requirements of a Voucher	1
	9	Verification – Difference between Vouching and Verification	2
	10	Verification of assets and liabilities , Valuation of Assets & liabilities,	2
	11	Difference between Verification and Valuation	1
	12	Audit of opening balance, sundry debtors ,sundry creditors, audit of cash in hand and cash at bank	3
	13	Audit of Land & Buildings, Plant & Equipment	2
	14	Audit of sale of Goods and Services; Audit of Interest Income	2
	15	Audit of Purchases, Employee benefits expenses	2
IV	<b>Company Auditor and Audit Report</b>		<b>12</b>
	16	Company Auditor- Qualification & Disqualification, Appointment of Auditor	3
	17	Duties, Rights & Liabilities of an Auditor as per Companies Act	2

		2013	
	18	Removal of auditors; Remuneration of Auditor	2
	19	Audit Report- Characteristics, Importance and Significance of Audit Report-	2
	20	Types of Audit Report - basic elements of audit report (SA 700 Forming an Opinion and Reporting on Financial Statements)	2
	21	Comparative Financial Statements (SA 710)	1
	<b>Open-Ended Module</b>		<b>12</b>
<b>V</b>		<p>Recommended topics</p> <p>1. Advanced topics in auditing</p> <p>2. Auditing and Ethics</p> <p>or</p> <p>Practical exercises</p> <p>1. Assign a project where students assess the risk of fraud in a company and ask them to design procedures to detect and respond to the risk of fraud.</p> <p>2. Plan a visit to any Audit firms/ Financial consultancy organisations and ask students to prepare a detailed report.</p> <p>3. Review any published audit report of any companies of the current year and prepare an assignment about it.</p> <p>Note: The subject teacher has to prepare the detailed syllabus of the module</p>	

### References:

1. B. N. Tandon, S. SudharsanamandS. Sundharabahu- A Handbook of Practical Auditing -S. Chand & Co. Delhi.
2. B. N. Tandon-Auditing - S. Chandra & Co. Ltd., Delhi.
3. D. P. Jain-Auditing - Konark Publishers Pvt. Ltd, Delhi
4. DinakarPagare-Practice of Auditing
5. Dr. T. R. Sharma Auditing – Sahitya Bhavan, Agra.
6. Jagadeesh Prakash-Auditing
7. Kamal Gupta & Ashok Arora-Fundamentals of Auditing - Tata McGraw Hills C. A. Institute study material for Inter and Final examinations

Course Code	COM6CJ305				
Course Title	INCOME TAX AND GST				
Type of Course	Major				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture	Tutorial	Practical	Total

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

### Course Outcome (CO):

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

Module	Unit	Content	Hrs
I		Capital Gains and Income from Other Sources	12



	1	Capital Gains -Capital Asset – Transfer – Long-term Capital Gain and Short-term Capital gain	2
	2	Cost of Acquisition and Cost of Improvement	2
	3	Calculation of Capital Gain	2
	4	Exempted Capital Gain	1
	5	Income from Other Sources	1
	6	Deductions available from Income from other sources	1
	7	Gift - Interest on Securities – Bond-washing Transaction	2
	8	Calculation of Income from Other Sources	1
	<b>Assessment of Individuals</b>		<b>13</b>
<b>II</b>	9	Deemed Income and Clubbing of Incomes-Important provisions	2
	10	Set-off and carry forward of losses	2
	11	Deductions in Computing Total Income	2
	12	Computation of Total Income	2
	13	Computation of Tax Liability of Individual under Old Regime and New Regime-AMT	2
	14	Rebate and Relief of Tax-Advance Payment of tax-TDC-TCS	1
		An overview of assessment procedure and Income Tax returns	
	<b>Introduction to Goods and Service Tax</b>		<b>10</b>
<b>III</b>	15	History and Relevance of GST -Basic Concepts related to GST – CGST, SGST, IGST-Principles of GST - Taxes Subsumed under GST	2
	16	Important concepts and definitions under GST Act	1
	17	Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure for Registration - GSTIN - Cancellation of Registration	2
	18	Levy and Collection of GST-Taxable event - Procedure relating to levy and collection of CGST & SGST - Place of supply-Exemption from GST	2
	19	Classification of goods and services - Composite and mixed supplies - Concept of time and place of supply	2
	20	Payment of GST - Rates of GST - Tax Deduction at Source - Collection of Tax at Source – Refunds	1
		<b>Input Tax Credit</b>	
<b>IV</b>	21	Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations	2
	22	Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available	2
	23	GST Invoice, Debit and Credit Notes, E-Way Bills	2
	24	GST council - GST authorities	2
	5	An overview of various types of GST assessment	2

		<b>Open Ended Module for Practical Exercises Practical Applications, Case Study and Course Project</b>	<b>30</b>
<b>V</b>		Recommended to conduct the following: Seminar / Group discussions / Assignments A) Conduct debate on controversial GST issues. B) Provide sample transactions and ask participants to create invoices, considering different GST rates and categories	
		Demonstrating: Guide students through the online GST registration process.	
		Case study: Provide students with real-life case studies that involve computation of income tax under new and old tax regimes.	
		Course Projects: 1. Assign projects that involve tax planning for individuals 2. Visit any near-by business units and examine the GST filing process 3. Provide scenarios for businesses with varying turnovers and discuss the registration thresholds.	

**References :**

1. Dr. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) Ltd.
4. Bhagwathi Prasad : Direct Taxes - Law and Practice. Wishwa Prakashana.
5. Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur & Narang : Income Tax.
7. Raj K Agarwal, A Handbook on GST, Bharat Publications
8. Aditya Singhania, GST Practice Manual, Taxmann's Publications

Course Code	COM6CJ306				
Course Title	METHODOLOGY FOR BUSINESS RESEARCH				
Type of Course	Major				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of various business concepts and statistical tools is essential.				
Course Summary	The Course is intended to provide an understanding and insight into the basic concepts of research, the tools and techniques, stages in the research process and preparation of research report				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the principles and processes of research methodology, including research design, data collection, and data analysis.	U	C	Examination Assignment Project
CO2	Identify and define research problems, questions, and objectives in business settings, and formulate appropriate research hypotheses	An	C	Seminar Project Examinations
CO3	Evaluate different research methodologies and approaches, including quantitative, qualitative, and mixed methods research.	An	P	Examination Project
CO4	Critically evaluate the Research Problem	E	P	Project Assignment
CO5	Apply research findings to address business challenges, inform decision-making, and contribute to organizational success.	Ap	P	Case study Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
<b>I</b>	Introduction to Research		<b>8</b>
	1	Introduction to Research-Features-Objectives-Importance-Scope-Types of Research	3
	2	Approaches in Research- Induction and Deduction	1
	3	Research Ethics-Practices- Plagiarism	1
	4	Phases of Research	3
<b>II</b>	Research Design		<b>15</b>
	5	Identification of Research Problem - Framing of Objectives	2
	6	Literature Review-Sources- Methods- Research Gap	2

	7	Research Design-Sample Design- Sampling techniques- Sample Size, Sampling Error	5
	8	Variables in Research	2
	9	Measurement and Scaling (Nominal, Ordinal, Interval and Ratio Scale)	4
<b>III</b>	Data Collection Methods		<b>10</b>
	10	Data Collection - Primary and Secondary Data- Methods of Collecting Primary Data- Observation-Interview-Survey-Experimentation- Secondary Data Sources	5
	11	Tools of Data Collection-Questionnaire-Essentials of Questionnaire, Interview Schedule	3
	12	Pre-testing- Pilot Study	2
<b>IV</b>	Data Processing and Analysis		<b>12</b>
	13	Editing-Coding-Classification-Tabulation	3
	14	Analysis of Data-An Overview of Descriptive and Inferential Analysis Techniques (theory only)	4
	15	Research Report- Types- Stages - Contents	4
	16	Reference and Bibliography-Styles	1
<b>V</b>	<b>Open Ended Module ,Practical Exercises</b>		<b>30</b>
	1	Organize field trips to businesses or research organizations where students can observe research practices in action	
	2	Organize research presentations where students can present their research findings to their peers and faculty members	
	3	Design suitable case Studies to identify the Research Problem	
	4	Conduct practical session on data analysis using Excel	
	5	Project on writing a synopsis	
	6	Design a sample Questionnaire	
	7	Assign research articles to critically appraise it	
	8	Hands-on training on Academic Writing and Publication	
	<b>Reference Books</b> <ol style="list-style-type: none"> <li>1. Bajpai, Naval. Business Research Methods, Pearson Publications, 2017</li> <li>2. Cooper, Donald R., and Pamela S. Schindler. Business research methods. McGraw Hill Publication. 2003</li> <li>3. Jan Brace: Questionnaire Design, Kogan Page India, 2022</li> <li>4. Krishnaswami, O.R., &amp;Ranganatham, M. Methodology of Research in Social Sciences, Himalaya Publishing House, 2018.</li> <li>5. Kothari C R, Research Methodology, New Age International Publishers, 2023</li> <li>6. Michael V.P. Research Methodology in Management, Himalaya, 2019</li> <li>7. Ranjith Kumar, Research Methodology: A step by step guide for beginners, Sage Publication, 2023</li> <li>8. UpendraPratap Singh, Research &amp; Publication Ethics, Sultan Chand &amp;</li> </ol>		

		<p>Sons, 2023.</p> <p>9. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research, Himalaya, 2016</p> <p>10. Zikmund, William, et al. Business research methods. Cengage Learning, 2012.</p>
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Course Code	COM7CJ401				
Course Title	<b>ECONOMIC ENVIRONMENT OF BUSINESS</b>				
Type of Course	<b>Major</b>				
Semester	VII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Studying the economic environment of business requires a foundational understanding of economics and its principles				
Course Summary	This course introduces students to the basics of Macroeconomic theory and International Economics. The objective of this course is to familiarize students with the fundamentals of macroeconomics and to emphasize the importance of assessing the external macro environment by businesses in order to survive and prosper.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Enable the incumbents to understand comprehensively the concepts delivered at the remembrance level to make them cognitively fit for application.	U	C	Examinations Seminar
CO2	Develop skills in business environment analysis based on the understanding of the different contents delivered to apply them with illustrations and cases	An	P	Project Case analysis Examination
CO3	Impart skills to analyse the real time data (economic/social/legal) to explore and undertake business decisions.	An	P	Project Assignment

CO4	Make the students capable to evaluate the impact of political, economic, social, technological, legal, ecological environment on business decisions taken by firms	E	P	Project Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

**Detailed Syllabus:**

Module	Unit	Content	Hours
I	<b>Business Environment</b>		<b>10</b>
	1	<b>Business Environment</b> -Meaning, Nature, Types of Business Environment—Internal, External, Micro and Macro Environment —	<b>4</b>
	2	<b>Environmental Analysis</b> - Stages, Approaches and Benefits.	<b>3</b>
	3	<b>Environmental Awareness and Scanning</b> for Business Planning- SWOT- PEST Model- Porters' Five Forces Model - Balance Scorecard	<b>3</b>
II	<b>Economic Environment</b>		<b>12</b>
	4	<b>Economic Environment:</b> Structural Changes in the Economy since Independence Agriculture, Industry, Service Sectors - Performance of various sectors.	<b>4</b>
	5	<b>Economic Reforms</b> - Liberalisation, Globalization & Privatisation and its Impact in the economy.	<b>4</b>
	6	<b>Overview of the Indian Financial System</b> - Money market & Capital Market: Social Environment - Demographic Trend and Analysis of Social Structure in India - Significance of growing Middle Class - Social & Cultural Factor – Social Change	<b>4</b>
III	<b>Industrial Policy</b>		<b>13</b>
	7	<b>An Overview of Industrial Policies</b> during the Post Liberalization Period. Policy towards MSME --	<b>4</b>
	8	<b>Industry</b> – The growth and development of public sector enterprises - Trends in foreign participation in Indian business	<b>4</b>

	<b>9</b>	<b>Industrial Policy</b> , Export - Import Policy Competition Commission, -FEMA--Regulation & Licensing-IDRA - Government policy towards Foreign Collaborations – FDI& FII.	<b>5</b>
<b>IV</b>	<b>International Economic Institutions and Agreements</b>		<b>10</b>
	<b>10</b>	<b>International Economic Institutions and Agreements</b> — IMF, World Bank, ADB, UNCTAD, WTO.	<b>4</b>
	<b>11</b>	<b>Cross National Co-operation and Agreements</b> — SAARC, SAPTA, BRICS, ASEAN	<b>3</b>
	<b>12</b>	<b>Regional Economic Integration</b> -Trade Blocs. –Customs Unions	<b>3</b>
<b>V</b>	<b>Open Ended Module - Practicum</b>		<b>30</b>
	<b>1</b>	Conduct debates and discussions on current economic issues and controversies that affect businesses.	<b>10</b>
	<b>2</b>	Encourage students to research different perspectives, critically evaluate arguments, and articulate their own viewpoints on complex economic topics.	<b>10</b>
	<b>3</b>	Hold talks on Government Policies and impacts on various sectors	<b>10</b>

## References

1. Sengupta, N.K. Government and Business in India, Vikas Publications, New Delhi.
2. Cherunilam, Francis: Business Environment, Himalaya Publishing House, New Delhi.
3. Bhalla, V.K. and S. Shivaramu: International Business Environment and Business, Anmol, New Delhi.
4. Sivayya and Das, Indian Industrial Economy, S.Chand & Co Ltd, New Delhi.
5. Cherunilam, Francis: International Business, Prentice-Hall of India, New Delhi.
6. Dutt and Sundharam, Indian Economy, S.Chand & Co Ltd, New Delhi.

Course Name	MERGERS, ACQUISITIONS AND CORPORATE RESTRUCTURING				
Course code	COM7CJ402				
Type of Course	<b>Major</b>				
Semester	VII				
Academic Level	400-499				
Course Details	Credit	Lecture	Tutorial	Practical	Total

		per week	per week	per week	Hours
	4	3	-	2	75
Pre-requisites	Familiarity with financial management concepts and frameworks will help in analyzing the rationale behind mergers, acquisitions, and restructuring activities.				
Course Summary	Mergers, Acquisitions and Corporate Restructuring is a comprehensive course which explores the core concepts of mergers and acquisitions and corporate restructuring and the challenges encountered in implementing them.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Acquire conceptual understanding of Mergers, its strategic perspective & strategic approaches to M&A.	U	C	Examinations Assignment
CO2	Explain the concept of Corporate Restructuring and its methods	An	C	Mini Project / Seminar Presentation
CO3	Describe the various Valuation Approaches	An	P	Seminar / Group Tutorial Work Examinations
CO4	Understand the Takeover process, defenses in detail and analyze the issues involved in takeover process and identify areas of reform.	Takeover	P	Instructor-created exams / Assignments
CO5	Evaluate the Legal and regulatory framework of M&A and the Taxation and Accounting aspects of M&A	E	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
I	<b>Corporate Restructuring</b>		<b>12</b>
	1	Corporate re structuring–different methods of restructuring– joint ventures–sell-off and spin-off, divestitures– equity carve-out	4
	2	Management buy outs– master limited partnerships – employee stock ownership	4



		plans /stock option plan(ESOP)-	
	3	Dynamics of M&A process- identification of targets negotiation-closing the deal. Five-stage model. Process of merger integration –organizational and human aspects–managerial challenges of M&A	4
<b>II</b>	<b>Legal &amp; Taxation Aspect</b>		<b>8</b>
	4	Legal and regulatory frame work of M & A – provisions of Companies Act 2013, Provisions of Competition Act.	2
	5	SEBI Take over Code SEBI Buy back of Securities Regulations SEBI (Substantial Acquisition of shares and Takeover Regulations)	2
	6	Taxation of Mergers, Acquisitions and Amalgamations: Amalgamation, Demerger – Special provisions for computation of cost of acquisition- Conditions for availing loss and depreciation –Tax Neutrality.	4
<b>III</b>	<b>Takeover</b>		<b>12</b>
	7	<b>Takeover:</b> Concept, Benefits and disadvantages of Takeover, Takeovers, types, hostile takeover approaches	2
	8	Takeover defences –bid resistance strategies-bid defence strategies—pre offer defences-poison pill defence-shark repellents-post offer defences-greenmail-white knight-financial defensive measures –	4
	10	Coercive offers and defense – anti-takeover amendments– impact of takeover defences on shareholder value.	4
	11	Buy back of Shares and its process	2
<b>IV</b>	<b>Accounting for Mergers</b>		<b>13</b>
	12	<b>Accounting for Mergers:</b> AS14, Methods of Accounting, Balance Sheet Treatments after M &A- Due Diligence- Scope and Types of Due Diligence, Transactions requiring Due Diligence- Due Diligence Process- Parties interested in Due diligence-Due diligence in cross border deals.	3
	13	Exchange Ratio and Synergy: Concept, ER based on EPS, MPS,PE, Combined EPS, Combined MPS, Combined PE. Minimum and Maximum Exchange Ratio based on MPS and EPS, Market value of merged firm, Cost and Benefits of a merger	3
	14	Different Approaches of Valuation of M&A: Asset Based Valuation : Net Asset Method- Book Value basis, Market Value basis, Liquidation Value basis, Income Based Valuation: Discounted Cash flow Method, Equity Valuation and Firm Valuation covering Stable growth and two stage growth model , Dividend Yield Method, Capitalization Method, Market Based Valuation: Comparable company and Transaction Analysis Method Fair Value Method	4
	15	Post Acquisition Integration- Types of Integration, Tools for Integration- Issues involved in Integration- Role of HRM in M&A Integration- Integrating Cross-border Acquisitions	3
<b>V</b>	<b>Open Ended Module for practicum</b>		<b>30</b>
	1	Contemporary themes in Mergers and Acquisitions	

	2	<p>A) Analyzing real-world case studies of successful and unsuccessful corporate restructuring and acquisition transactions.</p> <p>B) Group projects: Students work in teams to develop strategic plans for hypothetical restructuring or acquisition scenarios</p>	
	3	<p>A case report correlating the theories and valuation model must be prepared by using the data and example of M&amp;A deals occurred in the past. (For preparing this case report, any sector and any deal pertaining to that sector can be taken as per choice and discretion)</p>	

## References

1. Sudi Sudarsanam, Value Creation From Mergers And Acquisitions, Pearson Education
2. Fred Weston, K wang S Chung, Susan E Hoag, Mergers, Restructuring and Corporate Control  
– Pearson Education, Ravindhar Vadapalli, Mergers acquisitions and Business valuation, Excel books
3. Valuation for mergers Buy outs & Restructuring, Arzak, Wiley India (P) Ltd.
4. Merger Acquisitions & Corporate Restructuring, Chandrashekar Krishna Murthy & Vishwanath.S.R, Sage Publication.
5. Weston, Mitchel And Mulherin, Takeovers, Restructuring And Corporate Governance Pearson Education, Shiv Ramu, Corporate Growth Through Mergers And Acquisitions, Response Books
6. P Mohan Rao, Mergers And Acquisitions, Deep And Deep Publications
7. Machiraju, Mergers And Acquisitions, New Age Publishers
8. Handbook of International Mergers & Acquisitions, Gerard Picot, Palgrave Publishers Ltd.

Course Code	COM7CJ403				
Course Title	FORENSIC ACCOUNTING				
Type of Course	<b>Major</b>				
Semester	VII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Basic understanding of auditing principles and practices is important for understanding how financial audits are conducted and how auditors detect fraud and irregularities				
Course Summary	This course provides a comprehensive understanding of the principles, techniques, and practices used in forensic accounting to identify,				

	investigate, and mitigate financial fraud and misconduct.
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### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the role and scope of forensic accounting in detecting, investigating, and preventing financial fraud and misconduct.	U	C	Examination Seminar Assignment
CO2	Identify common types of financial fraud, including asset misappropriation, corruption, and fraudulent financial reporting.	An	P	Case analysis Presentation Project
CO3	Apply accounting principles and techniques to reconstruct financial transactions and trace assets in cases of suspected fraud or misconduct	Ap	P	Assignments/ Seminars Project
CO4	Explain and practice the process of forensic accounting	An	P	Examination / Assignments
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Forensic Accounting</b>		<b>10</b>
	1	Introduction - Meaning and Definition – History and Evolution of Forensic Accounting – Characteristics of Forensic Accounting – Objectives of Forensic Accounting	4
	2	Forensic Accountant - Functions of a Forensic Accountant – Qualifications and Qualities required by a Forensic Accountant – Difference between Financial Auditor and Forensic Accountant	4
	3	Advantages and Disadvantages of Forensic Accounting – Scopes and Opportunities of Forensic Accounting	2
<b>II</b>	<b>White Collar Crimes</b>		<b>12</b>
	4	Introduction – Meaning and Definition – Classification of Financial Crimes – History of Organized Crimes	3
	5	Frauds – Meaning and Definition – Essential elements of Frauds – types	4

		of Frauds – Fraudsters –Fraud Triangle – Hollinger Clark Theory	
	6	Money Laundering – History and Evolution of Money Laundering - Stages in money Laundering – Impact of Money Laundering on Society – Role of Financial Institutions – Organisations fighting against money laundering	5
<b>III</b>	<b>Financial Crime Detection and Prevention</b>		<b>12</b>
	7	Red Flag detection – Whistle Blowing – Deception Identification Techniques – Internal Control System in an organisation – Auditing Process	3
	8	Anti- Money Laundering – Fraud Prevention methods – Fraud Risk Assessment – Fraud Risk Management – Fraud related responsibilities of related parties – Tools and techniques used for fraud detection	4
	9	Data Analytics – Meaning and Definition - Use of Data Analytics in Forensic Accounting – Importance of Data Analytics in Forensic Accounting –Difference between Data Analytics and Data Analysis - Digital Evidence and types	5
<b>IV</b>	<b>The Process</b>		<b>11</b>
	10	Preliminary steps in Forensic Accounting – Rights and duties of Parties – Conflict of Interests – Aim and scope of Investigation - Process of Forensic Accounting	3
	11	Investigation – Planning an Investigation – Collecting Evidence – Interview theory – Barriers to an Effective Interview – Information Sources – Damage Calculation	3
	12	Reporting – Reports – meaning and definition – salient features and structure of a good report – Role of an Investigation report – Best practices in Fraud Investigation Reports – Components of reports - Samples	3
	13	Litigation – Meaning and definition – Court proceedings – Forensic accountant as an expert witness - Testimony	2
	<b>Open Ended Module</b>		<b>30</b>
<b>V</b>		<p>Recommended to conduct the following:</p> <ol style="list-style-type: none"> <li>1.Analyzing real-life case studies of financial fraud or misconduct to understand the methods used, the red flags to look out for, and the investigative techniques employed.</li> <li>2. Project report writing: Developing the ability to write clear and concise reports detailing findings from forensic investigations, including evidence gathered, analysis performed, and conclusions drawn.</li> <li>3.Discuss advanced themes in Forensic Accounting</li> </ol>	

		4.Preparation of a report on the most recent case of financial fraud and forensic accounting procedure	
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**References:**

1. Howard Silverstone, Michael Sheetz, Stephen Pedneault, Frank Rudewicz (2012), Forensic Accounting and Fraud Investigation, The CPE Store
2. Asha A, Sarah Palmer, (2023), “Introduction to Financial Forensics”, Notion Press.
3. Ian Ross (2016), Exposing Fraud: Skills, Process and Practicalities, Wiley
- 3.Greg Shields (2020), Forensic Accounting, Bravex
- 4.Petter Gottschalk (2018), Investigating White Collar Crime: Evaluation of Fraud Examination, Springer
- 5.Sunder Gee (2015), Fraud and Fraud Detection: A Data Analytics Approach, Wiley

Course Code	COM7CJ404				
Course Title	ORGANISATIONAL BEHAVIOUR				
Type of Course	Major				
Semester	VII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A foundational understanding of psychology, sociology, and business principles is helpful for studying organizational behaviour.				
Course Summary	This course delves into advanced topics in Organizational Behavior, fundamental Psychological Processes, theories of leadership, as well as individual and group behavior, with a supplementary focus on Stress Management.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1		U	C	Examinations

	Understanding the dynamics of individual behavior within organizations, including motivation, perception, attitudes, and learning.			Assignment
CO2	Analyzing the impact of group dynamics, team processes, and interpersonal relationships on organizational effectiveness.	An	P	Examinations Project Case analysis
CO3	Exploring leadership theories and styles to develop effective leadership skills for various organizational contexts.	An	P	Examination Project
CO4	Developing problem-solving and decision-making skills through case studies and real-world organizational scenarios.	Ap	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module		Content	Hrs
<b>I</b>		<b>Introduction to Organisational Behaviour (OB)</b>	<b>9</b>
	1	Definition and scope of organizational behaviour-Importance and relevance of studying organizational behaviour-Historical development of organizational behavior as a field of study	<b>3</b>
	2	Organizational Behavior in Global Context-Cross-cultural differences in organizational behaviour-Managing diversity and inclusion in multinational organizations-Global leadership challenges and competencies	<b>3</b>
	3	Emerging Topics in Organizational Behavior-Technology and its impact on organizational behaviour-Remote work and virtual teams -Work-life balance and well-being initiatives	<b>3</b>
<b>II</b>		<b>Individual Behaviour</b>	<b>13</b>
	4	Factors Affecting Individual Behaviour, Basic Psychological Process	<b>3</b>
	5	Personality- Determinants of Personality- Personality Traits	<b>5</b>
	6	Perception- Process- Factors affecting Perception- Learning Process	<b>5</b>
<b>III</b>		<b>Team Dynamics and Group Behaviour</b>	<b>11</b>
	7	Team Dynamics-Definition and importance of teams-Types of teams (e.g., cross-functional, virtual)-Stages of team development (e.g.,	<b>3</b>

		forming, storming, norming, performing)	
	8	Team Building-Team composition and roles-Building trust and cohesion-Managing team diversity	3
	9	Team Leadership-Leadership styles in team settings-Team Performance Management	2
	10	Group Behavior-Group formation, dynamics, and cohesion-Organizational culture: definition, levels, and change-Power and politics in organizations.	3
IV		<b>Stress Management and Managing Transformation</b>	<b>12</b>
	11	Stress Management- Meaning – Types of Stress- Causes of Stress-Conflicts-Remedial Measures	6
	12	Understanding Organizational Change-Drivers of change Types of change (e.g., incremental, transformational)-Resistance to change-	3
	13	Change Management Models-Lewin's Change Management Model-Kotter's 8-Step Change Model-Role of leadership in change management-Communicating change effectively-Implementing Change-Planning and executing change initiatives	3
V		<b>Open Ended Module</b>	<b>30</b>
	1	Seminar/Group Discussions/Debate-Contemporary issues in OB	
	2	Engaging in role play, simulations, management games, or other interactive group activities provides hands-on training experiences for participants.	
	3	Conduct Case Studies relating to the course	
	4	The course project involves assigning students internships to gain insight into the stress management process and organizational development, as well as arranging industrial visits to provide an understanding of corporate culture	

## References

- 1 .Stoner, James. A.F. and Freeman.E.R., 1989. Management, Prentice Hall of India, New Delhi.
- 2 . John B. Miner, 1978. The Management Process, Macmillan, New York.
3. George R.Terry and Stephen G. Franklin, Principles of Management, AITBS, Delhi, 1988.
4. Kast. F.E., and J.E. Rsenzweig, 1973. Organisation and Management: A Systems Approach, Mc Graw – Hill, New York.

5. Umasekaran, 1989. Organisational Behaviour, Tata Mc Graw – Hill, New Delhi.
6. Laurie mullins, 2007. management and organisational behaviour, pearson, new delhi.
7. Organisation behaviour (2002) “ Shashi.K.Gupta, Rosy joshi
8. Organisation behaviour” K. Aswathappa, Himalaya Publishing House
9. Organization behavior “ Steven L Mcshane, Mary ann von glinow,Radha R Sharma, Tata mcgraw hill education private limited, New Delhi

Course Code	COM7CJ405				
Course Title	<b>INTERNATIONAL BUSINESS</b>				
Type of Course	Major				
Semester	VII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A foundational understanding of basic business concepts, economics, and global affairs is typically required as a prerequisite for studying an international business course				
Course Summary	The course in provides an overview of the principles, theories, and practical applications necessary for navigating the complex global marketplace, covering topics such as globalization, cultural dynamics, market entry strategies, international funding agencies, and emerging trends				



CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the concept of globalization and its impact on international business.	U	C	Examinations Seminar Assignment
CO2	Analyze the cultural, political, legal, and economic factors influencing international business operations.	An	P	Examinations Debate Seminar
CO3	Evaluate market entry strategies and select appropriate modes of entry into foreign markets.	An	P	Project Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hrs
I	International business		15
	1	Globalisation, Components of globalisation, Drivers, advantages and disadvantages, Linkage between IB and globalization.-	2
	2	Meaning, Nature and Importance of International Business, Difference between domestic and international business, Motives of internationalisation, Challenges of international business, ethical issues in international business.	3
	3	Foreign Market Entry Strategies - Modes of entering foreign markets- All modes and its analysis.	4
	4	EPRG Framework-Stages in internationalisation-Domestic Company to Transnational Confederation-MNCs in India.	4
	5	Meaning of international business environment Domestic environment, Foreign environment, Global environment, All components viz, economic, social, technological, etc.	2

<b>II</b>	International Trade		<b>10</b>
	6	Basis of international trade-Types of trade-Terms of trade-Various concepts and importance of terms of trade.	2
	7	International Trade Theories – Mercantilism Classical theories-New international trade theories	2
	8	Trade strategies-Free trade and protection-Trade barriers and its impact-Salient features of foreign trade policy (latest)-Recent trends in India's foreign trade.	2
	9	Regional Economic Integration : Types of trade blocks-Preferential trade area-Customs union.	2
	10	Common market – EU - Brexit-NAFTA-OPECASEAN-SAARC-MERCOSUR-Pacific alliance RCEP.	2
<b>III</b>	International Economic Institutions		<b>10</b>
	11	International Monetary Fund: Need for IMF Objectives-Functions-Resources-International liquidity-SDR.	2
	12	World Bank-IBRD-IDA-IFC-MIGA-ICSID-ADBUNCTAD-New Development Bank.	2
	13	World Trade Organisation - Multilateral trade agreements- GATT-Uruguay round-WTO Organisation structure-WTO agreements –TRIPS TRIMS-GATS-AoA-AMS.	2
	14	Dumping-Antidumping measures-Dispute settlement mechanism in WTO-Impact of WTO on India-Ministerial Conferences of WTO.	2
	15	Balance of payment-Format of India's BoP Disequilibrium-Causes and corrections-Currency convertibility-Current account convertibility Capital account convertibility-Currency convertibility in India.	2
International Monetary System		<b>10</b>	
<b>IV</b>	16	Meaning of international monetary system and players-Foreign exchange market-functions participants-dealings-exchange rate quotations Foreign currency accounts-Nostro-Vostro-Loro	3
	17	Evolution of international monetary system Exchange rate systems-Fixed and floating systems.	2
	18	Different types of foreign exchange exposures and its management	2

	19	Foreign Exchange Rate Theories- Mint Parity Theory, Purchasing Power Parity Theory (Absolute and Relative Version)- Balance of Payment Theory – Interest Rate Theories- Fisher Effect, International Fisher effect.	3
V		Open ended module for practicum	30
		Practicum in international business is designed to bridge the gap between theory and practice, equip students with practical skills and experiences, and prepare them for successful careers in the global business environment. Course Faculty can prepare suitable methods for practical exercise	
		Research projects allow students to delve into specific topics or issues related to international business, such as emerging markets, global supply chains, trade agreements, or international marketing strategies. Students conduct literature reviews, collect data, analyze findings, and present their research findings to their peers or faculty members.	

#### References :

1. Francis Cherunilam, International Business: Text and Cases, PHI, New Delhi.
2. Shyam Shukla, International Business, Excel Books, New Delhi
3. Rakesh Mohan Joshi, International Business, Oxford University Press, New Delhi.
4. P. Subba Rao, International Business, Himalaya Publishing House, Mumbai.
5. ManabAdhikary, Global Business Management in an International Economic Environment, Macmillan, New Delhi.
6. Charles W L Hill, International Business, McGraw Hill, New York.
7. Michael Czinkota, International Business, Wiley, New York.
8. Justin Paul, International Business, PHI, New Delhi.
9. Anant Kumar Sundaram and J, Stewart Black, The International Business Environment: Text and Cases, PHI, New Delhi.
10. John Daniels, Lee Radebaugh, Daniel Sullivan International Business, Pearson Education, New York.
11. Friedmann &J. Kim: Political risk and international Business

Course Code	COM8CJ406				
Course Title	<b>STRATEGIC MANAGEMENT</b>				
Type of Course	<b>Major</b>				
Semester	VIII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours

	4	3		2	75
Pre-requisites	An understanding of business fundamentals, including finance, marketing, operations, and organizational behavior, is helpful for studying strategic management effectively.				
Course Summary	Strategic management involves analyzing, planning, and executing initiatives to ensure an organization's long-term success and competitive advantage within its industry.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Understand the concept of strategic management and its importance in achieving organizational goals and gaining competitive advantage.	U	C	Examinations Seminar Project
CO2	Analyze the external environment, including industry dynamics, market trends, and competitive forces, to identify opportunities and threats.	An	P	Examinations Project Assignment
CO3	Develop the ability to analyze internal and external environments to identify strategic opportunities and threats	An	P	Case study project
CO4	Acquire skills in developing strategic plans and effectively executing them to achieve desired outcomes.	Ap	p	Project Case study
CO5	Formulate strategic objectives and goals that align with the organization's mission, vision, and values.	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

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

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

## References

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

Course Code	COM8CJ407				
Course Title	BUSINESS VALUATION STRATEGIES				
Type of Course	<b>Major</b>				
Semester	VIII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	2	60
Pre-requisites	Familiarity with corporate finance principles, including capital budgeting, capital structure, dividend policy, and financial decision-making, provides a framework for valuing businesses and evaluating investment opportunities.				
Course Summary	This is a comprehensive course which explores the core concepts of Business Valuation and its strategies. Beginning with the conceptual framework of Mergers, acquisitions and takeovers, the course goes on to discuss corporate valuation, Valuing Synergy, the concept of corporate strategy. The key issues relating to business valuation is discussed. This course will also be discussing the Leverage Buy-outs and post-merger issues.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the basic concepts of Mergers, Acquisitions and takeovers	U	C	Examinations Assignment
CO2	Analyze the factors influencing business value, including financial performance, market conditions, industry trends, and competitive positioning	An	P	Examinations Project Assignment
CO3	Appraise the valuation techniques to be applied in different context	E	P	Project Assignment
CO4	Assess how to plan post- merger integration	An	P	Project Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:



<b>Module</b>	<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>I</b>	<b>Introduction</b>		<b>12</b>
	1	Introduction - Meaning of Merger, amalgamation, acquisition, takeover - Types of Mergers, reverse merger - Motives and Benefits of Mergers - theories of mergers - value creation in horizontal, vertical and conglomerate mergers	5
	2	Internal and external change forces contributing to M&A activities- understanding cross border acquisitions - divestiture, de merger, Diversification etc - Reasons for failure of M & A – Process of M & A- Trends in M&A in India and Abroad	7
<b>II</b>	<b>Corporate Valuation</b>		<b>11</b>
	3	Basics of Value, Various Expressions of Value - Relationship among different types of value - Purposes of Valuation and Impacts on the Value estimates - Methods of Valuation - Principles of Business Valuation	3
	4	Valuation as a cause of M & A Failure - Right Valuation to determine Right Price - Approaches to Corporate Valuation - Economic Gains and Costs of M & A - The Share Exchange Ratio - Problems and Cases on Valuation of firm	4
	5	Valuing Synergy - Benefits from Synergy - Types of Synergy - Synergy and Value Creation in M &A - Synergy and Merger Success	4
<b>III</b>	<b>Valuation of Assets and Liabilities</b>		<b>12</b>
	6	Valuation of Intellectual property – Traditional accounting for intangible assets- General approaches-Intellectual capital- definition, classification and components-valuation methods- Market to book values- Tobins Q- CIV-Real options based approach- Economic value Added-Human resources Accounting-Intangible asset monitor-The Skandia Navigator-Balanced Scorecard- Performance Prism	4
	7	Valuation of Fixed Assets- determining book value-measuring asset value- adjusting book value- tangible assets-factors in fixed asset valuation- (Simple Problems to be worked out)- Valuation of Inventory- Valuation of Investments; financial investments and marketable securities Valuation of goodwill, patents and copyrights (Theory only)	4
	8	Valuation of Liabilities- categorisation of liabilities-current liability- long-term debt-other long-term liabilities; lease- employee benefits- deferred taxes	4
	<b>Corporate Strategy &amp; Organizing for M &amp; A</b>		<b>13</b>
	9	Corporate Restructuring Strategies - Strategies for entering a New Market - Tools for Strategy Analysis -- industry life cycle and product life	4

IV		cycleanalysisinM&Adecision, strategicapproachestoM&A- SWOTanalysis, BCG matrix, Porter'sFiveforcesmodel - Framework for M & A Strategies - Formulating Strategies for M & A	
	10	Alternative perspectives on mergers, sources and limits of value creation in different forms of mergers - Strategic Alliance - Cross-border acquisitions – Needs, Benefits and difficulties in Cross Border Acquisitions - Strategic alliances as an alternative to M & A	3
	11	Leveraged buyouts (LBO) & LBO Sponsors and Mode of LBO - Criteria for Selecting LBO candidate - Concept of Financial Leverage and risk - Theories of LBO - Exit Strategies for LBO	3
	12	Re-designing Post Merger Cultural Process- Post-Merger Growth Strategies- Re-designing Post Merger Cultural Process- Meeting the challenges of M& A- Strategies for Post- Merger success.	3
<b>Open Ended Module</b>			<b>12</b>
V	1	<ul style="list-style-type: none"> <li>• Discuss advanced topics relating to the course</li> <li>• Discuss of advanced valuation approaches in corporate valuation</li> </ul>	
	2	<ul style="list-style-type: none"> <li>• Case studies illustrating the application of advanced valuation methodologies in different contexts.</li> <li>• Case studies on Post acquisition Integration</li> </ul>	
	3	Preparation of a report on Corporate culture and Due Diligence	
	4	A study on strategies of Post-merger success of important cases of mergers	

### References:

1. MERGERS AND ACQUISITIONS –Strategy, Valuation, Leveraged Buyouts, and Financing by Sheeba Kapil, Kanwal N. Kapil, Wiley India Pvt. Ltd., New Delhi
2. MERGERS AND ACQUISITIONS –Strategy, Valuation and Integration by Kamal Ghosh Ray, Published by PHI Learning Pvt., Ltd., New Delhi.
3. Mergers & Acquisitons by Rajinder S. Aurora, Kavita Shetty from Oxford Higher Educaiton
4. “Creating Value from Mergers and Acquisitions” by Sudi Sudarsanam (Pearson Education)
5. Mergers, Acquisitions, and Other Restructuring Activities : An Integrated Approach to Process, Tools, Cases and Solutions, by Donald Depamphilis, (London, Academic Press, 2001)
6. Mergers & Acquisitions : A Guide to creating value for stakeholders, by Michael A. Hitt, Jeffrey S. Harrison and Duane R. Ireland., (New York, Oxford, 2011)

7. Journals/ Magazines: • Business Today • Business World • Business India

Course Code	COM8CJ408				
Course Title	<b>STRATEGIC FINANCIAL MANAGEMENT</b>				
Type of Course	Major				
Semester	VIII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites	Studying strategic financial management requires a theoretical foundation in finance, accounting, economics, and business management				
Course Summary	This course covers advanced topics in finance with a focus on the strategic aspects of financial decision-making within organizations.				

**Course Outcome (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the role of financial management in achieving the strategic objectives of the organization..	U	C	Examinations Assignment
CO2	Develop strong analytical skills to assess financial data, evaluate investment opportunities, and make informed decisions.	An	P	Examinations Project Assignment
CO3	Expose students to the latest trends in Strategic Financial Management	An	P	Project Examinations Case study
CO4	Apply financial forecasting and scenario analysis techniques to support strategic decision-making.	Ap	P	Project

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

Module	Unit	Content	Hrs
I	<b>Introduction to Strategic Financial Management</b>		<b>8</b>
	1	Overview of financial management objectives and functions-Role of financial management in strategic planning	2
	2	Blue Ocean Strategy, Real - Time Strategic Planning	1
	3	Organic Model of Strategic Planning ,Economic Value Added (EVA)	2
	4	Shareholder value creation (SCV)	2
	5	Sustainable Growth Rate (SGR)	1

Module	Unit	Content	Hrs
II	<b>Lease Financial strategy</b>		<b>10</b>
	1	Leasing concept–Types	2
	2	Financial evaluation of leasing	2
	3	Lessee's point of view	1
	4	leasing versus buying	1
	5	NPV method	2
	6	Equivalent loan method – Evaluation from lesser's point of view	1
	7	NPV and IRR methods	1
III	<b>Financial strategy for capital structure</b>		<b>15</b>
	1	Leverage effect and shareholders risk	3
	2	Capital structure planning and policy	3
	3	Financial options and the value of the firm	3
	4	Dividend policy and the value of the firm.	3
	5	factors affecting dividend policy	3

<b>IV</b>	<b>Take over strategy</b>			<b>15</b>
	1	Types of takeovers		2
	2	Takeover defences, Reverse takeover		3
	3	Takeover regulations of SEBI		2
	4	Take over procedures		3
	5	Distress restructuring strategy – Sell offs – Spin offs		2
	6	Leveraged buy outs		3
<b>Open-ended module</b>			<b>12</b>	
<b>V</b>	Suggested topics:			
	Contemporary issues in financial management			
	Technological innovations and their impact			
	Sustainable finance and ESG considerations			

#### References:

1. "Strategic Financial Management: Theory and Practice" by Prasanna Chandra ,**McGraw Hill Education**
2. Strategic Financial Management: Application of Corporate Finance" by Rajesh Makkar, Pearson Education Ind
3. Strategic Financial Management: Exercises" by Robert Alan Hill

Course Code	COM8CJ489				
Course Title	ADVANCED METHODOLOGY FOR BUSINESS RESEARCH				
Type of Course	<b>Major</b>				
Semester	VIII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Fundamental knowledge on research methodology is essential.				
Course Summary	The Course is intended to provide deep understanding into the philosophy and new paradigms in the field of research and explore knowledge in IPR and publication ethics				

#### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the basic Knowledge about philosophy and	U	C	Examinations Assignment

	approaches of research.			
CO2	Evaluate the research techniques and method suitable for different kinds of research	E	P	Assignments Project
CO3	Application of quantitative and qualitative research methods in research according to different phenomenon	Ap	P	Minor project Assignment
CO4	Apply the innovative practices introduced in the field of research according to its suitability	E	P	Major project
CO5	Show sensitivity to ethical issues and to follow ethical research practices while preparing research report and writing research papers	Ap	P	Assignment for writing research papers
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Philosophy and paradigm of research:.</b>		<b>9</b>
	1	research onion- Research philosophy-positivism-interpretivism-Critical realism- post modernism-pragmatism	5
	2	approach to theory development-Deductive approach and Inductive Approach-Abductive approach	4
<b>II</b>	<b>Research Techniques and procedures</b>		<b>16</b>
	3	Research Design: Concept and Importance in Research – Features of a good research design	4
	4	Exploratory Research Design –uses and techniques, Descriptive Research Designs – concept, Longitudinal and cross-sectional research designs, applications- Experimental Design: Concept of Independent & Dependent variables- independent measures, repeated measures, matched pairs and quasi-experimental designs-	8

	5	choosing sample groups, developing questionnaire content, preparing interviews	4
<b>III</b>	<b>Quantitative &amp; Qualitative/Interpretive Methods –.</b>		<b>11</b>
	6	Quantitative Methods: Primary, Secondary data introduction. Measurement and Scaling – Itemised scale, Noncomparative Itemised Scale, Scale Evaluation- Reliability and Validity	6
	7	Qualitative Methods: - a) Designing Qualitative Research b) Interviews c) Participant/Direct Observation d) Ethnography e) Case Studies -content analysis - Focus Groups - Historiography - Archival Research - - Discourse Analysis and Reading Texts - Hermeneutics - Phenomenology	5
<b>IV</b>	<b>Nuances in Research</b>		<b>12</b>
	13	- Systematic Literature Review- Bibliometric Analysis-Meta Analysis-Reference Management	3
	14	Use of technology in research- AI based technologies- Introduction to software for data analysis- SPSS/Python/E-views/Gretel-/Amos/PLS	3
	15	Publication& Ethics: Ethical issues in research, ethical committees (human & animal); IPR- intellectual property right- scholarly publishing- Organisation of research papers-Ethical issues in publishing IMRAD concept and design of research paper, Key words-JEL classification-citation- H index	4
	16	plagiarism and self-plagiarism- paraphrasing -reproducibility and accountability	2
<b>V</b>	<b>Open Ended Module ,Practical Exercises</b>		<b>12</b>
		<ol style="list-style-type: none"> <li>1) Design suitable case Studies to identify the Research methods</li> <li>2) Assign research articles for students to critically appraise it.</li> <li>3) Project on applying qualitative research techniques</li> <li>4) Organize project relating to Industry and Commerce</li> <li>5) Hands-on training on Academic Writing and Publication.</li> <li>6) Provide session on IPR and publication ethics</li> <li>7) Introduce students to statistical software tools in research</li> </ol>	

## References

1. Research Design: Qualitative, Quantitative, and Mixed Methods Approaches" by John W. Creswell and J. David Creswell
2. Designing and Conducting Mixed Methods Research" by John W. Creswell and Vicki L. Plano Clark
3. Advanced Qualitative Research: A Guide to Using Theory" by Janet Salmons

## MAJOR ELECTIVE COURSES

### MAJOR ELECTIVE: FINANCE (1)

Course Code	COM5EJ301 (1)				
Course Title	<b>MANAGEMENT OF FINANCIAL SERVICES</b>				
Type of Course	<b>Major (Elective)</b>				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Understanding of basic financial concepts such as interest rates, compounding, present value, and future value and knowledge of financial statements.				
Course Summary	This course provides an in-depth exploration of financial markets and the crucial role played by intermediaries in facilitating the flow of funds and managing financial transactions.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understanding the role and function of financial markets in the economy.		C	Examination Quiz Assignment
CO2	Analyzing the various types of financial intermediaries and their significance in the financial system.		C	Instructor-created exams Assignments
CO3	Evaluating the regulatory frameworks governing financial markets and intermediaries	E	C	Project Case study
CO4	Applying theoretical concepts to real world financial market scenarios.	Ap	P	Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				



**Detailed Syllabus:**

Module	Content	Hours
I	INTRODUCTION TO FINANCIAL SERVICES	12
	1.1 Indian Financial System- structure of financial system- financial market-financial institutions-financial instruments- financial services- intermediaries 1.2 Financial services Industry-emergence and developments- financial innovation 1.3 Current scenario and challenges in the financial services sector in India.	
II	FEE BASED FINANCIAL SERVICES	12
	2.1 Merchant Banking-functions and role of merchant bankers- SEBI guidelines on merchant bankers- Merchant Banking in India 2.2 Credit Rating- Concept- process of Credit rating- Credit rating agencies in India 2.3 Securitization of debt/assets- parties to securitization transaction- process -mechanism- securitization in India	
III	FUND BASED FINANCIAL SERVICE	12
	3.1 Mutual Funds-concept- growth- types-product/scheme- functions of AMC-regulations regarding mutual funds 3.2 Venture Capital- scope- stages of venture capital financing- Guidelines for venture capital companies in India.	
IV	FUND BASED FINANCIAL SERVICE	12
	4.1 Factoring mechanism-Types- functions- forfeiting – difference between factoring and forfeiting- Bill discounting 4.2 leasing – types of lease – regulatory framework of leasing in India ( Theory only) 3.4 Hire Purchase - legal framework- difference between leasing and hire purchase.	
V	OPEN ENDED MODULE	12
	Advanced topics in financial services	

**References:**

1. Kohn,Meir: Financial Institutions and Markets, Tata McGraw Hill.
2. BholeL.M: Financial Institutions and Markets,TataMc Graw Hill.
3. Desai,Vasantha:The Indian Financial System,HimalayaPublishingHouse.
4. Machiraju.R.H:Indian Financial System,Vikas Publishing House.
5. KhanM.Y:Indian Financial System,Tata McGraw Hill.
6. Varshney,P.M.,&D.K.Mittal,D.K.:Indian Financial System, Sulthan Chand &Sons
7. GordonE.&Natarajan K.: Financial Markets &Services, Himalaya Publishing House.

8. Pathak. V. Bharati: Indian Financial System.  
Pearson Education.

Course Code	COM5EJ302 (1)				
Course Title	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>				
Type of Course	<b>Major (Elective)</b>				
Semester	v				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Understanding financial concepts such as time value of money, financial markets and instruments, and different types of securities				
Course Summary	This course provide a comprehensive understanding of investment principles, analytical techniques, and portfolio management strategies essential for making informed investment decisions				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a strong foundation on the theories and principles of security analysis and portfolio management	U	C	Examination Assignment
CO2	Develop application skills to assess the risk level and security pricing	Ap	P	Examinations Assignment
CO3	Analytical and critical evaluation of security market functioning.	An	C	Project Assignment
CO4	Appreciate the relevance of Portfolio Management	E	C	Case study Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

**Detailed Syllabus:**

<b>Module</b>	<b>Contents</b>	<b>Hours</b>
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<b>I</b>	<b>INTRODUCTION TO EQUITY INVESTMENT</b>	<b>12</b>
	<p>1.1 Investment – Meaning and Definition - Objectives of Investment - Types of investment.</p> <p>1.2 Types of investors – Speculation, Gambling - Source of Information for investments.</p> <p>1.3 Securities Markets – Primary market - functions of primary market – Methods of Floating New Issue - Book building - private placement.</p> <p>Secondary Market - Organised stock exchanges - Functions of stock exchanges - Listing of Securities - Stock Market Indices.</p> <p>1.4 Trading and Settlement process in Stock Exchanges- BSE and NSE – Types of orders and Settlement of Trade.</p> <p>1.5 Depositories and Depository participants - Functions of Depository – Dematerialization - NSDL and CSDL</p> <p>1.6 Regulation of Securities Market – SEBI – Functions.</p>	
<b>II</b>	<b>RISK AND RETURN</b>	<b>12</b>
	<p>2.1 Concepts of risk and return - Factors contributing to risks - Risk and risk aversion.</p> <p>2.2 Types of risks - Systematic and Unsystematic risk.</p> <p>2.3 Measurement of risks – Expected Return - Measurement of Systematic and Unsystematic Risk - Security Beta.</p> <p>2.4 Value at Risk (VaR).</p>	
<b>III</b>	<b>SECURITY ANALYSIS AND BEHAVIOURAL FINANCE</b>	<b>12</b>
	<p>3.1 Fundamental analysis: EIC Framework - Economy, Industry and Company Analysis - Valuation of Equity Share - Dividend Yield Model - Dividend Growth Model.</p> <p>3.2 Technical analysis - Meaning and Basic principles of technical analysis - Dow Theory - Elliot wave theory - Charts and chart patterns - Mathematical Indicators.</p> <p>3.3 Efficient market theory - Forms of Market Efficiency</p> <p>3.4 Behavioural Finance – Meaning - Definition - Evolution - Traditional Vs Behavioural Finance - Behavioural Biases – Heuristic Theory - Prospect Theory – Cognitive and Emotional Biases.</p>	
<b>IV</b>	<b>PORTFOLIO MANAGEMENT</b>	<b>12</b>
	<p>4.1 Portfolio – Meaning – Types – Portfolio Management Process - Portfolio Analysis – Risk and Return of a portfolio – Reduction of Portfolio Risk through Diversification.</p> <p>4.2 Portfolio Selection – Feasible set of portfolios - Selection of Optimal Portfolio - Portfolio Markowitz Model - Efficient Frontier - CAPM.</p> <p>4.3 Portfolio Revision – Constraints in portfolio revision -</p>	

	Strategies of Portfolio Revision. 4.4 Portfolio Evaluation – Methods of Portfolio Evaluation – Sharp - Treynor and Jensen’s measure.	
<b>V</b>	Open ended module	<b>12</b>
	5.1 Calculation of Risk and Return of securities using Stock Exchange data base with the help of Spread Sheet Packages. 5.2 Conduct practical exercises of Technical Analysis 5.3 Case analysis using Stock Market Data	

### References

1. Donald E. Fisher and Ronald J. Jordan: Securities Analysis and Portfolio Management, Prentice Hall, New Delhi.
2. S. Kevin: Security Analysis and Portfolio Management.
3. Sourain. Harry; Investment Management, Prentice Hall of India.
4. Francis and Archer: Portfolio Management, Prentice Hall of India.
5. Gupta L.C.: Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
6. MachiRaju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.
7. Sulphey, M. M. (2014). Behavioural Finance (First). PHI Learning Private Limited.
8. Michael M Pompian, Behavioural Finance and Wealth Management, Wiley.

Course Code	COM6EJ301 (1)				
Course Title	<b>FINANCIAL DERIVATIVES</b>				
Type of Course	Major (Elective)				
Semester	6				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Understanding of fundamental financial concepts, such as time value of money, risk and return, and financial markets.				
Course Summary	This course provides a comprehensive exploration of financial derivatives, focusing on the theory, pricing, and applications of derivative instruments in financial markets.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Generate an understanding	U	C	Examination

	of the concepts and practices of financial derivatives			Assignment
CO2	Create a positive attitude towards derivative trading.	C	P	Assignment
CO3	Appreciate the relevance of derivative trading in the present scenario	Ap	P	Project
CO4	Analytical and critical evaluation on the practices of different types of derivatives	E	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>INTRODUCTION TO DERIVATIVES</b>		<b>12</b>
	1	Derivatives - Meaning – Definition - Features – History of derivatives in India	1
	2	Participants in derivatives market, Underlying asset	2
	3	Types of derivatives, Commodity and financial derivatives	2
	4	Forwards –Futures – Options – Swaps	3
	5	Economic functions of derivative contracts	2
	6	Regulatory frame work of derivatives in India	2
<b>II</b>	<b>FORWARDS AND FUTURES</b>		<b>16</b>
	1	Forward Contracts : Features – Advantages and Limitations of forwards	1
	2	Futures –Meaning and definition – Features, terminology – Difference between forwards and Futures	1
	3	Margin and Types of Margins – M2M	2
	4	Types of Future Contracts - Stock futures – Index Futures : Trading of derivative contracts through stock exchanges India	4
	5	Currency Futures – Interest Rate Futures	2
	6	Commodity Futures - Commodity derivative exchanges in India	2
<b>III</b>	<b>OPTIONS</b>		<b>12</b>
	1	Options-Meaning–Definition–Need– Parties - Option terminologies	2

	2	Types of Options - Call and Put options, European and American options	2
	3	Option Premium- Value of Option – Intrinsic Value and Time Value of option.	2
	4	Put Call Parity – Moneyness of Option-ITM, ATM, OTM options – Option Chain	2
	5	Positions in option contract - Option payoff - Concept of Option Greeks	2
	6	Option Trading Strategies	2
<b>IV</b>	<b>SWAPS</b>		<b>8</b>
	1	SWAPS-Meaning – Definition – Features of swaps - SWAP terminology - Difference between Futures and Swaps	2
	2	Applications of Swaps – Types of swaps - Interest rate swaps	2
	3	Currency swaps – Credit swaps	2
	4	Commodity swap - Equity swap	2
<b>V</b>	<b>OPEN-ENDED MODULE</b>		<b>12</b>
		<p>This module is designed to allow students to learn advanced applications and emerging trends in financial derivatives.</p> <p>Suggested topics:</p> <ol style="list-style-type: none"> <li>1. Study of Global Derivative Markets and Compare with Indian Derivative Market</li> <li>2. Analyze the trading mechanism of futures and options mechanism of BSE and NSE</li> <li>3. Identify the present derivative contracts available in Indian commodity and stock exchanges.</li> <li>4. Case studies on how companies uses derivatives for risk management</li> <li>5. Practical sessions on Futures and Options Trading strategies using Mock Trading Platforms</li> </ol>	2

### References:

1. Hull, J. C, & Basu, S. (2017). Options, Futures, and Other Derivatives (9th Edition ). Pearson India Education Services Pvt. Ltd.
2. Gupta, S. L. (2017). Financial Derivatives - Theory Concepts and Problems (Second Edition). PHI Learning Private Limited
3. Kumar, S. S. S. (2015). Financial Derivatives. PHI Learning Private Limited.
4. Srivastava, R. (2014). Derivatives and Risk Management. Oxford University Press.
5. DonM., Derivatives and Risk Management Basics, Cengage Learning, New Delhi
6. Kevin, S. Security Analysis and Portfolio Management,, PHI Learning Pvt. Ltd
7. D.C.Patwari & A.Bhargava, Options and Futures, An Indian Perspective, JAICO Publishing

Course Code	COM6EJ302 (1)				
Course Title	<b>FINANCIAL MANAGEMENT</b>				
Type of Course	Major (Elective)				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Studying financial management typically requires a foundation in various areas of finance, business, and quantitative skills				
Course Summary	This course provides a comprehensive study of financial management principles, practices, and techniques.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Build a basic foundation on concepts, tools and Practices of financial Management	U	C	Examinations Assignment
CO2	Application of skill to analyse the cost of different components of capital	Ap	P	Examinations Assignment
CO3	Appreciate the importance of financial management in financing decisions	E	P	Project
CO4	Demonstrate analytical and critical thinking required for working capital management Decisions	An	p	Assignments Examination Case study
CO5	Developing the ability to communicate financial information effectively to various stakeholders, including senior management, investors, and external auditors	C	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Content	Hours
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<b>I</b>	<b>NATURE &amp; SCOPE OF FINANCIAL MANAGEMENT</b>	<b>10</b>
	1.1 Nature & Scope of Financial Management - Objectives 1.2 Primary Objective of Corporate Management 1.3 Principle – Agency problem 1.4 Organisation of Finance Function 1.5 Emerging Role of Finance Managers	
<b>II</b>	<b>WORKING CAPITAL MANAGEMENT</b>	<b>14</b>
	2.1 Factors Affecting Composition of Working Capital 2.2 Management of Cash & Marketable Securities 2.3 Receivables Management – Inventory Management 2.4 Float Management – Operating Cycle 2.5 Working Capital Financing	
<b>III</b>	<b>FINANCE &amp; INVESTMENT DECISIONS</b>	<b>12</b>
	3.1 Time value of Money 3.2 Practical Applications of Compounding and Present Value Techniques 3.3 Conceptual Framework of Risk and Return 3.4 Cost of Capital, Cost of Different Sources of Finance Weighted Average Cost of Capital 3.5 Leverage, Operating Leverage, Application of operating leverage, Financial Leverage, Combined Leverage 3.6 Capital Budgeting Decisions and Techniques	
<b>IV</b>	<b>CAPITAL STRUCTURE AND DIVIDEND DECISIONS</b>	<b>12</b>
	4.1 Capital Structure, Factors Affecting Capital Structure 4.2. Theories of Capital Structure 4.3 Dividend Decisions, Dividend Policies, Dividend & its Forms –Objectives of Dividend Policy – Dividend Payout Ratio 4.4 Dividend Yield – Stock Split, Reverse Split, Buyback of Share	
<b>V</b>	<b>Open ended module</b>	<b>12</b>
	Suggested topics	
	Advanced tools in financial management	

## References

1. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India, New Delhi.
2. Khan and Jain: "Financial Management Text and Problems", Tata Mc Graw Hill, New Delhi.
3. Pandey, I.M.: "Financial Management", Vikas Publications.
4. Bhalla, V.K.: "Financial Management & Policy", Anmol Publications, Delhi.
5. Chandra, P.: "Financial Management - Theory and Practice", Tata McGraw Hill.

6. Singh, J.K.: "Financial Management-Text and Problems". Dhanpat Rai and Company, Delhi.
7. R.S. Kulshrestha: Financial Management, Sahitya Bhawan.
8. R.P. Rastogi: Fundamentals of Financial Management, Galgotia Publications, New Delhi.
9. Ravi M Kishore: Fundamentals of Financial Management. Taxman Publications.
10. Battacharya, Hrishikas: Working Capital Management- Strategies and Techniques, Prentice Hall of India, New Delhi

### MAJOR ELECTIVE: (2) BANKING AND INSURANCE

Course Code	COM5EJ303 (2)				
Course Title	FUNDAMENTALS OF BANKING AND INSURANCE				
Type of Course	<b>Major</b> (Elective)				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites	A foundational understanding of financial concepts such as savings, investments, interest rates etc is helpful.				
Course Summary	A course on the fundamentals of banking and insurance provides an overview of the key principles, practices, and regulations governing banking and insurance sectors.				

#### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop comprehensive understanding of the financial services industry, including the roles of banks and insurance	U	C	Instructor-created exams / Quiz Assignment
CO2	Analyse the core functions and operations of commercial banks, including deposit mobilization and lending	An	C	Examinations Assignment
CO3	Analyse the regulatory environment governing banking and insurance sectors	An	C	Seminar Assignment Examinations
CO4	Evaluate the role of technology in	E	P	Assignment

	modern banking operations.			
CO5	Interpret the concepts and classification of risks and annotate on the principles and terms of insurance	An	C	Instructor-created exams Assignment
CO6	Analyse the regulatory system for insurance sector in India	U	C	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Banking</b>		<b>12</b>
	1	Meaning and definition - Origin and development of banking	2
	2	Structure of banking in India - Functions of commercial banks (conventional and innovative functions)	3
	3	Central bank -RBI – Functions	2
	4	Banks and economic development, Emerging trends in banking	2
	5	Negotiable Instruments : Definition - Characteristics - Types - Parties to negotiable instruments -Cheques - Types of cheques - Crossing of cheques - Drafts - Cheque vs. Draft	3
<b>II</b>	<b>E-Banking</b>		<b>12</b>
	6	Centralized online real time electronic banking ( CORE)	2
	7	Electronic payments - Electronic Clearing service (ECS) - Electronic Fund Transfer - Real Time Gross settlement (RTGS)—National Electronic Fund transfer (NEFT)- Society for Worldwide Interbank Financial Telecommunication (SWIFT)	3
	8	E-cheque - Any Time Money - ATM.s- Credit card - Debit card-smart card	3
	9	Internet banking – Mobile banking - Tele-banking	2
	10	Financial inclusion - Recent initiatives in financial inclusion	2
<b>III</b>	<b>Fundamentals of Insurance</b>		<b>12</b>
	11	Concept - Need for Insurance- Insurance as a social security tool - Insurance and economic development	3
	12	Principles of Insurance	4
	13	Classification of Insurance - Life and General insurance (fire, marine, medical, personal accident, property and motor vehicle insurance) – Features- Life insurance Vs. General insurance	5
<b>IV</b>	<b>Regulatory Framework</b>		<b>12</b>
	14	Law relating to life insurance - General principles of life insurance contract	3

	15	Proposal and policy—Assignment and nomination - title and claims	3
	16	General insurance - Law relating to general Insurance	3
	17	IRDA - Powers and functions - Insurance business in India	3
<b>V</b>	<b>OPEN ENDED MODULE</b>		<b>12</b>
	1	This open-ended module is designed to allow students to explore various dynamics within the banking and insurance sectors  Suggested topics: A) Examining recent regulatory changes and their impact on industry dynamics. B) Customer relationship management strategies in banking or insurance.  Suggested practical exercises: a) Activity: Procedure for creating SB account in a scheduled bank	
		b) Design real-life case studies to simulate scenarios that professionals in banking and insurance might encounter.	
		c) Create role-playing scenarios where students take on the roles of bankers, insurance agents, or clients.	
		d) Assignment: Identify the role of AI in banking sector	
		e) Organize visit to nearby banks to give students a first-hand look at the industry's operations and prepare a report about it.	

#### References

1. Maheshwari. S.N , Banking Law and Practice.
2. Shekar. K.C, Banking Theory Law and Practice.
3. B.S Khubchandani, Practice and Law of Banking, Mac Millan India Ltd, 2000
4. Bedi. H.L & V.K Hardikar, Practical Banking.  
K.C Nanda, Credit and Banking, Response Book, Sage Publications, 1999
5. Pannandikar & Mithami, Banking in India  
Kenneth Black Jr., Harold D. Skipper Jr., Life and Health Insurance, Pearson Education
6. P.S.Palande, R.S.Shah, M.L.Lunawat, Insurance in India, Response Books.
7. D.C.Srinivasan, Shashank Srivastava , Indian Insurance Industry, New century publications.

Course Code	COM5EJ304 (2)				
Course Title	SERVICES MARKETING IN BANKING AND INSURANCE				
Type of Course	<b>Major</b> / Elective				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60

Pre-requisites	A basic understanding of financial services, including banking and insurance products, is essential
Course Summary	This course is designed to provide students with a deep understanding of marketing strategies and practices specifically tailored to the financial services sector.

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of the key principles, concepts, and challenges associated with marketing in the banking and insurance sectors.	U	C	Instructor-created exams / Quiz Assignment
CO2	Apply the marketing strategies to design and promote banking and insurance products that meet customer needs.	Ap	C	Mini Project / Seminar Presentation
CO3	Understand the role of digital channels in marketing financial services and demonstrate competence in leveraging digital marketing tools and platforms..	U	C	Seminar Presentation / Assignment
CO4	Analyse the market Segmentation and Marketing Mix of Insurance Marketing.	An	P	Examinations Project

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

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Marketing and Services</b>		<b>10</b>
	1	Introduction to Services – Concept – Goods and Services – Features of Marketing of Services	2
	2	Service Marketing – Concepts –Significance of Service Marketing- Deficiency in Services- Ways to improve services	3
	3	Market Segmentation and Positioning–Cross Selling and Up Selling	3
	4	Innovation in Banking services	2
<b>II</b>	<b>Bank Marketing</b>		<b>15</b>
	5	Introduction–Bank Marketing–Concepts	2
	6	Indian perspective–Application of Marketing Principles in Bank	2
	7	Banker and Customer- Meaning and Definition- Relationship- Types of Deposits-Account Opening- Know Your Customer Guidelines	3

	8	Obligations of a banker- Garnishee Order- General and Special rights of a customer under Consumer Protection Act	3
	9	Users of Banking Services- Factors influencing the Behavior of Users	2
	10	Market Segmentation of Bank Marketing– Importance –Criteria–Marketing Mix for Banking Services.	3
<b>III</b>	<b>Marketing of Financial Services</b>		<b>12</b>
	11	Introduction – Financial Services – Concepts – Marketing of Financial Services	3
	12	Bancassurance-Mutual Funds – Types of Mutual Funds – Mutual Fund Marketing	4
	13	Market Segmentation of Mutual Funds - Portfolio Management services	2
	14	Factoring Services–Types –Factoring Services Marketing	3
<b>IV</b>	<b>Insurance Marketing</b>		<b>11</b>
	15	Introduction–Insurance Marketing–Concept–Indian perspective	2
	16	Types of Policies–Term Life Policies–Whole Life Insurance Policies- Endowment Insurance Policies–Policies based on other Classification– ULIPS- Loan Cover term Insurance-Money back-Group Insurance- Retirement planning- Annuities	5
	17	Significance–Marketing Mix for Insurance Services- Users of Insurance Services-Market segmentation in the Insurance Industry	4
<b>V</b>	<b>OPEN ENDED MODULE</b>		<b>12</b>
	1	Comparative study of the services offered by Private and Public Sector banks in India	
	2	Case Study- Growth and Development of top banking and Insurance companies in India	
	3	Customer Preference towards different types of financial products and services available in the market	
	4	Comparative study of customer satisfaction towards insurance products of Public and Private insurance companies in India	
	5	Study the awareness level of various services offered by Banks in your locality amongst the local public	

### References

1. D. S. Dwivedi, H. C. Shrivastava, and B. N. Yadav, Bank Marketing
2. Lambrecht and J. F. Clow, Insurance Marketing: Strategies and Tools for Growth
3. Heather Lockwood and Brett Wood, Insurance Marketing in the Digital Age

Course Code	COM6EJ303(2)
Course Title	BANKING AND INTERNATIONAL FINANCE
Type of Course	<b>Major</b> / Elective
Semester	VI

Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	5	-		60
Pre-requisites	Understanding of fundamental financial concepts is needed.				
Course Summary	This course provides students with a comprehensive understanding of the financial systems, international markets, and the role of financial institutions in a global context.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a deep understanding of the structure, functions, and operations of various types of banks	U	C	Instructor-created exams / Quiz
CO2	Acquire a thorough understanding of domestic and international financial markets	U	C	Instructor-created exams / Quiz, Seminars
CO3	Understand the regulatory frameworks governing the financial industry at both domestic and international levels	An	C	Examinations Mini Project / Seminar
CO4	Gain insight into the functions and roles of international financial institutions, such as the International Monetary Fund	An	C	Assignment
CO5	Develop an understanding about Foreign Exchange Market and types of transactions	An	F	Instructor-created exams / Quiz Assignment

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

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>International Banking</b>		<b>12</b>
	1	International Banking – Nature and Background of International Banks – Evolution of International Banking in India	2
	2	International Finance - International Finance centres, Cross Border Finance, Off Shore Market, International Banking Services	3
	3	International Financial Institutions – IMF, IBRD, BIS, IFC, ADB, WTO, IDA	2

	4	NRI Accounts – Types - Foreign Currency Accounts – Types - RFC (Domestic Accounts) – EEFC Accounts	3
	5	EXIM Bank – ECGC	2
<b>II</b>	<b>Foreign Exchange</b>		<b>12</b>
	6	Foreign Exchange Meaning– History of exchange control in India – Administrative set up of foreign exchange in India	2
	7	Functions of Foreign Exchange Department – Features of Foreign Exchange Regulation Act, 1973 (FERA) - Foreign Exchange Management Act, 1999 - Foreign Exchange Dealers' Association of India (FEDAI)	3
	8	Foreign Exchange Currency Accounts -Nostro Account - Vostro Account - Loro Account	2
	9	Liberalised Remittance Scheme (LRS)–Retail Foreign Exchange Transactions	2
	10	Trade Finance – Advance Remittance – Direct Remittance – Bill collection – Letter of Credit – Bank Guarantee/ SBLC – Packing Credit in Foreign Currency	3
<b>III</b>	<b>International Exchange System</b>		<b>12</b>
	11	Introduction – Exchange Rate – Fixed Floating Exchange Rates- Exchange Rate System - Prior to IMF Exchange Rate System - Under IMF	3
	12	Factors influencing Exchange Rates – Currency Exchange Rates - Classification of External Value of Rupee – Convertibility of Rupee – Recent Developments	5
	13	Balance of Payment - Definition – Components of Balance of Payment - Disequilibrium in balance of payments - Corrections of disequilibrium	4
<b>IV</b>	<b>Foreign Exchange Markets</b>		<b>12</b>
	14	Introduction – Features – Participants in Foreign Exchange Market	3
	15	Users of Foreign Exchange Market - Hedgers – Speculators – Arbitrageurs	3
	16	Settlement of Transaction – SWIFT, CHIPS, CHAPS, Fedwire	3
	17	Transactions in Inter Bank – Types of Transactions – SPOT Transaction, Forward Transaction, SWAP Transaction, Non-Deliverable Forwards Transactions	3
<b>V</b>	<b>OPEN ENDED MODULE</b>		<b>12</b>
	1	Study on the external value of Rupee and convertibility and prepare a report	
	2	Visit a bank to study about the international banking services offered by them and prepare a report	
	3	Prepare a list of banks offering international trade finance services and study the services rendered	
	4	Prepare a project on Liberalised Remittance Scheme	

#### References

1. Luc Soenen: Foreign Exchange Management, McGraw-Hill Primis Custom Publishing.
3. Robert J. Hodrick: The Empirical Evidence on the Efficiency of Forward and Futures Foreign Exchange Markets, Gordon & Breach Publishing Group.



4. Loosigian, Allan: Foreign Exchange Futures: A Guide to International Currency

5. Cheol S. Eun and Bruce G. Resnick , International Financial Management

Course Code	COM6EJ304 (2)				
Course Title	RISK MANAGEMENT IN BANKS AND INSURANCE				
Type of Course	<b>Major</b> / Elective				
Semester	VI				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites	An understanding of basic financial concepts, including time value of money, interest rates, and financial statements, is recommend.				
Course Summary	This course is designed to equip students with the knowledge and skills necessary to identify, assess, and manage various types of risks faced by financial institutions.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a deep understanding of various types of risks faced by banks and insurance companies.	U	C	Instructor-created exams / Quiz
CO2	Analyse the types of Risk and role of RBI and credit rating institutions in Risk Management	An	C	Mini Project / Seminar Presentation
CO3	Compare the methods of Managing Risks and Risk Financing	An	C	Seminar Presentation / Group Tutorial Work
CO4	Apply risk management principles to the insurance industry	Ap	P	Instructor-created exams / Home Assignments
CO5	Explain the risk management environment and recognise the role and functions of insurers and government regulation of Insurance sector	E	P	Instructor-created exams / Quiz/ Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Risk</b>		<b>12</b>
	1	Risk: Meaning of risk - Degrees of risk - Cost of risk - Various elements of cost of risk - Sources of risk - Types of risk - Pure risk and speculative risk - Acceptable and non-acceptable risks - Static and dynamic risk -	3
	2	Risk management - Characteristics of risk management - Significance - Principles of risk management - Objectives	3
	3	Risk and risk management process - Risk identification - Evaluation - Risk management techniques - Selecting and implementing risk management techniques	3
	4	Organisation of risk management in business - Methods of risk management - Identification, measurement and control of risk - Evaluation, frequency and severity of losses	3
<b>II</b>	<b>Risk Management in Banks</b>		<b>12</b>
	5	Introduction–TypesofRisk–MarketRisk–OperationalRisk–CreditRisk–Currency/ForeignExchangeRisk–SovereignRisk–Country Risk– Interest Rate Risk- Liquidity Risk	3
	6	Assets and Liabilities Management (ALM) – Role of RBI in Risk Management by Banks - Prompt Corrective Action(PCA)	2
	7	Credit Rating Institutions –CRISIL-ICRA–CARE–FITCH- Role of credit rating agencies-	2
	8	Risk Management Information System (RMIS)–Value at Risk–Risk Maps-Catastrophic Modeling	2
	9	Derivates as risk management tools–Types of Derivates–Participants in Derivatives Market- features of hedging- forwards, futures, options and swaps (awareness only)	3
<b>III</b>	<b>Risk Management and Tools in Insurance</b>		<b>15</b>
	11	Introduction– Basic Concepts–Categories of Risk in Insurance–Methods of Managing Risk in Insurance–StepsinPersonalRiskManagement–RiskControlToolsandTechniquesinInsurance	4
	12	Steps in Personal Risk Management–Risk Control Tools and Techniques in Insurance-Risk Avoidance–Risk Reduction–Loss Control–Risk Financing-Risk Retention- Non-Insurance transfer-Enterprise Risk Management	4
	13	Risk Management Applications - Loss of life - Loss of health	4
	14	Retirement planning and annuities - Employee benefits - Financial and estate planning	3
<b>IV</b>	<b>Commercial risk management applications</b>		<b>9</b>
	15	Commercial Risk Management Applications - Property - Liability - Commercial property insurance	3
	16	Different policies and contracts - Business liability and risk management insurance - Workers' compensation and risk financing.	3

	17	Risk Management Environment - Industry - Functions and organisation of insurers - Government regulation of insurance sector	3
<b>V</b>	<b>OPEN ENDED MODULE</b>		<b>12</b>
	1	Emerging trends in risk management	
	2	Study about the role of an actuary in Insurance business	
	3	Visit nearest bank and study the NPA status	
	4	Comparative study of different annuity products of Public and Private insurance companies in India	
	5	Study about the market risk and BASEL Norms.	

### References

1. Rejda, George E: Principles of Risk Management and Insurance, Latest Edn, Addison Wesley Longman.
  2. McNamara: Principles of Risk Management and Insurance, Addison - Wesley
  3. Dorfman: Introduction to Risk Management and Insurance, Prentice Hall.
  4. Williams: Heins, Risk Management and Insurance, McGraw Hill Pub.
  5. James S.Trieschman, Sandra G. Gustavsonh, Robert E. Hoyt: Risk management and Insurance, Thomson Asia Pvt. Ltd., Singapore.
- 6. G. Kotheshwar Rao , Risk Management.**

### MAJOR ELECTIVES:3 CO-OPERATION

Course Code	COM5EJ305 (3)				
Course Title	<b>COOPERATIVE THEORY AND PRACTICE</b>				
Type of Course	Major (Elective)				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Having a background in a related field such as business, management or a similar discipline can be beneficial.				
Course Summary	This course is designed to explore the fundamental principles, theories, and practical applications of cooperation.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain knowledge of the legal and regulatory framework governing cooperatives, including	U	C	Examinations Assignment

	laws, regulations, and policies relevant to cooperative formation, governance, and operation.			
CO2	Explain the fundamental principles underlying cooperative organizations.	An	C	Instructor-created exams, Assignment
CO3	Analyze the legal frameworks, regulatory structures, and government policies governing cooperative enterprises	An	C	Examinations Project
CO4	Apply theoretical concepts to practical scenarios, developing business plans, feasibility studies, and cooperative development strategies for new or existing cooperative enterprises.	Ap	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Origin of Cooperative Movement in the World</b>		<b>12</b>
	1	Co-operation- Meaning-Definition- Features Importance- Objectives, Benefits of Co-operation- Cooperation and other economic systems	5
	2	Origin and Development of cooperative movement in Great Britain (Consumer)-Germany (Agricultural Credit) Denmark (Dairy)	4
	3	Cooperative movement in China (Induscos)-Japan (Multi-purpose societies)-USA (Marketing)- USSR (Collective Farms)	3
<b>II</b>	<b>Origin of Cooperative Movement in India</b>		<b>12</b>
	4	Brief history of cooperative movement in India	3
	5	Principles of Co-operation: Rochdale (first stage) - Reformulated Co-operative Principles by ICA (2nd stage) - Karve Committee in Co-operative principles (3rd stage) and Principles at the 4th stage by ICA in 1995	5
	6	International Cooperative Alliance- Objectives- role- membership- Governing bodies	4
<b>III</b>	Cooperative Credit Structure in India		12

	7	Urban Cooperative Banks – Role and Functions	3
	8	Rural cooperative credit system- Short term structure- SCB, CCB and PACS	3
	9	Primary Agricultural and Rural Development Banks- State Co-operative Agricultural and Rural Development Banks	2
	10	NABARD and its role in the co-operative movement	4
<b>IV</b>	<b>Cooperatives in Kerala</b>		<b>12</b>
	11	An overview of history of co-operatives in Kerala-Short term credit structure in Kerala Since 2019- Concept of Kerala Bank-Management and organisation structure	6
	12	MILMA-HANTEX-MATSYAFED-KERAFED, CONSUMERFED	5
	13	Workers Co-operatives-Significance of Workers Co-operatives in Kerala- An overview of ULCC,COFEEHOUSE	3
<b>V</b>	<b>OPEN ENDED MODULE</b>		<b>12</b>
	1	<b>The Role of Cooperatives in Sustainable Development</b>	
	2	<b>Digital Transformation and Technology Adoption in Cooperatives</b>	
	3	Visit a nearby co-operative society and write a report on its activities.  It is recommended to prepare syllabus of the fifth module of this course by ensuring a balance between theoretical exploration and practical application. Participants should not only understand cooperative theories but also be able to apply them in real-world scenarios.	

### References

1. Hejela, T.N., Principles, Problems and Practice of Co-operation, Konark Publishers, New Delhi.
2. Krishnaswami, O.R., Fundamentals of Co-operation, S. Chand & Company, New Delhi.
3. Krishnaswami, O.R., Kulandaisamy, V., Theory of Co-operation- An in-depth Analysis, Shanma Publication, Coimbatore.
4. Mathur, B.S., Co-operation in India, Sahitya Bhavan Publishers, Agra.
5. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut

Course Code	COM5EJ306 (3)				
Course Title	<b>LEGAL ENVIRONMENT FOR CO-OPERATIVES</b>				
Type of Course	Major (Elective)				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Having a background in a related field such as business, management or a similar discipline can be beneficial				
Course Summary	This course provides a comprehensive exploration of the legal foundations, regulatory frameworks, and governance structures that shape the operation and management of cooperative organizations				

#### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Students will gain a comprehensive understanding of the legal foundations of cooperatives, including relevant statutes, regulations	U	C	Examinations Assignment
CO2	Analyze cooperative laws and regulations, including incorporation requirements, governance structures, membership rights, and dissolution procedures.	An	C	Examinations Assignment
CO3	Provide an insight into the prevailing cooperative legal system	An	C	Case study
CO4	Apply the knowledge in analysing the legal setup of cooperatives.	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>COOPERATIVE LEGISLATION</b>		<b>12</b>
	1	Features and important landmarks in the history of co-operative legislation in India	2
	2	Co-operative Credit Societies Act, 1904 - Features - Co-operative Societies Act, 1912 - Features - Kerala Co-operative Societies Act, 1969 - Features	3
	3	Multistage Co-operative Societies Act, 1984 - Model Cooperative Societies Act, 1991 & 2002 - Features	3
	4	Recent Trends and Developments - Vaidyanathan Committee Report	2
	5	Recent initiatives of Ministry of Cooperation	2
<b>II</b>	<b>REGISTRATION OF CO-OPERATIVE SOCIETIES</b>		<b>18</b>
	5	Registration - Formalities, Bye Law - Model and its amendment - Formalities, Change of name and liability - Formalities.	3
	6	Membership formalities - Qualifications and disqualifications - Associate or nominal member - Qualifications and disqualifications of members of the Board.	4
	7	Election - Procedure - Settlement of disputes - Enquiry - Inspection - Supervision	3
	8	Liquidation and its formalities	2
	9	Board of Directors' meeting - Annual General Body meeting - Minutes - Quorum for the meetings - Removal and expulsion of members - Restrictions on holding shares	4
	10	Privileges of cooperatives	2
<b>III</b>	<b>ADMINISTRATIVE SET-UP OF THE CO-OPERATIVE DEPARTMENT IN KERALA</b>		<b>10</b>
	11	Delegation of powers of Co-operative Department in Kerala.	4
	12	State and the co-operative movement in India	2
	13	Role of state in the development of cooperatives - De-officialisation of the co-operative movement - Reconstructing cooperative administration.	4
<b>IV</b>	<b>BANKING REGULATION ACT 1949</b>		<b>8</b>
	14	Salient Features of Banking Regulation Act 1949 (As applicable to co-operative societies)	4
	15	Impact of Co-operative Law on co-operative management	4
<b>V</b>	<b>OPEN ENDED MODULE</b>		<b>12</b>
		It is recommended to prepare syllabus of the fifth module of this course by ensuring a balance between theoretical exploration and practical application. Participants should not only understand cooperative	

		theories but also be able to apply them in real-world scenarios. Suggested topics: 1. Emerging legal issues in co-operative law 2. Co-operative succession planning and dissolution	
	2	Conduct case studies relating to the course	

### References

1. Kerala Co-operative Societies Act, 1959 (Bare Act)
2. Goyal, D.B , Co-operative Legislation : Trends and Dimensions
3. Mohanan, P.N , Co-operative Societies Laws in Kerala, *Kerala State Publications*
4. Trivedi, B.B , Law and Management of Co-operatives
5. Pillai F.R (ed) , Kerala Co-operative Societies Act



Course Code	COM6EJ305 (3)				
Course Title	ACCOUNTING AND TAXATION OF CO-OPERATIVES				
Type of Course	Major (Electives)				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	The students should have a basic understanding of the fundamental concepts and principles of cooperation				
Course Summary	This course covers a range of topics relating to cooperative accounting and taxation, providing students with the knowledge and skills necessary for effective financial management and compliance in cooperative enterprises.				

#### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a comprehensive understanding of accounting principles specific to cooperative organizations, including cooperative accounting standards, reporting requirements, and financial statement preparation.	U	C	Examinations Assignment
CO2	Become familiar with the legal and regulatory frameworks governing cooperative businesses, including relevant laws, tax regulations, and reporting requirements	U	C	Instructor-created exams Assignment
CO3	Prepare financial statements specifically tailored to the needs of cooperative businesses, including balance sheets, income statements	Ap	C	Examinations Project
CO4	Analyse the tax	An	C	Examination

	implications of cooperative businesses and how to ensure compliance with tax laws and regulations			Assignment
CO5	Develop skill in tax planning strategies for cooperatives to minimize tax liabilities while maximizing tax benefits	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Cooperative Accounting</b>		<b>11</b>
	1	Co-operative accounting-Importance of accounting in cooperative operations-Important concepts and principles of co-operative accounting	3
	2	Sources of funds – State aid to Co-operatives- share capital contribution – principal state partnership fund – subsidiary state partnership fund – grants – subsidies – owned funds – borrowed fund.	3
	3	Cooperative accounting standards and regulatory requirements-	2
	4	Books and Registers kept by cooperatives as per Kerala Cooperative Societies Act and Rules	3
<b>II</b>	<b>Financial Statements of Cooperatives</b>		<b>12</b>
	5	Recognition and measurement of cooperative revenues	2
	6	Legal provisions of preparation and presentation of cooperative financial statements	4
	7	Statutory forms - preparation of Trading, Profit and Loss Account and Balance Sheet (simple problems)	6
<b>III</b>	<b>NPA and Treatment of Provisions</b>		<b>12</b>
	8	Concept of NPA, Determination of NPAs in Cooperative banks, measures taken by banks to reduce NPAs	2
	9	Classification of assets of the bank - Creation of provisions by cooperative banks-	5
	10	Accounting treatment of provisions in final accounts of Cooperative banks- Cooperative equity and member capital accounts- Allocation and distribution of surplus or profits among members	5

<b>IV</b>	<b>Co-operative Taxation</b>		<b>13</b>
	11	Computation of total income of cooperative societies- Tax deductions, credits, and incentives available to cooperative enterprises- Deductions under section 80P	2
	12	Rates of Income tax applicable to cooperatives, simple problems for assessing tax liability of cooperative societies	5
	13	Surcharge, AMT and adjusted total income Sec 115JC-1	2
	14	Filing requirements and deadlines for cooperative tax returns	2
	15	Tax planning strategies for minimizing tax liabilities while maximizing member benefits	2
<b>V</b>	<b>OPEN ENDED MODULE</b>		<b>12</b>
	1	Prepare the final accounts of any of the local cooperatives	
	2	Interpret the balance sheet of cooperative banks	
	3	Assist in tax planning for established cooperative societies	

### References

1. Krishnaswami o.R. Co-operative Account Keeping, oxford & IBH Publishing Co., New Delhi.
2. Krishnaswami o.R. Co-operative Audit, oxford & IBH Publishing Co. New Delhi.
3. Saminddin, Mahfoozur Rahman and Hifzur-Rehman . Co-operative Accounting and Auditing, Himalaya Publishing House, Mumbai.
4. Khandelwal M.C. Co-operative Audit X-Rayed, Pitaliya, Pustak Bhandar, Jaipur.
5. Department of Co-operation, Government of Kerala : Co-operative Audit Manual.
6. Income tax law and Practice – mehrothra and Goyal

Course Code	COM6EJ3065 (3)				
Course Title	CO-OPERATIVE MANAGEMENT AND ADMINISTRATION				
Type of Course	Major (Electives)				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Familiarity with the fundamental principles of cooperation are essential				
Course Summary	This course provides a comprehensive exploration of the principles, practices, and challenges associated with managing and administering cooperative organizations.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a comprehensive understanding of the principles underlying cooperative organizations, including democratic member control, economic participation, and concern for the community.	U	C	Examinations Assignment
CO2	Familiarize the students with the principles and practice of co-operative management and administration.	U	C	Instructor-created exams Assignment Seminar
CO3	Enable the students to identify the issues in the process of management and administration of co-operatives	Ap	P	Project
CO4	Develop leadership skills necessary for effective cooperative management, including communication, decision-making, conflict resolution, and strategic	Ap	P	Project

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

**Detailed Syllabus:**

<b>Module</b>	<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>I</b>	<b>MANAGEMENT OF SOCIETIES</b>		<b>12</b>
	1	General body-Representative general body-Election-Supersession	4
	2	Properties and funds of co-operatives-Disposal of net profit-Co-operative education fund	4
	3	Winding up and cancellation of registration-Execution-Appeals-Revision and Review	4
<b>II</b>	<b>ROLE OF MANAGEMENT IN THE DEVELOPMENT OF CO-OPERATIVE ORGANIZATIONS</b>		<b>11</b>
	4	Co-operative management - Unique features of co-operative management –Integrating the principles of co-operation and principles of management	4
	5	Professional management for co-operatives-Meaning-Importance and evaluation criteria	4
	6	Organizational structure of a co-operative-Designing organization structure for cooperatives.	3
<b>III</b>	<b>FINANCIAL MANAGEMENT IN COOPERATIVES</b>		<b>10</b>
	7	An overview of financial management of Co-operatives	1
	8	Financing sources and capital management- Owned and borrowed- State aid to co-operatives	2
	9	Long-term financial planning and growth strategies	5
	10	Ethical considerations in cooperative financial management	2
<b>IV</b>	<b>CO-OPERATIVE AUDIT</b>		<b>15</b>
	11	Features - Difference between co-operative audit and general audit, financial audit and administrative audit	3
	12	Auditor - Duties, rights and responsibilities	3
	13	Stages of audit work-Preparation of audit programs-Vouching - Verification & valuation of assets & liabilities	4
	14	Auditing of reserves & provisions -Audit memorandum - Audit classification –Audit certificate-Audit fees.	3
	15	Code of cooperative governance	2
<b>V</b>	<b>Open Ended Module</b>		<b>12</b>
	1	This module is intended to engage students in self-directed exploration and practical applications to enhance their skills in leading and administering cooperative enterprises. It is recommended to prepare syllabus of this module as a capstone project of this course.	

		1. Practical problems on Preparation of Receipts and Disbursement Statement of Primary Societies.	
		2. Hands-on training on Statutory Forms used by cooperatives	
		3. Discussion on the assessment and Levy of Audit Fees in case of cooperatives	

## References

1. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India, New Delhi.
2. Khan and Jain: "Financial Management Text and Problems", Tata McGraw Hill, New Delhi.
3. Pandey, I.M.: "Financial Management", Vikas Publications.
4. Bhalla, V.K.: "Financial Management & Policy", Anmol Publications. Delhi.
5. Chandra, P.: "Financial Management-Theory and Practice", Tata McGraw Hill.
6. Singh, J.K.: "Financial Management-Text and Problems". Dhanpat Rai and Company. Delhi.
7. R.S. Kulshrestha: Financial Management. Sahitya Bhawan.
8. R.P. Rastogi: Fundamentals of Financial Management, Galgotia Publications. New Delhi.
9. Ravi M Kishore: Fundamentals of Financial Management. Taxman Publications.
10. Battacharya, Hrishikas: Working Capital Management-Strategies and Techniques, Prentice Hall of India, New Delhi

## MAJOR ELECTIVE: 4 COMPUTER APPLICATIONS

Course Code	COM5EJ307(4)				
Course Title	COMPUTER APPLICATIONS IN BUSINESS				
Type of Course	Major elective				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites	Students should have a fundamental understanding of how to operate a computer, navigate through different operating systems				
Course Summary	Computer Applications in Business is a comprehensive course designed to equip students with the necessary skills and knowledge to effectively utilize computer technology in various business settings.				

### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a basic understanding regarding Computer Applications in Business	U	C	Examinations Assignment Seminar
CO2	Shows the skill to create web sites using HTML	Ap	P	Project
CO3	Critically analyses and appreciates the concepts of e-commerce and digital payment systems and the need for digital security	E	P	Examinations Assignment Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus

Module	Unit	Content	Hrs
I	<b>Computer systems</b>		<b>15</b>
	1	Computer Systems and web sites: Computer Network-Types of networks, LAN, WAN, MAN, PAN, BAN, SAN & CAN.	5
	2	Business and web sites – introduction to web design – concepts – principles involved in developing a website - golden rules of web designing-page design-home page-web standards-Role of websites in a	10

		business	
<b>II</b>	<b>HTML</b>		<b>15</b>
	3	Elements of HTML- Basic structure of an HTML Document-creating an HTML Document-HTMLTags-working with text-working with Lists, Tables, Hyperlinks, images and multimedia- Cascading Style Sheet	10
	3	Web publishing or hosting-creating the website-saving the site-working on the web site-themes-website for business growth	5
<b>III</b>	<b>E-Commerce &amp; Digital payments</b>		<b>10</b>
	4	E-Commerce, Business Models - B2B, B2C, B2G, C2C & B2E- Requirements of e-commerce website – Modes of delivery	5
	4	Digital payments: USSD, NUUP, AEPS, UPI, Debitcard, Creditcard, pre-paidcards, Internet Banking, Mobile banking, e-wallets-POSTerminals, M-POS, V-POS.	5
<b>IV</b>	<b>Digital Security</b>		<b>8</b>
	5	Security threats in Internet & e-Commerce, Virus & Trojan horses, Phishing, Hacking, Spyware-Security Measures, Antivirus, Firewall, Encryption	4
	5	Bio-metrics-Precautions while using Internet & e-payments – IT Act, Major Provisions of IT Act.	4
<b>V</b>	<b>Open Ended Module – Practical with HTML</b>		<b>12</b>
	Practical applications using HTML - Web designing – Developing business websites using HTML		12

## References

1. Rajaraman , Introduction to Information Technology, PHI
2. Jennifer Niederst Robbins, —Learning web design:A beginner’s Guide to HTML,CSS,Java script.and web Graphics|| ,O’ Reilly Media,Inc
3. John Duckett, —HTML and CSS Design and build websites||,John Wiley&Sons
4. Rajaraman , Fundamentals of Computers 4/E, PHI
5. PTSJ Joseph, E-Commerce: An Indian perspective, PHI
6. Ananya Misra, E-Commerce, B.K Publications Pvt.Ltd.
7. P. Mohan , Fundamentals of Computers, Himalaya Publishing House
8. Dennis P. Curtin , Information Technology, McGraw Hill International

Course Code	COM5EJ308 (4)				
Course Title	BUSINESS INFORMATION SYSTEM				
Type of Course	Major-elective				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites	Students should have a fundamental understanding of how to operate a				



	computer, use common software applications, navigate the internet, and manage files and folders.
Course Summary	The course explores the strategic role of information systems in organizations, focusing on the integration of technology, people, and processes to achieve business goals and gain competitive advantage.

### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a detailed understanding regarding the concepts of Management Information System	U	C	Examinations Assignment
CO2	Shows the skill to design the database for Accounting and Management	Ap	P	Assignment Project
CO3	Critically analyses and appreciates the concepts of ERP	E	P	Assignment Practical examinations

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

### Detailed Syllabus: Business Information system

Module	Unit	Content	Hrs
<b>I</b>	<b>Management Information System</b>		<b>8</b>
	1	Management Information System: Data, Information & Knowledge Role of Information & Communication technology in Business	3
	1	Management Information System, Meaning, Concepts, Purpose and features	2
	1	Basic structural concepts of MIS	3
<b>II</b>	<b>Types of Management Information Systems</b>		<b>7</b>
	2	Transaction Processing System	2
	2	Decision Support Systems (DSS) - Characteristics and capabilities of DSS – Components of DSS, GDSS – Techniques of group decision-making	3
	2	Executive Information System - Expert System	1
	2	Management Reporting System.	1
<b>III</b>	<b>Data Base Management Systems</b>		<b>25</b>
	3	Database, Database Management System, Database System-	4

		Characteristics of database and Database management systems	
	3	Entity Relationship Model (ER-Model); Relational Database Model: Creating Relationship between Tables, Concept of Keys.	6
	4	Database Designs for Accounting and Business Applications	5
	4	Normalization, first form, Second Normal Form.	3
	4	DBMS Software-Microsoft Access-features of MS Access – Creating Tables, Queries, Forms and Reports	7
<b>IV</b>	<b>Enterprise Resource Planning (ERP)</b>		<b>8</b>
	5	Meaning - Need for ERP - Benefits of an ERP system	2
	5	ERP software – Phases in ERP implementation - Issues and challenges in the implementation of ERP	6
<b>V</b>	<b>Open Ended Module</b>		<b>12</b>
	<b>Suggested topics</b> 1. Group projects on developing innovative MIS solutions for real-world challenges 3. Cybersecurity and Risk Management 4. Practical exercise		

#### References

1. James A O'brien, George.M.Marakas & Ramesh Behl, Management Information Systems, McGraw Hill Education, 2013
2. D.P Goyal, Management Information Systems: Managerial Perspectives, Vikas Publishing House, 2014
3. A.K Gupta, Management Information System, S.Chand & Company 2010
4. Alexis Leon, Enterprise Resource Planning, McGraw Hill Education 2007
5. Uma G Gupta, Management Information Systems, Galgotia Publications Pvt Ltd, New Delhi, 1993
6. Jyotindra Zaveri, Enterprise Resource Planning, Himalaya Publishing House 2012

Course Code	COM6EJ307 (4)				
Course Title	OFFICE AUTOMATION TOOLS				
Type of Course	Major- elective				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites	Students should have a fundamental understanding of how to operate a computer, including skills such as navigating through different operating systems				
Course	Office Automation Tools is a specialized course designed to equip				

Summary	students with the necessary skills and knowledge to efficiently utilize software applications that automate and streamline office tasks and processes.
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### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate basic understanding regarding office automation software like MS Word, Excel, etc.	U	C	Examinations Assignment
CO2	Shows the skill to use office automation software	Ap	P	Project
CO3	Critically analyses and appreciates the concepts of AI and its applications	E	P	Assignment Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus: Office Automation Tools

Module	Unit	Content	Hrs
<b>I</b>	<b>MS-Word</b>		<b>12</b>
	1	MS-Word: Word Basics - Starting word - Creating a new document - Opening pre existing document - The parts of a word window - Typing text - Selecting text - Deleting text -Undo - Redo – Repeat- Inserting text - Replacing text - Formatting text - Cut - Copy -Paste - Formatting Text and Documents - Auto format - Line spacing - Margins - Borders and Shading.	3
	1	Headers and Footers: Definition - Creating basic headers and footers - Tables - Creating table - Adding, changing, deleting rows - Inserting, changing, deleting column - Graphics - Importing graphics - Clipart - Insert picture - Clip Art Gallery - Drawing objects - Text in drawing.	4
	1	Templates: Template types - Using templates - Exploring templates - Modifying templates - Macros: Record in macros - Editing macros - Running a macro -	2
	1	Mail Merge: Mail Merge concept - Main document - Data sources - Merging data source and main document - Overview of word menu options - Word basic tool bar.	3
<b>II</b>	<b>MS EXCEL</b>		<b>18</b>

	2	MS EXCEL: Electronic Spreadsheet – Creating and rearranging worksheet - Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business - Creating a dynamic / sensitive worksheet - Concept of absolute and relative cell reference	8
	2	Using built in functions – Mathematical, statistical and financial functions – Conditional formatting –filters- Charts – Pivot table and pivot chart - Goal seeking and solver tools - Sharing data with other desktop applications - Strategies of creating error free worksheet.	10
<b>III</b>	<b>Ms-Power Point</b>		<b>10</b>
	3	Ms-Power Point: Power point - Basics - Terminology - Getting started - Views -Creating presentations - Using auto content wizard - Using blank presentation option -Using design template option - Adding slides Deleting a slide - Importing images from the outside world - Drawing in power point - Transition and build effects - Deleting a slide - Numbering a slide - Saving presentation - Closing	10
<b>IV</b>	<b>The Internet and its Basic Concepts</b>		<b>8</b>
	4	The Internet and its Basic Concepts: Internet concept - History - Development in India - Technological foundation of internet - Distributed computing - Client-server computing - Internet protocol suite - Application of distributed computing - -	4
	4	Artificial Intelligence and Chat GPT- AI Technology- Application of AI in Business -open AI Platforms – AI tools and prompting	4
<b>V</b>	<b>Practical Applications by using office automation tools</b>		<b>12</b>
		Prepare tutorial videos for office automation tools (MS-Word, MS Excel and MS PowerPoint) Develop a mini-software using MS Excel for practical applications. Design various application forms and certificates using MS Word.	12

#### References :

1. Ron Mansfield, Working in Microsoft office, Tata Me Graw Mill (2008)
2. Ed Bott, woody Leonard, Using Microsoft Office 2007, Pearson Education (2007)
3. R.K.Taxali, PC Software Made Simple.
4. Stephen L.Nelson , Office 2000 Complete Reference.
5. Joyce Cox ,Polly Orban, Quick course in Microsoft Office.

Course Code	COM6EJ308(4)				
Course Title	COMPUTERIZED ACCOUNTING WITH TALLY				
Type of Course	Major-elective				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60

Pre-requisites	Students should have a foundational understanding of accounting principles, concepts, and practices.
Course Summary	Computerized Accounting with Tally is a specialized course designed to provide students with comprehensive knowledge and practical skills in using Tally software for accounting and financial management purposes.

### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate fundamental understanding regarding the concepts Computerized Accounting	U	C	Examinations Assignment
CO2	Shows the skill to use Tally software for Accounting	Ap	P	Practical examinations Project
CO3	Critically analyses and appreciates the technological advantages of Tally	E	P	Project

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

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Computerized accounting fundamentals</b>		<b>15</b>
		Introduction to Tally-Tally interface-f 11features-f 12configuration-Companycreation-Accounting groups-Accounting ledgers-.	7
		Accounting vouchers-Vouchers entry. InventoryManagementwithTally-Stockgroups-Stockitems-Stockcategory-Unitofmeasures-Godown - Inventory vouchers	8
<b>II</b>	<b>Integration of Accounting with Inventory</b>		<b>15</b>
		Bill wise details - Invoicing - Costcentre-Costcategory-Budgetandcontrol-Bankreconciliation-Interestcalculation-Order Processing - Bill of material	5
		Accounting and Inventory Reports - Trading, Profit and loss A/c - Balance Sheet -Ledgers -Cost centre and budget reports	5
		Cash book and bank book - Inventory reports – Decision supporting tools - Ratio analysis - Cash flows - Fund flow	5
<b>III</b>	<b>Tax Application in Tally</b>		<b>10</b>

		Introduction to GST - GST activation and classification – GST computation - Composite GST	5
		Input Tax credit - Tax Invoice, Credit and Debit Notes -Returns-Transfer of Input Tax Credit – Recent features	5
<b>IV</b>	<b>Technology Advantage of Tally</b>		<b>8</b>
		Technology Advantage of Tally - Tally audit - Tally vault - Back up, restore, merge and split of database	4
		ODBC interface - Export and import of data - web enabled reporting - On line support of software	4
<b>V</b>	<b>Open Ended Module – Practical Applications of Tally</b>		<b>12</b>
		Practical applications for Tally – Generation of various reports in tally and preparation of financial statements using actual financial data of business enterprises	12

1. A.K. Nadhani and K.K. Nadhani, Implementing Tally 6.3, 1/e BPB Publications, New Delhi.
2. Namrata Agarwal, Tally 6.3 , 2004 Edition , Dream Tech., New Delhi.
3. Sridharan,, Narmadha Publications, May 2003.

#### MAJOR ELECTIVE COURSES: 5 TRAVEL AND TOURISM

Course Code	COM5EJ309 (5)				
Course Title	TOUR ESCORT MANAGEMENT				
Type of Course	<b>Major Elective</b>				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites					
Course Summary	This course will familiarize the students about the Tour guiding process and techniques.				

#### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand and explain the basics of Tour Escort	U	C	Examinations Quiz Assignment
CO2	Demonstrate	Ap	P	Project

	essentials skills required for a tour manager			Assignment
CO3	Shows the skills to handle guest grievances in the tour	Ap	P	Role play Project
CO4	Demonstrate the skills for handling the emergency	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Job of a Tour Manager/Escort</b>		<b>10</b>
	1	Tour Manager- Introduction- Difference between tour guide& tour escort	3
	2	Roles of a tour manager	4
	3	Job profile of a tour manager- skill sets, knowledge& abilities required.	3
<b>II</b>	<b>Pre- Tour preparations</b>		<b>10</b>
	4	Pre- tour preparation for a group- Group profile - Familiarization with a destination - Liaison with local suppliers	5
	5	Pre- Tour documentation- Importance- Tour Manager's profile- Literature about destination	5
<b>III</b>	<b>On Tour Responsibilities of a Tour Manager</b>		<b>18</b>
	6	Introduction - Receiving guests at airport- Responsibilities at airport- Inbound travel- Outbound travel	6
	7	Responsibilities at the Hotel- Introduction - Responsibilities before the tour- Responsibilities during the tour	4
	8	Responsibilities at an Attraction - Before visiting an attraction - At an attraction	4
	9	Responsibilities on the Coach- other responsibilities- Formalities during closing the tour	4
<b>IV</b>	<b>Group Management and Situation Handling</b>		<b>10</b>
	10	Dealing with the group- Managing different expectations- Managing the Group- keeping the group together	2
	11	Managing No- cooperative Guests- Ensuring Punctuality- Managing Conflicts & providing equal attention to all-	2
	12	Handling Language Issue- Handling various types of awkward tourists-	2
	13	Kinds of Grievances- Dealing with Grievances	2
	14	Handling emergency situations- Types of emergency Situations- Dealing	2

		with Emergency situations	
<b>V</b>	<b>Open Ended Module</b>		<b>12</b>
	15	<b>Suggested Topics:</b> First Aid & Safety	12

### References:

1. Chowdhary, Nimit (2013). Handbook for Tour Guides. New Delhi: Matrix Publishers.
2. Mitchell, G.E. (2005). How to Start a Tour Guiding Business. Charleston: The GEM Group Ltd.
3. Pond, K.L. (1993). The Professional Guide. New York: Van Nostrand Reinhold.

Course Code	COM5EJ310 (5)				
Course Title	TOURISM RESOURCES AND PRODUCTS IN INDIA				
Type of Course	Major Elective				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites					
Course Summary	This course enables students to understand the fundamental concepts of tourism resources and products of India.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a comprehensive understanding of India's diverse tourism landscape, including its geographical, cultural, historical, and natural attractions.	U	C	Assignment Examinations
CO2	Learn to identify and categorize the various tourism resources available in India, including natural attractions	An	C	Examinations Assignment
CO3	Analyze different tourism products and experiences available in India, such as adventure tourism, cultural tourism, eco-tourism, heritage tourism, wellness tourism, and religious tourism	An	P	Examinations Assignment
CO4	Learn about the principles of ecotourism	An	P	Project



	and responsible travel, including environmental conservation, community development			
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Tourism Resources</b>		<b>10</b>
	1	Tourism Resources-Concept and definition	2
	2	Types of Tourism Resources in India- Natural and Cultural Tourism Resources	3
	3	Tourism Product-definition, components and characteristics	3
	4	Tourism Resources to Tourism product	2
<b>II</b>	<b>Tourism product</b>		<b>13</b>
	5	Classification of tourism products- Natural Tourism Products, Manmade Tourism Products, Symbiotic Tourism Products, Site based Tourism Products, Event Based Tourism Products	5
	6	Travel and Tourism products and services	2
	7	Tourist Oriented Products(TOP) ,Resident Oriented products (ROP) and Intangible Products of Tourism	2
	8	Tour Operator's Products and Services	1
	9	Protection of Tourism Products	1
	10	UNESCO World Heritage Sites	1
	11	UNESCO World Heritage Sites In India	1
	<b>III</b>	<b>Adventure Tourism Products</b>	
12		Land based activities and Destinations (Trekking, Ice Skiing, Mountaineering, Deserts Safaris etc)-	2
13		Water based activities and Destinations (Rafting, Kayaking, Canoeing, Surfing, scuba Diving)	2
14		Air based activities and Destinations ( Para- Sailing, Para- gliding, Ballooning Etc.)	2
15		Popular Hill stations In India	2
	16	Protected Areas in India- Biosphere Reserves, National Parks and Wildlife Sanctuaries-Activities in Protected Areas	2
<b>IV</b>	<b>Major Tourism Destinations in India</b>		<b>15</b>
	17	Delhi-Agra-Jaipur (Golden Triangle)- Metro cities &Two Tier cities, Srinagar- Leh- Ladak - Shimla- Kulu- Manali- Goa- Hyderabad- Hampi- Madurai- Rameswaram- Mysore- Bangalore- Cochin- Munnar Alappuzha- Thekkadi-Kumarakom- Bekal- Wayanad- Wagamon-	

		Kovalam	
<b>V</b>	<b>Open Ended Module - Tourism Circuits in India</b>		<b>12</b>
	18	The Golden Triangle (Delhi-Agra-Jaipur)-Desert Triangle(Jodhpur-Bikaner-Jaisalmer) -Himachal Circuit(Shimla-Kullu-Manali-Dalhousie-Dharamsala) -Wildlife Circuit(Kanha National Park, Bandhavgarh	6
	19	Nilgiri Circuit (Bangalore-Mysore-Ooty) -Backwater Circuit(Kochi-Alleppey-Kumarakom) -Buddhist Tourist Circuit (Lumbini, Bodhgaya, Sarnath, Kushinagar)	6

References:

- 1.Gupta, S.P. (2002). Cultural tourism in India: Museums, Monuments &Arts: Theory and Practice. New Delhi: Indraprastha Museum of Art and Archaeology & D.K. Print world.
- 2.Jacob, R. (2007). Indian Tourism Products. New Delhi: Abhijeet Publications.
- 3.Dixit, M. (2002). Tourism Products. Lucknow: New Royal Book Co.
4. Douglas, N. (Ed.). (2001). Special Interest Tourism. Australia: John Wiley & Sons.
- 5.Singh, S. (2008). Lonely Planet India. Gurugram: Lonely Planet Publications.

Course Code	COM6EJ309 (5)				
Course Title	TOUR GUIDING AND LEADERSHIP				
Type of Course	<b>Major (Elective)</b>				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites					
Course Summary	This course will familiarize the students about the roles and responsibilities and challenges of a tour escort during a tour				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the knowledge and skills required for a tour guide	U	C	Examinations /Quiz/Assignment/ Seminar
CO2	Analyse the tour guiding techniques	An	C	Examinations Assignment
CO3	Demonstrate the skills to handle unexpected	Ap	P	Case study Project

	situations			
CO4	Develop leadership skills to effectively manage and lead tour groups, including organization, delegation, motivation, and decision-making.	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Tour Guiding and Leadership</b>		<b>10</b>
	1	Introduction - Concept, definition, and importance of Tour Guiding	3
	2	Differences between tour guide and tour escort-Benefits of hiring a tour guide	2
	3	Types of Tour guides-Roles and responsibilities of tour guide	5
<b>II</b>	<b>Basics of Tour Guiding</b>		<b>10</b>
	4	Do's and don'ts of tour guiding-Heritage walk-Guiding on a walking tour	4
	5	Leading on a moving vehicle-Tools of the trade-Things to avoid	4
	6	Techniques of tour commentary	2
<b>III</b>	<b>Practical Guiding scenarios and professional challenges</b>		<b>18</b>
	7	Cultural tourism-A place of worship-An archaeological site-Natural attraction	6
	8	Nature tours-An overview of professional challenges of a tour guide	4
	9	Demanding tourists and handling them-Handling questions	4
	10	General tactics adopted by a tour guide-Leading tourists with responsibility	4
<b>IV</b>	<b>Situation Handling (Practical cases)</b>		<b>10</b>
	11	Handling various types of awkward guests	3
	12	Sources and kinds of tourist grievances	3
	13	Dealing with grievances-Dealing with emergencies	4
<b>V</b>	<b>Open Ended Module</b>		<b>12</b>
	14	<b>Suggested Topics:</b> Training of tour guide-Challenges of tour guide profession	12

### References:

- 1.Chowdhary, Nimit (2013). Handbook for Tour Guides. New Delhi: Matrix Publishers.
- 2.Mitchell, G.E. (2005). How to Start a Tour Guiding Business. Charleston: The GEM Group Ltd.
- 3.Pond, K.L. (1993). The Professional Guide. New York: Van Nostrand Reinhold.

Course Code	COM6EJ310(5)				
Course Title	Itinerary Planning and Packaging				
Type of Course	<b>Major Elective</b>				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites					
Course Summary	This course will help students to gain an understanding of the process of planning a tour itinerary and it's pricing strategies				

#### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a comprehensive understanding of the tourism industry, including its structure, trends, and key stakeholders involved in tour planning and packaging.	U	C	Examinations Assignment
CO2	Develop skills in tourism potential, to identify attractive destinations for tour packages.	U	C	Role play Assignment
CO3	Demonstrate various tour pricing strategies	Ap	P	Project
CO4	Develop skills in tour packaging and pricing, including bundling of services, creating value-added packages	Ap	P	Project Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

#### Detailed Syllabus:

Module	Unit	Content	Hrs
I	<b>Basics Of Itinerary Planning</b>		<b>15</b>
	1	Concept, definition, and importance of Itinerary Planning	1

	2	Importance of Travel itinerary	1
	3	Types of tour itinerary	3
	4	Pre-requisites for itinerary preparation	3
	5	Points to be considered while planning itinerary	1
	6	Resources and steps of itinerary planning	2
	7	Do's and don'ts of itinerary preparation	2
	8	GIT & FIT Itineraries	2
<b>II</b>	<b>Tour Packaging</b>		<b>15</b>
	9	Concept, definition, and importance of tour packaging	3
	10	History of tour package	3
	11	Factors affecting tour package formulation	3
	12	Stages of developing and planning a tour package	3
	13	Tour brochure designing	3
<b>III</b>	<b>Package Tour costing</b>		<b>15</b>
	14	Cost-Concept and definition& Various types of cost	2
	15	Tour package- concept and classification- Package Tour formulation process	4
	16	Cost components of tour package- Preparation of cost sheet- Single Room Supplement, Triple Room Reduction & other cost supplements	3
	17	Costing various types of tour packages-similarities and differences- FIT and GIT packages- Controllable and non-controllable costs in tour packages	3
	18	Pricing package tour- Tour package pricing strategies	3
<b>IV</b>	<b>Tour packaging and Itinerary Planning</b>		<b>3</b>
	19	Costing a tour package for GIT	1
	20	Creating theme based packages and pricing them	1
	21	Developing tour brochures for select destinations and select themes	1
<b>V</b>	<b>Open Ended Module</b>		<b>12</b>
	Suggested Topics: 1.Compare and contrast the tour packages of five major tour companies 2.Compare the cost of accommodation offered by various travel portals and apps 3.Practical exercises on booking tickets for flights and trains		

#### References

- 1.Swain, S.K. & Mishra, J.M.(2012). Tourism Principles & Practices, Oxford University Press, New Delhi.
- 2.Chand, M. (2002), Travel Agency Management: An Introductory Text, Anmol Publications Pvt.Ltd .New Delhi.
- 3.Negi. J (2005), Travel Agency Operations: Concepts and Principles, Kanishka, New Delhi.
- 4.Holloway, J.C. (2002), The Business of Tourism, Prentice Hall, London, pp.220-279.

5.Roday S., Biwal A.& Joshi. V. (2009), Tourism Operations and Management, Oxford University Press,New Delhi, pp-164-296.

6.Goeldner, R & Ritchie. B (2010), Tourism, Principles, Practices and Philosophies, John Wiley & Sons, London

### MAJOR ELECTIVE COURSE:6 ISLAMIC FINANCE

Course Code	COM5EJ311 (6)				
Course Title	INTRODUCTION TO ISLAMIC COMMERCIAL BANKING				
Type of Course	Major				
Semester	V				
CO	CO Statement		Cognitive Level*	Knowledge Category#	Evaluation Tools used
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours Instructor-created exams / Quiz/
CO1	Gain a deep understanding of the fundamental principles of Islamic banking	4	4	-	-
Pre-requisites	Basic knowledge about finance & Commercial Banking				Assignment
CO2	Shows the skill to operate different accounts in Islamic banking.	This course helps the students to know about the Islamic banking.		Ap	P
Course Summary	Islamic banking offers an alternative banking system based on ethical principles. It emphasizes fairness, transparency, and risk-sharing while prohibiting interest and speculative practices.				Assignment
CO3	Analyse of Islamic banking				Project
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)          # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P)          Metacognitive Knowledge (M)</p>					

Module	Unit	Content	Hrs
<b>I</b>	<b>Concept of Islamic Banking</b>		<b>15</b>
	1	Introduction about Islamic Banking	3
	2	Modern Islamic Banks	3
	3	Difference between Islamic & Conventional Banking	4
	4	Principles of Islamic Finances	5
<b>II</b>	<b>Evolution &amp; History of Islamic Banking</b>		<b>13</b>
	5	Brief History of Islamic Banking	4
	6	Functions of Islamic Banks	4
	7	Deposit Product in Islamic Banks	5

<b>III</b>	<b>Islamic Finance Product</b>		<b>10</b>
	9	Introduction of Financing Product	3
	10	Equity based product	5
	11	Difference between conventional equity finance and participatory finance	2
<b>IV</b>	<b>Debt Based Financing Product</b>		<b>10</b>
	18	Debt Based financing product	5
	19	Leasing Contract	5
<b>V</b>	<b>Open Ended Module: Suggested Topics</b>		<b>12</b>
	1	1.Current problems and issues faced by Islamic banks	6
		2.Emerging trends in Islamic Banking	6

References

- 1) Kamal, MohdHashim. A Shari'a Analysis of Issues in Islamic Leasing. International Islamic University Malaysia
- 2) Obaidullah, Mohammed. Islamic Financial Services. Jeddah: Islamic Economics Research Center; King Abdulaziz University, 2005.
- 3) Ayub, Muhammad. Islamic Banking and Finance: Theory and Practice. 1st ed. Karachi: State Bank of Pakistan, 2002.
- 4) Usmani, Dr. Muhammad I. Meezan Bank's Guide to Islamic Banking. 1st ed. Karachi: DarulIshaat, 2002.
- 5) Usmani, Muhammad T. An Introduction to Islamic Finance. 1st ed. Karachi: IdaratulMa'Arif, 1999.
- 6) Interest free banking by Najathullasiddiqui, MarkaziMakthabaislami publishers, New Delhi
- 7) Al-Zuhayli, W. (2003). Financial Transactions in Islamic Jurisprudence (M. A. ElGamal, Trans. Vol. 1-2). Damascus: Dar al-Fikr.
- 8) Askari, H., Iqbal, Z., Mirakhor, A. &Krichenne, N. (2010). The Stability of Islamic Finance: Creating a Resilient Financial Environment for a Secure Future. Singapore: John Wiley & Sons (Asia).
- 9) Ayub, M. (2007). Understanding Islamic Finance. West Sussex, England: John Wiley & Sons.

Course Code	COM5EJ312 (6)				<b>Course Outcome (CO):</b>
Course Title	FUNDAMENTALS OF ISLAMIC COMMERCIAL LAW				
Type of Course	Major-Elective				
Semester	V				
Academic Level	300-399				
CO	<b>CO Statement</b>	<b>Cognitive Level*</b>	<b>Knowledge Category#</b>	<b>Evaluation Tools used</b>	
Course Details	Credit	Lecture per week	per week	per week	Total
CO1	Gain a thorough understanding of the fundamental principles of Islamic law as they apply to commercial transactions, including contracts, property rights, and economic	4	-	-	Examinations Quiz 60 Assignment
Pre-requisites	Basic knowledge about Commercial Law & Islamic Commerce				
Course Summary	This course covers foundational principles, including the sources and objectives of Islamic Shariah, wealth and ownership concepts, and the goals of economic activities.				

	activities.			
CO2	Learn to apply Islamic legal principles and rules to various aspects of commercial law	An	P	Examination Assignment
CO3	Explore the ethical dimensions of commercial transactions in Islamic law	E	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hrs
<b>I</b>	<b>Fundamentals of Islamic finance</b>		<b>10</b>
	1	Fundamentals of Islamic finance, sources and Objectives of Islamic shariah	2
	2	wealth and ownership in Islamic perspective	2
	3	Goals of economic activities in Islamic perspective	3
	4	The broad purposes of Shariah, The distinction between Islamic Laws - Ibadath and Muamalath and its applicability in real life	3
<b>II</b>	<b>Islamic law of contract</b>		<b>16</b>
	5	Islamic law of contract	2
	6	elements of contracts	3
	7	offer and acceptance	2
	8	elements of subject matter-mutual consent	3
	9	Prohibition of Two Mutually Contingent Contracts	2
	10	Types of Contracts -Valid Contracts -Voidable (Fasid) Contracts and Void (Batil) Contracts	3
	11	commutative and non-commutative contracts	1
<b>III</b>	<b>Trading in Islamic commercial law</b>		<b>12</b>
	12	Introduction to Trading in Islam	3
	13	Requirements of a valid sale contract	2
	14	conditional sales and two bargain in one sales	2
	15	ethics of sale contract	2
	16	Zakath	3
<b>IV</b>	<b>Loan and debt in Islamic commercial law</b>		<b>10</b>
	17	Introduction to Loan and debt in Islamic commercial law	2
	18	Rules of debt contract	3



	19	time value of money in loans and debts	3
	20	Termination of a loan contract	2
<b>V</b>	<b>Open Ended Module: Suggested Topics</b>		<b>12</b>
	1	Academic Visit to any Islamic Financial Institutions Calculation of zakath Any two case studies relating to the course	

## References

- 1) Hubbard, R. G. (2005). Money, the Financial System and the Economy (5th ed.). Boston: Pearson Addison-Wesley.
- 2) Ibn 'Ashur, M. A.-T. (2001-1421AH). Maqasid al-Shariah al-Islamiyyah. Jordan: Dar-al- Nafa'is.
- 3) Ibn Hajar, al-A. (1928). Bulugh al-Maram min Adillah al-Ahkam. Matba'ah al-Salafiyyah.
- 4) IbnQayyim, a.-J. (n.d.). I'lam al-Muwaqqi'in, in Vol. 3. Cairo: Id'raha Tib'ah al- Mun'riyyah.
- 5) Iqbal, Z. (June 1997). Islamic Financial Systems. Finance & Development, Vol. 34, 42-45.
- 6) Iqbal, Z. & Mirakhor, A. (2007). An Introduction to Islamic Finance: Theory and Practice. Singapore: John Wiley & Sons (Asia).
- 7) Kahf, M. (Ed.) (1998). Lessons in Islamic Economics Vol. 1. Jeddah: Islamic Research and Training Institute (IRTI). Seminar Proceedings No. 41.
- 8) Kamali, M. H. (1998). Al-Maqasid al-Shari'ah: The Objectives of Islamic Law. The Muslim Lawyer, Vol.3(1), 1-7.

Course Code	COM6EJ311 (6)				
Course Title	<b>ACCOUNTING FOR ISLAMIC FINANCIAL INSTITUTIONS</b>				
Type of Course	<b>Major</b>				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	1. Basic knowledge about Conventional and Islamic finance 2. Basic knowledge about Islamic banking and Commercial law				
Course Summary	This course Provide basic theoretical and practical knowledge about accounting for Islamic financial Institutions				

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive	U	C	Examinations

	understanding about the fundamentals of Islamic accounting.			Assignment
CO2	Understand the legal and regulatory framework governing Islamic financial institutions.	U	C	Examinations Assignment
CO3	Acquire expertise in accounting for various Islamic financing models, including Murabahah Financing, Ijarah Financing, and securities financing.	An	P	Group assignment Examinations
CO4	Develop expertise in accounting for various Islamic financial institutions and Zakat accounting	E	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content(Theory : Problem- 30:70)	Hrs
<b>I</b>	<b>Fundamentals of Islamic Accounting(Theory)</b>		<b>10</b>
	1	Accounting objectives and Islamic world view	2
	2	Islamic perspective of accounting	2
	3	Elements of financial statements	1
	4	Users of Islamic accounting	1
	5	Accounting concepts: An Islamic perspective	1
	6	Accounting recognition	1
	7	Accounting measurement	1
<b>II</b>	<b>Islamic Accounting Standards (Theory)</b>		<b>10</b>
	9	The Need for Islamic Accounting Standards	2
	10	AAOIFI Standards in Islamic Financial Institutions	2
	11	Accounting standards, Codes of ethics	2
	12	Statements of financial position	2
	13	Corporate Governance in Islamic Financial Institutions	2
<b>III</b>	<b>Financial reporting in Islamic financial institutions(Theory &amp; Simple Problem)</b>		<b>14</b>
	14	Accounting for Islamic Deposit and Investment Account	2
	15	Accounting for Mudarabah Financing	4
	16	Accounting for Musharakah Financing	4
	17	Accounting for Murabahah Financing	4

<b>IV</b>	<b>Ijarah Financing and Zakat Accounting</b> (Theory & Simple Problem)			<b>14</b>
	18	Accounting for Ijarah Financing		2
	19	Ijarawaiqthinah		2
	20	Accounting for securities financing		2
	21	Accounting measurement issues		2
	22	Accounting disclosure requirements		2
	23	Principles of Zakat and Zakat accounting on business wealth and financial assets.		4
<b>V</b>	<b>Open Ended Module: Case studies, Practical</b>			<b>12</b>
		Practical calculations/case study of Islamic finance products of individuals and financial institutions		
		Practical calculations/case study of Zakat of individuals and financial institutions		

**References:**

- 1) Dr. Abdul Rahim Abdul Rahman, The introduction to Islamic accounting theory and practice; IIUM Malaysia.
- 2) Mohd Ma'Sum Billah (2022) Accounting and Auditing standards for Islamic Financial Institutions. Routledge
- 3) Baydoun, N., Sulaiman, M., Willett, R. J., & Ibrahim, S. (2018). Principles of Islamic Accounting. John Wiley & Sons.
- 4) Alamad, S. (2019). Financial and accounting principles in Islamic finance. Springer International Publishing.
- 5) Napier, C., & Haniffa, R. (Eds.). (2011). Islamic accounting. Edward Elgar Pub.

Course Code	COM6EJ312 (6)				
Course Title	ISLAMIC INVESTMENT AND INSURANCE				
Type of Course	<b>Major Elective</b>				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	1. Basic knowledge about Investments and Insurance 2. Basic knowledge about Islamic finance				
Course Summary	This course helps the students know about the opportunities and benefits of Islamic investments and the Islamic insurance.				

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Acquire knowledge about Islamic Capital Markets and Islamic investment.	U	C	Instructor-created exams / Quiz
CO2	Explains the Islamic investment products and services in relation to shariah contracts, purposes, operational processes and their differences with those of the conventional products.	An	P	Assignment / Examinations Seminar
CO3	Propose and justify product of Islamic Banking in relation to Islamic Shariah.	E	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hrs
<b>I</b>	<b>Capital Markets in Islamic perspective</b>		<b>15</b>
	1	Introduction about Capital Market	3
	2	Islamic Capital Market and its principles	5
	3	Players in Islamic capital market	4
	4	Factors influencing Islamic capital market	3
<b>II</b>	<b>Islamic Investments</b>		<b>15</b>
	5	Introduction to Islamic investments	4
	6	Sukuk	4
	7	Islamic Investment Products	4
	8	Venture capital	3
<b>III</b>	<b>Islamic insurance (Takaful)</b>		<b>10</b>
	9	Insurance (Basic ideas)	3
	10	Islamic insurance (Takaful)	5
	11	Reinsurance and Retakaful	2
<b>IV</b>	<b>Islamic capital market and insurance in the modern era</b>		<b>8</b>
	18	Islamic market indices	4
	19	Islamic insurance companies	4
<b>V</b>	<b>Open Ended Module: Case studies, Group Discussions and Simulations</b>		<b>12</b>
	1	SWOT analysis of Islamic investment and Islamic insurance	
		Current issues and remedies in the area of Islamic capital market and insurance.	

**References:**

1. Modern Islamic Investment Management Principles and Practices, MohdMa'SumBillah
2. Islamic investment behaviour : Imran Tahir, Mark Brimble
3. Investment in Islamic Perspective : TrieNadilla, MuhameedSyafrilNst
4. Investing in Islamic Funds: A practitioners' perspective: NoripahKamsu with TSU MAE NG
5. Islamic Insurance: A modern approach to Islamic Banking: AlyKhorshid
6. Readings in Islamic Fiscal Policy: SayedAfzalPeerzade
7. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill.
8. Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill.
9. Varshney, P.M., & D. K. Mittal, D.K.: Indian Financial System, Sulthan Chand & Sons
10. Khan M.Y: Indian Financial System, Tata McGraw Hill.

**MAJOR ELECTIVE: 7 TAXATION**

Course Code	COM5EJ313 (7)				
Course Title	PRINCIPLES OF TAXATION				
Type of Course	<b>Major</b>				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Studying the principles of taxation requires a foundational understanding of certain concepts in accounting, finance, and law.				
Course Summary	This course gives an overview of various principles of taxation, fundamental concepts related to taxation systems, policies, and taxation practice.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop solid understanding of the fundamental principles and concepts related to taxation.	U	C	Examinations Quizzes/ Assignments
CO2	Apply taxation concepts and principles to analyse case studies, evaluating the practical implications of different tax policies.	Ap	P	Assignments
CO3	Develop critical thinking skills, enabling them to analyse and solve problems related to taxation.	E	P	Project Case study

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

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Principles of Taxation</b>		<b>12</b>
	1	Meaning - Objectives of Taxation – Effects of taxation on Production distribution and employment	3
	2	Cannons of Taxation – Tax- GDP Ratio: Meaning – Significance and determinants – Trends in Tax - GDP Ratio	3
	3	Features of Good Taxation System – Tax equity: benefit Principles of Taxation	3
	4	Ability to pay - Principles of Taxation – Tax capacity and Tax Effort	3
<b>II</b>	<b>Classification of Taxes</b>		<b>15</b>
	5	Direct and Indirect Taxes – Relative role of Direct and Indirect Taxes in Indian Economy – Advantages and disadvantages of Direct and Indirect taxes	5
	6	OECD classification: Progressive, Proportional and Regressive Taxes – Ad valorem and specific taxes	5
	7	An overview of Direct and Indirect Taxes in India	2
	8	Central and State Direct and Indirect Taxes - Distinction between direct and indirect taxes	3
<b>III</b>	<b>Incidence of Taxation</b>		<b>10</b>
	9	Impact and incidence - Meaning – types of Tax incidence- Factors determining extent of tax shifting	3
	10	Taxation & efficiency - Excess burden of taxation-Distribution of Tax Burden	3
	11	Tax evasion in India-Causes and consequences of tax evasion	2
	12	Methods to curb tax evasion	2
<b>IV</b>	<b>Double Taxation and Tax Duplication</b>		<b>11</b>
	13	International double taxation: Assignment rules of foreign income – Source Vs residence	2
	14	methods to alleviate international tax duplication: Exemption – tax credit method - bilateral tax treaty – multilateral tax treaty	4
	15	OECD Model & United Nations Model – Tax Convention	2
	16	International tax avoidance and evasion - India Law on double Tax Relief	3
	<b>Open Ended Module</b>		<b>12</b>

<b>V</b>		This open-ended module aims to provide students with the opportunity to explore recent developments in the field of taxation. Conducting a comprehensive literature review on the chosen topic.	
		1. Equity and fairness in taxation	
		2. Applying taxation principles to real-world case studies related to the chosen topic.	
		3. Contemporary challenges in taxation or Emerging trends in tax policy	

### References:

1. Dr. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. Bhagwathi Prasad : Direct Taxes - Law and Practice. WishwaPrakashana.
5. Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur & Narang : Income Tax.

Course Code	COM5EJ314(7)				
Course Title	<b>INDIRECT TAXES LAW AND PRACTICE</b>				
Type of Course	<b>Major Elective</b>				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Students should have a foundational understanding of taxation principles, concepts, and terminology.				
Course Summary	Indirect Tax Law and Practice is a specialized course designed to provide students with a comprehensive understanding of indirect taxation principles, laws, and practices.				

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Acquire a comprehensive understanding of the principles and concepts underlying indirect tax laws and practices.	U	C	Examinations Assignment
CO2	Analyze the impact of indirect taxes on business operations, financial transactions,	An	P	Examinations Assignment

CO3	Demonstrate proficiency in interpreting and applying indirect tax laws, regulations, and guidelines in various business scenarios.	Ap	P	Project Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Indirect Taxes</b>		<b>8</b>
	1	Direct and Indirect Taxes – Indirect Taxes – Concept and Features	1
	2	Types of Indirect Taxes – Indirect Taxes – Merits and Demerits	2
	3	Goods and Services Tax Introduction	1
	4	Customs Duty- Introduction - Scope of Customs Law	2
	5	Meaning of Customs Duty – important definitions.	2
<b>II</b>	<b>Goods and Service Tax</b>		<b>10</b>
	6	Framework of GST - Dual GST — CGST- SGST- UTGST- IGST	2
	7	Legislative frame work - classification of Goods and services	2
	8	Composition scheme - registration – exemptions – seamless flow of credit	2
	9	Intra state supply – inter-state supply – GST common portal	2
	10	GSPs and ASPs – Compensation cess- taxes subsumed in GST – benefits of GST	2
<b>III</b>	<b>Input tax credit</b>		<b>15</b>
	11	Input – Input services - input tax	2
	12	– Eligibility for taking input tax credit	2
	13	Blocked credits – Methods of reversal of credits	2
	14	Distribution of credit by input service distributor	4
	15	Computation of input tax credit – common credit – reversal – Apportionment	5
<b>IV</b>	<b>Customs duty</b>		<b>15</b>
	16	Customs Authorities— Taxable event of Import/Export of goods	2
	17	– types of Customs Duties - Classification and valuation of goods	3
	18	Export Procedures – Import Procedures –	5
	19	Provisions governing import and export of goods – baggage rules	3



	20	Exemptions from customs duties – penalty refund and recovery	2
<b>V</b>	<b>Open Ended</b>		<b>12</b>
		Contemporary topics in indirect taxation Case study related to effect of GST on a manufacturing concern.	

## References

- 1) Handbook on Goods and Services Tax – CA Pushendra Sisodia, Bharat Law House
- 2) Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
- 4) All about GST- V S Datey- Taxmann Publications.
- 5) Customs Law- V S Datey- Taxmann publications
- 6) Customs Law & Foreign Trade Policy – V S Datey - Taxmann publications
- 7) Foreign Trade And Export-Import Policy Of India Hardcover - Madhusudana H.S.- New Century Publications
- 8) Self Study Guide to Indirect Taxes - Ravi Kumar Somani - Asia Law House

Course Code	COM6EJ313 (7)				
Course Title	<b>CORPORATE TAXATION AND TAX PLANNING</b>				
Type of Course	<b>Major</b>				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Studying corporate taxation and tax planning involves an understanding of tax laws, financial principles, and business structures.				
Course Summary	This course gives an overview of corporate taxation and tax treatment of different business entities.				

## Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of corporate taxation principles, regulations, and compliance requirements.	U	C	Examinations Assignment
CO2	Apply analytical and critical thinking skills to analyze corporate tax structures and evaluate their implications on financial performance.	Ap	P	Examinations Assignment

CO3	Calculate corporate tax liabilities accurately, considering applicable deductions, credits, exemptions, and tax rates.	Ap	P	Examinations Assignment Project
CO4	Evaluate the impact of tax planning strategies on corporate financial decision-making and overall tax efficiency	E	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Assessment of Companies</b>		<b>8</b>
	1	Introduction to corporate taxation-Definition of Company- types of companies	1
	2	Residential status of companies and Incidence of tax	2
	3	Carry forward and set off of losses in the case of companies	3
	4	Deduction available to Corporate Assesse	2
<b>II</b>	<b>Computation of Taxable Income and Tax liability</b>		<b>15</b>
	5	Introduction-Computation of GTI of company	2
	6	Special provisions applicable to assessment of Total Income of companies	2
	7	Computation of total Income of Companies	5
	8	Determination of amount of Corporate Tax liability- Minimum Alternate Tax	3
	9	Tax on distributed profits of domestic companies – Tax on amount distributed to unit holders	3
<b>III</b>	<b>Tax Planning</b>		<b>10</b>
	10	Introduction to Tax Planning-Tax Planning and Management	3
	11	Tax evasion and Tax avoidance	2
	12	Nature and scope of tax planning and management in the corporate sector	2
	13	Justification of Corporate Tax Planning and Management	3
<b>IV</b>	<b>Corporate Tax Planning</b>		<b>15</b>
	14	Tax Planning for Specific Management Decisions	2
	15	Tax planning with capital structure decisions-	3
	16	dividend policy – bonus shares	2
	17	investments and Capital Gains	3
	18	Owning or Leasing of an asset- make or buy, repair/replace.	3
	19	Export or domestic sales, shut down or continue.	2

<b>V</b>	<b>Open Ended Module</b>		<b>12</b>
		Emerging topics in corporate taxation	

Course Code	COM6EJ314(7)				
Course Title	INCOME TAX ASSESSMENT				
Type of Course	<b>Major</b>				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Studying income tax assessment requires a foundational understanding of various concepts in finance, accounting, and tax law				
Course Summary	This course covers a range of topics related to the calculation, analysis, and reporting of individual and business income for taxation purposes.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain an enhanced understanding of the foundational principles and concepts underpinning the income tax system.	U	C	Examinations Assignment
CO2	Calculate taxable income for individuals and businesses, incorporating diverse sources of income, deductions, exemptions, and credits.	An	P	Examinations Assignment
CO3	Demonstrate analytical and critical thinking skills in assessing the tax procedures of different entities.	Ap	P	Assignment Project
CO4	Develop tax planning strategies for individuals and businesses, aligning with both short-term and long-term objectives	Ap	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Assessment of Agricultural Income, Individuals and HUF</b>		<b>14</b>
	1	Agricultural Income – Definition – Kinds of Agricultural income – Partly Agricultural and Partly non- agricultural – Integration – Computation of	5

		Agricultural Income	
	2	Assessment of Individuals: Treatment of Income received from different institutions – Computation of Taxable Income and Tax Liability – Application of Alternate Minimum Tax (AMT) on Individuals	5
	3	Assessment of Hindu Undivided Family: Residential Status of HUF – Income not to be treated as Family Income – Computation of Total Income of HUF and Tax Liability	4
<b>II</b>	<b>Assessment of Firms and Association of Persons/ Body of Individuals</b>		<b>10</b>
	4	Assessment of Firms including LLPs–Computation of Book Profit–Remuneration to Partners–Computation of Total Income and Tax Liability	5
	5	Assessment of AOP/BOI–Computation of Total Income of AOP/BOI– Tax liability of AOP/BOI– Treatment of Shares of income received by members of AOP/BOI	5
<b>III</b>	<b>Assessment of Cooperative Societies, Trusts and Non-Resident Indians</b>		<b>14</b>
	6	Assessment of Cooperative Societies: Cooperative Societies – Meaning – Deductions u/s.80P – Other deductions – Computation of taxable income and tax liability	4
	7	Assessment of Trusts:Definition–Creation–Registration–TypesofTrusts– Taxexemptions–Accumulationofincome– income not exempted – Assessment of Trust	5
	8	Income exempt from tax –relief to Non Resident person – Determination of income under Rule 10: various businesses of NRIs: Shipping Business, Business operations of Aircraft, Business of exploration of mineral oils, civil constructions, Royalty, Insurance business - computation of Income of NRIs	5
<b>IV</b>	<b>Procedure for Assessment</b>		<b>10</b>
	9	Types of Assessment – Deduction and Collection of Tax at Source	3
	10	Advance Payment of Tax–Recovery of Tax–Income Tax Authorities	4
	11	Appeals and Revisions – Penalties and Prosecutions	3
<b>V</b>	<b>Open Ended Module</b>		<b>12</b>
		<p>This open-ended module aims to allow students to explore advanced topics within the realm of income tax assessment.</p> <ol style="list-style-type: none"> <li>a. Emerging Trends in Income Taxation</li> <li>b. Ethical Considerations in Taxation</li> <li>c. Strategies in tax planning</li> </ol> <p>Practical exercises:</p> <ol style="list-style-type: none"> <li>1. Prepare Tax Planning for Individuals with respect to all five heads of income</li> <li>2. Hands on training related to assessment of various entities</li> <li>3. Applying income tax assessment principles to real-world case studies related to the chosen advanced topic.</li> </ol>	

### References

1. Dr. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.

2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. BhagwathiPrasad : Direct Taxes - Law and Practice. WishwaPrakashana.
5. Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur &Narang : Income Tax.

## MAJOR ELECTIVE 8: INVESTMENT BANKING

Course Code	COM5EJ315 (8)				
Course Title	FUNDAMENTALS OF INVESTMENT BANKING				
Type of Course	Major (Elective)				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites					
Course Summary	The course is designed to provide students with a foundational understanding of the investment banking industry. The aim of this course is to furnish students with fundamental knowledge and comprehension of the investment banking industry, alongside detailed discussions on the regulatory framework governing investment banking in India.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a comprehensive understanding of the fundamental principles, concepts, and practices within the investment banking industry.	C	C	Written examination Assignment
CO2	Acquire knowledge about various financial markets, including equity, debt, and derivative markets, and understand how they operate within the context of investment banking.	C	C	Written examination Assignment Project
CO3	Students will stay abreast of industry trends, innovations, and emerging technologies shaping the investment	An	P	Written examination Assignment Project Case analysis

	banking landscape, preparing them for the dynamic nature of the industry.			
CO4	Develop a deep understanding of the regulatory framework governing investment banking activities, particularly in the context of Indian regulations, ensuring compliance and ethical conduct.	Ap	C	Written examination Assignment Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hours
I		Introduction to Investment Banking	16
	1	Meaning, Definition, Concept, Importance of Investment Banking, Commercial Banks vs. Investment banks	1
	2	History and Emergence of Investment Banking-Functions of Investment Banks; Types of Investment Banking Operations	2
	3	Concept of Financial Services, Importance, Fund based and Fee based advisory services	1
	4	Regulatory Environment -- Financial crisis of 2008 and Dodd-Frank Act (DFA) - European Market Infrastructure Regulation (EMIR) - Markets in Financial Instruments Directive (MiFID)	3
	5	Regulatory Framework for Investment Banking in India, Evolution, Introduction to various relevant regulations - SEBI (Merchant Bankers) Regulations, 1992, SEBI (Issue of Capital and Disclosure Requirements) Regulations 2018, SEBI Listing Obligations and Disclosure Requirements (LODR) Regulations 2015,	3
	6	SEBI (Foreign Portfolio Investors) Regulations, 2019, SEBI (Research Analyst) Regulations, 2014, SEBI (Investment Adviser) Regulations, 2013	3
	7	SEBI guidelines for Merchant Bankers, SEBI (Investment Advisors)	3



		Regulations 2013, Recent Developments in Regulatory Environment, Industry Association of Investment Bankers of India (AIBI), AIBI's Code of Conduct for Merchant Bankers.	
II	Investment Banking and Business Valuation		14
	1	Corporate Value vs Investment Value, Drivers for Value Creation	2
	2	Corporate Valuation using Business Valuation Models	2
	3	Market Approach to Valuation: Comparable Companies Analysis (CCA) & Precedent transaction analysis (PTA)  (Basic Problems)	2
	4	Income Approach to Valuation: The discounted cash flow analysis (DCF) and the leveraged buyout analysis (LBO)  (Basic Problems)	2
	5	Asset Approach to Valuation: The book value method and the liquidation value method.  (Basic Problems)	2
	4	Special Cases in Valuation, Arriving at fair value	2
	5	Valuation and Investment Banking	2
III	Business of Investment Bankers		10
	1	Business of Investment Bankers- Full-service Investment Banking – Core Investment Banking	2
	2	Business of raising funds through issue of equity and debt/Fixed income instruments including international funding and rating. Business of trading.	2
	3	Accrediting Agency-Credit Rating Agencies	2
	4	Credit Rating Concept-Rating Process and Methodology-Credit rating in India-SEBI Regulations for Credit Rating Agencies in India.	2
	5	Background of Anti Money Laundering/KYC - Prevention of Money Laundering Act 2002, Case Studies in Money Laundering, Three Stages	2

		of Money Laundering, Placement and the Methods Adopted, Layering and Methods Adopted, Need for KYC	
IV	Financial Technology (FinTech) in Investment Banking		8
	1	Role of FinTech in Investment Banking, Block chain and Crypto currencies	2
	2	Algorithmic Trading, Robo-Advisors and Automation overview	2
	3	Basic Over View of Aladdin Application & Charles River Application	2
	4	Introduction to Major Financial Data sources	2
V	Open-Ended Module		12
		<p>This module aims to promote critical examination and analysis of emerging developments in investment banking industry. Through the analysis of real-world cases and recent trends, students will get a more profound understanding of the constantly evolving nature of investment banking industry.</p> <p>Suggested topics:</p> <ul style="list-style-type: none"> <li>• Identify and discuss specific cases related to SEBI regulations for Investment Banking</li> <li>• Identify and discuss latest cases in Business Valuations</li> <li>• Identify and discuss latest Case studies in Mergers and Acquisitions in India</li> <li>• Discuss Credit Rating Agencies role in Investment Banking with specific cases</li> <li>• Discuss latest trends in Fin-tech</li> <li>• Practical exposure to financial data sources such as Bloomberg, WFO, Thomson Reuters etc. (Basic exposure)</li> <li>• Practical exposure to Aladdin Application &amp; Charles River Application (basic exposure)</li> <li>• Any other relevant assignments/cases seem fit to be discussed in the subject domain</li> </ul>	

- Joshua Rosenbaum & Joshua Pearl, Investment Banking, Valuation, Leveraged Buy outs and Mergers and Acquisitions, John Wiley & Sons, Inc., Hoboken, New Jersey, 2013.
- PrathapGiri S, Investment Banking-Concept, Analysis and Cases, Tata McGrawHill.
- PunithavathyPandiyan, Financial Services and Markets, Vikas Publishing HouseLtd.
- Giuliano Iannotta, Investment Banking: A Guide to Underwriting and Advisory Services, Springer-Verlag Berlin Heidelberg, 2010
- Michel Fleuriet, Investment Banking Explained: An Insider's Guide to the Industry, McGraw Hill Publishing, 2008
- Matthew Krantz; Robert R. Johnson, Investment Banking for Dummies, Wiley, 2020
- AIBI's Due Diligence Handbook
- AIBI's Code of Conduct for Merchant Bankers
- Alex K Mathews & K Sasidharan, Financial Services and Systems, McGraw Hill Education
- I.M. Pandey, Financial Management, Vikas Publishing HouseLtd.

Course Code	COM5EJ316 (8)				
Course Title	ESSENTIALS OF INVESTMENT BANKING OPERATIONS				
Type of Course	Major (Elective)				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites					
Course Summary	The course aims to help students gain an understanding of a variety of topics pertaining to the operational procedures that comprise investment banking and the operational processes of investment banks. In addition, a comprehensive analysis of emerging developments in investment				

	banking operations is also covered in the course.
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Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of the operational aspects of investment banking, including the processes involved in executing financial transactions and providing financial services to clients.	U	C	Written examination Assignment
CO2	Foster comprehension of the methods utilized by investment bankers in reference management, asset management, and collateral management techniques.	A	C	Written examination Assignment Project Case Analysis
CO3	Develop risk management techniques and practices specific to investment banking operations, including identifying, assessing, and mitigating various types of risks.	A	C	Written examination Assignment Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs
I		Introduction to Reference Data Management	10
	1	Significance of Reference Data Management, The Depository Trust and Clearing Corporation (DTCC), Society for Worldwide Interbank Financial Telecommunications (SWIFT), Markit	3
	2	Securities Identification Numbers, Instrument / Investor Set-up, Standard Settlement Instructions - Counter Party Identifiers, Other Reference Data Example	3
	3	Corporate Action, Purpose of Corporate Action, Types of Corporate Actions, Important Dates in Corporate Actions, Trade life Cycle in Corporate Action Events	4
II		Introduction to Asset Management and ISDA	18
	1	Asset Management and Types of Asset Management, Role and Functions	2

		of Asset Management, Tools of Asset Management, Mutual Funds, Structure of Mutual funds, Types of Mutual Funds Scheme, NAV Calculations,	
	2	Hedge Funds, Structure of Hedge Funds, Hedge Fund Operations, Roles & Activities, Fund Administration, Fund Accounting, Management Fee ,Performance Fee and Admin Fee, Basic Fee Calculations	3
	3	Investment Banking Reconciliation, Meaning and Definition, Position within the TLC, Different Types of Reconciliations, Nostro, Intra and Inter Reconciliations	3
	4	Lifecycle of Typical Reconciliation Process, Risks Addressed by Reconciliation, Integrity of the Reconciliation Framework	3
	5	International Swaps and Derivatives Association (ISDA), Role and Importance, Architecture, Hierarchy, ISDA Master Agreement, Provisions, Schedule, Various ISDA Documents, Confirmations, Best Practices	3
	6	Trade Life Cycle Settlement and Processes, Trade Life Cycle (TLC)	2
	7	Exchange Traded Product TLC & OTC Product TLC Simulation	2
III		Stock Borrow Lending and Collateral Management	10
	1	Securities Lending and Borrowing, Market Participants of SBL, Sorts of Securities Traded in SBL, Triplicate SBL	2
	2	Benefits and Disadvantages of Trading in SBL,Stock Lending Difference from Repo, Reasons for SBL, Difference between SBL/SLB and Repo	2
	3	Collateral Meaning, Types & Participants of Collateral Management	2
	4	Process in Collateral Management, Key Terms in Collateral Management	2
	5	Advantages & Disadvantages of Collateral Agreements	2
IV		Introduction to Risk Management	10
	1	Managing Risks in Investment Banking, Types of Risks	3
	2	The Comprehensive Capital Analysis and Review (CCAR), Meaning and Concept	3
	3	Stress Testing in Investment Banks, Dodd-Frank Act stress tests (DFAST)	2
	4	Overview of Recovery and Resolution Plans	2
V		Open-Ended Module	12

	<p>This module aims to promote critical examination and analysis of emerging developments in investment banking operations. Through the analysis of real-world cases and recent trends, students will get a more profound understanding of the constantly evolving nature of investment banking industry.</p> <p>Suggested topics:</p> <ul style="list-style-type: none"> <li>• Analyse and discuss impact of corporate actions of companies</li> <li>• Identify mutual fund schemes and discuss NAV calculations</li> <li>• Discuss the role of DTCC and SWIFT in the international financial system and investment banking</li> <li>• Identify leading hedge funds and how they operate</li> <li>• Gain insight into the Stock Borrow Lending (SLB) process through a straightforward assignment that can assist in evaluating its complexities like rate of interest or tenure</li> <li>• Any other relevant assignments/ cases seem fit to be discussed in the subject domain</li> </ul>	
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## REFERENCES

- Joshua Rosenbaum & Joshua Pearl, Investment Banking, Valuation, Leveraged Buyouts and Mergers and Acquisitions, John Wiley & Sons, Inc., Hoboken, New Jersey, 2013.
- Prathap Giri S, Investment Banking-Concept, Analysis and Cases, Tata McGraw Hill.
- K. Thomas Liaw, The Business of Investment Banking: A Comprehensive Overview, Wiley, 2015
- Marc Alvarez, Market Data Explained, A Practical Guide to Global Capital Markets Information, Elsevier, 2011
- Michael Simmons, Security Operations: A Guide to trade and position management, John & Wiley sons, 2008
- Oliver Hardy, Introduction to Asset Management, Larsen & Keller Education, 2020
- Frank J Fabozzi & Francesco A Fabozzi, Fundamentals Of Institutional Asset Management, World Scientific Publishing Company, 2020
- Ignazio Basile & Pierpaolo Ferrari Asset Management and Institutional Investors, Springer, 2016

- Michel Fleuriot, Investment Banking Explained: An Insider's Guide to the Industry, McGraw Hill Publishing, 2008

Course Code	COM6EJ315 (8)				
Course Title	FUNDRAISING SERVICES IN INVESTMENT BANKING				
Type of Course	Major (Elective)				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites					
Course Summary	The aim of this course is to provide students with a foundational understanding of the core fund-raising services that investment banks provide. Its purpose is to provide a basic understanding of the different methods deployed for securing funds. Through this course, students will explore an extensive range of avenues for raising funds, including both traditional and innovative				

#### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of the various fund-raising services offered by investment banks, including equity offerings, debt issuances, and structured financing.	U	C	Written examination Assignment
CO2	Develop a comprehensive understanding of the process and principles involved in issue management.	U	C	Written examination Assignment Project
CO3	Acquire knowledge of various underwriting methods and strategies used by investment banks to manage risk and ensure the successful issuance of securities.	An	P	Written examination Assignment Project Case analysis
CO4	Develop a comprehensive understanding	An	P	Written examination Assignment

	of global capital markets, including their structure, participants, and key instruments traded.		Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)			

Module	Unit	Content	Hrs
I	Issue Management		15
	1	Introduction, Eligibility for Issue Management, Types of Issues Requiring Issue Manager, Going Public, Conceptual Framework, Considerations for an IPO	2
	2	Strategic Considerations for FPO - Strategic Considerations for a Rights Issue, Regulatory Framework for Public Offers	3
	3	Overview of Important Stages in an IPO, Process Overview of Public Offers in India, Post-issue Process, IPO Listing Day Volatility Regulation	3
	4	Role of Investment Banker as Issue Manager, Appointment, Agreement and Allocation of Responsibilities, Issue Structuring and Pricing	2
	5	Due Diligence, Preparation and Filing of Offer Document, Underwriting and Pre-issue Compliance, Issue Marketing, Functions during the Issue - Post-issue Compliance	3
	6	Pricing of IPOs - Key Regulatory Perspectives in Issue Management - Pre-issue and post-issue regulatory framework.	2
II	Introduction to Underwriting		10
	1	Concept and Definition, Sub-underwriting, Underwriting Commission- Underwriting Agreement, Regulatory Framework, Devolvement, Devolvement Notice - - Underwriting Documentation-	3
	2	Business Model – Underwriting in Fixed Price Offers- Underwriting in Book-built Offers	2
	3	Assessment of an Issue for Underwriting, Safety Net- Underwriting, US Model Definition, Types of Underwriting	2
	4	Underwriting Compensation, Underwriter’s Risks in Firm Underwriting, Green Shoe Option	3
III	Global Capital Markets		11



	1	International Listing Centres, The International Bond Market	1
	2	Domestic Bonds, Foreign Bonds, Euro Bonds, Masala Bonds	1
	3	Exchange Traded Product TLC & OTC Product TLC Simulation	1
	4	Bond Structures, Medium Term Notes Depository Receipts, Depository Receipt Mechanism	2
	5	Issues through Depository Receipts, Types of Depository Receipts, Depository Receipts vis-a-vis Direct Investment Status of Depository Receipts in India	2
	6	Fungibility of Depository Receipts Limited Two-way Fungibility of Depository Receipts, Re-issue of ADRs/GDRs Sponsored ADRs/GDRs Issues – Convertible Bonds-	2
	7	Issue of FCCBs, Indian Scenario in GDRs/ADRs/Convertible Bonds	2
IV	Buybacks and Delisting		12
	1	Introduction to Share Repurchase or Share Buyback, Conceptual Justification for Share Repurchase	2
	2	Implications of Share Repurchase, Equity Repurchases in India, Regulatory Framework for Equity Re-purchase	2
	3	Investment Banking Perspectives in Share Buybacks	2
	4	Evolution of De-listing in India, De-listings in India, Voluntary De-listing Regulatory Requirements for Voluntary De-listing	3
	5	Main Provisions- Process for Voluntary De-listing- Pricing a Voluntary De-listing- Minority Squeeze Out, Compulsory De-listing	3
V	Open-Ended Module		12
	<p>This module aims to promote critical examination and analysis of emerging developments in investment banking for fund raising services. Through the analysis of real-world cases and recent trends, students will get a more profound understanding of the constantly evolving nature of investment banking industry.</p> <p>Suggested topics:</p> <ul style="list-style-type: none"> <li>• Identify and discuss latest successful IPOs and FPOs in the Stock market</li> <li>• Identify and discuss role of underwriting companies in fund raising process</li> </ul>		

		<ul style="list-style-type: none"> <li>• Identify and discuss latest Case studies in international listing of Indian companies/ADRs/GDRs</li> <li>• Identify and discuss latest Case studies in Buybacks</li> <li>• Identify and discuss latest Case studies in De-listings</li> <li>• Any other relevant cases seem fit to be discussed in the subject domain</li> </ul>	
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## References

- Joshua Rosenbaum & Joshua Pearl, Investment Banking, Valuation, Leveraged Buyouts and Mergers and Acquisitions, John Wiley & Sons, Inc., Hoboken, New Jersey, 2013.
- Prathap Giri S, Investment Banking-Concept, Analysis and Cases, Tata McGraw Hill.
- Punithavathy Pandiyan, Financial Services and Markets, Vikas Publishing HouseLtd.
- Giuliano Iannotta, Investment Banking: A Guide to Underwriting and Advisory Services, Springer-Verlag Berlin Heidelberg, 2010
- Michel Fleuriet, Investment Banking Explained: An Insider's Guide to the Industry, McGraw Hill Publishing, 2008
- Matthew Krantz; Robert R. Johnson, Investment Banking for Dummies, Wiley, 2020
- Alex K Mathews & K Sasidharan, Financial Services and Systems, McGraw Hill Education
- I.M. Pandey, Financial Management, Vikas Publishing HouseLtd.
- James C Van Horne & John Martin Wachowicz, Fundamentals of Financial Management, Financial Times prenticeHall.
- S.K. Yadav, Investment Banking and Financial Services, Laxmi Publications, 2022.

Course Code	COM6EJ316 (8)				
Course Title	FINANCIAL ADVISORY SERVICES IN INVESTMENT BANKING				
Type of Course	Major (Elective)				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours

	4	4	-	-	60
Pre-requisites					
Course Summary	The aim of this course is to equip students with a fundamental understanding of the essential financial advisory services offered by investment banks. The course helps students to understand the intricate workings of financial advisory, gaining insight into the diverse range of services provided by investment banks. From facilitating mergers and acquisitions to advising on capital restructuring and strategic investments, students will explore a broad spectrum of advisory services offered by investment banks.				

#### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of financial advisory services provided by investment banks, including mergers and acquisitions	U	C	Written examination Assignment
CO2	Acquire knowledge of various advisory methods and strategies used by investment banks to assist clients in making strategic financial decisions	U	C	Written examination Assignment Project
CO3	Develop skills in building and managing client relationships, including effective communication, client needs assessment, and providing tailored financial advice and solutions.	Ap	P	Written examination Assignment Project Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs
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I	Private Equity Advisory		12
	1	Introduction, Venture Capital and Private Equity, PIPE, Buyout and Distressed Assets Funds	2
	2	Investment Banking Services in Private Equity	2
	3	Venture Capital, Venture Capital Attributes, Valuation in Venture Capital Transactions, Valuation versus Pricing	2
	4	Valuation in Private Equity Transaction, Valuation Considerations, Valuation Approaches, Process Flow in VC/PE Transactions	2
	5	Offer Literature and Financial Model, Transaction Structuring, Valuation and Deal Structuring – Term Sheet	2
	6	Regulatory Requirements in Private Equity Investments – Exit Mechanisms for PE Investors	2
II	Private Placements		12
	1	Private Placements Concept and, Definitions, Private Placements within the Purview of Investment Banking	1
	2	Categories of Private Placement	1
	3	Market Segments for Privately Placed Debt, PSU Bonds, Municipal Bonds, Institutional Bonds – Corporate Bonds, Securitized Debt Instrument, Bank Debts	3
	4	Market Segments for Privately Placement of Equity, Structuring Options, Private Investment in Public Equity, Rationale for PIPEs	2
	5	Qualified Institutional Placements – Rationale for a QIP- Institutional Private Placements	1
	6	Regulatory Overview of Private Placements by Listed Companies, Regulatory Pricing for PIPEs, Regulatory Framework for QIPs, Regulatory Pricing for QIPs	2
	7	Regulatory Framework for IPPs – Regulatory Pricing for IPPs - International Private Placements - Rule144ATransactions- Non-Rule 144ATransactions	2

III	Corporate Re-Organisations		9
	1	Rationale for Corporate Re-organisations, Overview of Corporate Restructuring, Split-up through Transfer of Assets	1
	2	Demerger of a Company, Definition of Demerger, Working of a Demerger and Other Business Hive-Offs	2
	3	Comparative Analysis of Split-up through Transfer of Assets, Split-up through Transferor Dilution of Ownership/Control	2
	4	Considerations for Subsidiarisation, De-Subsidiarisation through Spin-off, Notable Features of a Spin-off, De-subsidiarisation through Equity Carve-out – Statutory Framework for Split-up through Transfer of Equity	2
	5	Introduction to the M&A Market, Global Industry Perspective. Indian M&A Industry	2
IV	Introduction to Mergers and Amalgamation		15
	1	Strategic Rationale for Mergers and Acquisitions, Strategic Deal Drivers for M&A, Overview of Corporate Re-organisation through Integration of Companies	2
	2	Structure of an Amalgamation, Amalgamation under Law	1
	3	Mergers, Types of Mergers, Valuation in M&A, Valuation Context in Mergers, M&A Valuation Approaches and Methodologies	2
	4	Transaction Process in Mergers and Amalgamations - Transaction Process in a Scheme of Arrangement	1
	5	Arriving at the Transaction Structure – Other Regulatory – Aspects in Merger and Amalgamations	1
	6	Introduction to Acquisitions and Takeovers, Acquisition, Takeover, Buy-out, Strategic Acquisitions, Strategic Minority Stakes, Joint Ventures, Techno-Financial Collaborations -	3
	7	Negotiated and Hostile Takeovers, Global Regulation of Substantial Acquisitions and Takeovers, Indian Regulation of Substantial Acquisitions and Takeovers, The Takeover Code	2

	8	Role of Investment Banks in Substantial Acquisitions and Takeovers	1
	9	Leveraged Buy-Out, Stages in a Leveraged Buy Out, LBO Structure, General Framework of Structured Acquisitions , LBO Financial Analysis	2
V	Open-Ended Module		12
	<p>This module aims to promote critical examination and analysis of emerging developments in investment banking for financial advisory services. Through the analysis of real-world cases and recent trends, students will get a more profound understanding of the constantly evolving nature of investment banking industry.</p> <p>Suggested topics:</p> <ul style="list-style-type: none"> <li>• Identify and discuss successful Private Equity Transactions &amp; Case Studies in PE Valuation</li> <li>• Identify and discuss latest cases in Corporate Restructuring</li> <li>• Identify and discuss latest Case studies in Mergers and Acquisitions in India</li> <li>• Identify and discuss latest Case studies in Acquisitions and Takeovers</li> <li>• Identify and discuss latest Case studies in share buybacks and delisting</li> <li>• Identify and discuss latest cases in Private Placements in India</li> <li>• Any other relevant cases seem fit to be discussed in the subject domain</li> </ul>		

## References

- Joshua Rosenbaum & Joshua Pearl, Investment Banking, Valuation, Leveraged Buyouts and Mergers and Acquisitions, John Wiley & Sons, Inc., Hoboken, New Jersey, 2013.

- PrathapGiri S, Investment Banking-Concept, Analysis and Cases, Tata McGraw Hill.
- Punithavathy Pandiyan, Financial Services and Markets, Vikas Publishing House Ltd.
- Giuliano Iannotta, Investment Banking: A Guide to Underwriting and Advisory Services, Springer-Verlag Berlin Heidelberg, 2010
- Michel Fleuriot, Investment Banking Explained: An Insider's Guide to the Industry, McGraw Hill Publishing, 2008
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- SEBI guidelines and latest amendments relevant to Investment Banking
- Khan, M.Y. (2018). Financial Services, 9/e; New Delhi: McGraw Hill Education
- Machiraju, H.R (2011). Merchant Banking, 4/e; New Delhi: New Age International

Course Code	COM8EJ401				
Course Title	CONTEMPORARY HR LEADERSHIP				
Type of Course	Major (Elective)				
Semester	VIII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites					
Course Summary	This course equips students with the knowledge, skills, and tools necessary to effectively manage human capital in today's dynamic business environment.				

Course Outcomes (CO):

CO	CO Statement	Cognitive	Knowledge	Evaluation Tools used
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		Level*	Category#	
CO1	Understanding the role and significance of HRM in organizational success.	U	C	Examinations Seminar
CO2	Exploring strategies for employee retention and engagement.	An	C	Examinations Assignment
CO3	Mastering compensation and benefits administration.	An	C	Examinations Project
CO4	Applying HRM principles to real-world organizational scenarios through case studies and projects	Ap	P	Case studies Capstone Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Content	Hours
I	INTRODUCTION TO HUMAN RESOURCES MANAGEMENT	12
	1.1 Human Resources Management – Line & Staff Aspects of HR – Trends Shaping HRM 1.2 Line Managers’ HR Management Responsibilities 1.3 Roles and Skills of New Human Resources Manager 1.4 HR and Strategy – Business Integrated HRM	
II	RECRUITMENT, PLACEMENT AND TALENT MANAGEMENT	12
	2.1 Talent Management Process – Job Analysis – Uses of Job Analysis 2.2 Writing Job Descriptions & Job Specifications (Practical Exercises) 2.3 HR Planning – Recruitment – Sources – Recruiting Yield Pyramid – Succession Planning 2.4 Employee Testing – Type of Tests – Selection – Trends in Employee Background Investigation 2.5 Interviewing Candidates – Types of Interviews	
III	TRAINING AND DEVELOPMENT, PERFORMANCE MANAGEMENT	12
	3.1 Employee Orientation / On boarding 3.2 Training – ADDIE Training Process – Training Need Analysis (TNA) 3.3 Designing a Training Programme – An Overview of Types of	



	Training – Evaluation of Training Programmes 3.4 An Overview of Management Development Programme 3.5 Performance Appraisal Process – Techniques for Appraising Performance 3.6 Performance Management – Elements – Career Planning – Employee Life Cycle Management; Promotion, Transfer & Retirement	
IV	COMPENSATION MANAGEMENT	12
	4.1 Compensation – Factors Determining Pay Rates 4.2 Job Evaluation Methods – Ranking, Job Classification, Point Method, Computerized Job Evaluation 4.3 Market Competitive Pay Plan – Pricing Managerial & Professional Jobs – Broad banding 4.4 Brief Outline of Employee Incentives & Recognition Programmes 4.5 Statutory & Non-Statutory Benefits – Insurance & Retirement benefits – Quality of Worklife (QWL)	
V	OPEN ENDED MODULE	12
	Contemporary themes in HRM Strategic HRM HRM Analytics	

## References

1. Dessler Gary, Varkkey Biju –HUMAN RESOURCE MANAGEMENT – Pearson11thedition
2. Aswathappa K. – Human Resources Management: Text & Cases – Tata McGraw Hill
3. V.S.P. Rao – Human Resources Management: Text & Cases – Excel Books
4. Robert L. Mathis, John H. Jackson – Human Resource Management – Thomson South Western
5. R. Wayne Mondy – Human Resource Management – Pearson

Course Code	COM8EJ402
Course Title	BEHAVIORAL FINANCE
Type of Course	Major (Elective)

Semester	VIII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites					
Course Summary	This course provides an in-depth examination of the cognitive biases, emotional influences, and market anomalies that deviate from traditional economic theories				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Comprehend various cognitive and emotional biases that influence financial decision-making, such as overconfidence, loss aversion, and herd behavior.	U	C	Examinations Seminar
CO2	Able to identify and analyze market anomalies and inefficiencies that arise due to human behavioral biases	An	C	Examinations Assignment
CO3	Explore the psychological factors that influence investor behavior, including risk tolerance, framing effects, and the role of emotions in financial decision-making.	An	C	Examinations Project
CO4	Develop skills in making financial decisions under uncertainty, considering the limitations of rational decision-making models and incorporating insights from behavioral finance into decision-making processes	Ap	P	Case studies Capstone Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Content	Hours
I	INTRODUCTION TO BEHAVIORAL FINANCE	12
	1.1 History of Behavioral Finance, 1.2 EMH and Prospect theory 1.3 Behavioral Finance Micro versus Behavioral Finance Macro	

	1.4 Fundamental anomalies 1.5 Rational Economic Man versus Behaviorally Biased Man Standard finance theory Vs Behavioral finance	
II	INVESTOR BEHAVIOR AND ASSET ALLOCATION PROCESS	12
	2.1 Risk tolerance of individual investor. 2.2 Identification behavioral biases of individual Investors, 2.3 How to apply bias diagnoses when structuring asset allocations 2.4 Quantitative guidelines for incorporating behavioral finance in asset allocation	
III	INVESTOR BIASES –OVERCONFIDENCE	12
	3.1 Overconfidence and individual investors. 3.2 Factors affecting investors’ overconfidence. Impact of overconfidence bias 3.3 Methods to identify overconfidence bias 3.4 Overconfidence and professional investors 3.5 Emotions and investment decisions	
IV	INVESTOR BIASES	12
	4.1 Representativeness, Anchoring and adjustments 4.2 Cognitive Dissonance Bias, Self attribution bias , illusion of control bias ,Mental accounting bias , Confirmation bias Familiarity and representativeness	
V	OPEN ENDED MODULE	12
	Practical exercises	

## References

1. Forbes, W. (2009), Behavioural Finance, 1st edition, John Wiley, ISBN: 9780470028049
2. Ackert, L. and Deaves, R. (2010), Behavioral Finance: Psychology, Decision-Making, and Markets, 1st edition, South-Western, ISBN: 0538752866.
3. Baker, K. and Nofsinger, J. (2010), Behavioral Finance: Investors, Corporations, and Markets, John Wiley, ISBN: 9780470499115.
4. Montier, J. (2010), Behavioural Finance, John Wiley, ISBN: 9780470844876.

Course Code	COM8EJ403				
Course Title	TOTAL QUALITY MANAGEMENT				
Type of Course	Major (Elective)				
Semester	VIII				
Academic Level	400-499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites					
Course Summary	This course provides a comprehensive overview of TQM principles, methodologies, and practices aimed at achieving continuous improvement and customer satisfaction.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a comprehensive understanding of the principles, concepts, and philosophies underlying Total Quality Management and its significance in organizational excellence.	U	C	Examinations Seminar
CO2	Learn various quality management tools and techniques used in TQM, such as statistical process control (SPC), Six Sigma, Lean management, Pareto analysis, and fishbone diagrams.	An	C	Examinations Assignment
CO3	Develop skills in identifying, analyzing, and improving processes to enhance product and service quality, including methods for root cause analysis, continuous improvement, and benchmarking.	An	C	Examinations Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Content	Hours
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I	INTRODUCTION TO QUALITY	12
	1.1 Quality Management – Concept, Features, Dimensions of Quality. 1.2 Key elements of total quality, TQM strategies, Customer satisfaction, Employee Participation. 1.3 Quality Gurus – Deming’s Principles on Total Quality Management. 1.4 Juran’s Trilogy, Crosby’s principles on Quality Management	
II	SEVEN TOOLS OF TQM	12
	2.1 Statistical Quality Control (SQC) Concepts. 2.2 Seven Tools of Analysis –Control Chart, Pareto Diagram, Ishikawa Diagram, Histogram, Flow Charts, Scatter Diagram, and Stratification – New Seven Analysis tools	
III	TQM PRACTICES	12
	3.1 Benchmarking - Types, Reasons, Process. 3.2 Quality Function Deployment (QFD) –Benefits, QFD Process, House of Quality. 3.3 Failure Mode and Effect Analysis (FMEA). 3.4 Taguchi Quality Loss Functions. 3.5 Total Productive Maintenance (TPM) – Concepts, Objectives, Fundamental Elements, Total Preventive Maintenance, Components	
IV	SIX SIGMA AND TQM	12
	4.1 Six Sigma-Origin, Goals of six Sigma, Root cause Analysis, Need for six sigma. 4.2 Role of Six Sigma green belts, Black belts, Master black belts, Champions in Six sigma implementation. 4.3 Six Sigma Methodology-DMAIC Approach, SIPOC concept, Voice of Customer, concept of sigma rating. 4.4 Six sigma in Service sector-Successful implementation of six sigma in global companies. 4.5 Cost of Quality – Quality planning – Quality information feedback– Internal customer concept.	
V	OPEN ENDED MODULE	12

## References

1. Dale H Besterfield, Total Quality Management Pearson Education, New Delhi.
2. Juran Joseph M, Total Quality Management, McGraw Hill.
3. Jain, Quality Control and Total Quality Management, Tata McGraw Hill Thomas Pyzdek, Six

## MINOR COURSES

### **MINOR GROUPING: (A) ENTREPRENEURSHIP**

#### **GROUP 1.ENTREPRENEURIAL FINANCE**

Course Code	COM1MN101				
Course Title	<b>FUNDAMENTALS OF ENTREPRENEURSHIP</b>				
Type of Course	Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3		2	75
Pre-requisites	Having a basic understanding of business concepts and principles can be beneficial. An innate curiosity about how businesses work and a passion				

	for creating something new are good.
Course Summary	This course aims to develop students with the foundational knowledge and skills needed to start new entrepreneurial ventures. It covers essential concepts, tools, and strategies for identifying business opportunities, developing innovative ideas, and successfully launching and managing a business unit.

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a comprehensive understanding of what entrepreneurship entails, including its definition, characteristics, and significance in the business world.	U	C	Examinations Assignment
CO2	Ability to apply entrepreneurial concepts and frameworks to real world scenarios by developing feasible business plans	Ap	P	Project Case analysis
CO3	Learn how to recognize and evaluate potential business opportunities, including market needs, trends, and gaps.	An	P	Examinations Assignment Project
CO4	Developing the skills of appreciation through success stories of entrepreneurs	E	P	Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
I	<b>Introduction to Entrepreneurship</b>		<b>10</b>
	1	Entrepreneurship – Definition and characteristics of entrepreneurship- Evolution of entrepreneurship- Different Types of Entrepreneurs	3
	2	Entrepreneurial Mind-set and Traits, Developing an Entrepreneurial Mind-set-Traits of successful entrepreneurs	2
	3	Overcoming Common Entrepreneurial Challenges	2
	4	Importance of entrepreneurship in the economy	1
	5	Ethical considerations in entrepreneurship	2
	<b>Entrepreneurial Decision-making Process &amp; Competencies</b>		<b>10</b>
	6	Entrepreneurial decision making process-Steps involved-Opportunity	2

<b>II</b>		Recognition and Idea Generation	
	7	Identifying market needs and trends-Creativity and ideation techniques-Feasibility study	3
	8	Business Planning- Resource mobilisation-Execution and implementation	2
	9	An overview of Entrepreneurial Competencies-Risk-taking and Decision-making, Vision and Goal Setting-Adaptability and Change Management	3
<b>III</b>	<b>Entrepreneurial Support System</b>		<b>13</b>
	10	Entrepreneurial support system in India-Role of various agencies-	3
	11	Incubators and Accelerators- Venture capital firms- Angel Investors-Start-up Hubs and Clusters-Role of education institutions	3
	12	Overview of Kerala's Entrepreneurial Landscape-Role of Government and Private agencies in supporting entrepreneurs	3
	13	Introduction to Kerala Start-up Mission (KSUM) and Other key organizations	2
	14	Role of industries/entrepreneur's associations and self-help Groups	2
<b>IV</b>	<b>Dimensions of Entrepreneurship</b>		<b>12</b>
	15	Definition and Characteristics of Women Entrepreneurship-Significance of women's involvement in entrepreneurship-	2
	16	Challenges faced by women entrepreneurs-Overcoming self-limiting beliefs-Steps taken by the Government to promote women entrepreneurship	3
	17	Definition and Characteristics of Social Entrepreneurship-Significance of Social Entrepreneurship	3
	18	Rural Entrepreneurship-Definition and characteristics-Importance of entrepreneurship in rural development	2
	19	An overview of new forms of entrepreneurship-Digital entrepreneurship-Sustainable and Eco-Entrepreneurship-Health and Wellness Entrepreneurship-Food and Agri-Entrepreneurship	2
<b>V</b>	<b>Open Ended Module for Practical Exercises Practical Applications, Case Study and Course Project</b>		<b>30</b>
	1	Seminar/Group discussions/debate on the topics: 1. Role of Students in Entrepreneurship in economic development 2. Conduct a seminar on new forms of entrepreneurship in Kerala 3. Entrepreneurial Opportunities in Kerala	
	2	<b>Field visit:</b> 1. Arrange field trips or invite successful entrepreneurs to the campus to bridge theory and real-world experiences.	
	3	<b>Group Discussion:</b> 1.Government Initiatives to Promote Entrepreneurship	
	4	<b>Role play /Simulations techniques:</b> 1. Design role-playing exercises that simulate various entrepreneurial scenarios, allowing students to act as founders,	



		<p>investors, or customers.</p> <p>2. Conduct brainstorming sessions to help students generate creative and viable business ideas.</p> <p>3. Introduce unexpected challenges or scenarios, requiring students to adapt and solve problems on the spot.</p>
5	<b>Case study:</b>	<p>1. Conduct case studies from various industries, encouraging students to propose solutions and strategies.</p> <p>3. Analyzing successful and failed entrepreneurial ventures in nearby locality</p>
6	<b>Project work:</b>	<p>1. Visit Kerala Institute for Entrepreneurship Development (KIED) and prepare a Report on their initiatives</p> <p>2. Prepare a report on the functions of Kerala Start Up Mission</p>

#### References

1. Anjan,R.*Managing New Ventures, Concepts and Cases in Entrepreneurship*, New Delhi,PHIL earning Private limited.
2. BhideA, *The Origin and Evolution of New Businesses*, New York,Oxford University Press.
3. Brandt,S.C.(1997).*Entrepreneurship: The 10 Commandments for Building a Growth Company*. New Delhi: Mc Millan Business Books.
4. Manjunath,N.(2008).*Entrepreneurship&Management*.Bangalore:Sanguine Technical Publishers.
5. KhankaSS-Entrepreneurial Development-S Chandand Sons.
6. Desai,Vasant-Small Scale Business and Entrepreneurship-Himalaya Publications.
7. AP Padnekar, Entrepreneurship, *Himalaya Publishing House, Mumbai*.
8. Rao,VSP-Business, Entrepreneurship and Management-Vika s Publishing House.
9. Pandya, Rameswary-. Skill Development and Entrepreneurship in India ,New Century Publications.

Course Code	<b>COM2MN101</b>				
Course name	<b>ACCOUNTING AND FINANCE FOR ENTREPRENEURS</b>				
Type of Course	<b>Minor</b>				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Knowledge of basic business concepts and terminology				
Course Summary	The Course aims to explain the practical side of Entrepreneurial Accounting to gain insight into the recording and maintenance of Books of accounts, to get an awareness of the importance of financial reporting, understand the various sources of financing to help in financial decision-making				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gaining a basic knowledge of the framework, application and creation of accounting systems for entrepreneurship	U	C	Examinations Quiz Seminar
CO2	Gain an understanding of the various sources of financing available to entrepreneurs, including equity financing, debt financing, and alternative funding	U	C	Examinations Assignment
CO3	Appreciate the importance of accounting and finance in entrepreneurship	E	C	Assignment Project
CO4	Identify the basic requirements for the setting up of an accounting system in entrepreneurship	Ap	P	Examinations Assignment
CO5	Identify various sources of finance and its feasibility for selection	Ap	P	Examinations Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
<b>I</b>	<b>Foundations of Accounting for Entrepreneurs</b>		<b>10</b>
	1	Overview of Accounting Principles and Assumptions-Importance of accounting in Entrepreneurship-Functions of Accounting-Types of Accounting: Financial, Cost, Managerial, and Tax accounting	2
	2	Basic Accounting Concepts-Debits and Credits-Accounting Equation-Double-entry accounting system	2
	3	Selection of Accounting Method for Business- Accrual and Cash basis accounting-Advantages and disadvantages of each method- Steps to open a Bank Account for Business	3
	4	Recording transactions: Journal entries and Posting to Ledgers (an overview only)	3

<b>II</b>	<b>Financial Statements</b>		<b>8</b>
	5	Income Statement Essentials-Understanding Revenue, Expenses, and Net Profit	2
	6	An overview of Balance Sheet-Assets, Liabilities, and Equity (theoretical concepts only)- Cash Flow Management-Basics of Cash Flow Statement	3
	7	Preparation of Projected Financial Statements	3
<b>III</b>	<b>Financial Analysis and Decision Making</b>		<b>15</b>
	8	Ratio Analysis for Entrepreneurs-Liquidity, Profitability, Solvency Ratios	4
	9	Budgeting for Entrepreneurs-Importance of budgeting in entrepreneurship-Types of budgets: operating budget, cash budget, and capital budgets	2
	10	Cost of Financing- Overview of different types of financing costs-Factors influencing the cost of debt	3
	11	Basics of Business Taxation: Income Tax, GST	3
	12	Basics of IT and GST Returns-Tax Planning Strategies for Entrepreneurs	3
<b>IV</b>	<b>Entrepreneurial Finance</b>		<b>12</b>
	13	Entrepreneurial Finance-Concept-Role of Finance in Entrepreneurship	4
	14	Sources of Financing for Entrepreneurship- Various Sources of Funding- Bootstrapping and self-funding, Angel investors and venture capital-Crowd funding and Alternative Financing	2
	15	Financial Planning for Entrepreneurs- Importance of financial planning in entrepreneurship-Developing a financial plan: budgeting, types of budgets	2
	16	Capital Structure Decisions: Debt vs. Equity Financing	2
	17	Financial Forecasting Techniques-Forecasting sales and revenue projections -Cash flow forecasting and monitoring	2
<b>V</b>	<b>Practical Applications, Case Study And Course Project</b>		<b>30</b>
	1	<b>Interactive Sessions and Discussions</b> 1.Exploring sources of funds available for entrepreneurship 2.Group discussions on financial challenges and experiences	
	2	<b>Workshops and Visits</b> 1.Workshops on commonly used financial tools 2.Visits to local businesses or financial institutions	
	3	<b>Visit:</b> 1. Organize visits to local businesses or financial institutions to give students a first-hand look at accounting and finance in action.	
	4	<b>Case study:</b> 1. Present real cases that entrepreneurs have faced and encourage students to analyse financial situations and propose solutions.	
	5	<b>Project work:</b> 1. Assign projects that require students to apply accounting and finance concepts to develop business plans or budget proposals.	

**References:**

1. Jain S.P Narang K.L, Financial Accounting, Kalyani Publishers.
2. Reddy,T.S & Murthy ,Financial Accounting, Margham Publications.
3. Parthasarathy,S.& Jaffarulla, A Financial Accounting, Kalyani Publishers, New Delhi
4. Miranda S Lam, Gina Vega, Entrepreneurial Finance- Concepts and Cases, 2<sup>nd</sup> Edition, Routledge
5. Desai Vasanth, Dynamics of Entrepreneurial development and Management
6. Arora Renu, Sood S K, Entrepreneurial Development

Course Code	COM3MN201				
Course Title	Financial Strategy for Start-ups				
Type of Course	Minor				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of accounting concepts and financial statements.				
Course Summary	This course is designed to equip students with the knowledge and skills necessary to effectively manage the financial aspects of their ventures.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Build a basic foundation on concepts and theories of Financial Management for Entrepreneurs	U	C	Instructor-Created Exams / Quiz
CO2	Apply the theories of Financial Management to carry out the functions of Entrepreneurship	Ap	P	Assignment Examinations
CO3	Appreciate the importance of Financial management in managing a New Business	Ap	P	Project Case study
CO4	Demonstrate analytical and critical thinking required for financial decision making for Entrepreneurs	An	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

**Detailed Syllabus:**

Modul	Unit	Content	Hrs
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<b>e</b>			
<b>I</b>	<b>Introduction to Financial Management</b>		<b>9</b>
	1	Financial Management-Definition and scope-Goals and objectives-Role in entrepreneurship	3
	2	Time Value of Money-Present value and future value concepts Applications in financial decision-making	3
	3	Calculating the cost of capital-Time value of money applications in financial decision-making	3
<b>II</b>	<b>Investment Decisions for Entrepreneurs</b>		<b>15</b>
	4	Capital Investment Evaluation Methods-Introduction to payback period method	3
	5	Net present value method	3
	6	Internal rate of return (simple problems only)	3
	7	Capital Rationing and Project Selection-Allocating limited resources to projects-Criteria for project selection	3
	8	Project cost calculation	3
<b>III</b>	<b>Working Capital Management for Entrepreneurs</b>		<b>11</b>
	9	Understanding Working Capital-Meaning and nature-Factors affecting working capital requirement	2
	10	Determining Working Capital Requirement-(Simple problems only)	3
	11	Basics of Cash Management	2
	12	Inventory Management Techniques	2
	13	Receivables Management	2
<b>IV</b>	<b>Financial Strategy</b>		<b>10</b>
	14	Financial Strategy for Growth- Scaling the business: Financial considerations- Mergers, acquisitions, and strategic partnerships-Exit strategies for entrepreneurs	4
	15	Introduction to Risk for Entrepreneurs-Types and sources of risk	2
	16	Risk Management Strategies-Meaning, characteristics, and significance Objectives and principles	2
	17	Practical Risk Management-Strategies for mitigating risk in entrepreneurship	2
<b>V</b>	<b>Open Ended Module-Practical Exercises</b>		<b>30</b>
	1	<b>Case studies:</b> Analyse real-world financial challenges faced by entrepreneurs through case studies	
	2	Financial Modeling: Conduct workshops on financial modeling using spreadsheet software.	
	3	Group projects: Assign practical exercises to create budgets and financial forecasts for business	
	4	Conduct hands-on workshops on financial tools and technologies.	

	5	Create financial games that involve financial decision-making.	
	6	Organize visits to financial institutions or meet with financial advisors	
	7	Conduct seminar, Debate, Discussion relating to the course	

## References

1. Cornwall, "Entrepreneurial Financial Management", Laxmi Publications
2. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India, New Delhi.
3. R. S. Kulshrestha: Financial Management. Sahitya Bhawan.
4. R. P. Rastogi: Fundamentals of Financial Management, Galgotia Publications. New Delhi.
5. Ravi M Kishore: Fundamentals of Financial Management. Tax man Publications.).
6. Battacharya, Hrishikas: Working Capital Management - Strategies and Techniques, Prentice Hall of India, New Delhi.
7. Jeffrey R. Cornwall David O Vang & Jean M. Hartman- Entrepreneurial Financial Management: An Applied Approach 4Th Edition - T&F India
8. Steven Rogers, Entrepreneurial Finance: Finance and Business Strategies for the Serious Entrepreneur, 4th Edition, McGraw Hill
9. W. M. Conradie, Welma Fourie, C. M. W. Fourie, Basic Financial Management for Entrepreneurs, Juta Publishers

<b>Course Code</b>	COM8MN301				
<b>Course Title</b>	<b>BUSINESS MODEL DEVELOPMENT</b>				
<b>Type of Course</b>	<b>Minor</b>				
<b>Semester</b>	<b>VIII</b>				
<b>Academic Level</b>	<b>300-399</b>				
<b>Course Details</b>	<b>Credit</b>	<b>Lecture per week</b>	<b>Tutorial per week</b>	<b>Practical per week</b>	<b>Total Hours</b>
	<b>4</b>	<b>4</b>	<b>-</b>		<b>60</b>
<b>Pre-requisites</b>					
<b>Course Summary</b>	This course provides a comprehensive overview of key aspects of business model development, covering topics such as customer needs analysis, value proposition design, market analysis, revenue models, and resource assessment.				

## Course Outcomes (CO):

<b>CO</b>	<b>CO Statement</b>	<b>Cognitive Level*</b>	<b>Knowledge Category#</b>	<b>Evaluation Tools used</b>
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CO1	Gain an understanding of what constitutes a business model, its components, and its significance in creating and sustaining successful ventures.	U	C	Examinations/Review Questions Assignment/Seminar
CO2	Learn how to identify and understand customer needs, segment markets effectively, and develop value propositions that resonate with target customers.	An	P	Examination Case studies Project
CO3	Explore various revenue models and develop the ability to innovate and tailor revenue streams to maximize profitability and sustainability	An	P	Examination Assignment Project
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)  # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P)  Metacognitive Knowledge (M)</p>				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Business Models</b>		<b>10</b>
		1.1 Definition of business model 1.2 Importance of business model development 1.3 Historical perspectives and evolution of business models 1.4 Case studies of successful and failed business models	
<b>II</b>	<b>Understanding Customer Needs and Value Proposition</b>		<b>12</b>
		2.1 Customer discovery process 2.2 Customer segmentation and profiling 2.3 Techniques for gathering customer feedback 2.4 Identifying pain points and unmet needs 2.5 Defining value proposition 2.6 Creating compelling value propositions	
<b>III</b>	<b>Market Analysis and Revenue models</b>		<b>13</b>
		3.1 Market research methodologies 3.2 Analyzing industry trends and dynamics 3.3 Competitive analysis frameworks 3.4 Identifying market opportunities and threats 3.5 Types of revenue models 3.6 Pricing strategies and tactics 3.7 Forecasting revenue streams	
<b>IV</b>	<b>Resource and Capability Assessment</b>		<b>13</b>

		4.1 Identifying key resources and capabilities 4.2 Core competency analysis 4.3 Resource allocation and management 4.4 Sustainable business practices 4.5 Balancing growth with sustainability	
V		Open Ended Module	12
		Analysis of real-world business model examples Presentation of capstone projects	

Reference book:

1. Design a Better Business: New Tools, Skills, and Mindset for Strategy and Innovation" by Patrick Van Der Pijl, Justin Lokitz, and Lisa Kay Solomon
2. Business Model Innovation: Concepts, Analysis, and Cases" by Allan Afuah and Christopher Tucci (Published by Sage Publications India Pvt Ltd)
3. New Age Entrepreneurship and Business Models" by Dr. Vasant Desai (Published by Himalaya Publishing House)

**GROUP 2: ENTREPRENEURIAL LEADERSHIP**

Course Code	COM1MN102				
Course Title	<b>ENTREPRENEURIAL MARKETING</b>				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	1. Familiarity with entrepreneurial concepts and principles. 2. Understanding the entrepreneurial mind-set, including risk-taking, innovation, and opportunity recognition.				
Course Summary	This course is designed to provide students with a comprehensive understanding of marketing principles tailored to the unique context of entrepreneurial ventures.				

**Course Outcome (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Acquire basic knowledge about entrepreneurial marketing	U	C	Examinations/Quizzes/Assignment/Seminar



	concepts, and strategies			
CO2	Apply skills in selection of appropriate marketing strategy.	Ap	P	Project Assignment
CO3	Demonstrate a market plans suitable for entrepreneurs.	Ap	P	Project Role play
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hrs
I	<b>Introduction to Entrepreneurial Marketing</b>		<b>10</b>
	1	Concept of Marketing-objectives of marketing-Scope of marketing-Role of Marketing in Modern Business	3
	2	Definition and importance of entrepreneurial marketing-Characteristics of entrepreneurial marketing	2
	3	Identifying market opportunities-Customer segmentation and targeting-marketing mix	2
	4	Building a unique value proposition-Differentiation strategies-Positioning in the market	2
	5	Challenges Faced by Entrepreneurs in the Marketing Process	1
II	<b>Product Development and Branding</b>		<b>11</b>
	6	Concept of product-Product life cycle –stages in new product development	2
	7	Branding and Positioning- Branding strategies	2
	8	Sales and Distribution Channels-Developing effective sales strategies-E-commerce and online sales for startups	3
	9	Development of marketing plan-steps in marketing planning process	4
III	<b>Modern Marketing Strategies</b>		<b>14</b>
	10	Concept of Marketing strategies-Significance of marketing strategies	2
	11	Features of Successful Marketing Strategy	2
	12	Pricing models and strategies	3
IV	13	Content Marketing- Guerrilla Marketing- Partnerships and Collaborations-Agile Marketing-	4
	14	Experiential marketing- Referral marketing, Data-driven decision-making-Influencer marketing	3
	<b>Digital marketing for entrepreneurs</b>		<b>10</b>
	15	Meaning and Significance of Digital Marketing.	1
	16	Social media marketing and content strategies	3
	17	Role of Digital Marketing in advertising and promotion- search engine marketing (SEM)	4

	18	Ethical Considerations in Entrepreneurial Marketing	2
V	<b>Open Ended Module, Practical exercises</b>		<b>30</b>
	1	Case Study : Analyze real-life or hypothetical case studies of successful and unsuccessful entrepreneurial marketing strategies.	
	2	Marketing Game: Organize competitions where students present their entrepreneurial marketing ideas or business plans.	
	3	Role play : Organize role-playing exercises where students take on the roles of entrepreneurs, marketers, and customers.	
	4	Institutional visit: Arrange visits to start-ups, incubators, or small businesses to observe entrepreneurial marketing in action.	
	5	Debate/Discussion/Seminar: 1.The Impact of Influencer Marketing on Entrepreneurial Success 2.Role of social media marketing in Kerala 2. Discuss challenges faced by entrepreneurs and the marketing decisions they made.	
	6	Group project: 1. Organize social media challenges where students create and execute a social media marketing campaign for a hypothetical product and analyze the impact of their campaigns and discuss lessons learned. 2. Assign project on creating a promotional campaign where they apply entrepreneurial marketing concepts and prepare a report about it.	

### References:

1. Principles Of Marketing – Philip Kotler
2. Marketing Strategy – Santino Spencer
3. Digital Marketing Strategy – Simon Kingsnorth
4. Entrepreneurial Marketing – Philip Kotler, Hermawan Karatajaya, Hooi Den Huan, Jacy Mussry
5. Entrepreneurial Marketing – Ian Chaston
6. Entrepreneurship In Digital Era – Daniel Schallmo, Jens Patzman

Course Code	COM2MN102
Course Title	LEADERSHIP AND TEAM BUILDING
Type of Course	Minor
Semester	I

Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Having basic knowledge of various concepts of Human Resource Management and Entrepreneurship				
Course Summary	This course explores deeper into leadership theory and practice successful leadership models. Simultaneously, students will learn to build teamwork skills as well. Teamwork depends on different, complementary points of view to seize hidden opportunities, overcome difficult obstacles, and achieve challenging objectives to reach a common goal. Although this course focuses on leaders, it provides anyone with more effective skills to succeed in corporate life.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand leadership theories, styles, and approaches.	U	C	Instructor-created exams / Quiz
CO2	Apply team building skills through group collaboration.	Ap	P	Practical Assignment / Observation of Practical Skills
CO3	Apply leadership theories to real-world scenarios and case studies.	Ap	P	Seminar Presentation / Group Tutorial Work
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module		Content	Hrs
I		<b>An overview of Leadership</b>	<b>12</b>
	1	Leadership Basics-Definition and importance of leadership-Key features of effective leadership	2
	2	Leadership Theories-Transactional, Transformational, Contingency, Situational, Great Man, Trait, Behaviorist theories	4
	3	Styles of leadership- Democratic, Autocratic, Laissez-faire, Transformational, Transactional leadership	4
	4	Importance of self-awareness in leadership	2
II		<b>Team Building</b>	<b>10</b>
	5	Concept of team-Types of Team: Manager-led Teams, Self-managing	2

		Teams, Cross-functional Teams, Virtual Teams	
	6	Characteristics of effective teams in business-Barriers to teamwork and how to overcome them	2
	7	Concept of team building-Guiding principles-Steps to building an effective team	2
	8	Types of team-building activities-Core components of teamwork— Teamwork skills	2
	9	Group dynamics and team work- Group cohesiveness	2
<b>III</b>		<b>Motivation and Goal Setting</b>	<b>12</b>
	10	Theories of motivation (Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, Self-Determination Theory)	2
	11	Factors influencing motivation (biological, psychological, social)-The role of motivation in personal and professional life	2
	12	Motivating teams and individuals in a workplace setting	2
	13	Introduction to Goal Setting-Importance of goal setting Benefits of setting clear and achievable goals	2
	14	Goal Setting Techniques-SMART criteria for goal setting (Specific, Measurable, Achievable, Relevant, Time-bound)	2
	15	Strategies for overcoming obstacles and setbacks	2
<b>IV</b>		<b>Communication and Conflicts Resolution</b>	<b>11</b>
	16	Communication skills in leadership-Effective communication strategies	2
	17	Techniques for active listening and feedback	1
	18	Concept of conflict resolution-Techniques for managing conflicts constructively	2
	19	Ethical leadership principles	2
	20	Digital leadership skills	2
	21	Emerging trends in leadership and team building process	2
<b>V</b>		<b>Open Ended Module, Practical Exercises</b>	<b>30</b>
	<b>1</b>	Seminar/Group discussions/debate 1.The role of recognition and rewards in team motivation 2.The impact of technology on leadership styles	
	<b>2</b>	Role play/simulation training/ management game or any other hands-on training relating to leadership and team building process. 1.Create role-playing exercises that simulate workplace scenarios and assign different leadership roles and challenge students to respond to dynamic situations. 2.Conduct workshops focused on team-building exercises and activities.	
	<b>3</b>	Conduct at least two case studies: Design real or hypothetical leadership and team-building scenarios for analysis and encourage students to discuss and solve problems based on the cases.	

<b>4</b>	<p>Course Project</p> <p>1. Organize industrial visit to understand the corporate culture and HR practices.</p> <p>2. Use self-assessment tools to help students understand their leadership styles and develop action plans based on assessment outcomes for personal leadership development.</p>	
<b>5</b>	<p>Outdoor team building activities:</p> <p>Plan team-building activities in an outdoor setting and explain the experiences to extract lessons applicable to teamwork and leadership.</p>	

**References :**

- 1) The 17 Indisputable Laws of Teamwork: Embrace Them and Empower Your Team by John C Maxwell
- 2) The Five Dysfunctions of a Team: A Leadership Fable by Patrick Lencioni
- 3) Crucial Conversations: Tools for Talking When Stakes are High by Kerry Patterson, Joseph Grenny, et al
- 4) Talking to Strangers: What We Should Know about the People We Do Not Know by Malcolm Gladwell
- 5) Team of Teams: New Rules of Engagement for a Complex World by Stanley McChrystal, Tatum Collins, et al.

<b>Course Code</b>	COM3MN202				
<b>Course Title</b>	<b>SOCIAL ENTREPRENEURSHIP</b>				
<b>Type of Course</b>	<b>Minor</b>				
<b>Semester</b>	<b>III</b>				
<b>Academic Level</b>	<b>200-299</b>				
<b>Course Details</b>	<b>Credit</b>	<b>Lecture per week</b>	<b>Tutorial per week</b>	<b>Practical per week</b>	<b>Total Hours</b>
	<b>4</b>	<b>3</b>	<b>-</b>	<b>2</b>	<b>75</b>
<b>Pre-requisites</b>					
<b>Course Summary</b>	This course equips students with the knowledge, skills, and mindset necessary to tackle pressing social and environmental challenges through entrepreneurial solutions. Through a blend of theoretical concepts, practical applications, case studies, and interactive exercises, students will develop a deep understanding of the principles and practices of social entrepreneurship.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the concept of social entrepreneurship and its role in addressing social and environmental challenges.	U	C	Internal Examinations/Review Questions/Quizzes/Assignment/Seminar/External Examinations
CO2	Identify and analyze various models and approaches to social entrepreneurship, including business models, innovative strategies, and ethical considerations.	An	P	Examination Case studies Project
CO3	Develop practical skills in project management, marketing, and communication for social ventures.	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

#### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Social Entrepreneurship</b>		<b>10</b>
		1.1. Defining Social Entrepreneurship 1.2. Difference between Social and Business Entrepreneurship 1.3. Evolution of Social Entrepreneurship in India 1.4. Process and Types of Social Entrepreneurship 1.5. Challenges in Social Entrepreneurship 1.6. Strategies for Overcoming Challenges 1.7. Future Trends in Social Entrepreneurship	
<b>II</b>	<b>2. Building Blocks of Social Enterprise</b>		<b>12</b>
		2.1. Social Enterprise as a Business Model 2.2. Types of Business Models in Social Enterprise 2.3. Understanding Pricing Models for Social Enterprises 2.4. Creating Delivery Channels for Social Enterprises	

		2.5. Financing Social Enterprises 2.6. Strategies for Competitiveness in Social Enterprises 2.7. Communication Strategies for Social Enterprises	
<b>III</b>	<b>Social Entrepreneurship and its Linkage with NGO's, Microfinance, et</b>		<b>13</b>
		3.1. Role of NGOs in Social Entrepreneurship 3.2. Impact of Microfinance on Social Entrepreneurship 3.3. Integration of ICT in Social Entrepreneurship 3.4. Empowerment through Self-Help Groups (SHGs) 3.5. Case Studies on Successful Social Entrepreneurship Models	
<b>IV</b>	<b>Future Trends and Innovations in Social Entrepreneurship</b>		<b>10</b>
		4.1 Emerging Technologies in Social Impact 4.2. Globalization and Cross-cultural Perspectives 4.3. Collaborations and Partnerships in Social Innovation 4.4. Role of Government and Policy in Fostering Innovation Ecosystems	
<b>V</b>		Open Ended Module for Practicum	<b>30</b>
		1. Study real social businesses to see how they work. 2. Visit local communities and talk to people. Students will find out what problems they have and think of ways to help. Prepare a report about it.	

Reference book:

1. Doherty B., George Foster, Chris Mason (2009); Management for Social Enterprise; Sage Publication; U.K.
2. Nicholls Alex (2008); Social Entrepreneurship: A New Model of Sustainable Social Change; Oxford University Press; New York.
3. Agarwal A., Kumar P. (2018); Social Entrepreneurship and Sustainable Business Models: The Case of India; Palgrave Mac Millian.

Course Code	COM8MN302
Course Title	PROJECT MANAGEMENT
Type of Course	<b>Minor</b>
Semester	VIII
Academic Level	300 - 399

Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding of various concepts of entrepreneurship and financial management.				
Course Summary	This course provides a comprehensive understanding of project management concepts and practices. Learners will gain knowledge and skills necessary to successfully lead and execute projects in various industries.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain an understanding of the fundamental principles, concepts, and methodologies of project management	U	C	Instructor-created exams / Quiz
CO2	Gain knowledge about various dynamics of Project Management	U	C	Examinations Seminar Presentation / Group Tutorial Work
CO3	Equip students for applying appropriate analytical tools for Project Appraisal	Ap	P	Practical Assignment /Project
CO4	Prepare and Communicate Business Plan	Ap	C	Project
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)</p>				

### Detailed Syllabus:

Module	Unit	Content	Hours
<b>I</b>	<b>Fundamentals of Project Management</b>		<b>9</b>
	1	Meaning, Characteristics, and Importance of Project Management -Key Characteristics of Projects-Importance in Modern Business Context	2
	2	Classification of Projects, Need, and Significance-Types of Projects: Based on Size, Nature, Complexity-Understanding the Need for Project Management	2
	3	Project Life Cycle Stages-Phases: Initiation, Planning, Execution,	2



	Monitoring & Controlling, Closure	
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<b>II</b>	<b>Project Appraisal</b>		<b>14</b>
	4	Appraisal of Projects – Market Feasibility-Market Analysis Techniques-Assessing Market Potential and Demand	<b>2</b>
	5	Technical Feasibility, Financial Feasibility - Feasibility Report -Technical Analysis and Evaluation	<b>3</b>
	6	Financial Appraisal of a Project-Financial Statement Analysis Capital Budgeting Techniques: NPV, IRR, Payback Period	<b>2</b>
	7	Project Evaluation Techniques-Comparative Analysis Methods Sensitivity Analysis, Scenario Analysis	<b>4</b>
	8	Project Implementation-Strategies for Effective Implementation	<b>3</b>
<b>III</b>	<b>Time, Cost and Quality Aspects</b>		<b>13</b>
	9	Time Management - Developing Project Schedules-Work Breakdown Structure (WBS)-Critical Path Method (CPM) and Program Evaluation and Review Technique (PERT)	<b>4</b>
	10	Cost Management - Estimating and Budgeting for Projects-Cost Estimation Techniques-Budget Preparation and Monitoring	<b>3</b>
	11	Cost Control Strategies-Cost Control Techniques and Tools -Variance Analysis and Corrective Actions	<b>2</b>
	12	Quality Management - Planning for Quality Assurance	<b>2</b>
	13	Quality Control Measures-Quality Control Tools and Techniques -Continuous Improvement Strategies	<b>2</b>
<b>IV</b>	<b>Project Report</b>		<b>12</b>
	14	Definition and Importance of Project Reports-Purpose and Significance	<b>2</b>
	15	Types of Project Reports: Business Plans, Feasibility Studies, Progress Reports-Content and Structure	<b>2</b>
	16	Methods of project reporting	<b>4</b>
	17	General Principles of a Good Reporting System, Structure of a Project Report-Best Practices in Reporting-Components of a Comprehensive Project Report	<b>4</b>
<b>V</b>	<b>Open Ended Module</b>		<b>12</b>
	1. Advanced topics in Project Management 2. Case Studies: Design a case study of successful and unsuccessful projects, allowing students to identify key lessons from it.		
	3. Group project: Assign group projects where students work together to plan, execute, and review a project. For example, Prepare a funding proposal for establishing a new business venture in nearby locality.		

**References:**

1. Project Planning, Analysis, Selection, Implementation and Review Chandra Prasanna: Tata McGraw Hill.
2. Entrepreneurial Development - Gupta - C.B. & Sreenivasan N.P: Sultan Chand.
3. Dynamics of Entrepreneurial Development- Desai Vasanth: Himalaya Publishing House
4. Innovation and Entrepreneurship by Drunker F.P
5. S.Anil Kumar, Entrepreneurship Development, New Age Publishers
6. E Gordon & K Natarajan, Entrepreneurship Development, Himalaya Publishing House

**MINOR COURSE GROUPING: (B) PROFESSIONAL ACCOUNTING****GROUP 3: FINANCIAL REPORTING**

Course Code	<b>COM1MN103</b>				
Course Title	<b>FUNDAMENTALS OF FINANCIAL ACCOUNTING</b>				
Type of Course	<b>Minor</b>				
Semester	1				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	It is beneficial to have a basic understanding of certain concepts related to business and also have certain basic mathematical and analytical skills				
Course Summary	This course demonstrates a solid understanding of the fundamental accounting principles and concepts. It helps to apply the principles of accounting to record financial transactions accurately.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a solid understanding of the fundamental accounting principles and concepts.	U	C	Instructor-created exams / Quiz Case study

CO2	Prepare basic financial statements, including the income statement, balance sheet, and cash flow statement	Ap	P	Examination Assignment
CO3	Describe the accounting system and demonstrate how it is used to record and report, common business transactions	E	P	Seminar Presentation / Group Tutorial Work Examination
CO4	Apply critical thinking to evaluate accounting scenarios and make informed decisions	An	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Accounting Fundamentals</b>		<b>11</b>
	1	Meaning-Scope- Accounting Principles	3
	2	Concepts and Conventions	4
	3	Accounting Policies and Standards- Objectives	4
<b>II</b>	<b>Capital &amp; Revenue</b>		<b>10</b>
	4	Capital Receipts & Revenue Receipts	4
	5	Capital Expenditure & Revenue Expenditure, Deferred Revenue Expenditure-Contingent Assets & Liabilities	4
	6	Accounting Cycle	2
<b>III</b>	<b>Recording Transactions</b>		<b>12</b>
	7	Rules for debit and credit	2
	8	Traditional and modern approach- Double Entry Book Keeping	4
	9	Primary Books, Subsidiary books	3
	10	Bank reconciliation statement	3
<b>IV</b>	<b>Preparation of Final Accounts</b>		<b>12</b>
	14	Preparation of Trial balance	4
	15	Final Accounts of Sole Trader (with simple Adjustments related to closing stock, Outstanding/prepaid expenses, accrued income/ income received in advance)	8
<b>V</b>	<b>Open Ended Module: Practical Applications, Case Study and Course Project</b>		<b>30</b>
	1	Group project: Assign group projects where students collaborate to solve accounting problems and prepare the financial statements.	

2	Case study: Present case studies or scenarios that involve issues in accounting.
3	Field visit: Organize visits to businesses firms to give students a firsthand look at how financial accounting is applied in different industries.
4	Workshops: Conduct interactive workshops where students actively participate in discussions, problem-solving, and hands-on activities related to financial accounting.
	Note: Teacher can select any methods of practical training suitable for this course. By incorporating practical teaching methods, teacher can create an engaging learning experience ensuring that students are well-prepared for real-world challenges in the field.

### References

1. M.C. Shukla, T.S.Grewal & S.C .Gupta, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Jain S.P Narang K.L, Financial Accounting, Kalyani Publishers
3. Gupta,R.L & Gupta,V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi
4. Arulanandam & Raman, Advanced Accounting, Himalaya Publishing House ,Mumbai
5. Reddy,T.S & Murthy ,Financial Accounting, Margham Publications.
6. Parthasarathy,S.& Jaffarulla, A Financial Accounting, Kalyani Publishers, New Delhi

Course Code	COM2MN103				
Course Title	ACCOUNTING STANDARDS FOR FINANCIAL REPORTING				
Type of Course	<b>Minor</b>				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Studying accounting standards requires a foundational understanding of accounting principles and concepts.				
Course Summary	This covers a range of topics related to the principles and guidelines that govern financial reporting. AN overview of different financial reporting frameworks including International Financial Reporting Standards (IFRS) is included.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
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CO1	Understanding the nature and uses of financial statements and the concept of financial reporting	U	C	Instructor-created exams / Quiz Assignments
CO2	Gaining a thorough knowledge of the creation, framework and application of Accounting Standards in India	U	C	Mini Project / Seminar Presentation Assignments Examination
CO3	Addressing the global requirements of a generalized accounting and reporting system through the adoption and convergence of IFRS	An	C	Seminar Presentation / Group Tutorial Work Examination
CO4	Appreciate the importance of accounting standards and its application	An	P	Project
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)  # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P)  Metacognitive Knowledge (M)</p>				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Financial Reporting</b>		<b>11</b>
	1	Financial Statements- Meaning, Role, Uses for different users, Characteristics, Advantages and disadvantages.	5
	2	Financial Reporting- Meaning, objectives, importance, Advantages and Disadvantages	6
<b>II</b>	<b>Introduction to Accounting Standards</b>		<b>11</b>
	3	Accounting Standards – Meaning and Definition – Objectives of AS – Scope & significance of AS	5
	4	Development of AS in India –Formation of ASB – Objectives and functions of ASB – Procedure of issuing AS – Role of NFRA – Compliance with AS	6
<b>III</b>	<b>International Financial Reporting Standards(IFRS)</b>		<b>11</b>
	5	IFRS – Role of IASB –Features of IFRS – Need for IFRS – Assumptions in IFRS – Scope of IFRS –objectives of IFRS – Differences/ comparison between Ind AS and IFRS	3
	6	IFRS adoption and Convergence in India – Difficulties and challenges in adopting IFRS – Benefits of convergence –Disadvantages of convergence-	4
	7	Conceptual Framework- Definition of financial elements- Principles of recognition, measurements, presentation and disclosure.	4

<b>IV</b>	<b>Accounting standards relating to Revenue and Depreciation</b>		<b>12</b>
	8	Revenue from contracts with customers (Ind AS115/ IFRS 15)- Objective, Scope- Five step model on revenue recognition (with simple problems only)	4
	9	Depreciation Accounting (AS6)- Objective, Scope- Meaning and Definition of Depreciation, Depreciable assets- Objectives of Depreciation	4
	10	Methods of Depreciation- Straight Line Method and Written Down Value Method (Simple problems only)	4
<b>V</b>	<b>Open Ended Module. Practical Exercises</b>		<b>30</b>
	1	<b>Group project:</b> Assign group projects where students collaborate to solve accounting problems. Encourage discussions on how companies comply with accounting standards in their financial reporting.	
	2	<b>Case study:</b> Develop case studies that simulate real-world scenarios requiring the application of specific accounting standards and encourage students to analyze financial transactions, make accounting entries based on the given accounting standards.	
	3	<b>Workshops on problem solving:</b> Conduct workshops where students work on practical problems related to the application of accounting standards, where students actively participate in discussions, problem-solving, and hands-on activities related to accounting reports.	
	4	Organize debates or discussions on controversial accounting topics or emerging issues related to accounting standards.	
		Note: Teacher can select any methods of practical training suitable for this course. By incorporating practical teaching methods, teacher can create an engaging learning experience ensuring that students are well-prepared for real-world challenges in the accounting field.	

### References

1. T.P Ghosh, Illustrated Guide to Indian Accounting Standards, Taxmann Publications
2. Financial Accounting Theory" by William R. Scott
3. Understanding IFRS Fundamentals: International Financial Reporting Standards" by Kamal Kant Agarwal

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Recognize and measure inventory, PPEs and intangible assets	Ap	P	Examinations / Quiz Assignments
CO2	Recognize and measure borrowing cost and income tax	Ap	P	Examination Assignments
CO3	Prepare income statement and balance sheet of corporate entities	C	P	Examination Assignment Project
CO4	Prepare cash flow statement under direct method	C	P	Examination Assignment Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Modul	Unit	Content	Hrs
Course Code		COM3MN203	
Course Name		<b>Accounting Standards for Assets</b>	<b>11</b>
Type of Course	1	<b>Minor</b> CORPORATE FINANCIAL STATEMENTS Accounting for Inventories (Ind AS – 2)- Objective, scope, recognition and measurement	3
Semester	2	III Property Plant and Equipment (Ind AS 16)- Objective, scope, recognition and measurement,	4
Academic Level	200	299	
Course Details	3	Intangible Assets (Ind AS 38)- Objective, scope, recognition and measurement	4
		<b>II</b> <b>Accounting Standards for Liabilities</b>	<b>11</b>
	4	Accounting for Borrowing Cost (Ind AS 23)- Objective, scope, recognition and measurement	5
Pre-requisites		Understanding of fundamental accounting principles, such as the accounting equation, double-entry accounting, and the basic structure of financial statements.	
	5	Income Tax (Ind AS 12)- Objective, scope, recognition and measurement	6
Course Summary		<b>III</b> <b>Preparation of Single Entity Financial Statements</b> Corporate financial statements covers various aspects related to the preparation, analysis, and interpretation of financial statements used by business.	<b>12</b>
	6	Financial statements (Ind AS 1)- Objective, scope	4
	7	SOPL Preparation of SOPL	4

	8	Balance Sheet- Preparation of Balance Sheet	4
<b>IV</b>	<b>Cash flow statement</b>		<b>11</b>
	9	Objectives, Scope of AS-3- Benefits of cash flow information- Meaning and Definition of Cash Flow Statement	3
	10	Presentation of a cash flow statement- Operating-Investing and Financing activities.	4
	11	Reporting cash flow from operating, financing and investing activities	4
<b>V</b>	<b>Open Ended Module, Practical Exercises</b>		<b>30</b>
		<b>Recommended to conduct the following:</b>	
	1	<b>Group Discussions:</b> Facilitate group discussions on controversial financial reporting topics and encourage students to critically analyze financial statements and find the potential impact of different reporting choices.	
	2	<b>Project work:</b> 1. Provide students with financial statements from real companies and guide them through the process of analyzing balance sheets and income statements to understand the company's financial position and performance. 2. Assign projects on emerging issues in corporate financial reporting.	
	3	<b>Company Visits:</b> Organize field trips to companies with accounting departments and allow students to observe and understand how accounting principles are implemented in a professional setting.	
	4	<b>Panel discussions:</b> Conduct panel discussions with experts discussing current challenges and trends in financial reporting.	
5	<b>Presentation Skill training:</b> Conduct sessions on effective communication of financial information. The students can create presentations summarizing key findings from financial statements and explaining their implications. Practical Assignments on the basis of first four modules can also be given.		

#### References:

1. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications
2. T.P Ghosh, Illustrated Guide to Indian Accounting Standards, Taxmann Publications
3. B.D Chatterjee, Illustrated Guide to Indian Accounting Standards, Taxmann Publications
4. Dolphy D'Souza, Vishal Bansal, Indian Accounting Standards, Snow White Publications
5. ICAI, Study material of ICAI- Financial Reporting (Final Level)
6. IASB, IFRS (Red Book)

Course Code	COM8MN303
Course Title	<b>ADVANCED FINANCIAL MANAGEMENT</b>
Type of Course	Minor



Semester	VIII				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-		60
Pre-requisites	Studying Advanced financial management requires a theoretical foundation in finance, accounting, economics, and business management				
Course Summary	This course covers advanced topics in finance with a focus on the strategic aspects of financial decision-making, financial risk management and international financial management				

### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the role of financial management in achieving the strategic objectives of the organization..	U	C	Examinations Assignment
CO2	Develop strong analytical skills to assess financial risk, evaluate investment opportunities, and make informed decisions.	An	P	Examinations Project Assignment
CO3	Expose students to the latest trends in International Financial Management	An	P	Project Examinations Case study
CO4	Analyse International environment and exchange rate risk management techniques to support strategic decision-making.	Ap	P	Case study, Assignment, Examinations
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)</p> <p># - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)</p>				

Module	Unit	Content	Hrs
<b>I</b>	<b>Investment Decision, Project planning and Control</b>		<b>12</b>
	1	Capital Budgeting-Measuring Cash flow, Discounted Cash flow technique for Project evaluation	3
	2	NPV and IRR, Conflict and resolution, Modified IRR(MIRR), Comparing Projects with unequal lives, Concept of abandonment value	3
	3	Inflation adjusted cash flow forecasting in Capital Budgeting	2
	4	Capital rationing for divisible and non-divisible Projects (with application of Integer Programming)	2
	5	Social Cost-benefit analysis	2
<b>II</b>	<b>Evaluation of risky proposal for Investment decisions</b>		<b>6</b>
	1	Risk analysis in capital Budgeting, Certainty Equivalent approach, Risk adjusted discount rate, Expected NPV, Standard Deviation of NPV and use of normal distribution, Decision tree analysis, Options in Capital Budgeting	3
	2	Sensitivity Analysis- Scenario Analysis, Montecarlo Simulation	3
<b>III</b>	<b>Financial Derivatives- Instruments for Financial Risk Management</b>		<b>14</b>
	1	Introduction to Financial Risk, Financial derivatives- Forward, Future-Meaning and difference, pricing, stock futures, Index based futures, hedging through futures	3
	2	Options- Meaning, features and types of options, Option Vs Forward and Futures, Profitability of Option, Profit Profile of Buyer and Seller, Value of Option, Determination of Option Premium	3
	3	Option Strategies- Put, Call, Parity in relationship, Valuation of Options using binomial tree approach and Black-Scholes Model	3
	4	Swap-Meaning, features, types, benefits of Swaps ,Interest rates swaps, Credit default swap	2
	5	Interest rate derivatives- forward rate agreement, Interest rates futures and Options, CAPS, flows and collars	3
<b>IV</b>	<b>International Financial Management</b>		<b>16</b>
	1	International financial institutions and markets, sources of foreign currency	3
	2	Foreign exchange market- introduction, structure of foreign exchange market	3
	3	Foreign exchange rate- meaning, determinants, equilibrium exchange rate, exchange rate quotations, meaning, direct Vs indirect quote, American Vs European quote, Bid- Ask rate in spread, Cross rates	3
	4	Segments of Foreign exchange market- Spot market, forward market	3
	5	Foreign Currency derivatives- Currency forwards, futures, Options, Swaps, Parity in relationships	3
	6	Foreign exchange risk management- transaction exposure, translation	3

References:

1. Strategic Financial Management: Theory and Practice" by Prasanna Chandra ,Mc Graw Hill Education
2. Strategic Financial Management: Application of Corporate Finance" by Rajesh Makkar, Pearson Education Ind
3. Strategic Financial Management: Exercises" by Robert Alan Hill

**GROUP 4: COST AND MANAGEMENT ACCOUNTING**

Course Code	COM1MN104				
Course Title	ESSENTIALS OF COST ACCOUNTING				
Type of Course	MINOR				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3		2	75
Pre-requisites	A basic understanding about various fundamental accounting principles, accounting equation, double-entry accounting etc.				
Course Summary	This course intends students to engage in practical exercises, case studies, and discussions to apply cost accounting concepts to real-world scenarios. The goal is to equip students with the knowledge and skills needed to analyze, manage, and make informed decisions related to costs within an organizational context				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain comprehensive understanding of fundamental concepts and techniques employed in cost accounting.	U	C	Instructor-created exams / Quiz Assignments
CO2	Learner shows skill to evaluate, control and manage cost of a product or service efficiently.	An	P	Assignment Project Examination
CO3	Build a strong foundation on theories and principles relating to cost accounting	An	P	Assignment Examination
CO4	Creating an ability to communicate and present cost statement.	Ap	P	Project Case study Examination
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

#### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Cost Accounting</b>		<b>10</b>
	1	Definition, Objectives, and Scope of Cost Accounting	2
	2	Differentiate between cost accounting and financial accounting	1
	3	Classification of Costs-Explore the various types of costs, such as fixed costs, variable costs, direct costs, and indirect costs.	2
	4	Methods and Techniques of Costing-job costing, process costing, and activity-based costing, along with relevant techniques.	2
	5	Cost Centre and Cost Unit-Define cost centers and cost units and their significance in cost determination.	1
	6	Installation of Costing System and Cost Accounting Standards-steps involved in setting up a costing system-an overview of cost accounting standards.	2
<b>II</b>	<b>Accounting and control of material cost</b>		<b>11</b>
	7	Material Cost: Various Concepts to material costs, including procurement, storage, and usage.	2
	8	Methods of Pricing Issue of Materials-ABC analysis, VED analysis, FSN analysis, JIT system, and inventory control systems.	2

	9	Material purchase procedure	1
	10	Stores Management-principles of effective stores management, including layout, handling, and security.	2
	11	Stock Level Determinations and Economic Order Quantity (EOQ)- techniques for determining optimal stock levels and EOQ model.	2
	12	Materials Losses and Accounting Treatment-causes of material losses and learn how to account for them appropriately.	2
<b>III</b>	<b>Accounting and Control of Labour Cost</b>		<b>11</b>
	13	Labour Cost: Timekeeping and Time Booking	2
	14	Systems of Wage Paymen- different wage payment systems, including time-based, piece-rate, and incentive-based.	2
	15	Incentive Plans and Idle Time- incentive schemes and strategies to minimize idle time and enhance productivity.	2
	16	Overtime and its Accounting Treatment	3
	17	Labour Turnover and Learning Curve	2
<b>IV</b>	<b>Accounting for overheads and cost sheet</b>		<b>13</b>
	18	Overheads: Classification-Classify overhead costs based on their nature, behavior, and allocation.	2
	19	Departmentalization, Allocation, and Apportionment	2
	20	Absorption and Determination of Overhead Rates	2
	21	Under/Over Absorption and Accounting Treatment	2
	22	Cost Sheet and Unit Costing-Prepare cost sheets using unit costing methodology and understand various concepts related to cost sheets	5
<b>V</b>	<b>Open Ended module. Practical</b>		<b>30</b>
	1	<b>Case Studies:</b> Present case studies based on real-world scenarios where students need to apply cost accounting principles to solve problems.	
	2	<b>Group Projects:</b> Assign group projects that involve analyzing the cost structure of a real company.	
	3	<b>Industry Visits:</b> Organize field trips to companies that have strong cost accounting practices and allow students to observe how cost accounting principles are implemented in a real-world business setting.	
	4	<b>Industry-Specific Costing Projects:</b> Assign projects that focus on cost accounting practices in specific industries	
	5	<b>Excel-based Cost Analysis:</b> Conduct spread sheet-based workshops where students use spreadsheets to perform cost analyses.	
	6	<b>Role-Playing Exercises:</b> Create role-playing scenarios where students take on the roles of cost accountants	

## References

1. Jain & Narang : Cost Accounting
2. Nigam & Sharma : Cost Accounting
3. Khanna Pandey & Ahuja : Cost Accounting
4. M.L Agarwal : Cost Accounting
5. N.K. Prasad : Cost Accounting
6. S.P. Iyengar: Cost Accounting
7. S.N. Maheswari : Cost Accounting

Course Code	COM2MN104				
Course Title	FUNDAMENTS OF BUSINESS MATHEMATICS AND STATISTICS				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	An understanding of various fundamental mathematical and statistical concepts.				
Course Summary	This course helps the learner to engage in practical exercises, projects, and discussions to apply mathematical and statistical concepts to real-world business scenarios. The goal is to equip students with the skills needed to analyze data, make informed business decisions, and communicate findings effectively.				

## Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a solid understanding of fundamental mathematical and statistical concepts and process.	U	C	Instructor-created exams Assignment
CO2	Collect, organize, and present data effectively using appropriate statistical tools and visualization techniques.	Ap	P	Assignment Project Examination
CO3	Develop critical thinking and problem-solving skills to apply mathematical and statistical methods to real-world business challenges.	An	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P)				

**Detailed Syllabus:**

<b>Module</b>	<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>I</b>		Introduction to Business Mathematics	<b>10</b>
	1	Numerical expressions and Equations	3
	2	Simultaneous linear equations (up to three variables),	3
	3	Quadratic equations in one variable-factorization and quadratic formula	4
<b>II</b>		Progression Theory	<b>11</b>
	4	Sequence, Series and Progression: Concepts and differences	2
	5	Arithmetic progression- n <sup>th</sup> term and sum of n terms of an AP	3
	6	Insertion of Arithmetic means in AP --	2
	7	Geometric progression, n <sup>th</sup> term and sum of n terms of an GP - Insertion of Geometric Mean in GP -Harmonic progression.	4
<b>III</b>		<b>Diagrammatic and Graphic Presentation</b>	<b>12</b>
	8	Introduction of Diagrams and Graphs and differences, general rules for constructing diagrams	2
	9	Types of Diagrams- one dimensional and two dimensional, pictograms and Cartograms	4
	10	Graphs- Techniques of constructing graphs, graphs of one variable , two or more Variables, graphs having two scales-Range , Ratio charts and Band graph	4
	11	Graphs of Frequency Distribution-Histogram, Polygon and Ogives	2
<b>IV</b>		<b>Descriptive Statistics</b>	<b>12</b>
	12	Measures of Central Tendency – Mean: Arithmetic mean, Geometric mean and Harmonic Mean-	3
	13	Median, Mode and other position values	3
	14	Measures of Dispersion: mean deviation, quartile deviation, standard deviation and coefficient of variation	3
	15	Measures of Skewness and Kurtosis	3
<b>V</b>		<b>Open Ended Module, Practicum</b>	<b>30</b>
		Recommended to conduct the following:	
	1	Practical application of Measures of central value and dispersion with the help of business case studies.	
	2	Present case studies based on actual business scenarios that require statistical analysis and direct students in applying statistical methods to solve problems and make data-driven decisions.	
	3	Incorporate hands-on exercises where students work with real datasets to perform statistical analyses	
4	Assign group projects that involve collecting, analyzing, and presenting statistical information related to a specific business problem and encourage collaboration and		

		division of tasks within the group.	
5		Conduct workshops on data visualization techniques using spreadsheet software.Emphasize the importance of effective data presentation for decision-making	
6		Assign projects that involve analyzing industry-specific datasets.Relate statistical concepts to the unique challenges and characteristics of different industries	

## References

1. Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
2. Basic Mathematics and its Application in Economics – S. Baruah (Macmillan )
3. Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
4. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson, 2019
5. J.K. Sharma, "Business Statistics:, Pearson, 2004
6. Sanchetti and Kapoor, Statistics, Sultan Chand, 2010.
7. SC Gupta, Fundamentals of Statistics, 2018.
8. SP Gupta, Statistical Methods, Sultan Chand & Sons, 2019.
10. V.K Kapoor and Sumant Kapoor- OR Techniques for management- Sultan Chand & Sons, 2014.

Course Code	COM3MN204				
Course Title	FINANCIAL STATEMENT ANALYSIS				
Type of Course	Minor				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Understand fundamental accounting principles, including the accounting equation, double-entry accounting, and the components of financial statements.				
Course Summary	Financial statement analysis involves understanding financial statements and interpreting the information they contain.				

## Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand fundamental basic tools and techniques of financial statement analysis	U	C	Instructor-created exams / Quiz Examination
CO2	Familiarize students with the basic structure of financial reporting.	An	P	Seminar Examination



CO3	Enable the students to apply the financial analysis tools in practice	Ap	P	Practical Assignment / project
CO4	Development of critical thinking skills to assess financial information objectively and make informed decisions	An	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hours
<b>I</b>	<b>Introduction to Financial Statement Analysis</b>		<b>10</b>
	1	Financial Statements: Meaning, Nature, Utility, Limitations	3
	2	Financial Statement Analysis: Meaning, Objectives	2
	3	Explore the uses, procedures, and inherent limitations of financial statement analysis.	2
	4	Types of financial statement analysis, including horizontal analysis, vertical analysis, and ratio analysis	3

<b>II</b>	<b>Ratio Analysis</b>		<b>12</b>
	1	Ratio Analysis: Meaning, Objectives, Utility, Limitations	3
	2	Classification of Ratios and Analysis: Liquidity and Profitability Ratios	3
	3	Turnover ratios (inventory turnover, receivables turnover) and how they indicate operational efficiency.	3
	4	Leverage ratios (debt-to-equity ratio, interest coverage ratio) and their implications.	3

<b>III</b>	<b>Fund Flow Analysis</b>		<b>13</b>
	1	Fund Flow Statement: Concept, Purpose, and Computation	2
	2	Schedule of Changes in Working Capital	3
	3	Fund from Operations	3
	4	Step-by-step guide on preparing a fund flow statement using a financial data, including adjustments and interpretations	5

<b>IV</b>	<b>Working Capital</b>		<b>10</b>
	1	Working Capital: Concepts, Types, and Importance	<b>2</b>
	2	Factors Influencing Working Capital and Principles of Management	<b>3</b>
	3	Estimation Techniques: Operating Cycle Method	<b>3</b>
	4	Estimation Techniques: Projected Balance Sheet Approach	<b>2</b>

<b>Module</b>	<b>Unit</b>	<b>Content</b>	<b>Hours</b>
<b>Open Ended Module</b>			
<b>V</b>	<b>Recommended to conduct the following:</b>		<b>30</b>
	1	<b>Workshops:</b> Conduct workshops on using spreadsheet software for financial statement analysis and provide hands-on exercises where students can perform ratio analysis, and visualize financial data.	
	2	<b>Case studies:</b> Develop case studies reflecting real-world financial scenarios, requiring students to analyze corporate financial statements, perform calculations, and provide recommendations for decision-making	
	3	<b>Role playing:</b> Create role-playing scenarios where students take on the roles of financial analysts, auditors, or company executives. Teacher can simulate scenarios that require decision-making based on financial statement analysis.	
	4	<b>Peer Review Sessions:</b> Conduct peer review sessions where students evaluate and provide feedback on each other's financial statement analyses and encourage constructive criticism and discussion.	

#### References :

1. Dr. S.N. Maheswari: Management Accounting.
2. Saxena: Management Accounting.
3. Made Gowda: Management Accounting.
4. Dr. S. N. Goyal and Manmohan: Management Accounting.
5. B.S.Raman: Management Accounting.
6. R.S.N. Pillai and Bagavathi: Management Accounting.
7. Sharma and Gupta: Management Accounting.

Course Code	COM8MN304
Course Title	<b>STRATEGIC COST ACCOUNTING</b>
Type of Course	<b>MINOR</b>
Semester	VIII
Academic Level	300-399

Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding about the concept of cost accounting.				
Course Summary	This course aims to equip students with practical skills in applying cost accounting concepts to real-world business situations. Various methods like quality cost management, Just in Time, Activity Based Costing etc are introduced which will help in strategic decision making as well as performance evaluation				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of cost concepts and strategic cost control techniques	U	C	Examinations Practical exercises
CO2	Demonstrate proficiency in quality costing methods	Ap	P	Seminar Assignment Examination Project
CO3	Evaluate the effectiveness of cost control measures and identify opportunities for cost reduction and process improvement.	E	P	Project Assignment Examinations
CO3	Communicate and present various statements related to cost and enhancing the strategic decision-making skills.	Ap	P	Assignments Examinations Project
CO4	Demonstrate the analytical and critical thinking ability to evaluate the Performance	An	P	Project Case study Examinations
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs
I		Introduction to strategic cost management	10

	1	Concepts of strategic cost management in different stages of value chain, cost control and cost reduction- contemporary techniques	5
	2	Value chain analysis- value engineering- business process reengineering- supply chain management	5
<b>II</b>	<b>Quality Cost Management</b>		<b>7</b>
	3	Managing quality in competitive environment- cost of quality	4
	4	Lean Accounting, TQM, Six Sigma	3
<b>III</b>	<b>Decision making techniques</b>		<b>15</b>
	5	Decision involving alternative choices- Pricing decisions and strategies, transfer pricing, relevant cost analysis, target costing	3
	6	Product life cycle costing, Asset life cycle costing	3
	7	Decision-making using Probability	3
	8	Activity-based management- concept, purpose, benefits, stages, relevance in decision making and its application in budgeting, responsibility accounting, Traditional Vs ABC system- comparative analysis	3
	9	JIT- introduction, benefits, use of JIT in measuring the performance	3
<b>IV</b>	<b>Evaluation of Performance</b>		<b>16</b>
	10	Variance Analyses- Investigation of Variance, Planning and Operating variances, Controllable and Non Controllable Variances	4
	11	Relevant Cost approach to variance analysis, variance analysis under Marginal Costing and Absorption costing	4
	12	Activity ratios	4
	13	Application of budgetary Control and Standard costing in profit planning, Standard costing Vs Budgetary Control	4
<b>V</b>	<b>Open Ended Module</b>		<b>12</b>
	14	Reconciliation of Actual profit with standard profit and/or budgeted profit	
	15	Uniform Costing and Inter firm comparison	
	16	Through Put Accounting, Black Flush Accounting, Benchmarking	

References:

1. Advanced Management Accounting" by S.N. Maheshwari and S.N. Mittal
2. Strategic Cost Management: The New Tool for Competitive Advantage" by Shank and Govindarajan
3. Cost Management: A Strategic Emphasis" by Edward Blocher, David Stout, Gary Cokins, and Paul Juras

**MINOR COURSE GROUPING: (C) FINANCIAL MASTERY**

## GROUP 5. FINANCIAL STUDIES

Course Code	COM1MN105				
Course Title	<b>BASICS OF FINANCIAL MARKETS</b>				
Type of Course	Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Some familiarity with accounting principles and financial statements can be beneficial.				
Course Summary	Introduction to Financial Markets is a foundational course designed to provide students with a comprehensive understanding of the structure, function, and operation of financial markets.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Establishing a robust understanding of the concept and constituents of the financial system, while cultivating knowledge and comprehension of financial markets and their constituents	U	F ,C	Examinations Assignment
CO2	Analytical and critical evaluation of the risk return characteristics of financial market instruments	A	P	Assignment Project Examination
CO3	Inculcate a positive attitude and appreciation towards stock market investment	A	P	Project Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
I	<b>Indian Financial System</b>		<b>11</b>
	1	Introduction to the Indian Financial System: Definition, scope, and structure-Importance in the economy	2

	2	Features of the Indian Financial System-Functions of the Financial System	2
	3	Elements of the Financial System: Institutions: Banks, Non-Banking Financial Companies (NBFCs), Insurance Companies, Mutual Funds, etc.- Instruments: Loans, Deposits, Securities, Derivatives, etc.	2
	4	Overview of Regulators and Authorities: Ministry of Finance Securities and Exchange Board of India (SEBI) Reserve Bank of India (RBI) Insurance Regulatory and Development Authority (IRDAI) Telecom Regulatory Authority of India (TRAI) Pension Fund Regulatory and Development Authority (PFRDA) Functions, roles, and significance in regulating the financial sector	5
<b>II</b>	<b>Financial Market</b>		<b>8</b>
	1	Types of Financial Markets: Money Market: Definition, significance, and characteristics-Capital Market: Definition, significance, and types (primary and secondary)	2
	2	Money Market: Meaning, features, and importance-	2
	3	Money market instruments in India: Treasury bills, Commercial Paper, Certificate of Deposit, etc.	2
	4	Risk-Return analysis - Defects of Indian money market.	2
<b>III</b>	<b>Capital Market</b>		<b>15</b>
	1	Types of Capital Market: Primary and Secondary-Primary Market: Functions, significance, and process of new securities issuance	2
	2	Secondary Market: Functions, role in liquidity provision, and market efficiency	2
	3	Intermediaries in the Primary Market: Investment bankers, Underwriters, Registrars, etc.	2
	4	Methods of Floating New Issues: Public Issue: Initial Public Offering (IPO) and Follow-on Public Offering (FPO)-Private Placement	2
	5	Additional Capital Market Offerings: Rights Issue, Bonus Issue, Private Placement,	3
	6	Bonus issue, Private placement	2
	7	Application Supported by Blocked Amount (ASBA)	2
<b>IV</b>	<b>Secondary Market</b>		<b>11</b>
	1	Intermediaries in the Secondary Market: Brokers, Dealers, Depositories, etc.	2
	2	Functions of Stock Exchanges: Overview of Bombay Stock Exchange (BSE) and National Stock	3

		Exchange (NSE)	
	3	Stock Indices:Explanation and significance of Sensex and Nifty as market indicators	2
	4	Listing of Securities: Advantages for issuers and investors	2
	5	Listing procedure and legal requirements	2
<b>V</b>	<b>Open ended module for practical exercises</b>		<b>30</b>
	1	<p>1. Market study on Present and upcoming IPOs, Sensex and Nifty, Major shares traded in Indian stock exchanges and price trends</p> <p>2. Conduct trading games (mock trading) or investment competitions where students manage virtual portfolios and make trading decisions based on market information and economic indicators.</p> <p>3. Present case studies of historical financial events or market phenomena and ask students to analyze the causes, impacts, and lessons learned</p> <p>4. Organize debates or discussions on controversial topics in finance.</p> <p>Assign group projects where students research and analyze specific financial markets, investment products, or regulatory issues</p>	

**References :**

1. Jeff Madura, Financial Institutions And Markets.
2. Dr Paramjeet Kaur, Financial Markets and Institutions.
3. Bharati V. Pathak, The Indian Financial System: Markets, Institutions And Services
4. L M Bhole, Jitendra Mahakud, Financial Institutions And Markets: Structure, Growth And Innovations.
5. Vinod Kumar and Atul Gupta and Manmeet Kaur Bawa, Financial Markets & Institutions.

Course Code	COM2MN105				
Course Title	<b>ESSENTIALS OF INVESTMENT</b>				
Type of Course	Minor				
Semester	II				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Familiarity with basic economic principles, such as supply and demand, inflation, interest rates, and economic indicators, can provide a				

	foundational understanding for studying investments.
Course Summary	A basic of Investment is an introductory course designed to provide students with foundational knowledge and skills in the field of investment.

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Developing a strong foundation on various concepts of savings & investment, and investment avenues.	U	C	Examinations/Quizzes/Assignment/Seminar
CO2	Able to analyze various investment options, such as stocks, bonds etc	An	C, P	Examinations Assignment
CO3	Able to identify various investment opportunities available	An	P	Project Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Investment</b>		<b>10</b>
	1	Definition of Investment-Need for Investment- role of investment in personal finance and wealth building	1
	2	Relationship between savings and investment Overview of savings schemes Importance of systematic saving for investment purposes	2
	3	Key features of investment -Objectives of investment: Wealth accumulation, capital appreciation, income generation, etc.	2
	4	Difference between investment and speculation Understanding the risks associated with speculative activities Comparison between trading and investment	2
	5	Introduction to risk in investment Elements of risk: Systematic and Unsystematic risk	3
<b>II</b>	<b>Alternative Investment Avenues</b>		<b>10</b>
	1	Overview of alternative investment options-	2



		Bank Deposits: Recurring and Fixed deposits	
	2	Fixed Interest-bearing instruments	2
	3	Government schemes: PPF, NSC, Sukanya Samridhi Yojana- Investment in Real Estate	2
	4	Commodity – Bullion – Gold - ETF - Investment in Crypto-currency	2
	5	Understanding equity market investment-Direct Equity vs. Mutual Funds- -Overview of equity and debt funds	2
<b>III</b>	<b>Mutual Funds</b>		<b>13</b>
	1	Concept of a Mutual funds, Structure of Mutual funds	2
	2	Types of funds, Equity and Debt funds	2
	3	Lump sum and SIP investments	2
	4	Net Asset Value (NAV)	1
	5	Direct and Regular funds	2
	6	Factsheet	2
	7	Steps to start investing in mutual funds- Selection of mutual funds based on investment goals and risk profile	2
<b>IV</b>	<b>Investment in direct equity</b>		<b>12</b>
	1	Opening a Bank Account, DEMAT Account, Trading Account- Documents required for opening a DEMAT Account- Role of Depository and Depository Participants (NSCCL, ICCL).	3
	2	Types of Brokers: Full Service, Online, Discount Brokers- Online Trading platforms	2
	3	Online Trading- Stock Selection	2
	4	Introduction to fundamental analysis- Introduction to technical analysis- Understanding stock valuation techniques	3
	5	Investment Portfolio - Diversification of Portfolio and Risk Reduction.	2
<b>V</b>	<b>Open ended module for practical exercises</b>		<b>30</b>
	1	1. Identify the risk-return analysis of different investments. 2. Present real-world investment case studies to illustrate different investment scenarios, strategies, and outcomes. Analyze the factors influencing investment decisions, the risks involved, and the lessons learned from each case study. 2. Use investment simulation games or trading platforms to create hands-on experiences for students 3. Assign students to write investment research reports on companies, industries, or investment themes. Students can analyze financial statements, assess business fundamentals, and evaluate investment prospects based on qualitative and quantitative factors. 4. Students may be encouraged to do mobile application based trading with nominal capital or using mock trading applications	

**References:**

1. VanitaTripathi ,Fundamentals of Investments.
2. Prasanna Chandra ,Investment Analysis and Portfolio Management .
3. Dr. L. Natarajan ,Investment Management.
4. Vinod Kumar and Atul Gupta and Manmeet Kaur Bawa, Financial Markets & Institutions.
5. Zerodha Varsity - <https://zerodha.com/varsity/>

Course Code	COM3MN205				
Course Title	<b>PERSONAL FINANCIAL PLANNING</b>				
Type of Course	Minor				
Semester	III				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Basic knowledge of financial concepts such as income, expenses, assets, liabilities, budgeting, and savings is important for understanding the fundamentals of personal financial planning				
Course Summary	Personal Financial Planning is a comprehensive course designed to equip individuals with the knowledge and skills necessary to make informed decisions about their personal finances.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Develop a strong foundation on the concepts of financial literacy, debt management and financial planning.	U	C	Examinations/Quizzes/ Assignment/Seminar
CO2	Analyse the personal financial plans	An	C,P	Examinations/ Assignment/Seminar
	Recognize the significance of a well-			Project

CO3	structured financial plan, understanding its relevance in achieving financial goals and securing financial stability.	E	P	Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	Personal Finance		<b>10</b>
	1	Meaning-Personal Financial Planning	2
	2	Financial Goals- Financial literacy- Components – Financial Knowledge, Financial Planning	3
	3	Financial attitude and financial discipline - Saving and investment- Guidelines for savings and investment- 50-30-20 principle Ponzi schemes	3
	4	Time Value of Money-Discounting-Compounding-Rule of 72	2
<b>II</b>	Debt Management		<b>10</b>
	1	Budgeting income and payments	2
	2	Personal Financial Deficit-Financing Alternatives-Personal Loan, Housing Loan,	2
	3	Education Loan, Vehicle loan, Credit Card and EMI	3
	4	Good and Bad Debt- Networth-Credit Score (CIBIL Score)-Credit Report	3
<b>III</b>	Insurance		<b>12</b>
	1	Meaning, Need for insurance	2
	2	Insurance and wagering	2
	3	Types of insurance, Life and non-life insurance	2
	4	ULIP	2
	5	Tax benefit schemes	2
	6	Benefits of insurance, Limitations of Insurance	2
<b>IV</b>	Tax and Retirement Planning		<b>13</b>
	1	Personal tax planning	2
	2	Income tax exemptions and deductions available to individuals	2
	3	Concept of tax evasion & tax avoidance and Pension plans available in India	2
	4	NPS, APY, Pension schemes of mutual funds	5
	5	Reverse Mortgage	2
<b>V</b>	Open ended module for practical exercises		<b>30</b>
		1. Assign students to create personal budgets based on different	

		<p>income levels, expenses, and financial goals.</p> <p>2. Organize debt management games where students learn about different types of debt, debt repayment strategies, and the impact of interest rates on debt repayment.</p> <p>3. Assign students to research and develop retirement plans based on their age, income, savings, and retirement goals.</p> <p>4. Assign students to complete tax planning exercises where they learn about tax deductions, credits, and strategies to minimize taxes</p>	
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#### References:

1. M.N Mishra , Insurance Principles & Practices.
2. Kothari &Bahl, Principles and Practices of Insurance.
3. E Srinivasan T, Vijay Nicole ,Income Tax Law And Practice Ay 2023-2024
4. Chandni Rani , Chetana M H , Vinayak L Hedge , Financial Markets and Services.

<b>Course Code</b>	COM8MN305				
<b>Course Title</b>	MICRO FINANCE				
<b>Type of Course</b>	Minor				
<b>Semester</b>	VIII				
<b>Academic Level</b>	300-399				
<b>Course Details</b>	<b>Credit</b>	<b>Lecture per week</b>	<b>Tutorial per week</b>	<b>Practical per week</b>	<b>Total Hours</b>
	4	4	-		60
<b>Pre-requisites</b>					
<b>Course Summary</b>	The course provides a comprehensive overview of rural financial services and microfinance in India, examining the roles of regulatory bodies, credit institutions, subsidy programs, and microfinance models, while also exploring emerging trends and innovations in microcredit and financial inclusion.				

#### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand rural financial services in India, including the roles of regulatory bodies like RBI and NABARD, various credit institutions, and the impact of communication	U	C	Examinations/Review Questions/ Assignment

	technologies and government subsidies.			
CO2	Grasp microfinance as a development strategy and industry, covering its features, evolution, operational models in India, and the importance of legal compliance and ethics.	An	P	Quizzes/ Assignment/Seminar/ Examinations
CO3	Analyze microcredit and microfinance dynamics, focusing on intermediaries, self-help groups, constraints of microcredit, empowerment of women, and the impact on rural development.	An	P	Project Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>		Rural Financial Services in India	<b>10</b>
		1.1 Role of RBI and NABARD in Rural Economy 1.2 Overview of Rural Credit Institutions: Indigenous Bankers, Grameen Banks, Scheduled Banks, Foreign Banks 1.3 Government Subsidy Linked Programs in Rural Financial Services 1.4 Role of Microfinance Institutions in Rural Financial Inclusion	
<b>II</b>		Microfinance Fundamentals and Evolution	12
		2.1 Definition and Scope of Microfinance 2.2 Salient Features and Objectives of Microfinance 2.3 Evolution of Microfinance 2.4 Historical Development of Microfinance 2.5 Concepts and Approaches in Microfinance 2.6 Financial Inclusion through Microfinance 2.7 Models of Microfinance Operating in India-Self-Help Groups (SHGs), Microfinance Institutions (MFIs), Cooperative Banks 2.8 Regulatory Framework for Microfinance Institutions	
<b>III</b>		Microfinance and Microcredit	<b>13</b>
		3.1 Intermediaries for Microfinance in India 3.2 Role and Functions of Intermediaries: NGOs, Banks, and MFIs 3.3 Challenges and Opportunities for Intermediaries 3.4 Types of Microfinance Products: Loans, Savings, Insurance 3.5 Microcredit: Importance, Limitations, and Alternatives 3.6 Role of Self-Help Groups in Microfinance and Women	3

		Empowerment 3.7 Importance of Self-Help Groups in Microfinance Delivery	
<b>IV</b>	Future Directions and Emerging		<b>12</b>
		4.1 Microcredit Innovations: Digital Finance and Block chain Technology 4.2 Micro-insurance and Micro-savings Products 4.3 Integration of Microcredit with Social Impact Investing	
<b>V</b>	Open Ended Module		12
	Emerging trends in micro finance		

References:

1. Bandyopadhyay S.C ,Rural Banking.
2. Beatriz and Jonathan, The Economics Of Micro finance, Prentice Hall of India.
3. Indian Institute of Banking and Finance, Microfinance: Perspectives and Operations, Macmillan India Ltd., 2011.
4. 2.Datt,Sundaram,IndianEconomy,S.Chand&Sons,

**GROUP 6. FINTECH**

Course Code	COM1MN106				
Course Title	FOUNDATIONS OF MODERN BANKING				
Type of Course	Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Studying modern banking requires a foundational understanding of various concepts related to finance, economics, and business.				
Course Summary	This course explores the intersection of technology and banking, focusing on the latest trends and innovations that are revolutionizing the financial industry.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the role of technology in transforming the banking industry.	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Analyse the modern banking techniques with appropriate digital technologies.	An	P	Examinations Assignment Project
CO3	Appreciate the importance of modern banking and cyber security.	An	P	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	Introduction to Banking		<b>10</b>
	1	Introduction to banking and its significance in economic development - Fundamental concepts of banking-Evolution of banking in India: Historical perspective	2
	2	Overview of the banking system in India- Types of banks: Commercial banks, Cooperative banks, Development banks, etc.- Regulatory bodies: Reserve Bank of India (RBI), Banking Regulation Act, etc.	2
	3	Functions of Commercial Banks-Liquidity management: Role of banks in managing liquidity-Credit creation: Understanding how commercial banks create credit-Overview of the functions of the Reserve Bank of India (RBI)-Introduction to banking products and services: Deposits, Loans, Cards, etc.	4
	4	Definition and types of negotiable instruments-Characteristics and essential elements of negotiable instruments-Types of negotiable instruments	2
<b>II</b>	Banking Practice		<b>10</b>
	1	Definition of a banker and customer as per banking regulations-	2
	2	General and special relationships between a banker and a customer- Duties and rights of bankers and customers	3
	3	Introduction to Asset Liability Management (ALM)-ALM in banking: Managing assets and liabilities to mitigate risk-Importance of ALM in ensuring the financial stability of banks	2
	4	Types of accounts: Savings accounts, Current accounts, Fixed deposits, etc.- Procedures and documentation for opening bank accounts- Special types of customers: Minor accounts, Accounts of married women,	3

		Accounts of firms, Accounts of companies	
<b>III</b>	<b>Banking Practices and AI in Banking</b>		<b>14</b>
	1	Banking ethics and professionalism- Know Your Customer (KYC) norms and Anti-Money Laundering (AML) regulations	2
	2	Banking regulations and statutes in India	2
	3	Role of AI in banking operations-Open Banking and API Integration	5
	4	Challenges and opportunities of AI adoption in Indian banking	2
	5	Role of modern banking technologies in promoting financial inclusion	2
	6	Ethical considerations in Technology Banking	1
<b>IV</b>	<b>Cyber Security in Banking</b>		<b>11</b>
	1	Overview of Cyber security in banking- Types of cyber threats facing banks	3
	2	Emerging Trends and Technologies in Banking Cyber security	3
	3	Regulatory guidelines for technology adoption in Indian banking	2
	4	Role of Data Analytics in Banking	3
<b>V</b>	<b>Case study</b>		<b>30</b>
	1	Case studies and practical applications- Analysing real world banking scenario. Practical exercises on opening accounts, processing transactions, etc.	
	2	Assign projects on emerging technologies and trends impacting technology banking.	
	3	Arrange field visits to banks, and technology firms specializing in banking solutions and prepare a report about technological adoption in banking sector	
	4	Conduct discussions on topics related to AI in banking, such as job displacement, and AI ethics. Group discussions and presentations on contemporary banking issues	

**References:**

1. Maheshwari S N , Banking Law and practice.
2. Sheker . K C , Banking Theory Law and practice
3. Bedi H L &V K Hardikar , Practical Banking
4. Sheldon H. P, Practice and Law of Banking.
5. Radhaswamy & Vasudevan , Text book of Banking.
6. Varshaney, Banking Law and Practice.



Course Code	COM2MN106				
Course Title	LIFE INSURANCE: FUNDAMENTALS AND APPLICATIONS				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of finance, economics, business principles and legal regulations relevant to Insurance is recommended.				
Course Summary	This course provides a comprehensive overview of insurance services, covering principles, products and practices in the insurance industry				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the fundamental concepts and principles of life insurance	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Analyse different types of life insurance products and services	An	P	Internal Examinations/Assignment project
CO3	Discuss claims management practices and ethical considerations in the insurance industry	An	P	Debates/Discussions/Examinations

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

### Detailed Syllabus:

Module	Unit	Content	Hrs
I		Introduction to Life Insurance	10
	1	Definition of insurance-Types of insurance (emphasis on life insurance) -Principles of insurance	2
	2	Evolution of life insurance globally Landmark events and milestones in the history of life insurance	2
	3	Importance of life insurance in financial planning	2
	4	Tax benefits available under the Income Tax Act related to life insurance premiums- tax implications on different types of life insurance policies	2
	5	Introduction to the Insurance Regulatory and Development Authority of	2

		India (IRDA)- Functions and responsibilities of IRDA in regulating the insurance industry	
<b>II</b>	Types of Life Insurance policies		<b>10</b>
	1	Features, benefits, and limitations of term life insurance-Characteristics of whole life insurance policies	2
	2	Endowment policies- annuities-Overview of annuities and their role in providing regular income in retirement	2
	3	Introduction to major life insurance providers in India-Comparison of products and services offered by different insurers	3
	4	Analysis of factors influencing premium calculations, such as age, health, occupation, sum assured, and policy duration	3
<b>III</b>	Policy holders and life insurance claims		12
	1	Rights and responsibilities of policyholders as per insurance contracts- Obligations regarding premium payments, disclosure of information, etc.	3
	2	Grace periods and policy lapses	2
	3	Step-by-step procedure for initiating a life insurance claim- Documentation required and formalities involved in the claims process	2
	4	Documentation requirements for claims	3
	5	various settlement options available to beneficiaries, such as lump sum payment, annuities, or a combination thereof	2
<b>IV</b>	Emerging trends in life insurance		<b>13</b>
	1	Introduction to new and innovative life insurance products, such as unit-linked insurance plans (ULIPs), term riders, etc.	3
	2	New distribution channels of life insurance- sales techniques	2
	3	Impact of technological advancements on the life insurance industry	3
	4	Future outlook and challenges facing the life insurance sector	3
	5	Ethical issues in life insurance sales and marketing	2
<b>V</b>	Case study		<b>30</b>
	1	Projects Assign projects on topics such as emerging trends in life insurance	
	2	Group work Preparation of a proposal for Life insurance and how to claim insurance in case of any accident, death or damage	
	3	Case study Present a case study relating to life insurance business and encourage students to analyse cases and identify key issues	
	4	Role play Divide students in to groups and assign them roles to perform common scenarios such as selling a life insurance policy or processing a claim to stimulate real world challenges.	
	5	Institutional visit Organise visits to insurance companies to give students first-hand	

	exposure to the workings of the life insurance sector.	
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References:

1. D. C Srinivasan , Shashank Srivastava, Indian Insurance Industry.
2. M.N Mishra , Insurance Principles & Practices.
3. G. Krishanaswamy , Principles & Practices of life insurance.
4. Kothari &Bahl, Principles and Practices of Insurance.
5. Dr. P. Periyaswamy , Principles and Practices of Insurance, Himalaya Publishing House , Delhi.

Course Code	COM3MN206				
Course Title	FINTECH				
Type of Course	Minor				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of fundamental financial concepts such as time value of money, risk and return, financial instruments, and financial statements.				
Course Summary	This course provides a comprehensive introduction to the fundamental concepts, principles, and mechanisms underlying financial markets and services.				

**Course Outcomes (CO):**

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

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

# - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P)  
Metacognitive Knowledge (M)

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to FinTech</b>		<b>10</b>
	1	Definition and scope of FinTech- Evolution of FinTech: Historical perspective	2
	2	Importance and relevance of FinTech in contemporary finance- Digital Disruption in Financial Markets	2
	3	Innovation and Transformation in FinTech- Understanding the Fin System, TechFin, Digital banking	4
	4	Emerging trends in FinTech: Quantum computing, Internet of Things (IoT), etc.-Implications of FinTech on the future of finance (brief outline only)	2
<b>II</b>	<b>FinTech Trends</b>		<b>10</b>
	1	Digital Banking-Robo-advising	2
	2	Peer-to-peer Lending- Wealth-tech	3
	3	Insur-tech- Payment-tech	3
	4	Blockchain-Crypto currencies	2
<b>III</b>	<b>Blockchain &amp; Cryptocurrency</b>		<b>13</b>
	1	Introduction to Blockchain and How It Works	2
	2	Blockchain in Banking-Areas of Blockchain and Banking Interaction	2
	3	Benefits and How Blockchain Will Impact the Financial Sector- Limitations of Block chain	3
	4	Crypto currencies-definition-features of crypto currencies	2
	5	Cryptos and Blockchain - Different Types of Cryptos: Bitcoin, Ethereum, Stablecoin	2
	6	Regulatory challenges posed by emerging technologies- Regulatory frameworks of crypto currency in India	2
<b>IV</b>	<b>Payments and Transactions</b>		<b>12</b>
	1	Mobile payments and Digital Wallets	2
	2	Contactless payments and NFC technology	3
	3	Payment gateways and e-commerce platforms	3
	4	Regulatory challenges and compliance in FinTech	2
	5	Ethical considerations in FinTech development and adoption	2

<b>V</b>	<b>Open ended module for Practical</b>	<b>30</b>
1	<ol style="list-style-type: none"> <li>1. Assign capstone projects where students research and analyze emerging trends in financial markets and institutions</li> <li>2. Arrange virtual field trips or webinars to financial institutions, fintech startups, or regulatory agencies to expose students to the latest developments and best practices in the financial industry.</li> <li>3. Present case studies of recent market disruptions or financial crises.</li> </ol>	

#### References:

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

<b>Course Code</b>	COM8MN306				
<b>Course Title</b>	REGULATORY FRAMEWORK FOR BANKING AND INSURANCE				
<b>Type of Course</b>	Minor				
<b>Semester</b>	VIII				
<b>Academic Level</b>	300-399				
<b>Course Details</b>	<b>Credit</b>	<b>Lecture per week</b>	<b>Tutorial per week</b>	<b>Practical per week</b>	<b>Total Hours</b>
	<b>4</b>	<b>4</b>	<b>-</b>		<b>60</b>
<b>Pre-requisites</b>					
<b>Course Summary</b>	Banking and Insurance Regulations in India: Overview of laws, RBI powers, KYC, schemes, consumer protection, risk management, and insurance governance				

#### Course Outcomes (CO):

<b>CO</b>	<b>CO Statement</b>	<b>Cognitive Level*</b>	<b>Knowledge Category#</b>	<b>Evaluation Tools used</b>
CO1	Understand key laws and regulations governing the Indian banking sector.	U	C	Examinations/Review Questions/Quizzes/Assignment
CO2	Learn about KYC procedures, government schemes, and consumer	An	P	Examination Assignment

	protection measures.			
CO3	Understand different types of risks in banking and the role of RBI in risk management.	U	C	Examination Assignment
CO4	Gain insights into insurance regulations, product frameworks, and IRDAI's governance role.	Ap	P	Case analysis Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hours
<b>I</b>	<b>Indian Banking System and Regulatory Framework</b>		<b>16</b>
	1	Legislations applicable to Banking Sector in India, Salient features of legislations applicable to Banking Sector in India, The Reserve Bank of India Act, 1934, Banking Regulation Act, 1949, Payment and Settlement Systems Act, 2007	4
	2	Powers of Reserve Bank of India, Licensing of Banking Companies, Shareholding in Banking Companies, Subsidiaries of Banking Companies, Board of Directors of Banking Companies	3
	3	Transactions in Banks , Your Customers (KYC) Documents, Verification and authentication of documents for KYC, Operational aspects in regard to opening of all types of accounts, Scrutiny of loan applications / documents	2
	4	Pradhan Mantri Jan Dhan Yojana (PMJDY), Sukanya Samridhi Yojana, MUDRA Bank Yojana , Pradhan Mantri Jeevan Jyoti Beema Yojana (PMJJBY) , Pradhan Mantri Suraksha Bima Yojana , (PMSBY) Atal Pension Scheme , Other Government Scheme	2
	5	Consumer protection Act, Operational Aspects of Consumer Protection Act, Banking Ombudsman Schemes	2
	6	Salient features of Negotiable Instruments Act, Role & Duties of Paying & Collecting Banks, Endorsements, Forged Instruments, Bouncing of Cheques	3
<b>II</b>	<b>Credit Facilities and Risk Management in Banks</b>		<b>13</b>

	1	Types of Borrowers, Types of Fund Based Credit Facilities, Types of Non Fund Based Credit Facilities	3
		Types of Securities , Types of Charges , Types of Documents , Stamping , Limitation, Securitisation	2
	2	Classification of Bank Assets,Income Recognition Norms, Provisioning Norms ,Corporate Debt Restructuring (CDR) , Asset Reconstruction Companies (ARCs)	4
	4	Introduction to Risk Management, Types of Risks in Banking Sector, Reporting of Banking Risks,Risk Adjusted Performance Evaluation Basel- I, II & III Accords,Risk Weighted Assets,Role of RBI in Risk Management in bank , Risk Based Internal Audit in Banks (RBIA)	4
<b>III</b>	<b>Regulatory Framework in Insurance</b>		<b>9</b>
	1	Insurance Act, 1938 - Registration of Insurance Companies, FDI and FEMA provisions pertaining to Insurance Sector , Registration of Re-insurance Companies, Requirement of Solvency Margin , Constitution , Role & Powers of IRDAI	2
	2	Life Insurance Organization, Premiums and Bonuses, Plan of Life Insurance, Annuities , Group Insurance , Linked Life insurance policies , Policy Documents , Premium Payment , Policy Lapse and Revival , Assignment ,	2
	3	Nomination and Surrender of Policy , Policy Claims , Life Insurance Underwriting, Various regulations governing life insurance in India	3
	4	Introduction of Health Insurance and Health system in India , Health Financing in India , Health Insurance Products	2
<b>IV</b>	<b>Insurance Compliance and Governance</b>		<b>10</b>
	1	Appointment & Role of Appointed Actuary, Product Pricing, Reserving, Product Review, Actuarial Valuations	2
	2	Individual Agency, Corporate Agency , Insurance Brokers , POSP (Point of Sales Person) , Web Aggregator . Common Public Service Centres (CPSC), Insurance Marketing Firm	2
	3	Other Insurance Participants: Network Hospitals , Third Party Service Providers (TPA) , Surveyors and Loss Assessors , Forensic Investigators , Pre-Inspection Agencies	2
	4	IRDAI regulations on Corporate Governance , Role and	4

	responsibilities of the Board of Directors, Independent Directors , Delegation of functions to various Committees of Board, Audit Committee, Nomination & Remuneration Committee	
<b>V</b>	<b>Open-Ended Module</b>	<b>12</b>
	This module encourages students to critically analyze the regulatory framework of the banking and insurance industries. By examining real-world cases and recent trends, students will gain a deeper understanding of the dynamic nature of these sectors. Topics include accessing and discussing the latest financial statements of banks, focusing on Reserve Bank of India's prescribed disclosures, as well as identifying and discussing recent case studies in consumer protection within the banking context.	

### References

- Banking Law and Practice - P.N. Varshney , 25th Edition, Sultan Chand & Sons
- Law and Practice of Banking - M.L. Tannan
- The Consumer Protection Act, 2019.
- The Reserve Bank - Integrated Ombudsman Scheme, 2021.
- Guidance note on management of operational risk- RBI
- Guidance note on credit risk management, RBI.

### **MINOR COURSE GROUPING: (D) MARKETING**

#### **GROUP 7. DIGITAL MARKETING**

Course Code	COM1MN107				
Course Title	ESSENTIALS OF MARKETING				
Type of Course	Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75



Pre-requisites	A basic understanding of fundamental business concepts such as supply, demand, competition etc
Course Summary	This introductory marketing course is designed to provide students with a foundational understanding of marketing principles, strategies, and tactics.

**Course Outcome (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Students understand the fundamental concepts of Marketing	U	C	Examinations/ Quizzes/ Assignment/Seminar
CO2	Analyse the marketing concepts to real-world business scenarios.	An	P	Examination Assignment/Seminar
CO3	Conduct critical analysis and acknowledge the significance of fundamental marketing principles.	An	P	Debates/Discussions Case analysis

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

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Marketing</b>		<b>8</b>
	1	Definition of Marketing: Various marketing concepts: Production, Product, Selling, Marketing, Societal Marketing	1
	2	Evolution of Marketing Concepts: Historical development of marketing philosophies	2
	3	The role of marketing in business-Difference between Marketing and Selling	2
	4	Overview of different marketing philosophies (Product, Sales, Market, Societal)- Marketing environment and its impact on business strategy	3

<b>II</b>	<b>Product and Pricing</b>		<b>12</b>
	1	Concept of Marketing Mix: Introduction to the 4Ps framework: Product, Price, Place, Promotion	1
	2	Classification of products: Consumer products, Industrial products, Services-New product development process and strategies	2
	3	Product Life Cycle Management: stages of the product life cycle and their implications for marketing strategy	1

	4	Brand and Brand Equity-Building and managing brand equity-Brand positioning and differentiation	2
	5	Building and managing brand equity-Brand positioning and differentiation strategies	1
	6	Warranties and Guaranties	1
	7	Pricing objectives and policies in marketing strategy formulation	2
	8	Factors Determining Price: Market demand, competition, costs, and other factors influencing pricing decisions-Pricing methods and tactics: Cost-based pricing, Value-based pricing, Competition-based pricing, etc.	2
<b>III</b>	<b>Distribution and Promotion</b>		<b>10</b>
	1	Channels of Distribution: Distribution channels and their role in product distribution	2
	2	Role of Marketing Channels: Importance of intermediaries and channel partners in the distribution process	2
	3	Types of Channels	2
	4	Sales Promotion- Techniques and strategies for promoting sales	2
	5	Personal Selling and Public Relations: Role and importance of personal selling- Public relations	2
<b>IV</b>	<b>Sustainable Marketing</b>		<b>15</b>
	1	Meaning- Pillars of Sustainable marketing	3
	2	Marketing with sustainability concern	3
	3	Environmental Impact Management: Waste management strategies-Resource depletion mitigation	5
	5	Energy Consumption	2
	6	Green Marketing: Strategies for promoting environmentally friendly products and practices	2
<b>V</b>	<b>Open-Ended Module. Practical exercise</b>		<b>30</b>
	1	Recommended to organize the following: Field Project: Example: A project on Green Marketing Initiatives in different Organizations in nearby locality	
	2	Conduct real case studies to analyze marketing challenges, and successes and encourage learners to apply marketing concepts to solve practical problems	
	3	Assign group projects where students develop marketing plans for hypothetical products or services	
	4	Conduct role-playing exercises to simulate various marketing scenarios.	
	5	Conduct peer reviews using marketing periodicals and journals	

### References:

1. Marketing Management, S.A. Sherlakar,. Himalaya.

2. Fundamentals of Marketing, William J Stanton, Me Graw Hill Publishing Co, New York
3. Marketing by Lamb. Hair, Me Danniell - Thomson.
4. Marketing by Evans & Berman, 2/e, Biztantra.
5. Marketing-Concepts, strategies by William M Pride. OC Fewell. Biztantra.
6. Marketing Management, Ramaswamy & Namakumari, Macmillan.
7. Marketing Management, Arun Kumar & Meenakshi. Vikas.
8. Principles of Marketing, Philip Kotler, Armstrong, Pearson Education.

Course Code	COM2MN107				
Course Title	<b>CONSUMER BEHAVIOUR</b>				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Understanding fundamental marketing concepts and principles will provide a solid foundation for studying consumer behaviour				
Course Summary	This course provides students with a comprehensive understanding of the complexities involved in consumer decision-making, equipping them with the knowledge to formulate effective marketing strategies.				

**Course Outcome (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Students understand the fundamental concepts of consumer behaviour	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Analyse consumer behavior concepts to marketing strategies.	An	P	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO3	Critically analyses and appreciates the importance of consumer behaviour	E	P	Project Assignment

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

Module	Unit	Content	Hrs
<b>I</b>	<b>An overview of Consumer Behaviour</b>		<b>8</b>
	1	Definition- objectives and scope of consumer behavior.	2
	2	The importance of studying consumer behavior in marketing	2
	3	Consumer Decision-Making Process	2
	4	Purchase decision and post-purchase behavior.	2

Module	Unit	Content	Hrs
<b>II</b>	<b>Elements of Consumer Behaviour</b>		<b>12</b>

	1	Factors affecting consumer behavior	2
	2	Psychological Influences on Consumer Behavior	2
	3	Motivation, perception, learning, and memory-Attitudes and attitude change-Personality and lifestyle.	2
	4	Family and household influences.	1
	5	Reference groups and social class. Cultural and sub cultural factors.	2
	6	Socialization and the role of family in shaping consumer behavior.	2
	7	Value and Lifestyles	1
<b>III</b>	<b>Models of consumer Behaviour</b>		<b>10</b>
	1	Approaches of Consumer behavior	2
	2	Challenges in predicting consumer behavior	2
	3	Models of Consumer behavior	2
	4	Sheth Family Decision making model- Nicosia Model	2
	5	Engel-Kollat- Back well model- Black Box model	2
<b>IV</b>	<b>Consumer Protection</b>		<b>15</b>
	1	Consumer Rights and Responsibilities.	2
	2	Consumer Protection Act 1986	3
	3	Unfair and Restrictive Trade Practices	2
	4	Three tier mechanism of consumer grievances	3
	5	Consumer Protection Council	3
	6	Plaintiff and Complainant	2
<b>V</b>	<b>Open-ended module for practical exercises</b>		<b>30</b>
		Recommended to implement the following:	
	1	Facilitate group discussions on controversial topics related to consumer behavior.	
	2	Use online survey tools to collect real-time feedback of customers and discuss the results to highlight the diversity of opinions and behaviors among students.	
	3	Analyze online consumer reviews, social media discussions, and influencers' impact on consumer behavior.	
	4	Encourage students mock advertising campaigns for a product or service.	
	5	Use real-world case studies to illustrate theoretical concepts on consumer behaviour	

### References:

1. Philip Kotler, Kevin Lane Keller, "Marketing Management" (15e), Pearson India Education Services Pvt Ltd
2. VS Ramaswamy & S Namakumari, "Marketing Management" (Latest Edition)-Mc Graw Hill Education (India) Private Limited, New Delhi
3. S.A. Sherlekar, "Marketing Management-Concepts and Cases", Himalaya Publishing

Course Code	COM3MN207				
Course Title	<b>SALES MANAGEMENT</b>				
Type of Course	MINOR				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3		2	75
Pre-requisites					
Course Summary	This course provides a comprehensive understanding of sales management, covering topics such as the role of sales management, marketing strategy development, personal selling techniques, theories of selling, and essential personal selling skills. Students will learn the fundamentals of sales administration, including quota setting, sales team formation, and territory design, equipping them with the knowledge and skills necessary to excel in sales roles.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Understand the pivotal role of sales management within an organization and its integration with marketing strategy development.	U	C	Examination Assignment Quiz
CO2	Acquire comprehensive knowledge of personal selling techniques, including prospecting, lead generation, and effective sales presentation methods.	An	P	Examination Assignment
CO3	Develop essential personal selling skills such as negotiation, communication, and effective follow-up strategies across various	Ap	P	Case analysis Assignment

	communication channels.			
CO4	Gain proficiency in sales administration by mastering quota setting, sales team formation, and territory design to optimize sales efforts and enhance organizational performance.	Ap	P	Project Marketing Game
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
<b>I</b>	UNDERSTANDING SERVICES		<b>8</b>
		1.1 Role of Sales Management in Organisation 1.2 Marketing Strategy Development and Sales Management 1.3 Personal Selling and Salesmanship – Objectives & Importance of Personal Selling 1.4 Types of Selling 1.5 Qualities of Winning Sales Professionals – Physical, Mental, Social and Character Traits	
<b>II</b>	THEORIES OF SELLING AND PERSONAL SELLING POCESS		<b>14</b>
		2.1 AIDA – Buying Formula Theory – Behavioural Equation Theory 2.2 Personal Selling Process – Prospecting – Objectives, Sources & Methods – Lead Generation, Getting Appointment 2.3 Pre-Approach – Sales Planning, Customer Need Discovery & Analysis – Approach – Sales Presentation / Demonstration 2.4 Handling Objections – Closing the Sale 2.5 Follow Up After Sales	
<b>III</b>	PERSONAL SELLING SKILLS		<b>10</b>
		3.1 Negotiation – Communication – Listening Skills 3.2 Presentation & Demonstration Skills 3.3 Body Language – Space, Moments, Eye Contacts & Postures 3.4 Follow-up Calls – Writing Effective Sales Letters, E-Mail, SMS	
<b>IV</b>	SALES ADMINISTRATION		<b>13</b>

	15	4.1 Objectives & Types of Quotas 4.2 Quota Setting Procedure 4.2 Administering the Quota System – Sales Team Formation 4.3 Designing Sales Territories & Allocating Sales Efforts to Sales Territories	
<b>V</b>		OPEN ENDED MODULE	30
		1. Analyze real-world case studies of successful and unsuccessful sales management strategies. Discuss lessons learned and best practices. 2. Conduct role-playing exercises where students take on different roles within a sales organization (sales manager, sales representative, client, etc.). This helps students understand various perspectives and challenges in sales management.	

## References

1. William L. Cron, Thomas E. Decarlo, Sales Management: Concepts and Cases, 10<sup>th</sup> ed, Wiley.
2. Stanton, Buskirk and Spiro: Management of a Sales Force, Irwin Publishers.
3. Pradip Mallik, Sales Management, Oxford University Press.
4. Charles Futrell: ABC's of Selling, Irwin Publishers.
5. Anderson, Hair and Bush: Professional Sales Management, McGraw Hill International editions.



4. William J Stanton, Fundamentals of Marketing, Mc Graw Hill Publishing Co, New York
5. Lamb. Hair, McDaniel, Marketing, Cengage Learning Inc USA.
6. Rayport, Jeffrey Fand Jaworksi. Bernard J, Introduction to E-Commerce, Tata McGraw Hill, New Delhi

Course Code	COM8MN307				
Course Title	DIGITAL MARKETING				
Type of Course	Minor				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding of various concepts and principles of marketing.				
Course Summary	This course gives an overview of digital marketing including social media marketing and its challenges. This course aims to prepare individuals for various roles within the digital marketing field, empowering them with the practical skills needed to navigate the ever-evolving digital landscape.				

#### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the fundamental concepts of Digital marketing	U	C	Examinations/Quizzes/Assignment/Seminar
CO2	Analyse digital marketing strategies, for business objectives.	An	P	Examinations/Quizzes/Assignment/Seminar
CO3	Conduct a critical analysis and recognize the significance of digital marketing practices.	An	P	Debates Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hrs
I	<b>Overview of Digital Marketing</b>		<b>10</b>
	1	Definition and scope of digital marketing	2
	2	Fundamentals of Digital Marketing: Core concepts and principles of digital marketing-Overview of digital marketing channels and strategies	3
	3	Comparison of traditional marketing approaches with digital marketing methods	2
	4	Digital Marketing Landscape: digital marketing ecosystem-Importance of a website as a central element in digital marketing	3

	strategies	
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Module	Unit	Content	Hrs
II	<b>Social Media Marketing (SMM)</b>		<b>12</b>
	1	Concept of Social Media Marketing (SMM): Definition and significance of SMM-Overview of popular social media platforms and their roles in marketing	2
	2	Significance of SMM	3
	3	Content Creation Strategies for Social Media: Techniques for creating engaging and shareable content for social media platforms	3
	4	Key Drivers of SMM: Factors driving success in social media marketing campaigns	2
	5	Common challenges faced in social media marketing and strategies for overcoming them	2
III	<b>E-Commerce and E-marketing</b>		<b>10</b>
	1	E-Commerce Models and E-Commerce Marketing: Overview of e-commerce business models-E-commerce marketing strategies and tactics	2
	2	Reasons for the growth of E-marketing	2
	3	E-commerce Marketing Practices: Best practices and strategies for effective e-commerce marketing	2
	4	Tactics for achieving success in e-commerce ventures	2
	5	AI in digital marketing-Email Marketing-Mobile app marketing	2
IV	<b>Legal and Ethical Considerations</b>		<b>16</b>
	1	Legal considerations and regulations relevant to digital marketing practices	3
	2	Ethical Considerations in Digital Marketing Practices	3
	3	Content marketing tools and platforms	2
	4	Concept of Influencer Marketing	3
	5	An overview of digital payment system	2
	6	Legal and Ethical Issues in Digital Payments: Addressing legal and ethical concerns related to digital payment systems	3
V	<b>Open-Ended Module</b>		<b>12</b>
	1	Emerging developments in the field of digital marketing	

**References:**

1. Seema Gupta: Digital Marketing 3<sup>rd</sup> Edition, McGraw Hill; Standard Edition
2. Kailash Chandra upadhyay: Digital Marketing, Notion Press; 1st edition

3. Dr Thanvi Gupta and Dr.Smitha Mishra: A text book on digital marketing, Puffins Publishers Pvt Ltd (2021)
4. Philip Kotler : Marketing 4.0: Moving from traditional to digital, Wiley; First Edition (21 April 2017)
5. Puneet Bhatia : Fundamentals of Digital marketing, Pearson Education; second edition (30 June 2019)
- 6.Rayport, JeffreyFand Jaworksi.BernardJ, “*IntroductiontoE-Commerce*”,TataMcGrawHill,NewDelhi
- 7.William NJ Stanton, “*Fundamentals of Marketing*”,Mc Graw Hill Publishing Co,NewYork

**GROUP 8: LOGISTICS**

Course Code	COM1MN108				
Course Title	ADVERTISEMENT AND SALES PROMOTION				
Type of Course	Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A foundational understanding of marketing principles and concepts is useful before delving into the specifics of advertisement and sales promotion.				
Course Summary	This course that explores the fundamental concepts, strategies, and techniques employed in the field of marketing to stimulate sales and promote products or services effectively.				

**Course Outcome (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understanding of the role of advertisement and sales promotion within the broader context of marketing communication.	U	C	Examinations/ Review Questions/Quizzes/ Assignment/Seminar
CO2	Analyze and interpret consumer behavior theories and concepts to develop insights into consumer motivations, attitudes, and decision-making processes.	An	P	Examinations/ Assignment
CO3	Evaluate various promotional tools and techniques	E	P	Project Assignment

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

Module	Unit	Content	Hrs
<b>I</b>	<b>INTRODUCTION TO ADVERTISING</b>		<b>10</b>
		1.1 Meaning, Definition, Nature, and Importance of Advertising: 1.2 Scope of advertising 1.3 Key objectives and importance of advertising in marketing communication 1.4 Overview of various types of advertising (e.g., product advertising, institutional advertising, comparative advertising, etc.)	
		1.5 DAGMAR Approach and Setting of Advertising Budget: 1.6 Explanation of the DAGMAR (Defining Advertising Goals for Measured Advertising Results) approach to setting advertising objectives 1.7 Methods for determining advertising budget allocation	
<b>II</b>	<b>ADVERTISING MESSAGE AND MEDIA</b>		<b>12</b>
		2.1 Advertising Message: Components of an advertising message: headline, body copy, visuals, etc. 2.2 Different types of advertising appeals and strategies for creating effective advertising copy	

		<p>2.3 Types of Advertising Media: Overview of traditional and digital advertising media (e.g., print, television, radio, outdoor, online, social media, etc.)</p> <p>2.4 Strengths and limitations of each advertising medium</p> <p>2.5 Factors influencing the selection of advertising media</p>	
		2.6 New Trends in Advertising: Emerging trends in advertising, including social media advertising and influencer marketing	
<b>III</b>	<b>ADVERTISING EFFECTIVENESS</b>		<b>8</b>
		<p>3.1 Communication and Sales Effects of Advertising: the dual objectives of advertising: communication and sales impact</p> <p>3.2 Methods for measuring advertising effectiveness, including pre-testing and post-testing techniques</p>	
		<p>3.3 Ethical Aspects of Advertising in India: Overview of ethical considerations in advertising practices</p> <p>3.4 Role and functions of the Advertising Standards Council of India (ASCI) in regulating advertising content and practices</p>	
<b>IV</b>	<b>SALES PROMOTION</b>		<b>15</b>
		<p>4.1 Nature and Importance of Sales Promotion: role of sales promotion in the marketing mix</p> <p>4.2 Key objectives and benefits of sales promotion activities</p>	
		<p>4.3 Tools of Sales Promotion: Overview of various sales promotion tools and techniques, including premiums, price offs, coupons, sampling, refunds, contests, games, point-of-purchase displays, etc.</p> <p>4.4 Strategies for effectively using each tool to drive sales and consumer engagement</p>	
		4.5 Trade Promotion Tools: Convention, conferences, trade fairs, exhibitions and fashion shows, specialties, and novelties.	
<b>V</b>	<b>Open Ended Module</b>		<b>30</b>
	1	Discussions on various commercial and non-commercial advertisements in detail with examples	
	2	Debate on the ethical and moral issues in advertisement in the modern era	
	3	Group discussions on digital advertisement and its importance in modern business	
	4	A mini project on the perception of youth towards celebrity endorsement in advertising	
	5	Preparation of a report on various sales promotion tools experienced by students in their real life.	

### References:

1. "Advertising and Promotion: An Integrated Marketing Communications Perspective" by George E. Belch and Michael A. Belch
2. "Advertising and Promotion: An Integrated Marketing Communications Approach" by Chris Hackley
3. "Advertising Management" by Rajeev Batra, John G. Myers, and David A. Aaker
4. "Sales Promotion: How to Create, Implement, and Integrate Campaigns that Really Work" by Roddy Mullin and Julian Cummins
5. "Advertising: Principles and Practice" by Sandra Moriarty, Nancy Mitchell, and William D. Wells
6. "Sales Promotion and Direct Marketing" by Ken Clow, Karen Whitehill King, and Donald Baack
7. "Integrated Advertising, Promotion, and Marketing Communications" by Kenneth E. Clow and Donald Baack
8. "Sales Promotion Essentials: The 10 Basic Sales Promotion Techniques" by Don Schultz, Beth Barnes, and Beth E. Barnes

Course Code	COM2MN108				
Course Title	STRATEGIES FOR BRAND BUILDING				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	The learner should have a basic understanding about different concepts and principles of marketing				
Course Summary	This course gives an overview of principles, theories, and concepts underlying brand building in the modern marketplace.				

### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the fundamental concepts of brand and brand management.	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Analyze various branding strategies used by businesses to create and maintain strong brands	An	C	Examinations/Assignment Project



CO3	Critically analyse and appreciate the importance of ethics and CSR in branding practices.	E	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	Content	Hrs
<b>I</b>	<b>INTRODUCTION TO BRANDING</b>		<b>8</b>
	1	Branding: Meaning- Definition-Nature-Types of Brands.	4
	2	Brand Management: Meaning and Objectives	2
	3	Marketing Advantages of Strong Brands- Financial Brand Value	2
<b>ii</b>	<b>CONSUMER PERCEPTION AND BEHAVIOUR IN BRANDING</b>		<b>8</b>
	4	Factors Influencing Consumer Perception	2
	5	Models of Consumer Behavior	3
	6	Challenges in Predicting Consumer Behavior	3
<b>III</b>	<b>BRANDING TOOLS AND STRATEGY</b>		<b>12</b>
	7	Tool for Marketing and Branding	3
	8	Marketing Mix, BCG Charts, SWOT Analysis, Benchmarking,	4
	9	Market Research and the Creation of a Branding Strategy	3
	10	Strategic Brand Management Process	2
<b>IV</b>	<b>BRAND EQUITY AND LOYALTY</b>		<b>17</b>
	11	Concept- need and advantage of brand communication.	4
	12	Brand loyalty and equity-factors affecting brand loyalty -Benefits-Types of brand loyalty. Building brand loyalty	5
	13	Brand Positioning and Brand Associations	5
	14	Brand Architecture-Brand Crisis (Concepts)	3
<b>V</b>	<b>Open Ended Module for Practicum</b>		<b>30</b>
	1	Discussions on the use of brand-based marketing campaigns	
	2	Case study on various brands like Coca-Cola, Nokia, Loreal, Vodafone	
	3	Discussions on Internet and social media branding	
	4	Group presentation on the topic a) Branding and ethics b) CSR image of companies	
	5	Discussion on the internationalization of brands	

### References:

1. "Strategic Brand Management: Building, Measuring, and Managing Brand Equity" by Kevin Lane Keller
2. "Building Strong Brands" by David A. Aaker
3. "Brand Leadership: Building Assets In an Information Economy" by David A. Aaker and Erich Joachimsthaler
4. "Brand Management: Research, Theory, and Practice" by Tilde Heding, Charlotte F. Knudtzen, and Mogens Bjerre
5. "The New Strategic Brand Management: Advanced Insights and Strategic Thinking" by Jean-Noël Kapferer
6. "Brand Portfolio Strategy: Creating Relevance, Differentiation, Energy, Leverage, and Clarity" by David A. Aaker

Course Code	COM3MN208				
Course Title	<b>RETAIL BUSINESS MANAGEMENT</b>				
Type of Course	MINOR				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3		2	75
Pre-requisites	Students should know about the basic concepts of marketing				
Course Summary	By the end of this course, students will comprehend the fundamental principles and dynamics of retailing, distinguishing between organized and unorganized retail formats, and understanding the retail life cycle, challenges, and opportunities in the Indian context. They will also develop a comprehensive understanding of consumer behavior in retail settings, the significance of store formats, pricing strategies, and the integration of technology in retail decision-making processes.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Gain a comprehensive understanding of the retail industry, including its role, classification, growth patterns, and challenges, with a focus on the	U	C	Examination Assignment

	Indian context.			
CO2	Develop proficiency in analyzing factors influencing consumer behavior in retail settings, identifying various types of retail stores, and evaluating location, positioning, and visual merchandising strategies.	Ap	P	Examination Assignment Case analysis
	Demonstrate competence in formulating retail pricing policies, implementing pricing strategies, and designing effective sales promotion campaigns, while also understanding the role of technology and ethical considerations in retail decision-making processes.	Ap	P	Case Study Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs
I		THE RETAIL FUNCTION	10
		1.1 Introduction to Retailing – Role of Retailing 1.2 Organised vs Un-organised Retailing – Classification of Retail Stores – Growth of Retail Formats – Observation Study on Mall Management (Mall Visit Required) – Retail Life Cycle 1.3 An Overview of Retail Industry in India – Problems & Prospects of Retailing in India 1.4 Multi-Channel Retailing – Franchising – Non-Store Retailing Indian Scenario 1.5 Functions of Retailing	
II		UNDERSTANDING RETAIL CONSUMERS & STORE FORMATS	10
		2.1 Factors Influencing Retail Shopper 2.2 Types of Retail Stores 2.3 Factors affecting Retail Location – Location Analysis - 2.4 Store Positioning – Store Design & Visual Merchandising	

III	RETAIL PRICING AND PROMOTION	12
	<p>3.1 Retail Pricing – Pricing Policies –Factors Influencing Pricing – Elements of Retail Price</p> <p>3.2 Price Sensitivity and Mark Down Policy</p> <p>3.3 Retail Pricing Strategies – Every Day Low Pricing (EDLP) – Discussion on Retail Pricing Strategies of Major Retail Groups in India – Case Studies</p> <p>3.4 Retail Sales Promotion Strategies</p>	
IV	TECHNOLOGY AND RETAIL DECISIONS	13
	<p>4.1 Integrated Systems &amp; Networking - EDI</p> <p>4.2 Bar Coding – RFID – Its Applications in Retailing</p> <p>4.3 Electronic Retailing – Role of Online Retailing</p> <p>4.4 Consumerism &amp; Ethics in Retailing</p>	
V	Open Ended Module	30
	<ol style="list-style-type: none"> <li>1. Assign students to conduct a SWOT analysis of various retail businesses. They can analyze factors such as location, product assortment, pricing strategy, customer service, and competition. Students should identify key insights and propose strategies based on their analysis.</li> <li>2. Divide students into groups and assign each group a specific retail market segment. Students should conduct market research to understand consumer preferences, market trends, competitive landscape, and growth opportunities within their assigned segment. They can present their findings and recommendations to the class.</li> </ol>	

References:

1. Chetan Bajaj, Rajnish Thuli, Nidhi Varma Srivastava – Retail Management – Oxford Publishing, India
2. Michael Levy, Barton Weitz, Retail Management, McGraw Hill
3. Barman, Evans & Mathur – Retail Management- A Strategic Approach, Pearson Publications
4. David Gilbert – Retailing Management – Pearson Education
5. K.V.S. Madaan – Fundamentals of Retailing – Tata McGraw Hill

Course Code	COM8MN308				
Course Title	LOGISTICS				
Type of Course	Minor				
Semester	VIII				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	A foundational understanding of business principles, including marketing				
Course Summary	This course gives will help to comprehend the critical role of logistics in facilitating the flow of goods, services, and information across the supply chain.				

#### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understanding of the fundamental principles, concepts, and processes involved in logistics	U	C	Examinations Quizzes/ Assignment/Seminar
CO2	Comprehend the importance of integrating logistics activities within the broader context of supply chain management	An	P	Examinations/ Assignment/Seminar
CO3	Learn how to design and implement effective distribution strategies to ensure the smooth flow of goods from suppliers to customers	Ap	C	Examinations/ Assignment/Seminar
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs
I	Logistics		12

		Logistics- Definition - History and Evolution- Objectives-Elements-activities importance- The work of logistics-Logistics interface with marketing-retails logistics	
<b>II</b>	Logistics Management		<b>10</b>
		Logistics Management- Definition- Evolution of the concept- model - process-activities-Achievement of competitive advantage through logistics Framework-Role of Logistics management-Integrated Logistics Management-Key elements of logistics management, including transportation, warehousing, inventory management, and logistics information system.	
<b>III</b>	Logistics Strategy		<b>13</b>
		Logistics Strategy-Strategic role of logistics-Definition-role of logistics managers in strategic decisions-Strategy options, lean strategy, Agile Strategies & Other strategies- Designing & implementing logistical strategy Emerging concept in logistics.	
<b>IV</b>	Warehousing and Inventory Management		<b>13</b>
		Role of Warehousing in Logistics: Functions and types of warehouses-Importance of warehousing in inventory management and order fulfillment-Warehouse Operations and Layout-Warehouse design and layout principles for maximizing efficiency and space utilization-Material handling equipment and techniques-Inventory Management-Inventory control techniques and principles-Just-in-Time (JIT) inventory management and its applications-Emerging trends in logistics- Green Logistics: - Sustainable practices and initiatives in logistics management	
<b>V</b>	<b>Open Ended Module</b>		<b>12</b>
	1	Advanced themes in logistics	

**References:**

1. Introduction to Logistics Management by Frederick S. Hillier and Mark S. Hillier.
2. Logistics Management and Strategy: Competing Through the Supply Chain" by Alan Harrison and Remko van Hoek.
3. Introduction to Logistics Systems Management by Gianpaolo Ghiani, Gilbert Laporte, and Roberto Musmanno.
4. Supply Chain Logistics Management by Donald J. Bowersox, David J. Closs, and M. Bixby Cooper.
5. Introduction to Materials Management by J.R. Tony Arnold, Stephen N. Chapman, and Lloyd M. Clive.
6. Logistics and Supply Chain Management by Martin Christopher.

**GROUPING OF MINOR COURSE (E): BUSINESS ANALYTICS AND INTELLIGENCE**

**GROUP 9: BUSINESS ANALYTICS**

Course Code	COM1MN109				
Course Title	ESSENTIAL STATISTICS FOR BUSINESS ANALYTICS				
Type of Course	Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Understanding of basic statistics and business mathematics				
Course Summary	This course contains fundamental statistical concepts and techniques that are crucial for analyzing and interpreting data in a business context.				

**Course Outcome (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop an understanding of fundamental statistical concepts such as sampling, sample estimation, hypothesis testing, and regression analysis	U	C	Internal Examinations/Review Questions/Quizzes/Assignment/Seminar/External Examinations
CO2	Analyze business data using statistical techniques	An	P	Examinations/Quizzes/Assignment/Practicum
CO3	Critically evaluate data and make informed decisions based on statistical analysis.	Ap	P	Assignment Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)				
# - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Module	Unit	content	Hours

I		<b>Introduction to Sampling</b>	<b>12</b>
	1	Introduction to Sampling and Sampling Theory	1
	2	Sampling Distribution - Using probabilistic Sampling Techniques	2
	3	Estimating Sampling Errors and Confidence Intervals – Sampling Error and Non- Sampling Error	4
	4	Central Limit Theorem	2
	5	Sampling Techniques	3
II		<b>Hypothesis testing</b>	<b>12</b>
	6	Introduction to Hypothesis testing -Null Hypothesis - Alternate Hypothesis	1
	7	Testing Hypothesis for larger samples-Test for Single Proportion - Test for Difference of Proportions	2
	8	Testing Hypothesis for Small Samples - T-test	3
	9	Calculating Analysis of Variance- Two-Way Factorial ANOVA - Multivariate Analysis of Variance	3
	10	Performing Chi-Square Test - Testing the Goodness of Fit	3
III		<b>Correlation and Regression</b>	<b>11</b>
	11	Correlation – Meaning & Types -Spearman’s Rank correlation, Karl Pearson’s co efficient of correlation	4
	12	Analysis of Bi Variate Data	2
	13	Regression – Meaning - Regression lines - Properties of Regression lines and regression coefficient	5
IV		<b>Time Series Analysis</b>	<b>10</b>
	14	Objectives and uses of Time series analysis	2
	15	Components of Time series	1
	16	Measuring trend using free hand curve method and method of semi averages	3
	17	Measurement of Trend by Moving averages method	2
	18	Least squares method	2
V		<b>Open Ended Module (Practical Exercises)</b>	<b>30</b>
		Practical problems on descriptive statistics.	
		Case Study on Sampling Techniques	
		Hypothesis Testing with Excel	
		Practical problems on T test, ANNOVA, Chi-square	
		References	
		1 Statistics for Big Data for Dummies; Alan Anderson, David Semmelroth; ISBN 9788126558223	



	<p>2. Data Mining and Business Intelligence (Includes Practicals); S.K. Shinde, Uddagiri Chandrasekhar; 789351197188</p> <p>3. Applied Business Statistics, 7ed, ISV (Author- Ken Black)</p> <p>4. Statistical Analysis with Excel For Dummies, 4th Edition; Joseph Schmuller; ISBN: 978- 1-119- 27116-1</p>	
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Course Code	COM2MN109				
Course Title	DATA ANALYTICS FOR BUSINESS				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of various concepts of statistics				
Course Summary	The Business Analytics course provides students with the knowledge and skills necessary to harness the power of data and analytics for effective decision-making in a business context.				

### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a solid understanding of fundamental concepts and techniques in business analytics	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Apply business analytical tools in different context of business	Ap	P	Examinations Assignment/Seminar /Practicum
CO3	Apply descriptive, predictive, and prescriptive analytics techniques to solve business problems	Ap	C	Examinations Practical assignment
CO4	Appreciate the significance of business analytical tools	E	P	Project

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

Module	Unit	content	Hours
I		<b>Introduction to Data Analytics</b>	12
	1	Introduction to Data Analytics- Applications of Data Analysis	2
	2	Business Analytics-Overview of business analytics and its importance in decision making	2
	3	key concepts in business analytics	4
	4	Concept of Data Science-Areas of Study in Data Science	4
II		<b>Data Collection and Preparation</b>	09
	5	Measurement Scales- Nominal- Ordinal-Interval-Ratio	3
	6	Forms of Data- Quantitative and Qualitative- Big Data and Small Data	1
	7	Types of Data Structures	2
	8	Methods for collecting, cleaning, and pre-processing data	1
	9	Data quality assurance and validation techniques	2
III		<b>Types of Analytics</b>	12
	10	Data vs Information- Data and Decision Making	1
	11	Types of Analytics: Descriptive-Predictive-Prescriptive-Traditional Analytics	5
	12	Big Data Analytics	3
	13	Application of Data Analytics in Business	3
IV		<b>Data Analytics Process</b>	12
	14	Data Mining- Building an Analytics Framework	2
	15	Data Analytics Lifecycle	1
	16	Data Analytics Process	1
	17	Data Visualization- Data Dictionary	1
	18	Machine Learning (ML)	1
	19	SQL Clustering	1
	20	Text analysis	1

	21	Data Analytics Tools and Techniques	4
V		<b>Open Ended Module (Practical Exercises)</b>	30
	1	Utilize real-world case studies that involve applying business analytics techniques to solve problems in commerce	
	2	Assign hands-on projects where students work with real data sets related to commerce	
		<p>References</p> <p>1. Joao, Mendes. Andre de, Carvalho and Thomas, Horvath(2018).A General Introduction to Data Analytics.Wiley Interscience,First Edition.</p> <p>2. Maheswary, Anil (2014). Data analytics,McGraw Hill Education, First Edition</p> <p>3. Prasad,R N. and Acharya,Seema.(2011), Fundamentals of Business Analytics.</p> <p>4. John Wiley&amp;Sons. Kumar,U, Dinesh (2017), Business Analytics.</p>	

Course Code	COM3MN209				
Course Title	BUSINESS ANALYTICS TOOLS				
Type of Course	Minor				
Semester	III				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Basic skills in computer applications				
Course Summary	This course provides students with the knowledge and skills needed to operate software tools for data analysis, and decision-making in a business context				

#### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Students should gain proficiency in using basic analytical software tools such as Microsoft Excel	U	C	Examinations/Quizzes/ Assignment

CO2	Understand fundamental data structures such as tables, rows, columns, and cells	U	C	Examinations Assignment Practicum
CO3	Apply basic analytical tools to perform descriptive analytics	Ap	p	Project
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)</p> <p># - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)</p>				

Module	Unit	content	Hours
I		<b>Monetizing data to drive business decisions</b>	12
	1	Need for data driven decision making-Solving the business problem using Analytics	4
	2	Overview of Analytical cycle and Hierarchy of information user	4
	3	The Complete BA professional - Understand BA roles and Responsibilities-Identify the Popular BA Tools.	4
II		<b>Organizing data with Excel</b>	08
	4	Formatting cells- Using the Ribbon to Format Numbers - Using the Format Cells Dialog Box-Add a Border, background Color - Change the Font, Font Size, Font Color.	1
	5	Formatting input data- Understanding Dates and Times - Format Percentages, Fractions, In Scientific Notations	1
	6	Formatting worksheet- Align Data, Rotate Data, Wrap Text, Merge and Center-Apply a Style, Using Format Painter, Clear Formats-Structuring the workbook - Cut, Copy, and Paste Cells	2
	7	Using Live Preview with Paste, Paste from the Office Clipboard, Insert or Delete - Find and Replace Information	1
	8	Change the Name of a Worksheet, Change Column Widths or Row Heights, Hide Columns or Rows, Hide a Worksheet	1
	9	Move or Copy a Worksheet - Freeze Worksheet Titles - Hide Gridlines, Headings, or the Formula Bar	2
III	10	<b>Searching and Combining Data with Power Query</b>	12
	11	Getting started with Power Query-Know the Environment tabs and toolbars	3

	12	Access new or existing reports - Importing and combining data from databases, web, files-Splitting and aggregating data	3
	13	Query data from SQL - Working in the Select Part of an SQL Query	3
	14	Managing SQL commands-Managing Tables	3
IV		<b>Performing computations and aggregations using Excel</b>	13
	15	Understanding formulas - Calculate with an Operator - Calculate Using a Function and Cell Addresses	1
	16	Create an Array Formula using the Sum, Average, Count, Min, and Max Functions Managing formulas in Excel	1
	17	Create a Formula that Refers to Another Worksheet-Understanding Relative and Absolute Cell Addresses-Edit Formulas, Name Cells and Ranges	1
	18	Define and Display Constants-Create Formulas That Include Names-Check Formulas for Errors, Trace Precedents and Dependents	2
	19	Introduction to functions in Excel- Understanding the Function Wizard-Create a Conditional Formula - Calculate a Conditional Sum - Calculate a Conditional Count	2
	20	Find the Square Root - Using VLOOKUP and index- Retrieve Column or Row Numbers - Using VLOOKUP- Using Index: Match, Search and Text- based functions in Excel- Determine the Location of a Value Using INDEX	3
	21	Calculate Future Value, Present Value -Exploring inbuilt statistical functions and tools- Calculate an Average - Calculate a Conditional Average - Calculate the Median or the Mode - Calculate Rank	3
V		<b>Open Ended Module (Practical Exercises).</b>	30
		Identify any two BA tools and prepare a detailed note	
		Any two practical works to understand the properties of an excel	
		Practical problems using various formulas used in excel with special reference to finance function (minimum five)	
		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:509788126559466	

<b>Course Code</b>	COM8MN309
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<b>Course Title</b>	<b>MARKETING ANALYTICS</b>				
<b>Type of Course</b>	<b>Minor</b>				
<b>Semester</b>	<b>VIII</b>				
<b>Academic Level</b>	<b>300-399</b>				
<b>Course Details</b>	<b>Credit</b>	<b>Lecture per week</b>	<b>Tutorial per week</b>	<b>Practical per week</b>	<b>Total Hours</b>
	<b>4</b>	<b>4</b>	<b>-</b>		<b>60</b>
<b>Pre-requisites</b>					
<b>Course Summary</b>	This course on Marketing Analytics provides a comprehensive overview of the analytical processes and methods used in the field of marketing.				

#### Course Outcomes (CO):

<b>CO</b>	<b>CO Statement</b>	<b>Cognitive Level*</b>	<b>Knowledge Category#</b>	<b>Evaluation Tools used</b>
CO1	Gain a deep understanding of the analytical processes involved in marketing	U	C	Examinations/Review Questions/Quizzes/Assignment
CO2	Learn how to use analytical models to forecast sales of new products, predict customer behavior	An	P	Project Examination
CO3	Develop practical skills in collecting, cleaning, and analyzing marketing data using analytical tools and software	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

#### Detailed Syllabus:

<b>Module</b>	<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>I</b>		<b>INTRODUCTION TO MARKETING ANALYTICS</b>	<b>10</b>
		1.1 Marketing database analytical process, Data Collection, Coding, Screening and Purification, Digital Marketing	

	Measurement Metrics. 1.2 Market/Product Analysis Methods; Market Entry and Exit Decisions; Product Portfolio Models.	
<b>II</b>	<b>NEW PRODUCT DECISION MODELS, MARKETING DECISIONS</b>	<b>12</b>
	2.1 Product Design Ratings Based Conjoint models, forecasting the sales of New Products. Measurement of association ,Covariance and Correlation , Regression Analysis : Simple and Multiple Regression, Logistic regression, 2.2 Cluster analysis ,Conjoint Design, Multidimensional Scaling , Multiple Discriminant Analysis	
<b>III</b>	<b>DATA VISUALIZATION, CUSTOMER PROFILING</b>	<b>13</b>
	3.1 Data mining, Behavioral predictions & predictive analytics, 3.2 Factor analysis and perceptual mapping , Customer Lifetime Value Assessment 3.3 Loyalty data and customer Value model and techniques.	
<b>IV</b>	<b>ANALYTICS IN MARKETING</b>	<b>13</b>
	4.1 Text analytics, Search Engine Optimization Campaigns, Google Analytics, Display 4.2 Advertising Analytics. Customer Retention, Cross-Selling, Up-Selling and optimization. 4.3 Social Media Measurement, Social Media Analytics, Retargeting, Content Marketing. Trust, Privacy, and Ethics in Marketing Analytics	
<b>V</b>	Open Ended Module	<b>12</b>
	Practical Exercises	

Reference book:

1. Field, Andy (AF) (2012), Discovering Statistics Using R, 1st ed., London et al.: Sage
2. Hair, Joseph F. Jr.; Black, William C.; Babin, Barry J. & Anderson, Rolph E. (HBBA) (2010), Multivariate Data Analysis. A Global Perspective, 7th ed., Upper Saddle River et al.: Pearson.

3. Stock, James H, Watson, Mark W (2007), Introduction to Econometrics, 2nd ed., Boston:Pearson.
4. Banasiewicz, Andrew D., Marketing Database Analytics: Transforming Data for Competitive Advantage. 2013, Routledge, New York, NY and London, UK
5. Dawn Iacobucci, Marketing Models: Multivariate Statistics and Marketing Analytics,

### GROUP 10: BUSINESS INFORMATION SYSTEM

Course Code	COM1MN110				
Course Title	BUSINESS ANALYTICS FOR DECISION MAKING				
Type of Course	Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	An understanding of fundamental concepts of business analytics				
Course Summary	This course gives an overview of business analytics and its role in decision-making processes				

#### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the importance of using data to inform decision-making processes in organizations	U	C	Examinations/Quizzes/Assignment/Seminar
CO2	Understand the significance of data quality and integrity in producing reliable insights for decision-making purposes.	U	P	Examinations/Review Questions/Quizzes/Assignment/Seminar /Practicum
CO3	Perform business data analytical process	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)				



# - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

Module	Unit	content	Hours
I		<b>Introduction to Business Analytics:</b>	12
	1	Definition of Business Analytics-Features	2
	2	Understanding Data Analytics as a Movement, Decision-making Paradigm, and Set of Practices and Technologies	2
	3	Importance, Objectives, and Role of Business Data Analytics	2
	4	Business Data Analytics Objectives-importance -role	2
	5	Types and Methods of Analytics: Overview of Business Analysis and Business Data Analytics	2
II	6	Descriptive Analytics -Predictive Analytics–Diagnostic Analytics- Prescriptive Analytics	2
		<b>Business Data Analytics Process</b>	08
	7	Identify the Research Questions	2
	8	Source Data –Analysis of Data -Interpret and Report Results	2
	9	Business Decision Making	2
III	10	The Art of Data Science: Volume, Velocity, Variety	2
		<b>Decision making in Organisation</b>	13
	11	Decision making Functions of Management	2
	12	Decision Making Functions of Management: Planning, Organizing, Coordinating, Leading, Motivating, and Controlling Processes	5
	13	Informed Decision Making Within the Organization	2
	14	Types of Decisions: Operational or Transactional Decisions	2
IV	15	Tactical Decisions, Strategic Decisions, Programmed Decisions, Non-programmed Decisions	2
		<b>Data and Information</b>	12
	16	Types of data-Primary and Secondary Data	2
	17	The Problems of Using Secondary Data-Sources of Secondary Data	4
	18	Internal and External Sources of Data	2
	19	Methods of Data Collection: Direct Observation, Inspection, Questionnaires, Interviews, Abstraction from Records, and	4

		Published Statistics	
V		<b>Open Ended Module (Practical Exercises)</b>	30
	1	Prepare a structured questionnaire	
	2	Collect at least five secondary data from different sources.	
		<p>References</p> <p>1. Joao, Mendes. Andre de, Carvalho and Thomas, Horvath (2018).A General Introduction to Data Analytics. Wiley Interscience, First Edition.</p> <p>2. Maheswary, Anil (2014). Data analytics, McGraw Hill Education, First Edition</p> <p>3. Prasad,R N. and Acharya,Seema.(2011), Fundamentals of Business Analytics.</p> <p>4. John Wiley &amp; Sons. Kumar,U, Dinesh (2017), Business Analytics</p>	

<b>Course Code</b>	COM2MN110				
<b>Course Title</b>	<b>E-BUSINESS STRATEGIES</b>				
<b>Type of Course</b>	<b>Minor</b>				
<b>Semester</b>	<b>II</b>				
<b>Academic Level</b>	<b>100-199</b>				
<b>Course Details</b>	<b>Credit</b>	<b>Lecture per week</b>	<b>Tutorial per week</b>	<b>Practical per week</b>	<b>Total Hours</b>
	<b>4</b>	<b>3</b>	<b>-</b>	<b>2</b>	<b>75</b>
<b>Pre-requisites</b>					
<b>Course Summary</b>	This course provides a comprehensive overview of e-business, covering its origins, need, features, development, and economic impact, alongside an exploration of various e-commerce business models, electronic payment systems, and legal, privacy, and security considerations, equipping learners with essential knowledge and understanding to navigate the digital marketplace effectively.				

#### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
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CO1	Understand the historical origins and fundamental concepts of e-business, including its necessity, key features, and its impact on economic development, enabling students to appreciate the evolution and significance of digital commerce in contemporary society.	U	C	Examinations/ Quizzes/ Assignment/Seminar
CO2	Understand different ways businesses sell online and how they work, like selling to consumers (B2C), other businesses (B2B), or directly to each other (C2C), as well as mobile commerce (M-commerce) and new trends like the sharing economy.	An	P	Examination Assignment
CO3	Develop skills for using online payment systems, knowing how they work, how to keep them safe, and how companies called Application Service Providers (ASPs) help handle payments online, so you can use digital money safely and legally.	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
<b>I</b>	INTRODUCTION TO E BUSINESS		<b>10</b>
		1.1 Origin, Overview of E-Business 1.2 Need and factors affecting Electronic Business 1.3 Features of Electronic Business 1.4 Information Services; Shopping Services; Virtual Enterprises 1.5 Development and the economic influence of the e-business.	
<b>II</b>	ECOMMERCE BUSINESS MODELS		<b>11</b>

	<p>2.1 Retailing in E-Commerce - Introduction</p> <p>2.2 Business to Consumer (B2C), Business to Business (B2B), Consumer to Consumer (C2C), Peer to Peer Business Models, M-Commerce Business Models</p> <p>2.3 Sharing economy, Value Proposition, Revenue Model, Market Opportunity</p> <p>2.4 Competitive Advantage, Market Strategy, Organizational Development</p>	
<b>III</b>	<b>ELECTRONIC PAYMENT SYSTEMS</b>	<b>12</b>
	<p>3.1 Electronic Data Interchange</p> <p>3.2 Paying via the Net, Payment Protocols, Payment Gateways, Payment and Content Management</p> <p>3.3 Role of Application Service Providers (ASPs) in Payment via the Internet</p> <p>3.4 Electronic Payment Systems (Cash, Check, Credit Card, Stored Value, Accumulating Balance)</p> <p>3.5 Working of Online Credit Card</p>	
<b>IV</b>	<b>LEGAL, PRIVACY ISSUES, SECURITY AND FUTURE</b>	<b>12</b>
	<p>4.1 Web security: Introduction; Firewalls and transaction security</p> <p>4.2 Indian e-Commerce Scenario; IT Act, Legal issues in E-commerce</p>	
<b>V</b>	<b>Open Ended Module</b>	<b>30</b>
	<ol style="list-style-type: none"> <li>1. Provide students with real-life case studies of successful e-commerce businesses across different sectors and guide them in analyzing the business models, revenue streams, market strategies, and competitive advantages of these companies.</li> <li>2. Conduct a workshop on legal and privacy issues in e-commerce, focusing on relevant laws, regulations, and compliance requirements</li> </ol>	

Reference book:

1. Laudon & Traver - Electronic Commerce Business, Technology, Society, Pearson Education, 3rd Ed.
2. Kalakota R- Electronic Commerce - Frontiers of E-Commerce, Pearson Education, 2007, 3rd Ed.
3. Jae K Shim et al., The Handbook of e-commerce.
4. Bharat Bhaskar, Electronic – commerce- Framework, Technologies and applications.
5. Krishnamurthy- E-Commerce Management: Text and Cases– Vikas Publishing House
6. Vince, C., & Cripe, B. (2008). Reshaping your business with web 2.0. New Delhi: McGraw Hill Computing
7. Rayudu - E-Business - Himalaya Publications

Course Code	COM3MN210				
Course Title	DATA ANALYTICS WITH STATISTICAL SOFTWARE				
Type of Course	Minor				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	2	75
Pre-requisites	A basic understanding of various tools and techniques of statistics				
Course Summary	Data Analytics Using SPSS is a comprehensive course designed to equip students with the knowledge and skills necessary to analyze data effectively using the SPSS				

### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the role of data analytics in decision-making processes.	U	C	Examinations/Review Questions/Quizzes/ Assignment
CO2	Develop proficiency in using SPSS for data manipulation, analysis, and visualization	Ap	P	Examinations Practicum

CO3	Apply statistical techniques and methods to analyze datasets and derive insights.	Ap	C	Examinations Practicum Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Module	Unit	content	Hours
I		<b>An introduction to SPSS</b>	12
	1	SPSS Meaning-Application and Uses of SPSS	2
	2	SPSS Features, merits and Limitations	1
	3	Comparison of SPSS with others Statistical Tools	2
	4	Download and Install SPSS: Step-By-Step Guide	4
	5	Creating and Editing a Data File	3
II		<b>Inferential Statistics</b>	08
	6	Hypothesis Analysis with SPSS-Null/Alternative Hypothesis Formulation	2
	7	Chi Square Test	3
	8	Correlation Analysis	3
III		<b>Statistical Analysis</b>	12
	9	T- Test Procedure- One Sample T Test	2
	10	Paired Sample T Test	2
	11	Two Sample (Independent) T Test	2
	12	ANOVA Procedure- One Way Analysis of Variance	3
	13	Two Way Analysis of Variance	3
IV		<b>Predictive Modeling</b>	13
	14	Predictive Modeling -meaning, definition, Importance of Predictive Modeling	1
	15	Types of Business Problems	2
	16	Mapping of Techniques	1
	17	Different Phases of Predictive Modeling	2
	18	Data Preparation- Need of Data Preparation	2

	19	Outlier Treatment Missing Values	1
	20	An overview of Variable Reduction Techniques	2
	21	Factor Analysis	2
V		<b>Open Ended Module (Practical Exercises)</b> Provide students with datasets and guide them through the process of conducting analyses, interpreting results, and drawing insights using SPSS.	30
		References 1.Asthana Hari, Shankar. and Bhushan, Braj.(2016).Statistics for Social Sciences.PHI Learning Private Limited Second Edition. 2. Field, Andy.(2019). Discovering Statistics Using IBM SPSS Statistics,SAGE Publications India Pvt.Ltd Fourth Edition. 3. Jasrai, Lokesh.(2020).Data Analysis Using SPSS.SAGE Publications India Pvt Ltd First Edition. 4. George, Darren. and Mallery, Paul.(2018)IBM SPSS Statistics 23 Step By Step,T and F India.	

Course Code	COM8MN310				
Course Title	BUSINESS INTELLIGENCE AND DATA VISUALIZATION				
Type of Course	Minor				
Semester	VIII				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	Basic understanding of various concepts of business analytics				
Course Summary	This course provides a basic understanding of business intelligence concepts and techniques, and platforms for data visualization and analysis				

### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a comprehensive understanding of the principles, processes, and technologies involved in business intelligence	U	C	Internal Examinations/Review Questions/Quizzes/Assignment/Seminar/External Examinations
CO2	Develop skills for effective data visualizations using various techniques and tools	Ap	P	Examinations/Project

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

Module	Unit	content	Hours
I		<b>Introduction</b>	12
	1	Meaning of data visualization- The data visualization process	
	2	Filtering & processing-	
	3	Translation & visual representation	
	4	Perception & interpretation	



	5	Importance of data visualization in reports and statements	
	6	key aspects of reports and statements	
	7	Meaning of business intelligence-concepts and features	
	8	Importance of BI	
II		<b>Trends in data Visualization</b>	11
	9	Trends in Data Visualization—Storytelling	
	10	Trends in Data Visualization—Interactive Graphics - Visualization Designers	
	11	Uses of Data Visualization	
	12	Visualization Process	
III		<b>Types of Data</b>	13
	13	Different types of data - Quantitative (numeric) -Discrete – Continuous – Qualitative (categorical)	
	14	Ordinal -Categorical-scale	
	15	Data relationships -Ranking -Deviation- Correlation- Partial and total relationships	
	16	Nominal comparisons -Series over time	
IV		<b>Storytelling for social and market communication</b>	12
	17	Stories that use data to communicate insights	
	18	Simple sequences for telling a story	
	19	Influencing people’s emotions by telling a story (drawing in their attention)	
	21	Persuading them through benefits that cover specific needs (benefits/engagement)	
	21	Moving on to concrete steps (call to action)	
V		<b>Open Ended Module (Practical Exercises)</b>	12
	1	Assignment on the practical implications of data visualization.	
	2	Prepare a script for story telling including the various sequences of a story telling process	

		<p>References</p> <p>1 Excel Dashboards &amp; Reports for Dummies, 2nd Edition by Michael Alexander - ISBN: 978-1118842423</p> <p>2. Microsoft Data Analytics for Dummies by Jared Decker, Brian Henry, Rob Sickorez - ISBN: 978-1119696360</p> <p>3. Tableau for Dummies by Molly Monsey, Paul Sochan - ISBN: 978-1119134831</p> <p>4. Data Visualization For Dummies by Mico Yuk, Stephanie Diamond - ISBN: 978-1118502921</p> <p>5. Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts, and PivotTables, 3rd Edition by Denise Etheridge - ISBN: 978-1118036235</p> <p>6. Storytelling with Data: A Data Visualization Guide for Business Professionals by Cole Nussbaumer Knaflic - ISBN: 978-1119002253</p>	
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**VOCATIONAL MINOR COURSE: GROUP (F) TOURISM MANAGEMENT**

**GROUP 11. TRAVEL AND TOURISM MANAGEMENT**

Course Code	COM1VN101				
Course Title	FUNDAMENTALS OF TRAVEL AND TOURISM				
Type of Course	Vocational Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various tourism products and services.				
Course Summary	This course introduces students to the fundamental principles, concepts, and practices within the travel and tourism industry. It covers a broad spectrum of topics to equip students with the necessary knowledge and skills to pursue careers in various sectors of the industry.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the fundamental concepts in Travel & Tourism Industry	U	C	Instructor-created exams / Quiz/Seminar/ Assignments/ Discussion/ External Examination

CO2	Identify and differentiate the types and forms of tourism	Ap	P	Instructor-created exams / Quiz/Seminar/ Assignments/ Discussion/ External Examination
CO3	Identify and evaluate the role of various factors influencing tourism demand	E	P	Instructor-created exams / Quiz/Seminar/ Assignments/ Discussion/ External Examination
CO4	Compare the various modes of transportation and evaluate the relative benefits	E	P	Instructor-created exams / Quiz/Seminar/ Assignments/ Discussion/ External Examination
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>An overview of Tourism</b>		<b>10</b>
	1	Definition and Related concepts- Tourism - Tourist, Traveler, Visitor, Excursionist	2
	2	Tourism System - Evolution and History of Tourism- Evolution of Indian Tourism	5
	3	Significance and Reasons for growth of Tourism	1
	4	Inter disciplinary approaches to tourism	2
<b>II</b>	<b>Typology of Tourism</b>		<b>12</b>
	5	Classification of Tourism: International Tourism- Domestic tourism- Inbound and Outbound Tourism- Intra-regional and Inter regional Tourism	2
	6	Leisure and Business Tourism- Mass and Niche tourism Cultural Tourism- Historical Tourism- Indigenous Tourism- Film Induced Tourism- Literary Tourism- Music Tourism Wine Tourism- Gastronomy Tourism- Ethnic Tourism-Pilgrimage tourism- Red / Black / Dark / Doom Tourism- Yoga tourism- Industrial Tourism- Alternative Tourism-	10
<b>III</b>	<b>Motivation for Travelling and Demand for Tourism</b>		<b>12</b>
	7	Tourism Motivation: Introduction – Travel Motivators- Types	2
	8	Travel Motivation Theories	3
	9	Demand for Tourism- Indicators and Determinants – Measuring demand for tourism	3
	10	Tourism Statistics- Volume Statistics- Value Statistics- Visitor profile	4

	11		
<b>IV</b>	<b>Transportation &amp; Tourism</b>		<b>11</b>
	12	Concept of transportation- Inter relationship between Tourism and Transportation - Role of transport in Tourism	2
	13	Modes of Transportation in India-Road, Rail, Air& Water.	2
	14	Role of road transportation-Classification of roads in India	1
	15	Rail transport- Types of trains -Luxury trains, Tourist trains	2
	16	Air transport-Role and importance- International Airports in India- Major airlines	2
	17	Water Transportation-Coastal shipping, inland waterways, Sea transport- Cruise Tourism	2
<b>V</b>	<b>Open Ended Module for Practical Exercises, Practical Applications, Case Study and Course Project</b>		<b>30</b>
	1	Recommended to conduct the following: Group discussion on Luxury trains-Vande Bharat trains- Metro trains- Electric and CNG vehicles-Inland navigation- Regional air connectivity- UDAN Scheme -River cruises	
	2	Organize field trips to relevant destinations, travel agencies to give students first hand exposure to the industry and encourage them to interact with industry professionals	
	3	Present real-life case studies that require students to analyze and solve problems commonly faced in the travel and tourism sector.	
	4	Assign projects that require students to plan and execute various aspects of tourism.	
	5	Arrange seminars and workshops	

References:

- 1.Basics of Tourism-Kamra & Chand, Kaniskha Publishers, New Delhi
- 2.M.R. Dileep, (2018). Tourism-Concept, Theory and Practice, IK International, New Delhi.
- 3.Sunetra Roday, Archana Biwal& Vandana Joshi(2009) ,Tourism operations and Management, Oxford University

Course Code	COM2VN101				
Course Title	TOURISM BUSINESS				
Type of Course	Vocational Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic knowledge about various fundamental principles of tourism				

Course Summary	Tourism Business course is designed to provide students with a comprehensive understanding of the business side of the tourism industry
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### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Identify and describe the various components and concepts of Tourism Industry and Tourism Business	U	C	Instructor-created exams / Quiz/Seminar/ Assignments/ Discussion/ External Examination
CO2	Examine the components of a tourism destination and describe the destination life cycle	An	P	Seminar Presentation / /Assignments/ Discussions
CO3	Compare the benefits and impacts of tourism on various destinations	E	P	Instructor-created exams / /Seminar/Debate Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Tourism Industry</b>		<b>12</b>
	1	Introduction and Concepts of tourism industry	1
	2	Business Environment	1
	3	Components of tourism industry	1
	4	Destination and Attractions	1
	5	Government Organizations- National Tourism Organization (NTO)	1
	6	Intermediaries and Travel distribution channels	2
	7	Transportation- Importance and Modes	1
	8	Accommodation and Hospitality- -	1
	9	Food & Beverages-Entertainment & Recreation	1
	10	Shopping-Infrastructure- general and tourist specific infrastructure	2
<b>II</b>	<b>Travel Business</b>		<b>10</b>
	13	Travel Business or Industry- Meaning and Related Concept-	2
	14	Travel agency and tour operator- Definition -differences	2
	15	Types of Travel agency and Tour operator - role, functions, and	5

		responsibilities	
	16	E-intermediaries	1
<b>III</b>	<b>Tourism Destination</b>		<b>12</b>
	17	Tourism Destination: Definition- Concept and Common Characteristics -	2
	18	Components of destinations	2
	19	Types of destinations	2
	20	Core and Periphery Attractions	1
	21	Seasonality	2
	22	Tourism Destination Life Cycle (TALC) -Case Study	2
	23	Strategies for Destination Marketing & Promotion	1
<b>IV</b>	<b>Benefits &amp; Impacts of Tourism on Destinations</b>		<b>11</b>
	24	Benefits of Tourism: An overview of Economic, Social, Cultural and Environmental Benefits	1
	25	Economic Benefits: Economic growth and diversification, Local entrepreneurship development, Redistribution of wealth, Direct, Indirect, and Induced benefits, Multiplier Effect	1
	26	Social benefits of tourism and Positive cultural impacts	2
	27	Environmental benefits of tourism.	1
	28	Negative impacts of Tourism: An overview of Economic, Social, Cultural and Environmental impacts	1
	29	Economic impacts	2
	30	Social impacts	1
	31	Environmental impact	1
	32	Cultural	1
	<b>V</b>	<b>Open Ended Module for Practical Exercises, Practical Applications, Case Study and Course Project</b>	
1		Recommended to implement the following:  Present real-world case studies that require students to analyze and solve problems relevant to tourism businesses. After visiting the following places, prepare a report: Kappad Beach, Wayanad, Fort Kochi, Bekal, Silent Valley Park, etc.	
2		Conduct a field visit to any of the nearby tourist destination and prepare a report about the visit.	
3		Organize visits to tourism-related businesses, such as hotels, travel agencies, tour operators, or attractions.	
4		Assign projects that require students to investigate current trends, challenges, and opportunities in the tourism business.	
5		Conduct role-playing activities to simulate real-world interactions in tourism business scenarios.	

References:

- 1.Goeldner, C., & Ritchie, J.R. (2011). Tourism, Principles, Practices, Philosophies. New Jersey: John Wiley.
- 2.Swain, S.K. & Mishra, J.M. (2011). Tourism Principles and Practices. New Delhi: Oxford University Press.
- 3.M.R. Dileep, (2018). Tourism-Concept, Theory and Practice, IK International, New Delhi.
- Sunetra Roday, Archana Biwal& Vandana Joshi(2009) ,TOURISM OPERATIONS AND MANAGEMENT, Oxford University
- 4.Venu Vasudevan, Vijayakumar B, Saroop Roy BR (2017), An Introduction to the Business of Tourism, Sage Publications

Course Code	COM3VN201				
Course Title	TRAVEL FORMALITIES AND DOCUMENTATION				
Type of Course	Vocational Minor				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic idea about various concepts of travel and tourism				
Course Summary	Students will gain in-depth knowledge about various travel formalities and other regulations for international travel				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a comprehensive understanding of various travel documents such as passports, visas, health certificates, and other necessary paperwork required for international travel.	U	C	Instructor-created exams / Quiz/Seminar/Assignment

CO2	Describe the process and role of travel facilitation	E	P	Assuagement / Discussion/Debate/ External examination
CO3	List the various travel documents for International Travel & demonstrate the application procedure	Ap	P	Seminar Presentation Assignment Examinations
CO4	Able to guide travelers through the application process for obtaining different types of travel documents, including passport applications, visa applications, and other necessary permits..	Ap	P	Examination Project
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)  # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P)  Metacognitive Knowledge (M)</p>				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Travel Documentation and Formalities</b>		<b>10</b>
	1	Introduction-Travel Documents for International travel -Passport, Visa, Other Travel Documents, Health travel documents, Travel itinerary details- Travel and Medical insurance- Proof of medical and Travel insurance	6
	2	Air Ticket - Types, Reading & Interpreting an Air Ticket	3
	3	Familiarization with Travel Information Manual Automatic (TIMATIC)	3
<b>II</b>	<b>Travel Facilitation</b>		<b>12</b>
	4	Introduction- Role and importance of travel facilitation-	2
	5	Visa Facilitation	2
	6	Facilitation by travel agents, tour operators and tour escort	2
	7	Airport Facilitation	4
	8	Tourist Information Centre-Tourist Police	1
	9	Medical Travel Value Facilitator-Role and Accreditation procedure	2
<b>III</b>	<b>Regulations Applicable to Foreigners in India</b>		<b>9</b>
	10	Passports-types-Documents required and procedure for application	3
	11	Types of Visas granted- Documents required and Extension of Visa	3
	12	Reasons for rejection of Visas-Procedure for application	2



	13	Registration of Foreigners at FRRO	1
<b>IV</b>	<b>Air Customs and Related Regulations</b>		<b>14</b>
	14	Customs declaration-ATITHI mobile app-Channels of clearance-Green and Red Channel	3
	15	Duty free allowances and entitlements -	2
	16	Dutiable goods-Import of alcohol and cigarette as baggage-	2
	17	Import of Foreign Exchange/Currency	1
	18	Prohibited and Restricted Goods-	2
	19	Penal Provisions	2
	20	Immigration and Emigration Procedures	2
<b>V</b>	<b>Open Ended Module for Practical Exercises, Practical Applications, Case Study and Course Project</b>		<b>30</b>
	1	Recommended to implement the following 1. Try to handle requests for fresh application, renewal for passports 2. Demonstrate the online passport application procedure	
	2	Demonstrate the use of ATITHI mobile app with the help of YouTube Video	
	3	Conduct workshops that focus on different types of travel documents, including passports, visas, travel insurance, and vaccination records. Provide hands-on experience in checking, verifying, and processing these documents.	
	4	Develop scenarios that mimic real-life situations where students need to verify the authenticity of travel documents.	
	5	Familiarize students with online systems and tools used for passport and visa processing	

References:

- 1.<https://fddocuments.in/document/travel-formalities-and-regulation.html>
- 2.Venu Vasudevan, Vijayakumar B, Saroop Roy BR (2017), An Introduction to the Business of Tourism, Sage Publications
- 3.<https://old.cbic.gov.in/resources//htdocs-cbec/customs/guide-to-travellers.pdf>
- 4.[https://www.indembassyuae.gov.in/pdf/trvler-guide\\_ason05feb2015.pdf](https://www.indembassyuae.gov.in/pdf/trvler-guide_ason05feb2015.pdf)

Course Code	COM8VN301				
Course Title	Emerging Trends in Tourism Business				
Type of Course	Minor				
Semester	VIII				
Academic Level	300-399				
Course Details	Credit	Lecture per	Tutorial	Practical	Total Hours

		week	per week	per week	
	4	4	-		60
Pre-requisites					
Course Summary	This course covers emerging trends in tourism, government initiatives, special interest tourism, and medical tourism, emphasizing their definitions, significance, and associated challenges. Students will gain insights into diverse tourism trends, understand government schemes, analyze special interest tourism types, and explore the concepts, processes, and challenges of medical tourism, particularly in India.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand emerging trends: Identify and explain current trends in tourism.	U	C	Examinations/Review Questions/Quizzes/Assignment
CO2	Analyze special interest tourism: Evaluate different types, significance, and challenges of special interest tourism.	An	P	Project Examination
CO3	Develop tourism initiatives: Design tourism products and experiences tailored to specific interests and markets.	Ap	P	Project Case analysis
CO4	Assess medical tourism: Evaluate the concept, process, challenges, and opportunities of medical tourism, particularly in India.	An	P	Assignment Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
I	Emerging Trends in Tourism		10
		1. Introduction-Definition of emerging trends in tourism	

		<ul style="list-style-type: none"> <li>2. Special Thrust Areas-Overview of various emerging trends in tourism:Volunteer Tourism-Thana Tourism-Space Tourism-Impact of Climate Change on Tourism</li> <li>3. Government Initiatives in Tourism-Overview of key government schemes and initiatives:Swadesh Darshan Scheme-PRASAD Scheme-UDAN Scheme-National Green Tourism Mission</li> </ul>	
<b>II</b>	<b>Special Interest Tourism and its Resources</b>		<b>12</b>
		<ul style="list-style-type: none"> <li>4. Introduction to Special Interest Tourism-Definition and scope of special interest tourism-Importance in diversifying tourism offerings</li> <li>5. Types and Features of Special Interest Tourism-Exploration of various types of special interest tourism (e.g., adventure tourism, ecotourism, cultural tourism)-Unique features and characteristics of each type</li> <li>6. Significance of Special Interest Tourism-Economic, social, and environmental significance of special interest tourism-</li> <li>7. Disadvantages of Special Interest Tourism</li> </ul>	
<b>III</b>	<b>Developing and Designing Special Interest Tourism</b>		<b>13</b>
		<ul style="list-style-type: none"> <li>11. Understanding the Market-Market research techniques and methodologies</li> <li>12. Analyzing the Potential-Evaluation of market demand, competition, and feasibility</li> <li>13. Designing Special Interest Tourism-Conceptualization and development of special interest tourism products and experiences</li> </ul>	
<b>IV</b>	<b>Medical Tourism</b>		<b>13</b>
		<ul style="list-style-type: none"> <li>18. Concept of Health, Wellness, and Medical Tourism-Definition and scope of medical tourism-Distinction between health, wellness, and medical tourism products</li> <li>19. Types of Medical Tourism</li> <li>20. Reasons for Medical Travel</li> <li>21. Medical Tourism Products</li> <li>22. Medical Tourism Process</li> </ul>	

		23. Medical Tourism in India-Overview of India's medical tourism industry, including key destinations, hospitals, and specialties	
V		Open Ended Module	12
		Advanced topics in the area	

## GROUP 12.HOSPITALITY MANAGEMENT

Course Code	COM1VN102				
Course Title	FOUNDATIONS OF HOSPITALITY				
Type of Course	Vocational Minor				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites					
Course Summary	This course provides students with a comprehensive understanding of the various facets of hospitality services.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the distinctive characteristics and evolution of hospitality industry	U	C	Instructor-created exams / Quiz/Seminar/ Assignments/ Discussion/ External Examination
CO2	Demonstrate the various bases for classification of hotels in India	Ap	P	Assignment Project
CO3	Describe the various Meal Plans and tariff in hotels	U	C	Seminar/ Assignments/ External Examination
CO4	Critically analyse the recent trends in	An	P	Examination

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

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Hospitality Industry</b>		<b>11</b>
	1	Overview and Historical Development	2
	2	Distinctive Characteristics of Hospitality Industry	1
	3	Domestic and International Hotel Chains & their brands (Brief Overview)-	2
	4	Hotel organization- An overview of core areas of a hotel	2
	5	Organization structure and Major departments of a hotel	4
<b>II</b>	<b>Classification of Hotels</b>		<b>12</b>
	6	Classification of Hotels: Need and Importance	1
	7	HRACC(Hotel & Restaurant Approval and Classification Committee)	1
	8	Various Bases for Classifying Hotels	2
	9	Star Classification of Hotels-Size- Location- Clientele- Level of Service- Length of Stay- Basis of Ownership	6
	10	Time Share & Condominium -	1
	11	Alternative Accommodation	1
<b>III</b>	<b>Guest Rooms, Room Tariff and Meal Plans</b>		<b>10</b>
	12	Types of Guest Rooms and Room sizes	2
	13	Room Tariff- Definition and factors affecting room tariff	2
	14	Bases of Charging in hotels	2
	15	Different types of room rates	1
	16	Methods for Pricing Room Rate	2
	17	Meal Plans	1
<b>IV</b>	<b>Recent Trends in Hospitality industry</b>		<b>12</b>
	18	Renewable Energy	1
	19	Sustainability	1
	20	Health & Well-being	2
	21	Safety & Hygiene	2
	22	Digitalized Guest Experiences (Mobile Check in- Contactless Payment- Voice Control- Biometrics)	4
	23	Hyper Personalization	2

<b>V</b>	<b>Open Ended Module for Practical Exercises, Practical Applications, Case Study and Course Project</b>		<b>30</b>
	1	Recommended to implement the following: Conduct a field visit to five-star hotel nearby college and understand the functions of various departments and prepare a brief report about it.	
	2	Practical assignments	
	3	Develop scenarios that require students to handle various guest service situations.	
	4	Organize practical sessions in a simulated restaurant setting	
	5	Arrange visits to hotels, resorts, or other hospitality establishments. Provide opportunities for students to observe operational practices, interact with professionals, and ask questions	
	6	Conduct guest feedback analysis. Analyze real guest reviews and discuss strategies for addressing positive and negative comments.	

References:

1. Raghubalan, G. & Raghubalan, S.: Hotel Housekeeping operations and Management.
2. Introduction to Hospitality Management, John Walker, Pearson, Noida, 2011.
3. Discovering Hospitality and Tourism, Jack D. Ninemeier & Joe Perdue, Pearson, Noida, 2011

Course Code	COM2VN102				
Course Title	FRONT OFFICE MANAGEMENT				
Type of Course	Vocational Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Basic idea about hotel industry				
Course Summary	The students will gain an understanding about the operational aspects of Front office management.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Describe and evaluate the organizational structure and role of Front Office department in a hotel	E	P	Quiz/Seminar/ Assignments/ Discussion/ External Examination
CO2	Describe the various stages of guest cycle and	U	C	Quiz/Seminar/ Assignments/

	reservation in hotels			Discussion/ External Examination
CO3	Identify and explain the process and records associated with Guest registration	U	C	Seminar/ Assignments/ Discussion/ External Examination
CO4	Illustrate the process of guest check-out/departure	U	C	Assignment Project
CO5	Demonstrate the skills related to Front Office Management	Ap	P	Project
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)  # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P)  Metacognitive Knowledge (M)</p>				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Front Office</b>		<b>15</b>
	1	Role and importance of Front Office in Hotel Operation	2
	2	Functional areas of Front office	2
	3	Sections and lay out of Front Office Department	2
	4	Organization of front office staff -Duties and responsibilities -Front Office Manager, Reservation Assistant, Receptionist, Information Assistant, Cashier, Telephone Operator, Bell Boy, Door Attendant	7
	5	Qualities and Attributes of front office Personnel	2
<b>II</b>	<b>Guest Cycle &amp; Reservation</b>		<b>12</b>
	6	Stages of guest Cycle- Pre- arrival- Arrival - Occupancy_ Departure- Post Departure	4
	7	Reservation-Importance-Types, modes, and sources	4
	8	Processing Reservation requests- Cancellation and Amendments Overbooking	4
<b>III</b>	<b>Guest Registration</b>		<b>12</b>
	9	Registration: Pre- Registration Activities and Registration Process – (GRC (F Form) and C Form Passport and Visa) - Guest	3
	10	Registration Records	2
	11	Registration Process	2
	12	Check -in procedures in manual and semi-automated hotels- Guests with confirmed reservation-VIPs-Walk -in guests- Groups/Crews -Scanty Baggage Guest-Foreign Guests-Self Check-in terminals	5
<b>IV</b>	<b>Guest Check-out / Departure Procedures</b>		<b>6</b>
	13	Check-out procedure in manual or semi-automated system-Normal	3

		Check-out procedure	
	14	Express Check-out - Late check-out- Self heck-out	2
	15	Collecting feedbacks from guest – procedures	1
<b>V</b>	<b>Open Ended Module for Practical Exercises, Practical Applications, Case Study and Course Project</b>		<b>30</b>
	1	Recommended to implement the following: Role Plays / case studies covering the following scenarios: 1. Handling guest reservation requests, amendments, and cancellation 2. Guest check-in - Scanty baggage, Group, VIP etc 3. Handling Guest Complaints 4. Receiving Guests with confirmed reservation	
	2	Present real-world problem-solving scenarios related to front office management.	
	3	Direct to prepare a course project	
	4	Introduce students to technology tools used in front office management, such as mobile apps and allow students to explore and practice using technologies.	
	5	Debate, discussions	
	6	Practical assignments	

References:

1. Tewari, J.R. (2009), Hotel front office operations and Management, Oxford publication New Delhi

Course Code	COM3VN202				
Course Title	DIGITAL TRANSFORMATION IN TOURISM				
Type of Course	Vocational Minor				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Basic idea about digital technology and its usages				
Course Summary	The students will gain an in-depth understanding on various digital applications in tourism and hospitality industry.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Discuss and evaluate	E	P	Instructor-created exams /



	the concept, stages, and trends of Digital transformation			Quiz/Seminar/ Assignments/ Discussion/ External Examination
CO2	Evaluate the impact of digitization on tourists	E	P	Instructor-created exams / Quiz/Seminar/ Assignments/ Discussion/Debate/ External Examination
CO3	Appreciate the role of digitization in tourism and hotel operations	U	C	Instructor-created exams / Quiz/Seminar/ Assignments/ Discussion/ External Examination
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Digital Transformation in Tourism</b>		<b>12</b>
	1	Digital Transformation: Concepts and scope	2
	2	Stages of digital transformation	2
	3	Digital Trends in Hospitality Industry- AI(Artificial Intelligence) and Chat GPT, Chatbot, IoT(Internet of Things),VR(Virtual reality) & AR(Augmented Reality), Voice on Search, Robotics	8
<b>II</b>	<b>Digital Tourists</b>		<b>12</b>
	4	Digital Tourists- Meaning & definition	1
	5	Digital Touch Points in Tourism and Hospitality Industry	1
	6	5 stages of Travel Consumer Journey	2
	7	Tourism Apps- Advantages & Features of Mobile applications	2
	8	Mobile apps as a marketing tool	2
	9	Digital interpretation	2
	10	Use of audio / video guides and apps	2
<b>III</b>	<b>Digital Economy in Tourism</b>		<b>12</b>
	11	Concept and main elements of digital economy in tourism	3
	12	Digital platforms in hotel industry	3
	13	Essential features of a tourism business website	2
	14	Online payment modes-internet and mobile banking, cards, wallets, m payment interface, sharing economy platforms, blockchain technology and crypto currency	4
<b>IV</b>	<b>Digitalization in Hotels</b>		<b>9</b>
	15	Digitalization in Hotels: Advantages and applications in daily operations	4

	16	Property Management system (PMS) and interfaces	3
	17	Systems used in Point of Sale (House Keeping, Front office, Restaurant etc.)	2
<b>V</b>	<b>Open Ended Module for Practical Exercises, Practical Applications, Case Study and Course Project</b>		<b>30</b>
	1	Recommended to implement the following: Conduct a debate on the challenges faced in adoption of digitization	
	2	Conduct at least two case study on international hotel brands - Marriott, Accor and Radisson hotels in India	
	3	Use online booking platforms and simulations to teach students how to make reservations for accommodations, flights, and activities. Conduct group discussions.	
	4	Conduct workshops on digital marketing strategies specific to the travel and tourism industry.	
	5	Arrange visits to technology companies specializing in travel solutions. Provide students with exposure to the latest innovations and trends in the digital technology sector	

References:

- 1.Dredge, D., Phi, G., Mahadevan, R., Meehan, E. & Popescu, E.S. (2018), Digitalization in Tourism: In-depth analysis of challenges and opportunities.
- 2.Diana Foris, Adriana Florescu, Tiberi Foris and Sorin Barabas (2020). Improving the Management of Tourist Destinations: A New Approach to Strategic Management at the DMO Level by Integrating Lean Techniques
- 3.Khurramov O.K. The Highlight Priorities for The Development of Digital Tourism in Uzbekistan.
- 4.ToninoPencarelli (2020). The digital revolution in the travel and tourism industry
5. OECD (2020). Preparing tourism businesses for the digital future, Chapter 2, OECD Global Tourism Trends and Policies 2020

Course Code	COM8VN302				
Course Title	Tourism Marketing				
Type of Course	Minor				
Semester	VIII				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4		-	60
Pre-requisites					
Course Summary	This course provides a comprehensive understanding of tourism marketing, including the concepts and definitions, characteristics of tourism products, consumer behavior, market segmentation, pricing strategies, and distribution channels essential for effective tourism management.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Understand and articulate the core concepts, scope, and evolution of tourism marketing, including the role of digital and social media.	U	C	Instructor-created exams/seminar/assignment
CO2	Identify and analyze the factors influencing tourist behavior, including their needs, decision-making processes, and travel journey.	An	P	Seminar/Presentation/examination
CO3	Utilize various market segmentation techniques to identify and target specific tourist segments, and develop effective positioning strategies.	Ap	p	Course project Case analysis
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Tourism Marketing</b>		<b>12</b>
		<ol style="list-style-type: none"> <li>1. <b>Tourism Marketing: Concept and Definition-</b> Definition of Tourism Marketing-Scope and Importance of Tourism Marketing-Evolution of Tourism Marketing</li> <li>2. <b>Tourism Product: Concept and Definition-</b> Definition of Tourism Product- Components of Tourism Products-Differentiating Tourism Products from Other Products</li> <li>3. <b>Characteristics of Tourism Products</b></li> <li>4. <b>Tourism as a Service-</b>Understanding Tourism as a Service Industry-Service Quality in Tourism</li> <li>5. <b>Role of Marketing in Tourism-</b>Marketing Strategies in Tourism-Digital Marketing in Tourism-Role of Social Media in Tourism Marketing</li> </ol>	
<b>II</b>	<b>Tourist Consumer Behaviour</b>		<b>12</b>
		6. <b>Introduction to Tourist Consumer Behaviour-</b> Definition and Importance- Factors Influencing Tourist Behaviour	

		<p>7. <b>Needs of a Tourist-</b> Maslow's Hierarchy of Needs Applied to Tourism-Psychological and Social Needs</p> <p>8. <b>Risks Involved in Travel Purchase-</b>Types of Risks (Financial, Physical, Performance, Social)-Risk Mitigation Strategies</p> <p>9. <b>Travel Consumer Journey-</b> Stages of the Consumer Journey-Pre-Travel, Travel, and Post-Travel Stages</p> <p>10. <b>Tourist Decision Making Process</b></p> <p>11. <b>Motivators and Deterrents for Tourists-</b> Motivational Factors (Push and Pull Factors)-Deterrents (Barriers to Travel)</p>	
<b>III</b>	<b>Market Segmentation and Target Marketing</b>		<b>12</b>
		<p>12. <b>Introduction to Market Segmentation and Target Marketing-</b>Definition and Importance-Market Segmentation Process</p> <p>13. <b>Segmentation in Tourism-</b>Types of Market Segmentation (Geographic, Demographic, Psychographic, Behavioral)-Importance of Segmentation in Tourism</p> <p>14. <b>Segmentation and Targeting Approaches in Tourism-</b>Criteria for Effective Segmentation-Target Market Selection- Positioning Strategies in Tourism</p> <p>15. <b>Segmentation Factors</b></p>	
<b>IV</b>	<b>Tourism Pricing and Distribution Channels</b>		<b>12</b>
		<p>16. <b>Pricing in Tourism: Meaning and Definition-</b> Definition of Pricing-Pricing in the Context of Tourism</p> <p>17. <b>Objectives of Pricing-</b>Revenue Maximization-Market Penetration-Market Skimming-Competitive Pricing</p> <p>18. <b>Factors Influencing Pricing</b></p> <p>19. <b>Methods of Pricing-</b>Cost-Based Pricing-Value-Based Pricing-Competition-Based Pricing</p> <p>20. <b>Pricing Strategies-</b>Differential Pricing-Dynamic Pricing-Psychological Pricing-Discount and Allowance Pricing</p> <p>21. <b>Distribution Channels: Definition, Nature, and Importance-</b>Definition of Distribution Channels- Nature of Tourism Distribution Channels- Importance of Distribution Channels in Tourism</p>	
<b>V</b>	Open Ended Module		12
	Emerging trends in tourism marketing		

## References

1. Marketing for Hospitality and Tourism" by Philip Kotler, John T. Bowen, and James C. Makens
2. Tourism: Principles and Practices" by Sampad Kumar Swain and Jitendra Mohan Mishra -by Oxford University Press



### SKILL ENHANCEMENT COURSES (SEC)

Course Code	COM5FS112 (1)				
Course Title	<b>ADVANCED SPREADSHEET APPLICATIONS IN BUSINESS</b>				
Type of Course	SEC				
Semester	V				
Academic Level	•				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3			45
Pre-requisites	Understanding of basic spreadsheet functions and familiarity with data entry, basic formulas, and common features in spreadsheet software. Basic knowledge of business concepts is recommended but not mandatory.				
Course Summary	This course explores application of spreadsheet functions, formulas, Pivot Tables and Pivot Charts, Macros and Automation, Data visualization techniques and Efficient data entry techniques.				

#### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain insight into the characteristics of data analysis and management features.	U	C	Instructor created exams/practical assignments
CO2	Apply statistical and financial analysis tools in spreadsheet to make informed business decisions.	Ap	P	Examinations Assignment
CO3	Create and implement advanced formulas, lookup functions, and macros for streamlined data manipulation and task automation.	Ap	P	Practical Assignment / Observation of Practical Skills
CO4	Apply acquired skills in spreadsheet to diverse business contexts,	Ap	P	Projects

	ensuring relevance and effectiveness in various industries and scenarios.			
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Spreadsheet Applications</b>		<b>5</b>
	1	Introduction to spreadsheet applications.	1
	2	Common Spreadsheet Applications	1
	3	Basics of spreadsheet interface and functions.	1
	4	Navigating the interface	1
	5	Key features and capabilities	1
<b>II</b>	<b>Data Entry and Formatting with Spreadsheets</b>		<b>12</b>
	6	Efficient data entry techniques	2
	7	Formatting cells, rows, and columns	2
	8	Introduction to cell referencing and formulas	2
	9	Creating and managing tables	2
	10	Generating charts and graphs	2
	11	Basic formulas and functions for business applications	2
<b>III</b>	<b>Advanced Functions and Automation</b>		<b>11</b>
	12	Advanced Formulas - Nested functions and complex formulas	1
	13	Logical and Lookup functions (VLOOKUP, XLOOKUP,HLOOKUP)	2
	14	Understanding IF, AND, OR, TEXT, COUNT, COUNTIF functions	2
	15	Pivot Tables and Pivot Charts - Data summarization	1
	16	Dynamic reporting with Pivot Charts	1
	17	Macros and Automation - Introduction to macros	2
	18	Creating simple automation scripts (customers, brands, sales, credit data)	2
<b>IV</b>	<b>Advanced Financial with Spreadsheets</b>		<b>8</b>
	19	Statistical Analysis - Descriptive statistics: mean, median, mode	2
	20	Performing simple inferential statistics: t-tests, correlation	2
	21	Data visualization techniques - histograms and box plots	1
	22	Application of Financial ratios and key performance indicators	3
<b>V</b>	<b>Open Ended Module for Practical</b>		<b>9</b>
		1. Working on group projects to solve specific business problems or	

		<p>optimize business processes using spreadsheet tools..</p> <p>2. Calculating key financial metrics such as net present value (NPV), internal rate of return (IRR), and return on investment (ROI)..</p> <p>3. Creating charts and graphs to visualize data trends, such as sales trends over time or market share comparisons.</p> <p>4. Calculate financial ratios a company and make interpretation</p>	
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### References

1. Excel 2019 Bible Paperback– 4 December 2018 by Michael Alexander (Author), Richard Kusleika (Author), John Walkenbach (Author)
2. Excel for Beginners (Excel Essentials Book 1) Kindle Edition by M.L. Humphrey (Author)

Course Code	COM5FS112 (2)				
Course Title	ACCOUNTING SOFTWARE APPLICATIONS				
Type of Course	SEC				
Semester	V				
Academic Level					
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3	-		45
Pre-requisites	A fundamental understanding of accounting principles, concepts, and terminology is crucial. Familiarity with concepts like debits, credits, assets, liabilities, and equity provides a strong foundation.				
Course Summary	This covers a range of topics aimed at providing students with the knowledge and skills needed to effectively use accounting software for financial management.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a thorough comprehension of the principles, concepts, and practices of computerized accounting systems.	Ap	P	Instructor-created exams / Quiz Assignment
CO2	Acquire skills in accurately entering financial data into the accounting software.	Ap	P	Examinations Practical assignment
CO3	Acquire the skills to generate			examinations /



	various financial reports, including balance sheets, income statements,	An	P	assignment
CO4	Develop the ability to analyze financial data and extract meaningful insights using advanced features and tools available in accounting software.	An	P	Practical Assignment Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Accounting Software</b>		<b>9</b>
	1	Basics of accounting software applications -difference between manual and computerised accounting system	3
	2	Overview of various software packages for accounting- factors affecting selection of suitable accounting software	3
	3	Procurement and installation of computerised accounting software	3
<b>II</b>	<b>Company Creation and Accounting Masters</b>		<b>12</b>
	4	Creation of Company- steps-selecting a company-closing a company-alter -delete a company –Accounts Groups-Predefined Groups– Ledgers	3
	5	Create-alter- delete, voucher types – short cut keys- Voucher Entry-display - alter – delete – Features	3
	6	Accounting Features- Inventory Features-Configuration menu--	2
	7	Day Book – Cash and Bank Books-Rectification of Errors-altering the transactions- Bank Reconciliation Statement	2
	8	Pay roll Processing	2
<b>III</b>	<b>Accounts with Inventory</b>		<b>7</b>
	9	Creation of Stock Groups – display-alter-delete-Stock categories – creation - Stock items-create-display-alter-delete	4
	10	Godowns - Units of Measure - Inventory Vouchers-Display of inventory reports & statements.	3
<b>IV</b>	<b>Report Generation</b>		<b>8</b>
	11	Cash Book, ledger accounts, Trial Balance, Profit and Loss Account, Balance Sheet	2
	12	Ratio analysis and Cash Flow Statement; exporting reports in pdf and excel formats.	2
	13	Accounting for Goods and Service Tax	2
	14	Budgeting and forecasting using accounting software	2

<b>V</b>	<b>Hands-on Computerised Accounting Practical Applications, Case Study and Course Project</b>	<b>9</b>
	<ol style="list-style-type: none"> <li>1. Assign accounting tasks and projects that require students to use accounting software. Examples include setting up company accounts, entering transactions, reconciling accounts, preparing financial statements, and analyzing financial data.</li> <li>2. Design practical exercises that focus on specific features or functions of the accounting software</li> </ol>	
	<p>Reference books:</p> <ol style="list-style-type: none"> <li>1. Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.</li> <li>2. Sah, R. K. Concept Building Approach to Financial Accounting (2019th ed.). Cengage Learning India Pvt. Ltd.</li> <li>3. Sehgal, Ashok &amp; Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann.</li> <li>4. Tally ERP 9 Training Guide – 4 th Edition. Ashok K Nadhani. Publisher: BPB Publications.</li> <li>5. Mastering Tally: Dinesh Maidasani, Firewal Media</li> <li>6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications</li> <li>7. Manuals of Respective Accounting packages</li> </ol>	

Course Code	<b>COM5FS112 (3)</b>				
Course Title	<b>BASICS OF PYTHON FOR FINANCE</b>				
Type of Course	SEC				
Semester	V				
Academic Level	·				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3			45
Pre-requisites	Understanding of basic spreadsheet functions and familiarity with data entry, basic formulas, and common features in spreadsheet software. Basic knowledge of business concepts is recommended but not mandatory.				
Course Summary	This course explores application of spreadsheet functions, formulas, Pivot Tables and Pivot Charts, Macros and Automation, Data visualization techniques and Efficient data entry techniques.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the basics of	U	C	Instructor created

	Python programming language			exams/practical assignments
CO2	Apply suitable programming constructs and built in data structures to solve a problem	Ap	P	Instructor-created exams / Quiz Project
CO3	Understand the principles and techniques of Python programming for finance applications	C	P	Practical Assignment / Observation of Practical Skills Examinations
CO4	Apply financial models and formulae using python	Ap	P	Practical assignment/Examinations
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
I	<b>Introduction to Python Programming</b>		<b>16</b>
	1	Introduction to computer programming language, low level and high level languages, algorithm, flowchart, syntax rules, exceptions and debugging, Assembler, Compilers-Interpreters.	1
	2	History and salient features of python, Python IDEs and Code Editors installation of python, Python virtual machine(PVM), Byte code, working of a python code, code portability and platform independence	1
	3	Interactive mode and calculator mode, variables, flag variable, statically typed vs dynamically typed variables Python keywords, indentation and block of code, writing and execution of simple python programs. Input and output statements, type conversions(implicit and explicit type conversion), data type checking, Python comments	2
	4	Operators and Precedence: Arithmetic operators, Relational operators, Logical operators, Assignment operator, Membership operator, Expressions and Statements , formatted output	2
	5	Function definition, built-in functions and user defined functions, Function argument, range function, print vs return statement	3
	6	Data types in Python: Numeric (Integer, complex number, float), Sequence (Strings, list, tuple), Set, Dictionary Boolean, Binary Types.	1

	7	Functions/operations associated with data structures, String(slicing, indexing, concatenation), List(append, remove, insert, count, sort, index, reverse, pop, slice, min& max, clear concatenate, copy), Set (add, remove, intersection, union, in, not in, difference, symmetric difference)	1
	8	Python modules and packages, file handling/instructions in python, reading and writing to a file, pickle module	2
	9	Object-oriented Programming (OOPs) approach in Python: Basic concepts	3
<b>II</b>	<b>Flow Control in Python</b>		<b>05</b>
	1	Concept of flow control statements in python, sequential construct	1
	2	Selective construct (simple if..else, nested if, ladder if,)	1
	3	Iteration construct (for loop and while loop)	2
	4	Loop control statements (break, continue and pass)	1
<b>III</b>	<b>Data visualization in Python</b>		<b>07</b>
	1	Numpy library, arrays, array creation functions, Numpy array attributes, indexing and slicing of array, printing of array, array modification instructions	2
	2	Installation of plotting libraries, Data visualization using matplotlib module, graph plotting functions, bar chart, pie chart, histogram	1
	3	Analyzing Data Using Pandas, Pandas Data Frame	2
	4	Statistical graphics using seaborn	2
<b>IV</b>	<b>Python for financial data analysis</b>		<b>08</b>
	1	Calculating and Comparing Rates of Return in Python: Calculating a Security's Rate of Return in Python, Simple Returns and Logarithmic Returns, Calculating a Portfolio of Securities' Rate of Return in Python	2
	2	Measuring Investment Risk in Python: Calculating Covariance and Correlation, , Calculating Portfolio Risk, Understanding Systematic vs. Idiosyncratic risk, Calculating Diversifiable and Non-Diversifiable Risk of a Portfolio	2
	3	Using regressions for Financial Analysis in Python: The fundamentals of simple Regression Analysis, running a Regression in Python, Computing Alpha, Beta, and R Squared in Python	2
	4	Capital Asset Pricing Model (CAPM) in Python: Understanding and Calculating a Security's Beta, The CAPM formula, Calculating the Expected Return of a Stock (CAPM) in Python, Introduction to Sharpe ratio, Obtaining the Sharpe Ratio in Python, Measuring Alpha	2
<b>V</b>	<b>Open Ended Module for Practical</b>		<b>09</b>
		<ul style="list-style-type: none"> <li>• Create a Python calculator capable of performing arithmetic operations like addition, subtraction, multiplication, and division. Achieve this by integrating functions and employing flow control statements. Start the development process by establishing functions for fundamental operations</li> <li>• Create a Hangman Game using Python in which participants attempt to guess a secret word by proposing letters. The game</li> </ul>	

		<p>persists until the player accurately uncovers the entire word or exhausts their allotted attempts</p> <ul style="list-style-type: none"> <li>• Generate a graphical representation of item sales in a shop using Python, employing the matplotlib library.</li> <li>• Create a Python code for managing bank account details in Python, applying object-oriented programming principles. The code should include methods for depositing money, withdrawing funds, and checking the account balance</li> <li>• Obtain stock data for top companies per industry/sector/ (NIFTY 50/BSE SENSEX Companies) for multiple years in Python</li> <li>• Calculate stock returns for top companies per industry/sector/ (NIFTY 50/BSE SENSEX Companies) for multiple years in Python</li> <li>• Calculate the Beta of top listed companies (NIFTY 50/BSE SENSEX) in Python</li> <li>• Use the yfinance library to obtain financial market data, such as stock prices, beta, earnings per share (EPS), balance sheets, and income statements.</li> </ul>	
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Course Code	COM6FS113 (1)				
Course Title	<b>STOCK MARKET INVESTMENT AND TRADING</b>				
Type of Course	SEC				
Semester	VI				
Academic Level	•				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3			45
Pre-requisites	It's helpful to have a fundamental understanding of financial concepts such as stocks, bonds, mutual funds, and basic accounting principles. This includes knowing how to read financial statements and understand key financial ratios.				
Course Summary	This course aims to equip students with the knowledge, skills, and confidence to navigate the complexities of financial markets and make informed investment decisions. It provides a solid foundation for further study or a career in finance.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the pre-requisites to invest in securities market	U	C	Instructor-created exams / Quiz
CO2	Develop skills to analyse the	Ap	P	Practical

	intrinsic worth of securities to invest in public issues and secondary market.			assignments to evaluate companies
CO3	Analyse the mechanism of trading futures and options in stock exchanges	An	P	Exam and practical assignment
CO4	Apply the knowledge in creating an optimum portfolio	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Securities Market</b>		<b>7</b>
	1	Difference between gambling, speculation and investment- Investment and Trading in stock market.	1
	2	Pre-requisite to invest in stock Market- Bank Account, Demat Account and Trading account, Demonstration of Opening demat and trading account, BSDA, closing demat and trading account	2
	3	KYC documents, CKYC, Power of attorney & DDPI, Nomination	1
	4	Modes of investment - Mutual fund & Direct equity	1
	5	Trading- Intra-day trading, swing trading & derivative trading (F& O)- Online trading	1
	6	SEBI, Scores	1
<b>II</b>	<b>Primary Market and Secondary Market</b>		<b>10</b>
	7	Types of public issues, Initial Public Offer, Modes of pricing,	1
	8	Application for IPO, ASBA, UPI and offline methods	2
	9	Prospectus, Evaluation of IPO, allotment and listing	2
	10	Investment in secondary market, Stock exchanges and indices	1
	11	Market watch, LTP, OHLC, Upper and lower circuits, volume, Modes of placing orders, types of orders, Demonstration of market watch and order placing.	2
<b>III</b>	<b>Fundamental and Technical Analysis</b>		<b>10</b>
	13	Stock Selection, Security Analysis, Fundamental Analysis – EIC analysis	2
	14	Tools for company analysis- Business of company, promoters holding & pledge, Sales and profit growth, Major liquidity, profitability, leverage,	3

		valuation and other Ratios and its interpretations	
	15	Technical analysis, Basic tools of technical analysis – stock charts (line, bar and Japanese candlestick charts)- Trend and trend reversals, chart patterns, Support and Resistance- Volume, Indicators - Moving averages, Relative Strength Index, Stochastic Oscillators	3
	16	Portfolio, Portfolio diversification & Portfolio revision.	1
	17	Dividend, Taxation on stock market investment and trading.	1
<b>IV</b>	<b>Financial Derivatives</b>		<b>9</b>
	18	Stock trading and derivative trading - Trading in future and options – Pre-requisites – types of futures and options	2
	19	Futures and option contracts available in Indian stock exchanges	1
	20	Trading mechanism of futures and options, settlement at expiry, physical settlement and cash settlements	2
	21	Trading strategies in futures and options. Practical demonstration of Trading strategies in futures and options	3
	22	Trading charges, Taxation of derivative trading.	1
<b>V</b>	<b>Open Ended Module</b>		<b>9</b>
		1. Analysis of the risk return of nifty for the last 20 years 2. Demonstration of fundamental analysis by using screener applications 3. Practical assignment on fundamental analysis of selected shares 4. Trading using simulative apps 5. Analysis of the trends of futures and options trading in India.	

### References

9. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill.
10. Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill.
11. Desai, Vasantha: The Indian Financial System, Himalaya Publishing House.
12. Machiraju, R.H: Indian Financial System, Vikas Publishing House.
13. Khan M.Y: Indian Financial System, Tata McGraw Hill.
14. Donald E. Fisher and Ronald J. Jordan: Securities Analysis and Portfolio Management, Prentice Hall, New Delhi.
15. S. Kevin: Security Analysis and Portfolio Management, PHI Learning
16. Gupta L.C.: Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
17. Machi Raju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.
18. S. Kevin, Commodity and Financial Derivatives, PHI Learning
19. John C. Hull and Sankarshan Basu, Options, Futures and other derivatives, Pearson Education India.
20. NISM-Series-XII: Securities Markets Foundation Certification Examination (Study material of NISM for their certificate course)

Course Code	E-FILING OF TAX RETURNS				
Course Title	COM6FS113 (2)				
Type of Course	SEC				
Semester	VI				
Academic Level	·				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3	-	-	45
Pre-requisites	A basic understanding of the direct and indirect taxes, tax rates, deductions, exemptions, and credits applicable to individuals or entities.				
Course Summary	This course helps students to engage in practical exercises to reinforce their understanding of e-filing concepts and procedures. Familiarizing learners with e-filing, including their features, interface, and functionalities.				

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrates a thorough understanding of the e-filing process, including the steps involved, the required documentation, and the submission methods	Ap	P	Instructor-created exams / Quiz Assignment
CO2	Demonstrates the ability to accurately enter financial information into tax preparation software and report income, deductions, and credits in compliance with tax regulations	Ap	P	Instructor-created exams / assignment Project
CO3	Acquire skills to ensure the accuracy and integrity of data entered into electronic tax forms, minimizing errors and discrepancies in tax filings.	Ap	P	Practical Assignment / discussion
CO4	Gain proficiency in using electronic filing systems provided by tax authorities, including navigating interfaces, entering data, and submitting tax returns securely online.	Ap	P	Project Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				



**Detailed Syllabus:**

<b>Module</b>	<b>Unit</b>	<b>Content</b>	<b>Hrs</b>	
<b>I</b>	<b>Taxation Mechanism</b>		<b>8</b>	
	1	Direct and Indirect Tax	1	
	2	Basic concepts of direct taxation	1	
	3	Types of Assessee	1	
	4	Income Tax under different heads, Deductions available from Gross Total Income	1	
	5	Basics of Computation of total income and tax liability	1	
	6	Types of Assessments	1	
	7	Application for PAN Card -Due date of filing return	2	
<b>II</b>	<b>Income Tax E-Filing</b>		<b>8</b>	
	6	Meaning of E-Filing- Difference between E-Filing and manual filing of returns – Benefits and limitations of E- filing	2	
	7	Income Tax Registration- PAN- Types of E- Filing –Faceless Assessment Scheme	1	
	8	Types of returns – DS ( Digital Signature)-AIS ,TIS- Introduction to TDS – 26AS	1	
	9	Provisions relating to Advance Payment of Tax	1	
	10	Schedule of deposit of TDS – Schedule for submission of TDS returns	1	
	11	Prescribed forms for filing TDS returns-ITR Filing	1	
	12	Online Tax Payment- E-Verification.	1	
	<b>GST Law and Return</b>		<b>10</b>	
	13	GST Registration	1	
	14	Output tax liability of CGST, SGST, UTGST, IGST- GSTR 1,GSTR 3B, Filing	1	
	<b>III</b>	15	HSN summary preparation	1
16		Different rates of GST-HSN Code	2	
17		GSTR 2A,GSTR2B-	2	
18		GST Online Tax Payment	1	
19		Cash Ledger	1	
20		Credit Ledger.	1	
<b>IV</b>		<b>GST Composition and E Way Bill</b>		<b>10</b>
		20	Composition Scheme	2
	21	CMP08 Filing- GSTR-4 Filing- GSTR 9, GSTR 9C Filing	2	
	22	GST Cancellation	2	

	23	GSTR 10 Filing	2
	24	Clarification on filing notices-Amendments	1
	25	E way Bill Registration- E way bill generation cancellation	1
<b>V</b>	<b>Open Ended Module Practical Sessions on E-Filing ( Income Tax and GST)</b>		<b>9</b>
	1. Assign group projects where students collaborate to prepare and file tax returns electronically. 2. Provide access to tax preparation software and allow students to practice e-filing tax returns in a simulated environment. 3. Use online platforms that replicate the e-filing process, allowing students to practice completing tax forms, entering data, and submitting returns in a virtual environment.		
	<b>Reference Books</b> 1.Students’ Guide to Income Tax by Dr. Vinod Singhanian 2. Students’ handbook on Income Tax by CA T Manoharan 3. Income Tax Ready Reckoner by Dr. V.G.Mehta 4. <a href="https://www.incometaxindia.gov.in">https://www.incometaxindia.gov.in</a> for relevant provisions of Act and Rules applicable to concerned assessment year. 5. <a href="https://www.incometaxindiaefiling.gov.in">https://www.incometaxindiaefiling.gov.in</a> for registration on portal, viewing 26AS (tax credits), e-filing and other relevant procedures 6. How to File Salary Income Tax, AY 2019-2020 by CA Rahul Gupta 7. Tax Saving & Investment guide : Income Tax of India by CA Shammi Prabhakar Singh		

Course Code	COM6FS113 (3)				
Course Title	DATA ANALYSIS USING STATISTICAL SOFTWARE				
Type of Course	SEC				
Semester	VI				
Academic Level	•				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3	-		45
Pre-requisites	Familiarity with fundamental statistical concepts, such as descriptive statistics such as mean, median, mode, standard deviation, probability distributions, hypothesis testing, and regression analysis, is necessary for interpreting data analysis results and selecting appropriate statistical techniques.				
Course Summary	This course provides students with the knowledge and skills necessary to conduct data analysis using Statistical Package for the Social Sciences.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a thorough understanding of fundamental statistical concepts such as probability distributions, hypothesis testing, regression analysis	Ap	P	Instructor-created exams / Quiz Assignment
CO2	Acquire skills to perform descriptive analysis of data, including calculating measures of central tendency, dispersion, and graphical representation of data distributions.	Ap	P	Instructor-created exams / practical assignment
CO3	Interpret the results of statistical analyses performed using SPSS in the context of research questions or hypotheses.	An	C	Examinations Project
CO3	Apply data analysis techniques to real-world datasets	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to statistical software</b>		<b>9</b>
	1	Planning the study, Choosing appropriate scales and measures, Reliability, Validity, Preparing a questionnaire- Question types, Response format, Wording the questions.	3
	2	Preparing a codebook: Variable names, Coding Responses, Coding Open-ended question.	3
	3	Starting SPSS statistics, Opening an existing data file, Working with data files, Windows, Menus, Dialogue Boxes, Closing IBM SPSS Statistics, Getting Help	3
<b>II</b>	<b>Preparing the Data File</b>		<b>12</b>
	4	Creating a data file and entering data: Changing the SPSS statistics options.	3

	5	Defining the variables: Procedure – Name, Type, Width, Decimals, Label, Missing, Columns, Align, Measure, and Role. Optional shortcuts.	3
	6	Entering Data, Modifying the data file,	2
	7	Data entry using excel, Useful SPSS statistics features, Merging files, Using Sets.	2
	8	Screening and Cleaning the data: Check for errors, Find and correct the error in the data file	2
<b>III</b>	<b>Preliminary analysis</b>		<b>7</b>
	9	Descriptive statistics, Categorical variables, Continuous variable, Missing data	2
	10	Assessing normality, Checking for outliers	2
	11	Histograms, Bar graphs, Line graphs, Scatter plots, Box plots – Interpretation of output from all the graphs.	1
	12	Editing a graph, Importing graphs into word documents	1
	13	Interpretation of output from reliability, Presenting the result from reliability	1
<b>IV</b>	<b>Overview of the different statistical techniques</b>		<b>8</b>
	14	Exploring the relationships: Correlation, Partial correlation, Multiple Regressions	2
	15	Factor analysis	2
	16	Exploring difference between groups: T-tests, One-way analysis of variance,	2
	17	Two-way analysis of variance, Multiple analyses of variance, Analysis of covariance	2
<b>V</b>	<b>Open Ended Module</b>		<b>9</b>
	Provide students with datasets relevant to their field of study and guide them through the process of importing, cleaning, analyzing, and interpreting data using SPSS		
	<p><b>References:</b></p> <p>1. IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May 2016, <a href="https://www.ibm.com/support/knowledgecenter/SSLVMB/welcome/">https://www.ibm.com/support/knowledgecenter/SSLVMB/welcome/</a></p> <p>2. HOW TO USE SPSS A Step-By-Step Guide to Analysis and Interpretation, Brian C. Cronk, Tenth edition published in 2018 by Routledge.</p> <p>3. SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., Second edition published in 2005 by Lawrence Erlbaum Associates, Inc.</p> <p>4. Using IBM SPSS statistics for research methods and social science statistics, William E. Wagner, Fifth edition published in 2015 by SAGE</p>		

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Course Code	<b>COM6FS113 (4)</b>				
Course Title	<b>BASICS OF FINANCIAL ECONOMETRICS</b>				
Type of Course	SEC				
Semester	VI				
Academic Level	•				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3			45
Pre-requisites	Basic knowledge about finance and economics.				
Course Summary	This course covers all fundamentals of financial econometrics. After the completion of the course, the student will be able to analyse time series data.				

#### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the pre-requisites of financial econometrics	U	C	Instructor-created exams / Quiz
CO2	Develop skills to identify and analyse different types of data.	A	P	Practical assignments to evaluate companies
CO3	Apply the knowledge in using various models in analysing time series data	A	P	Exam and practical assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

#### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>INTRODUCTION TO FINANCIAL ECONOMETRICS</b>		<b>10</b>
	1	Overview of Financial Econometrics	1

	2	Basic Concepts in Econometrics	2
	3	Data Types -Time series, cross sectional, panel data	2
	4	Time Series Analysis in Finance	3
	6	Overview of Financial Econometrics	2
<b>II</b>	<b>STATISTICAL FOUNDATION OF FINANCIAL ECONOMETRICS</b>		<b>10</b>
	7	Probability Distributions in Finance	2
	8	Statistical Inference and Hypothesis Testing	2
	9	Regression Analysis and its Applications	2
	10	Multivariate Regression Analysis	2
	11	Model Selection and Evaluation	2
<b>III</b>	<b>TIME SERIES ANALYSIS IN FINANCE</b>		<b>10</b>
	13	Stationarity and Non-stationarity in Time Series	2
	14	Autoregressive (AR) Models	2
	15	Moving Average (MA) Models	2
	16	Autoregressive Moving Average (ARMA) Models	2
	17	Autoregressive Integrated Moving Average (ARIMA) Models	2
<b>IV</b>	<b>FINANCIAL VOLATILITY MODELING</b>		<b>6</b>
	18	Volatility Concepts and Measurement	2
	19	ARCH and GARCH Models	2
	21	Volatility Forecasting Techniques	2
<b>V</b>	Open Ended Module for Practical Exercise		<b>9</b>

### References

1. "Introductory Econometrics for Finance" by Chris Brooks
2. "Financial Econometrics: Methods and Models" by Ruey S. Tsay
3. "Financial Econometrics" by Peijie Wang
4. "Basic Econometrics" by Damodar N. Gujarati and Dawn C. Porter
5. "Econometric Analysis of Cross Section and Panel Data" by Jeffrey M. Wooldridge
6. "Applied Econometrics with R" by Christian Kleiber and Achim Zeileis
7. "Financial Econometrics: Problems, Models, and Methods" by Christian Gourieroux and Joann Jasiak

### VALUE ADDED COURSES (VAC)

(ONLY FOR DOUBLE MAJOR PROGRAMMES)

Course Code	COM3FV108				
Course Title	SUSTAINABLE MARKETING AND ETHICAL PRACTICES				
Type of Course	VAC (For double Major Course only)				
Semester	III				
Academic Level	•				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3	-		45
Pre-requisites					
Course Summary	This course aims to equip students with the knowledge and skills necessary to navigate the complex landscape of modern marketing while promoting sustainability, social responsibility, and ethical conduct.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a solid understanding of key sustainability concepts, including environmental conservation, social responsibility, and economic viability, and how these concepts relate to marketing activities.	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Become aware of the ethical dilemmas and challenges faced by marketers, such as deceptive advertising, greenwashing, and the exploitation of vulnerable populations.	An	P	Examinations/Assignment/Seminar/
CO3	Able to apply principles of sustainable marketing to develop strategies for promoting environmentally friendly products, ethical sourcing, and socially responsible business practices.	Ap	P	Debates/Discussions/project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
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<b>I</b>	<b>Theoretical Foundation of Sustainability; Sustainable Marketing</b>	<b>9</b>
	Meaning of Sustainability, Objectives of sustainability, Sustainable Development. Sustainable Marketing: Concept and Evolution of Sustainable Marketing, 3 Pillars of Sustainable Marketing, Rationale for Sustainable Marketing, Basic Tenets of Sustainable Marketing, Balancing Sustainability and Profitability, Sustainability Issues	
<b>II</b>	<b>Sustainable Marketing Mix; Sustainable Consumption</b>	<b>9</b>
	Sustainable Marketing Mix: Sustainable products and services, 3 R's- recycle, reuse and reduce, Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Creating Value through Sustainability. Triple Bottom Line approach Attitude-The Characteristics of a Sustainable Consumer	
<b>III</b>	<b>Sustainability Marketing and Marketing Ethics; Theoretical Foundation of Ethics</b>	<b>9</b>
	Sustainability Marketing and Marketing Ethics: Linkages, Sustainability and Ethical Decision Making in Marketing, Role of Marketing Ethics in Attaining Sustainability. Theoretical Foundation of Ethics: Concept of Ethics, Business Ethics and Marketing Ethics, Individual vs organisational Ethics, Normative Marketing Ethics: An Overview, Marketing Ethics and Decision Making, Ethicality vs Profitability.	
<b>IV</b>	<b>Ethics and the P's; Marketing Ethics and Positive Corporate Culture</b>	<b>9</b>
	Ethics and the P's: Ethical Issues Pertaining to the P's of Marketing including Marketing Research, Advertising and Sales, Ethical Dilemmas and Marketing, Marketing Types and Ethicality Issues, Role of Marketing Ethics in Building Positive Corporate Culture; Code of Conduct: Role of Code of Conduct in Ethical Behaviour, Challenges in Implementation	
<b>V</b>	<b>OPEN ENDED MODULE</b>	<b>9</b>
	1	Contemporary themes in sustainable marketing
	2	Sustainability in Advertising and Promotion

References:

1. "Ethical Marketing and the new consumer" by Chris Arnold, John Wiley & Sons, Year of Publication: 2009.
2. "Ethical Marketing" by Patrick E. Murphy, Gene R. Laczniak, Norman E. Bowie and Thomas A. Klein, Pearson Publication, Year of Publication: 2004.
3. "Ethics in Marketing: International Cases and Perspectives", 2nd edition by Patrick E. Murphy, Gene R. Laczniak & Fiona Harris, Routledge Publications, 2017.
4. "Marketing Ethics and Society" by Lynne Eagle and Stephen Dahl, James Cook University, Year of Publication: 2015.



Course Code	COM4FV110				
Course Title	STATISTICAL SOFTWARE FOR DATA ANALYSIS				
Type of Course	VAC (for double major course only)				
Semester	IV				
Academic Level	·				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3	-		45
Pre-requisites	Familiarity with fundamental statistical concepts, such as descriptive statistics such as mean, median, mode, standard deviation, probability distributions, hypothesis testing, and regression analysis, is necessary for interpreting data analysis results and selecting appropriate statistical techniques.				
Course Summary	This course provides students with the knowledge and skills necessary to conduct data analysis using Statistical Package for the Social Sciences.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a thorough understanding of fundamental statistical concepts such as probability distributions, hypothesis testing, regression analysis	Ap	P	Instructor-created exams / Quiz Assignment
C02	Acquire skills to perform descriptive analysis of data, including calculating measures of central tendency, dispersion, and graphical representation of data distributions.	Ap	P	Instructor-created exams / practical assignment
CO3	Interpret the results of statistical analyses performed using SPSS in the context of research questions or hypotheses.	An	C	Examinations Project
CO3	Apply data analysis techniques to real-world datasets	Ap	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

**Detailed Syllabus:**

<b>Module</b>	<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>I</b>	<b>Introduction to statistical software</b>		<b>9</b>
	1	Planning the study, Choosing appropriate scales and measures, Reliability, Validity, Preparing a questionnaire- Question types, Response format, Wording the questions.	3
	2	Preparing a codebook: Variable names, Coding Responses, Coding Open-ended question.	3
	3	Starting SPSS statistics, Opening an existing data file, Working with data files, Windows, Menus, Dialogue Boxes, Closing IBM SPSS Statistics, Getting Help	3
<b>II</b>	<b>Preparing the Data File</b>		<b>12</b>
	4	Creating a data file and entering data: Changing the SPSS statistics options.	3
	5	Defining the variables: Procedure – Name, Type, Width, Decimals, Label, Missing, Columns, Align, Measure, and Role. Optional shortcuts.	3
	6	Entering Data, Modifying the data file,	2
	7	Data entry using excel, Useful SPSS statistics features, Merging files, Using Sets.	2
	8	Screening and Cleaning the data: Check for errors, Find and correct the error in the data file	2
<b>III</b>	<b>Preliminary analysis</b>		<b>7</b>
	9	Descriptive statistics, Categorical variables, Continuous variable, Missing data	2
	10	Assessing normality, Checking for outliers	2
	11	Histograms, Bar graphs, Line graphs, Scatter plots, Box plots – Interpretation of output from all the graphs.	1
	12	Editing a graph, Importing graphs into word documents	1
	13	Interpretation of output from reliability, Presenting the result from reliability	1
<b>IV</b>	<b>Overview of the different statistical techniques</b>		<b>8</b>
	14	Exploring the relationships: Correlation, Partial correlation, Multiple Regressions	2
	15	Exploring difference between groups: T-tests, One-way analysis of variance,	4
	16	Two-way analysis of variance, Multiple analyses of variance, Analysis of covariance	2

<b>V</b>	<b>Open Ended Module</b>	<b>9</b>
	Provide students with datasets relevant to their field of study and guide them through the process of importing, cleaning, analyzing, and interpreting data using SPSS	
	<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May 2016, <a href="https://www.ibm.com/support/knowledgecenter/SSLVMB/welcome/">https://www.ibm.com/support/knowledgecenter/SSLVMB/welcome/</a></li> <li>2. HOW TO USE SPSS A Step-By-Step Guide to Analysis and Interpretation, Brian C. Cronk, Tenth edition published in 2018 by Routledge.</li> <li>3. SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., Second edition published in 2005 by Lawrence Erlbaum Associates, Inc.</li> <li>4. Using IBM SPSS statistics for research methods and social science statistics, William E. Wagner, Fifth edition published in 2015 by SAGE Publications, Inc</li> </ol>	

## MULTI DISCIPLINARY COURSES (MDC)

Course Code	COM1FM105 (1)				
Course Title	BUSINESS START-UP ESSENTIALS				
Type of Course	MDC				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3			45
Pre-requisites	Students should have a foundational understanding of basic business concepts such as marketing, finance, accounting, and management.				
Course Summary	This course equips students with the knowledge and skills necessary to plan, launch, and manage a successful new venture				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the fundamentals of entrepreneurship and the startup ecosystem.	U	C	Instructor-created exams / Quiz Assignment
CO2	Develop a comprehensive business plan for a new venture	Ap	C	Instructor-created exams / project
CO3	Explore different funding options and financial planning strategies for startups.	An	C	Examinations Assignment
CO4	Develop effective marketing and sales strategies for a startup.	An	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
I	<b>Introduction to Entrepreneurship and Start-up</b>		<b>7</b>
	1	Defining entrepreneurship and its significance-Entrepreneurial mindset and characteristics	2

	2	Overview of the start-up ecosystem	1
	3	Generating business ideas- Identifying opportunities in the market	2
	4	Evaluating market opportunities-Identifying customer needs	2
<b>II</b>	<b>Business Planning</b>		<b>11</b>
	5	Business Planning-Components of a business plan- Understanding the structure of a business plan-Key elements to include	2
	6	Writing a mission statement and defining clear objectives	1
	7	Developing a value proposition and understanding competitive advantage	2
	8	Conducting market research	2
	9	Analyzing industry trends	2
	10	Identifying target market segments and customer personas	2
<b>III</b>	<b>Funding Options for Start-ups</b>		<b>10</b>
	11	Bootstrapping and self-funding- Strategies for bootstrapping Self-funding options	2
	12	Angel investors and venture capital- Understanding angel investors- Venture capital funding process	2
	13	Exploring crowd funding platforms-Other alternative financing methods	2
	14	Financial Planning and Management-Budgeting and financial projections	2
	15	Pricing strategies- Pricing models and strategies-Pricing for profitability	2
<b>IV</b>	<b>Legal and Regulatory Considerations</b>		<b>8</b>
	16	Business structures (sole proprietorship, partnership, corporation)- Types of business structures-Choosing the right structure	2
	17	Intellectual property protection- Overview of IP protection-Patent, copyright, and trademark	2
	18	Contracts and legal agreements- basic features of Contract Act	2
	19	Ethical Considerations in business	2
<b>V</b>	<b>Open Ended Module</b>		
		Guide students through the process of developing a comprehensive business plan for a new venture, covering areas such as market analysis, product/service development, marketing strategy, financial projections, and operational planning.	9

## References

1. Stevenson, H.H., Grousebeck, H.I., Roberts, M.J. and Bhide, A. (2000): New Business Ventures and the Entrepreneur, McGraw-Hill, Singapore.
2. Timmons A. Jeffry and Jr. Stephen Spinell (2009): New Ventures Creation; Entrepreneurship for the 21st Century, McGraw Hill.
3. Chauhan, A., Abidi, S., Kumar, A., and Joshi, M. (July, 2018), "Reading Tea leaves or Foresightedness- Part II", Business World / Education

4. Alexander Osterwalder and Yves Pigneur, Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers"
5. Eric Ries, The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses.

Course Code	COM1FM105 (2)				
Course Title	<b>STOCK MARKET FUNDAMENTALS</b>				
Type of Course	<b>MDC</b>				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3			45
Pre-requisites	A foundational understanding of financial concepts such as assets, liabilities, income, expenses, and financial statements is essential for comprehending stock market fundamentals.				
Course Summary	Stock Market Fundamentals is a foundational course designed to provide students with a comprehensive understanding of the basic principles, concepts, and mechanics of the stock market. Through theoretical learning, practical examples, and hands-on activities, students will explore key topics such as stock exchanges, investment instruments, trading strategies, market analysis, and portfolio management.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the pre-requisites to invest in securities market	U	C	Instructor-created exams / Quiz
CO2	Develop skills to analyse the intrinsic worth of securities to invest in public issues and secondary market.	Ap	C	Instructor-created exams / project
CO3	Appreciate the importance of mutual fund and systematic way of investment in mutual fund	An	C	Instructor-created exams / project
CO4	Apply the knowledge in creating an optimum portfolio	Ap	P	Instructor-created exams / project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Securities Market</b>		<b>8</b>
	1	Stock Market – Primary market and Secondary market	1
	2	Pre-requisite to invest in stock Market- Bank Account, Demat Account and Trading account, Demonstration of Opening demat and trading account, BSDA	2
	3	KYC documents, CKYC, Power of attorney & DDPI, Nomination	1
	4	Modes of investment - Mutual fund & Direct equity	1
	5	Trading- Intra-day trading, swing trading & derivative trading (F& O)- Online trading	2
	6	SEBI, Scores	1
<b>II</b>	<b>Primary Market and Secondary Market</b>		<b>10</b>
	7	Types of public issues, Initial Public Offer, Modes of pricing,	2
	8	Application for IPO, ASBA, UPI and offline methods	1
	9	Prospectus, Evaluation of IPO, allotment and listing	2
	10	Investment in secondary market, Stock exchanges and indices	1
	11	Market watch, LTP, OHLC, Upper and lower circuits, volume, Modes of placing orders, types of orders, Demonstration of market watch and order placing.	2
	12	settlement, Contract note, Charges in demat and trading account, AMC, Margin pledge, Leverage.	2
<b>III</b>	<b>Fundamental and Technical Analysis</b>		<b>11</b>
	13	Stock Selection, Security Analysis, Fundamental Analysis – EIC analysis	2
	14	Tools for company analysis- Business of company, promoters holding & pledge, Sales and profit growth, Major liquidity, profitability, leverage, valuation and other Ratios and its interpretations	3
	15	Technical analysis, Basic tools of technical analysis	3
	16	Portfolio, Portfolio diversification & Portfolio revision	1
	17	Dividend, Taxation on stock market investment and trading	2
<b>IV</b>	<b>Mutual fund investment</b>		<b>7</b>
	18	Structure and working of mutual funds	1
	19	Types of funds based on structure, objective and investment style	2
	20	Ways of investing in mutual fund, NFO, NAV, Direct and regular mutual funds, Lump sum and SIP investment, Dividend options, Benefits of SIP	2
	21	Redemption, SWP, Risk-o-meter, Fund fact sheet and its utility	2
<b>V</b>	<b>Open Ended Module</b>		<b>9</b>
		5. Analysis of the risk return of nifty for the last 20 years	
		6. Demonstration of fundamental analysis by using screener	

		applications 7. Practical assignment on fundamental analysis of selected shares 8. Trading using simulative apps 9. Evaluation of the 10 year cumulative return of mutual funds	
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#### References

- 1.Kohn,Meir: Financial Institutions and Markets,Tata McGrawHill.
- 2.BholeL.M: Financial Institutions and Markets,Tata McGrawHill.
- 3.Desai,Vasantha:The Indian Financial System,Himalaya Publishing House.
- 4.Machiraju.R.H: Indian Financial System,Vikas Publishing House.
- 5.KhanM.Y:Indian Financial System,Tata Mc Graw Hill.
- 6.Donald E. Fisher and Ronald J. Jordan: Securities Analysis and Portfolio Management, Prentice Hall, New Delhi.
- 7.S.Kevin: Security Analysis and Portfolio Management.
- 8.GuptaL.C.:Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
- 9.MachiRaju,H.R.:WorkingofStockExchangesinIndia,WileyEasternLtd,NewDelhi.
- 10Sundar Sankaran, Indian Mutual Funds Handbook, Vision books, New Delhi
- 11.Ankit Gala & Jitendra Gala, Guide to Indian Mutual Fund, Buzzing stock Publishing house
- 12.NISM-Series-XII: Securities Markets Foundation Certification Examination (Study material of NISM for their certificate course)

Course Code	COM1FM105 (3)				
Course Title	<b>CONSUMER AWARENESS AND PROTECTION</b>				
Type of Course	MDC				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3			45
Pre-requisites	There are no formal prerequisites for the course, but a basic understanding of consumer behaviour, business ethics, and legal principles may be beneficial				
Course Summary	This course is designed to educate students about their rights as consumers, empower them to make informed purchasing decisions, and equip them with the knowledge and skills to protect themselves from deceptive practices				

#### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
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CO1	Gain an understanding of basic consumer rights, such as the right to safety, information, choice, and redress, as well as their corresponding responsibilities in the marketplace.	U	C	Instructor-created exams / Quiz Assignment
CO2	Develop critical thinking skills to evaluate marketing practices, product claims, and pricing strategies, and to assess the credibility of information in the marketplace.	An	C	Project
CO3	Learn how to advocate for consumer rights and contribute to positive change by raising awareness, reporting violations, participating in consumer movements,	An	P	Examinations Project
CO4	Learn to recognize common consumer issues and deceptive practices, such as false advertising, fraud etc	An	C	Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>INTRODUCTION TO CONSUMER PROTECTION</b>		<b>8</b>
	1	Concept of consumer Protection-Importance of consumer protection	1
	2	Role of consumer protection agencies and organizations	1
	3	Concept of Consumer awareness	1
	4	Fundamental consumer rights and responsibilities	1
	5	Case studies illustrating violations and resolutions	3
	6	Ethical considerations in consumer behaviour	1
<b>II</b>	<b>THE CONSUMER PROTECTION LAW IN INDIA</b>		<b>10</b>
	7	Consumer rights- UN Guidelines on consumer protection	3
	8	Consumer goods-defect in goods-spurious goods and services	2
	9	Service-deficiency in service	3
	10	Unfair trade practice- Restrictive trade practices	2

<b>III</b>	<b>ORGANIZATIONAL SET-UP UNDER THE CONSUMER PROTECTION ACT</b>		<b>10</b>
	11	Advisory Bodies: Consumer Protection Councils at the Central, State, and District Levels	3
	12	Adjudicatory Bodies: District Forums and State Commissions	2
	13	National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial)	3
	14	Role of Supreme Court	2
<b>IV</b>	<b>GRIEVANCE REDRESSAL MECHANISM UNDER THE INDIAN CONSUMER PROTECTION LAW</b>		<b>8</b>
	15	Who can file a complaint - Grounds of filing a complaint- Limitation period	2
	16	Procedure for filing and hearing of a complaint	2
	17	Disposal of cases-Relief/Remedy available	2
	18	Temporary Injunction- Enforcement of order- Appeal- frivolous and vexatious complaints	1
	19	Offences and penalties	1
<b>V</b>	<b>Open Ended Module</b>		<b>9</b>
	1	Case studies on consumer rights violations or fraud cases	
	2	Role plays by dividing students into groups and assign them roles of consumers, sellers, and regulatory authorities and enact scenarios such as purchasing defective products, lodging complaints, and resolving disputes	
	3	Arrange field visits to consumer protection agencies, regulatory bodies, or consumer courts where students can observe complaint resolution processes and interact with officials to understand how consumer rights are upheld	

#### References

1. Consumer protection law in India- N V Paranjape
2. Consumer protection act: a commentary – G B Reddy
3. Consumer protection laws – Dr R K Bangia
4. Consumer awareness and protection – Dr S J Maheshwari
5. Consumer awareness, welfare and protection: problems and prospects – G Ganesan & M Sumathy

Course Code	COM2FM106 (1)				
Course Title	<b>FINANCIAL LITERACY</b>				
Type of Course	MDC				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per	Tutorial	Practical	Total Hours

		week	per week	per week	
	3	3			45
Pre-requisites	There are no formal prerequisites for this course. However, students with a basic understanding of mathematics, economics, or personal finance may find the material easier to grasp.				
Course Summary	This course is designed to equip students with the knowledge, skills, and attitudes necessary to make informed financial decisions throughout their lives.				

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding about the basic concepts of financial literacy	U	C	Instructor-created exams / Quiz
CO2	Develop financial literacy by imparting knowledge about banking, insurance and other financial products.	An	C	Test & Practical assignments t
CO3	Identify various saving and investment avenues available in India with its risk-return pay off	An	P	Test and practical assignment
CO4	Apply the learned knowledge to identify investment opportunities and to avoid fraudulent schemes.	Ap	C	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Financial Literacy</b>		<b>9</b>
	1	Concept of Financial literacy-Financial Goals	1
	2	Components of financial literacy - Financial Knowledge, Financial Planning, budgeting -financial discipline	2
	3	Saving and investment- Inflation and time value of money - Guidelines for savings and investment	2
	4	50-30-20 principle, compounding and benefits, Rule of 72	2
	5	Debt management-CIBIL Score	1
<b>II</b>	<b>Banking and Insurance</b>		<b>10</b>
	6	Need of bank accounts, types of accounts – savings, current, fixed	2

		deposit and recurring	
	7	Basic savings bank deposit account (BSBDA) and PMJDY, features	2
	8	Modes of operating accounts – Deposit and withdrawal, traditional and digital payment methods, Cheque, Bank cards, Internet banking, Mobile banking, UPI & digital Wallet.	2
	9	Electronic fund transfer – Basic concepts of NEFT, RTGS, IMPS, NUUP & AEPS.	2
	10	Need for insurance, Life and non-life insurance, Types of insurance	2
<b>III</b>	<b>Investment Avenues in India</b>		<b>11</b>
	11	Various investment avenues and its risk return payoff, Term Deposit, Gold, Real estate and Equity	2
	12	Fixed interest-bearing schemes & its features – PPF, NSC, Sukanya Samridhi Yojana, Post office schemes,	2
	13	Gold – ETF, Sovereign gold bond	2
	14	Stock market – concept, risk, direct equity and mutual funds, Importance of SIP mode of investment.	2
	15	Retirement planning – NPS, APY, Pension schemes of mutual fund	2
	16	Construction of an investment portfolio, Portfolio evaluation and revision.	1
<b>IV</b>	<b>Financial Frauds and Security measures</b>		<b>6</b>
	17	Banking frauds, Phishing, card frauds, ATM frauds etc.	2
	18	Investment frauds - Ponzi schemes, How to identify ponzi schemes	2
	19	Security measures to avoid banking frauds	1
	20	Precautions against investment frauds	1
<b>V</b>	<b>Open Ended Module</b>		<b>9</b>
		1. Provide real-life scenarios and task them with creating personal budgets based on given income, expenses, and financial goals. 2. Demonstration of filling forms – cheque, withdrawal slip, draft, account opening form, proposal form of insurance etc. 3. Evaluation of the 10 year cumulative return of mutual funds 4. Assignment on various ponzi schemes reported in India	

### References

1. Abhishek Kumar, The Richest Engineer, Manjul Publishing House, 2016.
2. Dave Ramsey, The Total Money Makeover: Classic Edition: A Proven Plan for Financial Fitness, Thomson Nelson, 2013,
3. David Bach, Smart Women Finish Rich, Expanded and Updated, Finish Rich Media LLC, 2021.
4. John C Bogle, The Little Book of Common Sense Investing: The Only Way to Guarantee Your Fair Share of Stock Market Returns, 2017.
5. Kara Ross, Personal Finance For Teens and College Students, Marketing Forte, LLC, 2021

6. P V Subramanyam, Retire Rich: Invest Rs 40 a Day, Network 18 Publications, 2013.  
7. Ramit Sethi, I Will teach You to be Rich, Ramit Seth ji, 2023.

Course Code	COM2FM106 (2)				
Course Title	EVENT MANAGEMENT				
Type of Course	Multi Disciplinary Course				
Semester	II				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	3	3	-	-	45
Pre-requisites	A basic understanding of various aspects of management				
Course Summary	This course familiarises the students about the basic principles and practices of event management.				

#### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Acquire knowledge on the basics of event management.	U	C	Quiz/ Assignment/ Seminar Examination
CO2	Develop basic skills for conducting events	Ap	P	Quiz/ Assignment/ Seminar/ Examination
CO3	Demonstrate the process of staging managing events.	Ap	P	Project

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

#### Detailed Syllabus:

Module	Unit	Content	Hrs
I	<b>Introduction to Events</b>		<b>8</b>
	1	Meaning and of definition of events	1
	2	Characteristics and advantages of events	1
	3	Broad classification of events	2
	4	Essential Qualities and Skills required for Event Manager	1

	5	Role of an Event Manager	1
	6	Five Cs of event management	1
	7	Event management as a career	1
<b>II</b>	<b>Concept and Design of events</b>		<b>9</b>
	8	Developing Event Concept	3
	9	Analyzing the event concept	3
	10	Designing the event	2
	11	Logistics of event concept	1
<b>III</b>	<b>Staging an Event</b>		<b>11</b>
	12	Choosing an event site	3
	13	Developing theme	3
	14	Conducting rehearsals	1
	15	Providing services	1
	16	Arranging catering	2
	17	Managing the environment	1
<b>IV</b>	<b>Event close-down and evaluation</b>		<b>8</b>
	18	Closedown	3
	19	Event evaluation	2
	20	Sources of information for evaluation of event	2
	21	Event divestment and legacies	1
<b>V</b>	<b>Open Ended Module-MICE in India</b>		<b>9</b>
		Components ,significance and role of MICE	
		MICE Destinations in India	
		Current scenario of MICE In India	

## References

1. Hoyle, L.H., CAE and CMP, (2013). Event Marketing. India: Wiley India Pvt Ltd. • Natalie Johnson (2014). Event Planning Tips: The Straight Scoop on How to Run a Successful Event (Event Planning, Event Planning Book, Event Planning Business) Kindle Edition.
2. Robincon, P., Wale, D. & Dickson, G. (2010). Events Management 'Ed'. London : CABI
3. Saurav Mittal (2017). Event Management: Ultimate Guide To Successful Meetings, Corporate Events, Conferences, Management & Marketing For Successful Events: Become an event planning pro & create a successful event series. Kindle Edition.

<b>Course Code</b>	<b>COM2FM106 (3)</b>				
<b>Course Title</b>	<b>FOUNDATIONS OF ACCOUNTING</b>				
<b>Type of Course</b>	<b>MDC</b>				
<b>Semester</b>	<b>II</b>				
<b>Academic Level</b>	<b>100-199</b>				
<b>Course Details</b>	<b>Credit</b>	<b>Lecture per week</b>	<b>Tutorial per week</b>	<b>Practical per week</b>	<b>Total Hours</b>
	<b>3</b>	<b>3</b>	<b>-</b>		<b>45</b>
<b>Pre-requisites</b>					
<b>Course Summary</b>	This course provides a comprehensive understanding of accounting fundamentals, including principles, recording transactions, preparing financial statements, and implementing depreciation accounting techniques.				

**Course Outcomes (CO):**

<b>CO</b>	<b>CO Statement</b>	<b>Cognitive Level*</b>	<b>Knowledge Category#</b>	<b>Evaluation Tools used</b>
CO1	Develop a comprehensive understanding of the fundamental concepts of accounting	U	C	Examinations/Review Questions/ Assignment
CO2	Acquire the skills necessary to accurately record financial transactions	An	P	Assignment Examinations
CO3	Demonstrate proficiency in preparing essential financial statements	An	P	Project Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>		Introduction to Accounting	<b>9</b>
		1.1 Meaning, Importance, Need, Objectives, Advantages, and Limitations 1.2 Accounting as an Information System, Users of Accounting Information, Sources of Accounting Information 1.3 Basic Accounting Terms: Transactions, Accounts, Assets, Liabilities, Capital, Drawings, Expenditure, and Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit 1.4 Basis of Accounting Principles: Cash, Accrual, and Hybrid 1.5 Difference between Double Entry system and Single entry system (accounting for incomplete records)	
<b>II</b>		Recording of Transactions	<b>9</b>
		2.1 Identification of Transactions and Events for Recording  2.2 Classifications of Accounts (Traditional): Personal Account, Real Account, and Nominal Account  2.3 Classifications of Accounts (Modern): Assets, Liabilities, Capital, Income, and Expenses  2.4 Accounting Equation and Rules of Debit and Credit  2.5 Basis of Recording: Vouchers, Journalizing the Transactions	
<b>III</b>		Preparation of Accounts and Depreciation Accounting	<b>9</b>
		3.1 Preparation of Ledger  3.3 Cash Book Including Bank Transactions  3.3 Depreciation Accounting: Concept, Features, Causes, Methods (SLM and WDV)	
<b>IV</b>		Preparation of Trial Balance	<b>9</b>
		4.1 Preparation of Financial Statements  4.1 Trial Balance  4.2 Concept of Revenue and Capital Expenditure  4.3 Preparation of Trading and Profit & Loss Account	



V		Open Ended Module	9
		Preparation of Balance Sheet for a Sole Proprietor without Adjustments	

References:

1. Financial Accounting" by Dr. S.N. Maheshwari and S.K. Maheshwari
2. Financial Accounting for Management" by Dr. Ambrish Gupta
3. Financial Accounting: An Introduction" by Prof. R.N. Mukherjee and Prof. M. Hanif

### LIST OF ONLINE COURSES

Sl No	Course Title	Faculty	Course Provider	Duration
1	Advanced Corporate Strategy	Prof R Srinivasan & Prof Sai Yayavaram	IIM Bangalore	6 weeks
2	Advanced Topics in Organizational Behaviour	Prof Sanjay Singh	IIM Sirmaur ( H P)	6 Weeks
3	Banking and Financial Markets: A Risk Management Perspective	Prof. P C Narayan	IIM Bangalore	6 weeks
4	Behavioural Finance	Prof. Shiktha Singh	KIIT (deemed to be University) Bhubaneswar	8 weeks
5	Brand Management	Prof. Preethi Krishnan Lyndem	IIM Bangalore	6 weeks
6	Foreign Exchange Market	Prof P C Narayan	IIM Bangalore	4 weeks
7	Equity Stock Market: Concepts, Instruments, Risks and Derivatives	Prof P C Narayan	IIM Bangalore	6 weeks
8	Innovation and Start Up Policy	Prof Rahul K Misra	IILM Institute for Higher Education	8 weeks
9	Research Methodology and Statistical Analysis	Prof (Dr) Subodh Kesharwani	IGNOU	16 weeks
10	Total Productive Maintenance	Dr Anil Kumar Srivastava	QCI	10 weeks
11	Direct Tax Laws and Practice	Prof Subhvangshu Sekhar Sarkar	Tezpur University -	15 weeks
12	Operation Management	Prof B Mahadevan	IIM Bangalore	6 weeks
13	Financial Accounting and Analysis	Prof Padmini Srinivasan	IIM Bangalore	6 weeks

**MODEL QUESTION PAPER**  
**I Semester B.Com (CUFYUGP) Degree Examinations October 2024**  
**COM1CJ101: MANAGEMENT PRINCIPLES AND APPLICATION**

(Credits: 4)

**Maximum Time: 2 hours**

**Maximum Marks: 70**

**Section A**

**[Answer All. Each question carries 3 marks]      (Ceiling: 24 Marks)**

1. Define the concept of organizing in the context of management.
2. Explain the concept of planning premises.
3. Define the principle of Unity of Command.
4. What is meant by Delegation of Authority?
5. Define MBO.
6. What is Span of Management?
7. Define Democratic Leadership style.
8. What is meant by Management by Exception.
9. Define Crisis Management within the field of management.
10. What is meant by Inclusive Leadership?

**Section B**

**[Answer All. Each question carries 6 marks]      (Ceiling: 36 Marks)**

11. Is management considered a science? Discuss its characteristics and principles.
12. Describe the features distinguishing Line and Staff organizational structures.
13. Elaborate on McGregor's Theory X and Theory Y.
14. Critically assess the effectiveness of laissez-faire leadership.
15. What are the fundamental principles guiding business ethics?
16. Discuss various strategies for resolving conflicts.
17. Detail the contributions made by C.K. Prahalad.

**Section C**

**[Answer any one. Each question carries 10 marks]      (1x10= 10 marks)**

18. You're managing a small department with three subordinates: Yogesh, Pawan, and Kapil. Here's a quick look at each:  
**Yogesh:** He's hard to understand, often absent, and values family over work. The company's incentives don't motivate him much, seeing his job as merely a means to support his family's basic needs.

**Pawan:** Unlike Yogesh, he's loyal to the company and follows its rules and compensation schemes. However, he lacks creativity and assertiveness, impacting his ability to sell himself to other departments or top management.

**Kapil:** He's assertive and motivated by money. He works hard but expects the company to reciprocate. He's driven by financial rewards and is known for pushing for more, even at the expense of intense personality clashes with former employers.

**Questions:**

1. What motivates Yogesh, Pawan, and Kapil, according to motivation theories?
2. Who perceives money as a direct reward for performance?
3. How does equity theory apply to Yogesh, Pawan, and Kapil's motivation levels?

19. "Work is Worship," a prominent construction company, attributes its success to innovative ideas and a scientific approach to work. Ten years ago, the company underwent a significant transformation. They meticulously observed all operations, noting standard task times to determine workforce requirements and manufacturing schedules. After a few months, they progressed to address worker stress, analyzing rest intervals to optimize productivity. Six months later, the company introduced a reward system for efficient workers, offering higher wages for those exceeding performance standards. This incentivized workers to maximize efforts to boost their earnings.

**Questions:**

1. What management concept is exemplified in the case study?
2. Identify and explain the three types of this management concept mentioned in the case. Provide corresponding lines from the text where each type is indicated

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## Appendix

### 1. Format of the Internship Report

<b>1. Title Page:</b>
<ul style="list-style-type: none"><li>Title of the report, Name of the organization, Name of the intern, Duration of the internship, Date of submission.</li></ul>
<b>2. Certificate, Declaration and Acknowledgments:</b>
<ul style="list-style-type: none"><li>Internship completion certificate from the organization</li><li>Include a declaration stating that the internship report is original work and has not been submitted elsewhere.</li><li>Express gratitude.</li></ul>
<b>3. Table of Contents:</b>
<ul style="list-style-type: none"><li>Provide a list of sections and subsections with corresponding page numbers.</li></ul>
<b>4. Introduction:</b>
<ul style="list-style-type: none"><li>Introduce the organization where the internship was conducted, including its background, mission, products/services, industry sector, and any other relevant information.</li><li>State the objectives of the internship report.</li></ul>
<b>5. Description of the Organization:</b>
<ul style="list-style-type: none"><li>Provide a detailed overview of the organization, its history, organizational structure, core functions, target market, competitors, and industry trends.</li><li>Describe the department or division where the internship was undertaken and its role within the organization.</li></ul>
<b>6. Internship Experience:</b>
<ul style="list-style-type: none"><li>Describe the tasks, projects, and responsibilities undertaken during the internship.</li><li>Discuss the skills, knowledge, and competencies acquired or enhanced through practical experience.</li><li>Provide examples of significant achievements, challenges faced, and how they were overcome.</li></ul>
<b>7. Learning Outcomes:</b>
<ul style="list-style-type: none"><li>Reflect on the key learning and insights gained from the internship experience.</li><li>Discuss how the internship contributed to personal and professional development, including skill development, industry knowledge, and career aspirations.</li></ul>
<b>8. Recommendations:</b>
<ul style="list-style-type: none"><li>Offer recommendations for the organization based on observations and experiences during the internship.</li><li>Suggest areas for improvement, future opportunities, or strategies to enhance organizational effectiveness.</li></ul>
<b>9. Conclusion:</b>
<ul style="list-style-type: none"><li>Summarize the main findings and outcomes of the internship experience.</li></ul>
<b>10. appendices:</b>
<b>11. Include any references, sources, or materials cited in the internship report.</b>
<b>12. References:</b>
<ul style="list-style-type: none"><li>Attach any supplementary materials.</li></ul>

### 2. Format of Internship Daily Report

<b>1. Title:</b> Daily Report of Internship in [Organization Name]
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2. <b>Date:</b>
3. <b>Internship Details:</b>
<ul style="list-style-type: none"> <li>• Intern Name:</li> <li>• Department/Division:</li> <li>• Supervisor/Mentor:</li> </ul>
4. <b>Objective/Task for the Day:</b>
<ul style="list-style-type: none"> <li>• Briefly describe the main objective or tasks assigned for the day.</li> </ul>
5. <b>Work Activities:</b>
<ul style="list-style-type: none"> <li>• List the activities performed during the day, including:</li> </ul>
6. <b>Challenges Faced:</b>
<ul style="list-style-type: none"> <li>• Identify any challenges or obstacles encountered during the day.</li> <li>• Describe how the challenges were addressed or mitigated.</li> </ul>
7. <b>Learning and Insights:</b>
<ul style="list-style-type: none"> <li>• Reflect on the key learning, insights, or new skills acquired during the day.</li> </ul>
8. <b>Feedback and Comments:</b>
<ul style="list-style-type: none"> <li>• Provide feedback on the internship experience,</li> </ul>
9. <b>Signature:</b>
<ul style="list-style-type: none"> <li>• Intern's Signature:</li> <li>• Date:</li> </ul>

### 3. Format of Internship Certificate

#### Certificate of Internship Completion

This is to certify that [Intern's Name] has successfully completed the internship program at [Organization Name] from [Start Date] to [End Date].

During this period, [he/she] actively participated in [brief description of internship responsibilities and projects], demonstrating [list of skills developed] and achieving [mention any notable achievements].

[Signature]

[Name and Title of Signatory]

Signature and Name of Faculty in Charge

Signature of HoD

[Date]

### 4. Format of Optional Project Report

Sl.no	Content
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1	<p>Introduction</p> <p>1.1 Background of the Study</p> <p>1.2 Statement of the Problem</p> <p>1.3 Relevance &amp; Scope of the Study</p> <p>1.4 Objectives of the Study</p>
2	<p>Review of Literature</p> <p>2.1 An Overview of Earlier Studies</p> <p>2.2 Uniqueness of Research Study</p>
3	<p>Methodology of the Study</p> <p>3.1 Research Approach and design</p> <p>3.2 Sources of Data</p> <p>3.3 Sampling Design – Reliability &amp; Content Validity</p> <p>3.4 Data Analysis Tools</p> <p>3.5 Report Structure</p> <p>3.6 Limitations of the Study</p>
4	Data Analysis, Interpretation and Inference
5	Findings and Conclusion
6	Suggestions
	<p>Appendix</p> <p>Bibliography</p>

### 5. Format of Research Diary

**Name of the Student:**

**Title of the research work:**

**Month:**

Sl.No	Date	Particulars of Research Work done	Signature of the research Scholar

**Signature of the Supervisor**

**Signature of the HOD**

### 6. Format of Practicum Record Book (Front Page)

**Index page**

Sl.No	Date	Title of the Practicum	Page No	Remarks

### 7. Format of Practicum Record Book (Inner Page)

Practicum No:	Date:
Title of the activity:	
Brief description of the practical activity:	

**Signature of the Course Teacher**



