VIMALA COLLEGE (AUTONOMOUS)

B.Com Honours

PROGRAMME STRUCTURE AND SYLLABUS

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, 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 Responsibility	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.
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, 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 "Vimala College (Autonomous) 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 12 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 Controller of Examination, Vimala College (Autonomous).

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	A: 48	-	12 + 18 + 9	2	133

	Major (A, B)	(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. 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 STRUCTUREFOR 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
		Total		**25**	**21**			**525**
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
		Total		**25**	**21**			**525**
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
		Total		**25**	**22**			**550**
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
		Total		**25**	**21**			**525**
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
	COM5EJ301 (1)	Elective Course 1 in Major - Management of Financial Services	60	4	4	30	70	100
	COM5EJ302 (1)	Elective Course 2 in Major - Security Analysis and Portfolio Management	60	4	4	30	70	100
		Skill Enhancement Course 2	45	3	3	25	50	75
		Total		**25**	**23**			**575**

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
	COM6EJ301 (1)	Elective Course 3 in Major - Financial Derivatives	60	4	4	30	70	100
	COM6EJ302 (1)	Elective Course 4 in Major - Financial Management	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
		Total		**25**	**25**			**625**
Total Credits for Three Years					**133**			**3325**
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
		Total		**25**	**20**			**500**
	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)							

8	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
		Total		**25**	**24**			**600**
Total Credits for Four Years					**177**			**4425**

* 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 DISTRIBUTIONFOR 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
Total for Three Years	**68**	**24**	**39**	**2**	**133**
7	4 + 4 + 4 + 4 + 4	-	-	-	20
8	4 + 4 + 4	4 + 4 + 4	-	12*	24
*Instead of three Major courses					

Total for Four Years	**88 + 12 = 100**	**36**	**39**	**2**	**177**

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
Total for the Three Years				**70**
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
8	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
		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
Total for the Four Years				**114**

ELECTIVE COURSES IN COMMERCE WITH FINANCE SPECIALISATION

1.COM5EJ301(1) Management of Financial Services
2.COM5EJ302(1) Security Analysis and Portfolio Management
3.COM6EJ301(1) Financial Derivatives
4.COM6EJ302(1) Financial Management

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

The minor programs offered are clearly distinct from the major discipline of Commerce. 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 ysis, 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. 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		**TITLE OF THE MINOR: (GROUP A) ENTREPRENEURSHIP** (For students from all disciplines, including Commerce.) A1: ENTREPRENEURIAL FINANCE								
	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
2		A2: ENTREPRENEURIAL LEADERSHIP								
	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
3		**TITLE OF THE MINOR: (GROUP B) PROFESSIONAL ACCOUNTING** (For students from all disciplines, including Commerce.) B1: FINANCIAL REPORTING								
	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
4		B2: COST AND MANAGEMENT ACCOUNTING								
	1	COM1MN104	Essentials of Cost Accounting	1	75	5	4	30	70	100
	2	COM2MN104	Cost Book Keeping and Cost Accounting Standards	2	75	5	4	30	70	100
	3	COM3MN204	Financial Statement analysis and Cost Audit	3	75	5	4	30	70	100
	4	COM8MN304	Strategic Cost Accounting	8	60	4	4	30	70	100

5		**TITLE OF THE MINOR : (GROUP C) FINANCIAL MASTERY** (For students from all disciplines, including Commerce.) **C1: FINANCIAL STUDIES**								
	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
6		**C2: FINTECH**								
	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
7		**TITLE OF THE MINOR: (GROUP D) MARKETING** (For students from all disciplines, including Commerce.) **D1: DIGITAL MARKETING**								
	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
8		**D2: LOGISTICS**								
	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
9		**TITLE OF THE MINOR: (GROUP E) BUSINESS ANALYTICS AND INTELLIGENCE** (For students from all disciplines, including Commerce.) E1: BUSINESS ANALYTICS								

	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
10		E2: BUSINESS INFORMATION SYSTEM								
	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 from all disciplines, including Commerce.)

Group No.	Sl. No.	Course Code	Title	Semester	Total Hrs	Hrs/ Week	Credits	Marks		
								Internal	External	Total
1		**F1: TRAVEL AND TOURISM MANAGEMENT**								
	1	COM1VN 101	Fundamentals of Travel and Tourism	1	75	5	4	30	70	100
	2	COM2VN 101	Tourism Business	2	75	5	4	30	70	100
	3	COM3VN 201	Travel Formalities and Documentation	3	75	5	4	30	70	100
	4	COM8VN 301	Emerging Trends in Tourism Business	8	60	4	4	30	70	100
2		**F2: HOSPITALITY MANAGEMENT**								
	1	COM1VN 102	Foundations of Hospitality	1	75	5	4	30	70	100
	2	COM2VN 102	Front Office Management	2	75	5	4	30	70	100
	3	COM3VN 202	Digital Transformation in Tourism	3	75	5	4	30	70	100
	4	COM8VN 302	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 a discipline other than their Major discipline as one of their multiple disciplines. If a Commerce student selects a Minor or Vocational Minor group offered by the Commerce department as the first of their multiple disciplines, their second discipline must be a Minor or Vocational Minor group from a different department. If students choose a Minor or Vocational Minor group from the Commerce department, the title of that group will be the title of the multiple disciplines. For example, if a Commerce Major student selects Group A1 of the Commerce department's 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 in the Major with Minor pathway can choose all the courses from any two Minor groups offered by a discipline other than their Major discipline. 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. B.Com Honours students have the option to select minor courses specifically offered by the Commerce Department as a separate discipline. 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 the Major with a Vocational Minor pathway can choose all the courses from any two Vocational Minor groups offered by a discipline other than their Major discipline. Tourism Management is considered a separate discipline, distinct from the Commerce major. If students choose any two Vocational Minor groups from the Commerce department, as mentioned above, the title of the Vocational Minor will be the combined group name of the Vocational Minor program. For example, *(F) Tourism Management*.

DISTRIBUTION OF GENERAL FOUNDATION COURSES IN COMMERCE

MULTI DISCIPLINARY COURSES (MDC)

Semester	Course Code	Course Title	Total Hours	Hours/ Week	Credits	Marks		
						Internal	External	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)

Semester	**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 Phython 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)

Semester	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/ COM1MN100	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
		Total		**24/ 25**	**21**			**525**

2	COM2CJ 101/ COM2MN100	Core Course 3 in Major Commerce – Financial Accounting	75	5	4	30	70	100
	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
		Total		**23 – 25**	**21**			**525**
3	COM3CJ 201	Core Course 4 in Major Commerce – Business Regulations	60	4	4	30	70	100
	COM3CJ 202/ COM3MN200	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
		Total		**23 – 25**	**22**			**550**
	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

4	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
		Total		**23/ 24**	**21**			**525**
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
		Total		**25**	**23**			**575**
6	COM6CJ 305/ COM8MN321	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
		Total		**24/ 25**	**25**			**625**
Total Credits for Three Years					**133**			**3325**
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
Total for Three Years	**48**	**18**	**2**	**44**	**9**	**12**	**133**
	68			**53**		**12**	**133**
	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; *							
Total for Four Years	**88 + 12 = 100**	**12**					**177**

COURSE STRUCTUREFOR 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

Semester	Course Code	Course Title	Total Hours	Hours/ Week	Credits	Marks		
						Internal	External	Total
1	COM1CJ101/ COM1MN100	Core Course 1 in Major Commerce– Management Principles and Applications	75	5	4	30	70	100
	BBB1CJ 101	Core Course 1 in Major B –	60/ 75	4/ 5	4	30	70	100
	BBB1CJ 102 / BBB2CJ 102	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
	BBB1FM 105	Multi-Disciplinary Course 1 in B – (for batch B1 only)	45	3	3	25	50	75
		Total		**23 / 25**	**21**			**525**
2	COM2CJ101/ COM2MN100	Core Course 2 in Major Commerce – Financial Accounting	75	5	4	30	70	100
	BBB2CJ 101	Core Course 3 in Major B –	60/ 75	4/ 5	4	30	70	100
	COM1CJ 102 / COM2CJ 102 / COM4CJ 205*	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
	COM2FM 106(1) / COM3FM 106	Multi-Disciplinary Course 1 in Commerce– Financial Literacy	45	3	3	25	50	75
		Total		**24/ 25**	**21**			**525**

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
	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 2 in B –	45	3	3	25	50	75
	BBB3FV 108	Value-Added Course 1 in B – (for batch B1 only)	45	3	3	25	50	75
		Total		**23 – 25**	**22**			**550**
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
	COM4FV 110	Value-Added Course 1in Commerce – Statistical Software for data analysis	45	3	3	25	50	75
	BBB4FV 110	Value-Added Course 2 in B –	45	3	3	25	50	75
	COM4FS 112(1)/ COM5FS 112(1)	Skill Enhancement Course 1 in Commerce – Advanced Spread sheet Applications in Business	45	3	3	25	50	75
		Total		**22 – 24**	**21**			**525**
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
		Total		**24/ 25**	**23**			**575**
6	COM6CJ305/ COM8MN321	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/ COM8MN322	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
		Total		**25**	**25**			**625**
Total Credits for Three Years					**133**			**3325**

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.

* 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
Total for Three Years	**48**	**18**	**2**	**44**	**9**	**12**	**133**
	68			**53**		**12**	**133**
	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; **							
Total for Four Years	**88 + 12 = 100**	**12**					**177**

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 Vimala College (Autonomous). 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

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.
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.
3. Each student has to undertake a Project individually under the supervision of a teacher and submit the same following the guidelines stated below:
4. For the project, the student may choose any topic areas from the subjects they studied
5. The candidate shall prepare and submit a project report to the Department
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. 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

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
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
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
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 Vimala College (Autonomous) inclusive of Viva-voce examination
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
13. The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project
14. There shall be no improvement chance for the Marks obtained in the Project Report
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 CoE, Vimala College (Autonomous)
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
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
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 Vimala College (Autonomous)	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 Controller of Examination, Vimala College (Autonomous)

Criteria	Maximum Marks	Sub Total
1 Presentation		
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	
3. Originality and Creativity	20	40
4. Viva Voce		
4.1 Understanding of the Project	10	
4.2 Critical thinking and analysis	10	
4.3 Communication skills	10	
4.4 Depth of knowledge	10	50

4.5 Originality and creativity	10	
Total		150

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
Total	60

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. 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.
2. 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.
3. 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.
4. 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.

5. 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.
6. 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.
7. 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

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.
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
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
4. Each student has to undertake a Project individually under the supervision of a teacher and submit the same following the guidelines stated below:
5. For the Research project, the student may choose any topic areas belonging to Commerce or an allied discipline.
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.
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. Research students are encouraged to publish research findings in approved journals. The publication of research findings is not mandatory.

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.
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
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
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
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 supervisor) appointed by the Vimala College (Autonomous), inclusive of Viva-voce examination. Presentation is also required.
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.
15. The student should get a minimum of 40% marks in the aggregate and 40% separately for external for a pass in the project.
16. There shall be no improvement chance for the marks obtained in the Research Project Report.
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 CoE, Vimala College (Autonomous).
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 Vimala College (Autonomous)	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 Managemen t	10
Documentation and Reporting	10
Ethical Considerations	10
Viva Voce	30
Total	90

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 Controller of Examination, Vimala College (Autonomous).

Criteria	Maximum Marks	Sub Total
1 Presentation		
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	
3. Originality and Contribution to knowledge	20	40
4. Viva Voce		
4.1 Conceptual Understanding	10	
4.2 Critical thinking and analysis	10	
4.3 Communication skills	10	50
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 additional examiner arranged internally by the Department Council	7	35%
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 CoE, Vimala College (Autonomous). 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
		20	5
	Total	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 CoE, Vimala College (Autonomous) 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 Average	B	6	5.50 – 6.49	
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 (Ci) with the grade points (Gi) 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,

  i.e. SGPA (Si) = Σi (Ci x Gi) / Σi (Ci)

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

Semester	Course	Credit	Letter Grade	Grade point	Credit Point (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.

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

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

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

- 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	**MANAGEMENT PRINCIPLES AND APPLICATION**				
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	Marks 70
I		**Introduction to Management**	**11**	**17**
	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		**Organizing**	**8**	**15**
	7	Organizing-Steps-Organizational Structure	**2**	
	8	Factors affecting organisational design- An Overview of Contemporary Organisational Designs	**2**	
	9	Departmentalization-Authority and Responsibility	**2**	
	10	Delegation of authority and decentralisation-Span of Management	**2**	
III		**Leadership and Motivation**	**13**	**20**
	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-Barriers to Communication and Strategies to Overcome them-Interpersonal Communication Skills	2	
	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	
IV		**Contemporary Themes in Management**	**13**	**18**
	15	Conflict Management-Definition and Types of Conflict-Sources of conflict	2	

		within groups- Communication Skills for Conflict Management		
	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	
	Practicum: It is recommended to conduct the following practical exercises.		**30**	
V	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	Institutional Visits: 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	**COM2CJ101**				
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
CO 1	Build a strong foundation on theories, principles, practices and regulatory framework of accounting	U	C	Examinations / Quiz/ Assignment

CO 2	Prepare and analyze financial statements, including the income statement and balance sheet	An	P	Examinations/ Mini Project / Practical Exercises
CO 3	Effectively communicate and present accounting data, issues, plans and decisions	Ap	P	Examination Presentation / Group Work Case analysis
CO 4	Demonstrate analytical and critical thinking required for the preparation of final accounts and business decision-making	Ap	P	Examination 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	Marks 70
I	**Introduction to the Single entry system**		**11**	**15**
	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	4	
II	**Accounting for Branches**		**11**	**15**
	5	Branch Accounts-Objectives-features and types	3	
	6	Accounting for branches keeping full system of accounting-Debtor system, Stock and debtor system.	4	
	7	Independent branches- Cash in transit and Goods in transit	4	
III	**Preparation of Financial statements of Not for Profit Organisation**		**12**	**20**
	8	Preparation of Receipts and Payments account	4	
	9	Preparation of Income and Expenditure account	4	
	10	Preparation of Balance Sheet	4	

IV	**Preparation of Final Accounts of Joint stock companies (As per Schedule III of Companies Act)**		**11**	**20**
	11	Ind. AS / IFRS complied Financial Statements of Companies (Ind AS1):	5	
	12	Preparation of final accounts under new format (SOPL, SOFP, SOCE,Notes – excluding SOCF)	6	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	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	**BUSINESS REGULATIONS**
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
CO 1	Develop a comprehensive understanding of the legal framework governing business activities, including statutes, regulations	U	C	Examinations/ Quizzes/Assignment/ Seminar
CO 2	Analyze the impact of legal and regulatory environments on business operations, strategy, and decision-making.	An	P	Examinations/ Project Case analysis
CO 3	Evaluate the legal implications of business contracts, including formation, interpretation, and enforcement.	E	P	Project Case analysis
CO 4	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	Marks 70
	Introduction to Business Regulations		**15**	**25**
	1	Definition and importance of Business Regulations-Business Law	1	

I	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	
II	**An Overview of Special Contracts**		**15**	**20**
	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	
III				
	Sale of Goods Act		**10**	**15**
	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	
IV				
	Cyber Law		**8**	**10**
	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	
	Open-Ended Module		**12**	

V		Suggested topics: ● Various Cases relating to course can be discussed ● An overview of Consumer Regulations ● An overview of Environmental Regulations Note: The subject teacher has to prepare the detailed syllabus of the module		

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	**COM3CJ202**				
Course Title	Corporate Accounting				
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	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

CO 1	Provide an in-depth knowledge in theories, principles, practices and regulatory framework of corporate accounting	U	C	Examinations / Quiz/assignment
CO 2	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
CO 3	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 Examination
CO 4	Efficiently illustrate accounting data to communicate effectively with all stakeholders	An	P	Project work Assignment examination
CO 5	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
CO 6	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	Marks 70
I		**Accounting of Shares and Debentures**	**11**	**15**

	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	
II	**Accounting of bonus and rights issue- Buyback of shares- Redemption of preference shares**		**11**	**15**
	4	Redemption of Preference Shares–Provisions of Companies Act	4	
	5	Capital Redemption Reserve – Minimum Fresh Issue	4	
	6	Bonus issue – Rights issue	3	
III	**Consolidated Financial Statements (Ind AS 110)**		**11**	**20**
	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	
IV	**Accounting of Banking and Life Insurance Companies**		**12**	**20**
	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	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	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 *The practical exercises may cover a range of corporate accounting topics, allowing students to apply their knowledge to real-world situations*		

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 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
CO 1	Develop a comprehensive understanding of the legal and regulatory frameworks governing corporations.	U	C	Examinations Quizzes/ Assignment
CO 2	Develop skills to identify, interpret, and adhere to relevant laws and regulations.	An	P	Examinations Project Case analysis
CO 3	Evaluate the role of corporate law in protecting stakeholders' interests, including creditors, employees, consumers, and the public	E	P	Debate Case analysis Examination
CO 4	Develop the ability to make ethical decisions within the legal framework..	E	P	Debates/Discussions Practical exercises
* - 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	Marks 70
	Introduction to Companies Act 2013		**10**	**15**
	1	Companies Act 2013-Objects – Features of the Act	2	
	2	Meaning and definition of company-Features	2	

I	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	
II	**Formation of Companies**		**15**	**20**
	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	
	III Management of Companies		**10**	**15**
	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	
	IV Company Meetings and Winding up		**10**	**20**
	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	
V	**Practicum: It is recommended to conduct the following practical exercises**			
	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	**30**	
	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		
	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		

References:

1.M.C. Shukla &Gulshan :Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.
3. Mannual 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	**APPLIED COSTING AND CONTROL**				
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 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
CO 1	Develop a comprehensive understanding of fundamental cost concepts and costing techniques	U	C	Examinations Practical exercises
CO 2	Demonstrate proficiency in various costing methods	Ap	P	Seminar Assignment Examination Project
CO 3	Evaluate the effectiveness of cost control measures and identify opportunities for cost reduction and process improvement.	E	P	Project Assignment Examinations
CO 3	Communicate and present various statements related to cost and enhancing the strategic decision-making skills.	Ap	P	Assignments Examinations Project
CO 4	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	Marks 70
I	**Overview of Cost Accounting**		**10**	**15**
	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	
II	**Specific Order Costing**		**15**	**20**

	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	
III	**Process Costing**		**10**	**20**
	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	
IV	**Cost Control**		**10**	**15**
	14	Standard Costing: Concept, Difference between Standard Cost and Estimated Cost	2	
	15	Historical Costing Vs. Standard Costing, Constituents of Standard Cost	2	
	16	Analysis of Variance (Materials only – Quantity, Price, Cost, Mix, and Yield)	3	
	17	Types of Budget: Flexible Budget and Master Budget, Performance Budgeting and Zero-based Budgeting (Theory only)	3	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
		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.		

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	**BUSINESS STATISTICS**				
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 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
CO 1	Develop a solid understanding of basic statistical concepts and tools of analysis	U	C	Examinations Assignments project
CO 2	Apply appropriate statistical techniques to summarize and analyze data sets, including measures of central tendency, variability, and correlation.	Ap	P	Examinations Project Assuagement

CO 3	Develop the ability to interpret descriptive and inferential statistics to draw meaningful conclusions.	Ap	P	Practicum Assignments Examination Project
CO 4	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	Marks 70
I	**Introduction to Business Statistics**		**5**	**10**
	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	
II	**Correlation and Regression Analysis**		**12**	**20**
	3	Correlation-Definition- Karl Pearson's co-efficient of correlation-Rank Correlation	5	
	4	Regression – Types- Determination of simple linear regression	7	
III	**Set Theory**		**13**	**20**
	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	
IV	**Theoretical Distribution**		**15**	**20**
	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	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	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	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
CO 1	Demonstrate a basic understanding of the theories and practices of Income Tax	U	C	Internal Examinations/Review Questions/Quizzes/ Assignment/Seminar/External Examinations
CO 2	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
CO 3	Interpret tax laws and regulations to address complex tax issues	An	C	Case study Assignment examinations
CO 4	Evaluate tax planning strategies to minimize tax liabilities for individuals and businesses within the bounds of legal compliance.	E	P	Project Examination
CO 5	Critically analyses and appreciates the importance of taxation	E	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) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs	Marks 70
I		**Basic Concepts of Income Tax**	**10**	**15**
	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	
		Income from Salaries	**15**	**22**
II	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	
III	**Income from House Property**		**10**	**13**
	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	
IV	**Profit and Gains of Business or Profession**		**10**	**20**
	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	
	Practicum: It is recommended to conduct the following practical exercises			
		Recommended to implement the following: Seminar / Group discussions / Assignments on practical problems related to the first four modules		
		Group work Example: Ask students to calculate depreciation using different methods and analyse the impact on taxable income		

V		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.	**30**	
		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. *The practical exercise should provide a holistic approach to learning income tax by combining theoretical knowledge with real-world applications.*		

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	COM5CJ302				
Course Title	MANAGEMENT ACCOUNTING				
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	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
CO 1	Develop a comprehensive understanding of the principles, concepts, and techniques of management accounting	U	C	Examinations / Quiz Assignment
CO 2	Evaluate alternatives and make recommendations based on relevant financial information.	E	P	Examinations/ Presentation / project
CO 3	Use management accounting information to monitor and control strategic initiatives.	Ap	P	Project / Case study
CO 4	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	Marks 70
I	**Introduction to Management Accounting**		**8**	**10**
	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**	
II	**Ratio Analysis**		**13**	**25**
	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**	
III	**Fund Flow and Cash Flow Analysis**		**12**	**20**
	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**	
IV	**CVP Analysis**		**12**	**15**
	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**	
Practicum: It is recommended to conduct the following practical exercises				
V	Recommended to conduct the following: 1.Seminar / Group discussions / Assignments on practical problems Relating to the first four modules of the course.			**30**
	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
CO 1	Develop basic knowledge about the concepts, principles, tools and techniques of marketing	U	C	Examinations/Quizzes/ Assignment/Seminar

CO 2	Analyze consumer behavior and decision-making processes to identify market opportunities and develop effective marketing strategies.	An	C	Examinations Assignment Role play Project
CO	Apply marketing	Ap	P	Project
3	frameworks and models to analyze the competitive landscape and develop positioning strategies.			Case study Examination
CO 4	Communicate marketing concepts, strategies, and recommendations effectively through written reports and oral presentations.	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) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs	Marks 70
I		**Introduction to Marketing**	**8**	**15**
	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	
II		**Consumer Behaviour**	**10**	**17**
	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	
III	**Marketing Mix Strategies**		**15**	**20**
	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	
IV	**Recent Developments in Marketing**		**15**	**18**
	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	
	Open-Ended Module		**12**	
V		Suggested topics: a) Explore current trends shaping the marketing landscape b) Discuss various pricing strategies in different industries. c) Social Media Marketing d) Case Study, Group Discussion, Marketing Game and Role Play can be conducted Note: Subject teacher has to prepare the detailed syllabus of this module		

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 toE-Commerce",Tata Mc Graw Hill, New Delhi

Course Code	COM6CJ304/COM8MN320				
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
CO 1	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
CO 2	Analyze the regulatory framework governing auditing practices, including relevant laws, regulations, and professional standards.	An	P	Examinations/Quizzes/ Assignment/assignment/project
CO 3	Apply auditing techniques and procedures to assess the reliability and integrity of financial information.	Ap	P	Project /Discussions Case study Exam
CO 4	Analyze and interpret audit findings and communicate them	An	P	Project Case study Exam

	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	Marks 70
I		**Introduction to Audit**	**11**	**15**
	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		**Audit Plan and Process**	**10**	**15**
	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		**Vouching and Verification**	**15**	**20**
	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	**Company Auditor and Audit Report**		**12**	**20**
	16	Company Auditor- Qualification & Disqualification, Appointment of Auditor	**3**	
	17	Duties, Rights & Liabilities of an Auditor as per Companies Act 2013	**2**	
	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**	
V	**Open-Ended Module**		**12**	
		Recommended topics 1. Advanced topics in auditing 2. Audting and Ethics or Practical exercises 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. 2. Plan a visit to any Audit firms/ Financial consultancy organisations and ask students to prepare a detailed report. 3. Review any published audit report of any companies of the current year and prepare an assignment about it. Note: The subject teacher has to prepare the detailed syllabus of the module		

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/COM8MN321				
Course Title	INCOME TAX AND GST				
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 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
CO 1	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
CO 2	Analyze the structure and administration of income tax laws and GST regulations at the national and state levels	An	P	Assignment Examination Project
CO 3	Apply income tax laws and regulations to calculate individuals' and businesses' taxable income and determine their tax liabilities	Ap	P	Examination Project Assignment

CO 4	Evaluate tax planning strategies to minimize income tax liabilities and optimize GST compliance within legal boundaries.	E	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) Meta cognitive Knowledge (M)				

Module	Unit	Content	Hrs	Marks 70
I		**Capital Gains and Income from Other Sources**	**12**	**18**
	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	
II		**Assessment of Individuals**	**13**	**20**
	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	2	
		Introduction to Goods and Service Tax	**10**	**20**
	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	

III	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	
IV	**Input Tax Credit**		**10**	**12**
	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	
	Practicum: It is recommended to conduct the following practical exercises		**30**	
V		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/COM8MN322				
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
CO 1	Understand the principles and processes of research methodology, including research design, data collection, and data analysis.	U	C	Examination Assignment Project
CO 2	Identify and define research problems, questions, and objectives in business settings, and formulate appropriate research hypotheses	An	C	Seminar Project Examinations
CO 3	Evaluate different research methodologies and approaches, including quantitative, qualitative, and mixed methods research.	An	P	Examination Project
CO 4	Critically evaluate the Research Problem	E	P	Project Assignment Exam

CO 5	Apply research findings to address business challenges, inform decision-making, and contribute to organizational success.	Ap	P	Case study Project Exam
* - 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	Marks 70
I	Introduction to Research		**8**	**15**
	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	
II	Research Design		**15**	**20**
	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	
III	Data Collection Methods		**10**	**20**
	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	
IV	Data Processing and Analysis		**12**	**15**
	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	
V	**Practical Exercises**		**30**	

	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	
		Reference Books 1. Bajpai, Naval. Business Research Methods, Pearson Publications, 2017 2. Cooper, Donald R., and Pamela S. Schindler. Business research methods. McGraw Hill Publication. 2003 3. Jan Brace: Questionnaire Design, Kogan Page India, 2022 4. Krishnaswami, O.R., &Ranganatham, M. Methodology of Research in Social Sciences, Himalaya Publishing House, 2018. 5. Kothari C R, Research Methodology, New Age International Publishers, 2023 6. Michael V.P. Research Methodology in Management, Himalaya, 2019	
		7. Ranjith Kumar, Research Methodology: A step by step guide for beginners, Sage Publication, 2023 8. UpendraPratap Singh, Research & Publication Ethics, Sultan Chand & Sons, 2023. 9. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research, Himalaya, 2016 10. Zikmund, William, et al. Business research methods. Cengage Learning, 2012.	

Course Code	COM7CJ401				
Course Title	**ECONOMIC ENVIRONMENT OF BUSINESS**				
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	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			Project Assignment
	(economic/social/legal) to explore and undertake business decisions.	An	P	Exam
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 Exam
* - 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	Marks 70
I		**Business Environment**	**10**	**15**
	1	**Business Environment** -Meaning, Nature, Types of Business Environment—Internal, External, Micro and Macro Environment—	**4**	
	2	**Environmental Analysis**- Stages, Approaches and Benefits.	**3**	
	3	**Environmental Awareness and Scanning** for Business Planning- SWOT- PEST Model- Porters' Five Forces Model - Balance Scorecard	**3**	
II		**Economic Environment**	**12**	**20**
	4	**Economic Environment:** Structural Changes in the Economy since Independence Agriculture, Industry, Service Sectors - Performance of various sectors.	**4**	
	5	**Economic Reforms**- Liberalisation, Globalization & Privatisation and its Impact in the economy.	**4**	
	6	**Overview of the Indian Financial System**- 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	**4**	
		Industrial Policy	**13**	**20**
III				
	7	**An Overview of Industrial Policies** during the Post Liberalization Period. Policy towards MSME --	**4**	
	8	**Industry**– The growth and development of public sector enterprises - Trends in foreign participation in Indian business	**4**	
	9	**Industrial Policy**, Export - Import Policy Competition Commission, -FEMA--Regulation & Licensing-IDRA - Government policy towards Foreign Collaborations – FDI& FII.	**5**	
IV		**International Economic Institutions and Agreements**	**10**	**15**
	10	**International Economic Institutions and Agreements** — IMF, World Bank, ADB, UNCTAD, WTO.	**4**	

	11	**Cross National Co-operation and Agreements**— SAARC, SAPTA, BRICS, ASEAN	**3**	
	12	**Regional Economic Integration**-Trade Blocs. –Customs Unions	**3**	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	1	Conduct debates and discussions on current economic issues and controversies that affect businesses.	**10**	
	2	Encourage students to research different perspectives, critically evaluate arguments, and articulate their own viewpoints on complex economic topics.	**10**	
	3	Hold talks on Government Policies and impacts on various sectors	**10**	

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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	**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	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
CO 1	Acquire conceptual understanding of Mergers, its strategic perspective & strategic approaches to M&A.	U	C	Examinations Assignment
CO 2	Explain the concept of Corporate Restructuring and its methods	An	C	Mini Project / Seminar Presentation Exam
CO 3	Describe the various Valuation Approaches	An	P	Seminar / Group Tutorial Work Examinations
CO 4	Understand the Takeover process defenses in detail and analyze the issues involved in takeover process and of reform.	Take Aover n dentify areas	P	Instructor-created exams / Assignments
CO 5	Evaluate the Legal and regulatory framework of M&A and the Taxation and Accounting aspects of M&A	E	P	Project Case study Exam

* - 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	Marks 70
I		**Corporate Restructuring**	**12**	**15**

	1	Corporate re structuring–different methods of restructuring– joint ventures–sell-off and sp n-off, divestitures– equity carve-out	4	
	2	Management buy outs– master limited partnerships – employee stock ownership plans /stock option plan(ESOP)-	4	
	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	
II		**Legal & Taxation Aspect**	**8**	**15**
	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	
III		**Takeover**	**12**	**20**
	7	**Takeover:** 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	
IV		**Accounting for Mergers**	**13**	**20**
	12	**Accounting for Mergers:** AS14, Methods of Accounting, Balance Sheet Treatments after M &A- Due Deligence- Scope and Types of Due Diligence, Transactions requiring Due Diligence- Due Deligence 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	3	
		merger		
	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, EquityValuationandFirmValuationcoveringStablegrowthandtwostagegrowthmodel, 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	

V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	1	Contemporary themes in Mergers and Acquisitions		
	2	A) Analyzing real-world case studies of successful and unsuccessful corporate restructuring and acquisition transactions. B) Group projects: Students work in teams to develop strategic plans for hypothetical restructuring or acquisition scenarios .		
	3	A case report correlating the theories and valuation model must be prepared by using the data and example of M&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)		

References

1. Sudi Sudarsanam,ValueCreationFromMergersAndAcquisitions,PearsonEducation
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,MitchelAndMulherin,Takeovers,RestructuringAndCorporateGovernancePearsonEducation,ShivRamu,CorporateGrowthThroughMergersAndAcquisitions,ResponseBooks
6. P Mohan Rao,Mergers And Acquisitions,Deep And Deep Publications
7. Machiraju, Mergers And Acquisitions, New Age Publishers
8. HandbookofInternationalMergers&Acquisitions,GerardPicot,PalgravePublishersLtd.

Course Code	COM7CJ403				
Course Title	FORENSIC ACCOUNTING				
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	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.

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO 1	Understand the role and scope of forensic accounting in detecting, investigating, and preventing financial fraud and misconduct.	U	C	Examination Seminar Assignment
CO 2	Identify common types of financial fraud, including asset misappropriation, corruption, and fraudulent financial reporting.	An	P	Case analysis Presentation Project
CO 3	Apply accounting principles and techniques to reconstruct financial transactions and trace assets in cases of suspected fraud or misconduct	Ap	P	Assignments/ Seminars Project
CO 4	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	Marks 70
I		**Introduction to Forensic Accounting**	**10**	**15**
	1	Introduction - Meaning and Definition – History and Evolution of	4	
		Forensic Accounting – Characteristics of Forensic Accounting – Objectives of Forensic Accounting		

	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	
II	**White Collar Crimes**		**12**	**15**
	4	Introduction – Meaning and Definition – Classification of Financial Crimes – History of Organized Crimes	3	
	5	Frauds – Meaning and Definition – Essential elements of Frauds – types of Frauds – Fraudsters –Fraud Triangle – Hollinger Clark Theory	4	
	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	
III	**Financial Crime Detection and Prevention**		**12**	**20**
	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	
IV	**The Process**		**11**	**20**
	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	

	Practicum: It is recommended to conduct the following practical exercises		**30**	
V		Recommended to conduct the following: 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. 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. 3. Discuss advanced themes in Forensic Accounting		
		4.Preparation of a report on the most recent case of financial fraud and forensic accounting procedure		

References:

1. Howard Silverstone, Michael Sheetz, Stephen Pedneault, Frank Rudewicz (2012), ForensicAccounting 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	Tutorial	Practical	Total
		per week	per week	per week	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	Understanding the dynamics of individual behavior within organizations, including motivation, perception, attitudes, and learning.	U	C	Examinations 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 Exam
* - 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	Marks 70
I		**Introduction to Organisational Behaviour (OB)**	**9**	**15**
	1	Definition and scope of organizational behaviour-Importance and relevance of studying organizational behaviour-	**3**	

		Historical development of organizational behavior as a field of study		
	2	Organizational Behavior in Global Context-Cross-cultural differences in organizational behaviour-Managing diversity and inclusion in multinational organizations-Global leadership challenges and competencies	**3**	
	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	**3**	
II		**Individual Behaviour**	**13**	**20**
	4	Factors Affecting Individual Behaviour, Basic Psychological Process	**3**	
	5	Personality- Determinants of Personality- Personality Traits	**5**	
	6	Perception- Process- Factors affecting Perception- Learning Process	**5**	
III		**Team Dynamics and Group Behaviour**	**11**	**15**
	7	Team Dynamics-Definition and importance of teams-Types of teams (e.g., cross-functional, virtual)-Stages of team development (e.g., forming, storming, norming, performing)	**3**	
	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		**Stress Management and Managing Transformation**	**12**	**20**
	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**	

		Practicum: It is recommended to conduct the following practical exercises	**30**	
V	**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	**INTERNATIONAL BUSINESS**				
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
CO 1	Understand the concept of globalization and its impact on international business.	U	C	Examinations Seminar Assignment
CO 2	Analyze the cultural, political, legal, and economic factors influencing international business operations.	An	P	Examinations Debate Seminar
CO 3	Evaluate market entry strategies and select appropriate modes of entry into foreign markets.	An	P	Project Case analysis Exam
* - 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	Marks 70
		International business	**15**	**15**
	1	Globalisation, Components of globalisation, Drivers, advantages and disadvantages, Linkage between IB and globalization.-	2	

I	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	
II				
	International Trade		**10**	**15**
	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	
III				
	International Economic Institutions		**10**	**20**
	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	**10**	**20**
IV	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		**Practicum: It is recommended to conduct the following practical exercises**	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.
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7. Michael Czinkota, International Business, Wiley, New York.
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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/COM8MN406				
Course Title	**STRATEGIC MANAGEMENT**				
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	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
CO 1	Understand the concept of strategic management and its importance in achieving organizational goals and gaining competitive advantage.	U	C	Examinations Seminar Project
CO 2	Analyze the external environment, including industry dynamics, market trends, and competitive forces, to identify opportunities and threats.	An	P	Examinations Project Assignment
CO 3	Develop the ability to analyze internal and external environments to identify strategic opportunities and threats	An	P	Case study Project Exam

CO 4	Acquire skills in developing strategic plans and effectively executing them to achieve desired outcomes.	Ap	p	Project Case study Exam
CO 5	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:

Module	Unit	Content	Hrs	Marks 70
I	**INTRODUCTION TO STRATEGIC MANAGEMENT**		**10**	**15**
	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	
II	**ANALYSING THE ENVIRONMENT**		**14**	**20**
	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	
III	**IMPLEMENTATION,EVALUATION AND CONTROL OF STRATEGY**		**10**	**20**

	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	
IV	**RECENT DEVELOPMENTS IN STRATEGY**		**11**	**15**
	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	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	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.		

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1. Hill,CharlesW.L.andR.Jones,Gareth,Strategicmanagement:Anintegratedapproach,

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2. Wheelen, Thomas Land Hunger,DavidJ, Concepts in Strategic Management &Business Policy, Pearson
3. AzharKazmi, Strategic Management,Tata McGraw Hill
4. SrinivasanR,StrategicManagement:TheIndianContext,PrenticeHallofIndia
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6. Glueck,W Fand Lavch,L.R Business policy and Strategic Management,Mc Graw Hill,New Delhi.
7. Gregory G. Dessand Alex Miller, Strategic Management, Mc Graw Hill,India
8. SrivastavaRM,StrategicManagement:Concepts,SkillsandPractices,PrenticeHallof India

Course Code	COM8CJ407/COM8MN407				
Course Title	BUSINESS VALUATION STRATEGIES				
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	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
CO 1	Understand the basic concepts of Mergers, Acquisitions and takeovers	U	C	Examinations Assignment

CO 2	Analyze the factors influencing business value, including financial performance, market conditions, industry trends, and competitive positioning	An	P	Examinations Project Assignment
CO 3	Appraise the valuation techniques to be applied in different context	E	P	Project Assignment Exam
CO 4	Assess how to plan post- merger integration	An	P	Project Exam 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	Marks 70
I	**Introduction**		**12**	**15**
	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	
II	**Corporate Valuation**		**11**	**20**
	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	
III	**Valuation of Assets and Liabilities**		**12**	**15**
	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	4	

		(Theory only)		
	8	Valuation of Liabilities- categorisation of liabilities-current liability-long-term debt-other long-term liabilities; lease- employee benefits-deferred taxes	4	
IV	**Corporate Strategy & Organizing for M & A**		**13**	**20**
	9	Corporate Restructuring Strategies - Strategies for entering a New Market - Tools for Strategy Analysis –- industry life cycle and product life cycleanalysisinM&Adecision,strategicapproachestoM&A-SWOTanalysis, BCG matrix,Porter'sFiveforcesmodel - Framework for M & A Strategies - Formulating Strategies for M & A	4	
	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	
	Open ended		**12**	
V	1	• Discuss advanced topics relating to the course • Discuss of advanced valuation approaches in corporate valuation		
	2	• Case studies illustrating the application of advanced valuation methodologies in different contexts. • Case studies on Post acquisition Integration		
	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/COM8MN408				
Course Title	**STRATEGIC FINANCIAL MANAGEMENT**				
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
CO 1	Understand the role of financial management in achieving the strategic objectives of the organization..	U	C	Examinations Assignment
CO 2	Develop strong analytical skills to assess financial data, evaluate investment opportunities, and make informed decisions.	An	P	Examinations Project Assignment

CO 3	Expose students to the latest trends in Strategic Financial Management	An	P	Project Examinations Case study
CO 4	Apply financial forecasting and scenario analysis techniques to support strategic decision-making.	Ap	P	Project Exam
* - 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**	**Marks 70**
I	**Introduction to Strategic Financial Management**		**8**	**15**
	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	**Lease Financial strategy**		**10**	**20**
	6	Leasing concept–Types	2	
	7	Financial evaluation of leasing	2	
	8	Lessee's point of view	1	
	9	leasing versus buying	1	
	10	NPV method	2	
	11	Equivalent loan method – Evaluation from lesser's point of view	1	
	12	NPV and IRR methods	1	

III	**Financial strategy for capital structure**		**15**	**20**
	13	Leverage effect and shareholders risk	3	
	14	Capital structure planning and policy	3	
	15	Financial options and the value of the firm	3	
	16	Dividend policy and the value of the firm.	3	
	17	factors affecting dividend policy	3	
IV	**Take over strategy**		**15**	**15**
	18	Types of takeovers	2	
	19	Takeover defences, Reverse takeover	3	
	20	Takeover regulations of SEBI	2	
	21	Take over procedures	3	
	22	Distress restructuring strategy – Sell offs – Spin offs	2	
	23	Leveraged buy outs	3	
	Open-ended module		**12**	
V		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	**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	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 approaches of research.	U	C	Examinations Assignment
CO2	Evaluate the research techniques and method suitable for different kinds of research	E	P	Assignments Project Exam
CO3	Application of quantitative and qualitative research methods in research according to different phenomenon	Ap	P	Minor project Assignment Exam
CO4	Apply the innovative practices introduced in the field of research according to its suitability	E	P	Major project Exam
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	Marks 70
I	**Philosophy and paradigm of research:.**		**9**	**10**
	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	
II	**Research Techniques and procedures**		**16**	**20**
	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	
III	**Quantitative & Qualitative/Interpretive Methods** –.		**11**	**20**
	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	
IV	**Nuances in Research**		**12**	**20**
	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	
V	**Open Ended Module**		**12**	
		1) Design suitable case Studies to identify the Research methods 2) Assign research articles for students to critically appraise it. 3) Project on applying qualitative research techniques 4) Organize project relating to Industry and Commerce 5) Hands-on training on Academic Writing and Publication. 6) Provide session on IPR and publication ethics		

		7) Introduce students to statistical software tools in research		

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	**MANAGEMENT OF FINANCIAL SERVICES**				
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	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
CO 1	Understanding the role and function of financial markets in the economy.	U	C	Examination Quiz Assignment
CO	Analyzing the various types of financial	An	C	Instructor-created

2	intermediaries and their significance in the financial system.			exams Assignments
CO 3	Evaluating the regulatory frameworks governing financial markets and intermediaries	E	C	Project Case study Exam
CO 4	Applying theoretical concepts to real-world financial market scenarios.	An	P	Case study Exam
* - 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	Marks 70
I	INTRODUCTION TO FINANCIAL SERVICES	12	15
	1 Indian Financial System- structure of financial system- financial market-financial institutions-financial instruments- financial services- intermediaries 2 Financial services Industry-emergence and developments- financial innovation 3 Current scenario and challenges in the financial services sector in India.		
II	FEE BASED FINANCIAL SERVICES	12	20
	4. Merchant Banking-functions and role of merchant bankers- SEBI guidelines on merchant bankers- Merchant Banking in India 5. Credit Rating- Concept- process of Credit rating- Credit rating agencies in India 6. Securitization of debt/assets- parties to securitization transaction- process -mechanism- securitization in India		
III	FUND BASED FINANCIAL SERVICE	12	20
	7. Mutual Funds-concept- growth- types-product/scheme- functions of AMC-regulations regarding mutual funds 8. Venture Capital- scope- stages of venture capital financing- Guidelines for venture capital companies in India.		
IV	FUND BASED FINANCIAL SERVICE	12	15
	9. Factoring mechanism-Types- functions- forfeiting – difference between factoring and forfeiting- Bill discounting 10. leasing – types of lease – regulatory framework of leasing in India (Theory only)		

	11.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	**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**				
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	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
CO 1	Develop a strong foundation on the theories and principles of security analysis and portfolio management	U	C	Examination Assignment
CO 2	Develop application skills to assess the risk level and security pricing	Ap	P	Examinations Assignment
CO	Analytical and critical	An	C	Project

3	evaluation of security market functioning.			Assignment Examination
CO 4	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:

Module	Contents	Hours	Marks 70
I	**INTRODUCTION TO EQUITY INVESTMENT**	**12**	**15**
	1 Investment – Meaning and Definition - Objectives of Investment - Types of investment. 2 Types of investors – Speculation, Gambling - Source of Information for investments. 3 Securities Markets – Primary market - functions of primary market – Methods of Floating New Issue - Book building - private placement. Secondary Market - Organised stock exchanges - Functions of stock exchanges - Listing of Securities - Stock Market Indices. 4 Trading and Settlement process in Stock Exchanges- BSE and NSE – Types of orders and Settlement of Trade. 5 Depositories and Depository participants - Functions of Depository – Dematerialization - NSDL and CSDL 6 Regulation of Securities Market – SEBI – Functions.		
II	**RISK AND RETURN**	**12**	**20**
	7. Concepts of risk and return - Factors contributing to risks - Risk and risk aversion. 8. Types of risks - Systematic and Unsystematic risk. 9. Measurement of risks – Expected Return - Measurement of Systematic and Unsystematic Risk - Security Beta. 10. Value at Risk (VaR).		
III	**SECURITY ANALYSIS AND BEHAVIOURAL FINANCE**	**12**	**20**
	11 Fundamental analysis: EIC Framework - Economy, Industry and Company Analysis - Valuation of Equity		

	Share - Dividend Yield Model - Dividend Growth Model. 12 Technical analysis - Meaning and Basic principles of technical analysis - Dow Theory - Elliot wave theory - Charts and chart patterns - Mathematical Indicators. 13 Efficient market theory - Forms of Market Efficiency 14 Behavioural Finance – Meaning - Definition - Evolution - Traditional Vs Behavioural Finance - Behavioural Biases – Heuristic Theory - Prospect Theory – Cognitive and Emotional Biases.		
IV	**PORTFOLIO MANAGEMENT**	**12**	**15**
	15. Portfolio – Meaning – Types – Portfolio Management Process - Portfolio Analysis – Risk and Return of a portfolio –Reduction of Portfolio Risk through Diversification. 16. Portfolio Selection – Feasible set of portfolios - Selection of Optimal Portfolio - Portfolio Markowitz Model - Efficient Frontier - CAPM. 17. Portfolio Revision – Constraints in portfolio revision - Strategies of Portfolio Revision. 18. Portfolio Evaluation – Methods of Portfolio Evaluation – Sharp - Treynor and Jensen's measure.		
V	Open ended module	**12**	
	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 StockExchanges 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	**FINANCIAL DERIVATIVES**				
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
CO 1	Generate an understanding of the concepts and practices of financial derivatives	U	C	Examination Assignment
CO 2	Create a positive attitude towards derivative trading.	C	P	Assignment Exam
CO 3	Appreciate the relevance of derivative trading in the present scenario	Ap	P	Project Exam
CO 4	Analytical and critical evaluation on the practices of different types of derivatives	E	P	Project Exam
* - 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	Marks 70
I	**INTRODUCTION TO DERIVATIVES**		**12**	**15**
	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	
II	**FORWARDS AND FUTURES**		**16**	**20**
	7	Forward Contracts : Features – Advantages and Limitations of forwards	1	
	8	Futures –Meaning and definition – Features, terminology – Difference between forwards and Futures	1	
	9	Margin and Types of Margins – M2M	2	
	10	Types of Future Contracts - Stock futures – Index Futures : Trading of derivative contracts through stock exchanges India	4	
	11	Currency Futures – Interest Rate Futures	2	
	12	Commodity Futures - Commodity derivative exchanges in India	2	
	13	Pricing of Futures Contracts - Positions in Futures - Futures Trading Strategies- Futures pay-offs	4	
III	**OPTIONS**		**12**	**20**
	14	Options-Meaning–Definition–Need– Parties - Option terminologies	2	
	15	Types of Options - Call and Put options, European and American options	2	
	16	Option Premium- Value of Option – Intrinsic Value and Time Value of option.	2	
	17	Put Call Parity – Moneyness of Option-ITM, ATM, OTM options – Option Chain	2	
	18	Positions in option contract - Option payoff - Concept of Option Greeks	2	
	19	Option Trading Strategies	2	
IV	**SWAPS**		**8**	**15**
	20	SWAPS-Meaning – Definition – Features of swaps - SWAP terminology - Difference between Futures and Swaps	2	
	21	Applications of Swaps – Types of swaps - Interest rate swaps	2	
	22	Currency swaps – Credit swaps	2	
	23	Commodity swap - Equity swap	2	
V	OPEN-ENDED MODULE		**12**	
		This module is designed to allow students to learn advanced applications and emerging trends in financial derivatives. Suggested topics: 1. Study of Global Derivative Markets and Compare with Indian Derivative Market 2. Analyze the trading mechanism of futures and options	2	

		mechanism of BSE and NSE 3. Identify the present derivative contracts available in Indian commodity and stock exchanges. 4. Case studies on how companies uses derivatives for risk management 5. Practical sessions on Futures and Options Trading strategies using Mock Trading Platforms		

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.,DerivativesandRiskManagementBasics,CengageLearning,NewDelhi
6. Kevin,S. Security Analysis and Portfolio Management,, PHI Learning Pvt. Ltd
7. D.C.Patwari & A.Bhargava,OptionsandFutures,AnIndianPerspective,JAICO Publishing

Course Code	COM6EJ302 (1)				
Course Title	**FINANCIAL MANAGEMENT**				
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
CO 1	Build a basic foundation on concepts, tools and Practices of financial Management	U	C	Examinations Assignment
CO 2	Application of skill to analyse the cost of different components of capital	Ap	P	Examinations Assignment

CO 3	Appreciate the importance of financial management in financing decisions	E	P	Project Exam
CO 4	Demonstrate analytical and critical thinking required for working capital management Decisions	An	p	Assignments Examination Case study
CO 5	Developing the ability to communicate financial information effectively to various stakeholders, including senior management, investors, and external auditors	C	P	Project Exam
* - 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**	**Marks 70**
I	**NATURE & SCOPE OF FINANCIAL MANAGEMENT**	**10**	**10**
	1 Nature & Scope of Financial Management - Objectives 2 Primary Objective of Corporate Management 3 Principle – Agency problem 4 Organisation of Finance Function 5 Emerging Role of Finance Managers		
II	**WORKING CAPITAL MANAGEMENT**	**14**	**20**
	6 Factors Affecting Composition of Working Capital 7 Management of Cash & Marketable Securities 8 Receivables Management – Inventory Management 9 Float Management – Operating Cycle 10 Working Capital Financing		
III	**FINANCE& INVESTMENT DECISIONS**	**12**	**20**
	11 Time value of Money 12 Practical Applications of Compounding and Present Value Techniques 13 Conceptual Framework of Risk and Return 14 Cost of Capital, Cost of Different Sources of Finance Weighted Average Cost of Capital 15 Leverage, Operating Leverage, Application of operating leverage, Financial Leverage, Combined Leverage 16 Capital Budgeting Decisions and Techniques		

IV	**CAPITAL STRUCTURE AND DIVIDEND DECISIONS**	**12**	**20**
	17 Capital Structure, Factors Affecting Capital Structure 18. Theories of Capital Structure 19 Dividend Decisions, Dividend Policies, Dividend & its Forms –Objectives of Dividend Policy – Dividend Payout Ratio 20 Dividend Yield – Stock Split, Reverse Split, Buyback of Share		
V	**Open ended module**	**12**	
	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 Textand Problems",Tata Mc GrawHill,New Delhi.
3. Pandey, I.M:"Financial Management", Vikas Publications.
4. Bhalla,V.K.:"Financial Management &Policy,"Anmol Publications.Delhi.
5. Chandra,P:"FinancialManagement-TheoryandPractice",Tata McGraw Hill.
6. Singh,J.K.:"FinancialManagement-Text and Problems".DhanpatRaiandCompany.Delhi.
7. R.S.Kulshrestha: Financial Management, Sahitya Bhawan.
8. R.P.Rastogi: Fundamentals of Financial Management, Galgotia Publications. NewDelhi.
9. Ravi M Kishore: Fundamentals of Financial Management. Tax man Publications.).
10. Battacharya, Hrishikas: Working Capital Management-Strategies and Techniques ,Prentice Hall of India, New Delhi

MINOR COURSES

MINOR GROUPING: (A) ENTREPRENEURSHIP

GROUP 1.ENTREPRENEURIAL FINANCE

Course Code	COM1MN101				
Course Title	**FUNDAMENTALS OF ENTREPRENEURSHIP**				
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
CO 1	Gain a comprehensive understanding of what entrepreneurship entails, including its definition, characteristics, and significance in the business world.	U	C	Examinations Assignment
CO 2	Ability to apply entrepreneurial concepts and frameworks to real world scenarios by developing feasible business plans	Ap	P	Project Case analysis
CO 3	Learn how to recognize and evaluate potential business opportunities, including market needs, trends, and gaps.	An	P	Examinations Assignment Project
CO 4	Developing the skills of appreciation through success stories of entrepreneurs	E	P	Case study Exam

* - 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	Marks 70
I	**Introduction to Entrepreneurship**		**10**	**15**
	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	
II	**Entrepreneurial Decision-making Process & Competencies**		**10**	**20**
	6	Entrepreneurial decision making process-Steps involved-Opportunity Recognition and Idea Generation	2	
	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	3	
		Decision-making, Vision and Goal Setting-Adaptability and Change Management		
III	**Entrepreneurial Support System**		**13**	**20**
	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	
IV	**Dimensions of Entrepreneurship**		**12**	**15**
	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	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	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	**Field visit:** 1. Arrange field trips or invite successful entrepreneurs to the campus to bridge theory and real-world experiences.		
	3	**Group Discussion**: 1.Government Initiatives to Promote Entrepreneurship		
	4	**Role play /Simulations techniques:** 1. Design role-playing exercises that simulate various entrepreneurial scenarios, allowing students to act as founders, investors, or customers. 2. Conduct brainstorming sessions to help students generate creative and viable business ideas. 3. Introduce unexpected challenges or scenarios, requiring students to adapt and solve problems on the spot.		
	5	**Case study:** 1. Conduct case studies from various industries, encouraging students to propose solutions and strategies. 3. Analyzing successful and failed entrepreneurial ventures in nearby locality		
	6	**Project work**: 1. Visit Kerala Institute for Entrepreneurship Development (KIED) and prepare a Report on their initiatives 2. Prepare a report on the functions of Kerala Start Up Mission		

References

1. Anjan,R.*Managing New Ventures, Concepts and Cases in Entrepreeurship,* 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).*Entrepreneuring:The10Commandments forBuilding a Growth Company.*
New Delhi: Mc Millan Business Books.
4. Manjunath,N.(2008).*Entrepreneurship&Management.*Bangalore:SanguineTechnical 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	**COM2MN101**				
Course name	**ACCOUNTING AND FINANCE FOR ENTREPRENEURS**				
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	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
CO 1	Gaining a basic knowledge of the framework, application and creation of accounting systems for entrepreneurship	U	C	Examinations Quiz Seminar
CO 2	Gain an understanding of the various sources of financing available to entrepreneurs, including equity financing, debt financing, and alternative funding	U	C	Examinations Assignment
CO 3	Appreciate the importance of accounting and finance in entrepreneurship	E	C	Examination Assignment Project
CO 4	Identify the basic requirements for the setting up of an accounting system in entrepreneurship	Ap	P	Examinations Assignment
CO 5	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	Marks 70
I	**Foundations of Accounting for Entrepreneurs**		**10**	**16**
	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	3	
		overview only)		
II	**Financial Statements**		**8**	**14**
	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	
III	**Financial Analysis and Decision Making**		**15**	**20**
	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	
IV	**Entrepreneurial Finance**		**12**	**20**
	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	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	1	**Interactive Sessions and Discussions** 1. Exploring sources of funds available for entrepreneurship 2. Group discussions on financial challenges and experiences		
	2	**Workshops and Visits** 1. Workshops on commonly used financial tools 2. Visits to local businesses or financial institutions		
	3	**Visit:** 1. Organize visits to local businesses or financial institutions to give students a first-hand look at accounting and finance in action.		
	4	**Case study:** 1. Present real cases that entrepreneurs have faced and encourage students to analyse financial situations and propose solutions**.**		
	5	**Project work:** 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, 2nd Edition, Routledge
5. Desai Vasanth, Dynamics of Entrepreneurial development and Management
6. Arora Renu, Sood S K, Entreprenurial 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
CO 1	Build a basic foundation on concepts and theories of Financial Management for Entrepreneurs	U	C	Instructor-Created Exams / Quiz
CO 2	Apply the theories of Financial Management to carry out the functions of Entrepreneurship	Ap	P	Assignment Examinations
CO 3	Appreciate the importance of Financial management in managing a New Business	Ap	P	Examination Project Case study
CO 4	Demonstrate analytical and critical thinking required for financial decision making for Entrepreneurs	An	P	Examination 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	Marks 70
I	**Introduction to Financial Management**		**9**	**15**
	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	
II	**Investment Decisions for Entrepreneurs**		**15**	**20**
	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	
III	**Working Capital Management for Entrepreneurs**		**11**	**20**
	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	
IV	**Financial Strategy**		**10**	**15**
	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	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	1	**Case studies:**		
		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

Course Code	COM8MN301				
Course Title	**BUSINESS MODEL DEVELOPMENT**				
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 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):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO 1	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
CO 2	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
CO 3	Explore various revenue models and develop the ability to innovate and tailor revenue streams to maximize profitability and sustainability	An	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) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 70

I	**Introduction to Business Models**		**10**	**15**
		1. Definition of business model 2. Importance of business model development 3. Historical perspectives and evolution of business models 4. Case studies of successful and failed business models		
II	**Understanding Customer Needs and Value Proposition**		12	20
		5. Customer discovery process 6. Customer segmentation and profiling		
		7 Techniques for gathering customer feedback 8. Identifying pain points and unmet needs 9. Defining value proposition 10. Creating compelling value propositions		
III	**Market Analysis and Revenue models**		**13**	**20**
		11 Market research methodologies 12 Analyzing industry trends and dynamics 13. Competitive analysis frameworks 14. Identifying market opportunities and threats 15Types of revenue models 16. Pricing strategies and tactics 17. Forecasting revenue streams		
IV	**Resource and Capability Assessment**		**13**	**15**
		18. Identifying key resources and capabilities 19. Core competency analysis 20. Resource allocation and management 21. Sustainable business practices 22. 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	**ENTREPRENEURIAL 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	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 concepts, and strategies	U	C	Examinations/Quizzes/ Assignment/Seminar
CO2	Apply skills in selection of appropriate marketing strategy.	Ap	P	Project Assignment Exam
CO3	Demonstrate a market plans suitable for entrepreneurs.	Ap	p	Project Role play Exam
* - 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**	**Marks 70**
I	**Introduction to Entrepreneurial Marketing**		**10**	**15**
	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	**Product Development and Branding**		**11**	**20**
	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-	3	
III		E-commerce and online sales for startups		
	9	Development of marketing plan-steps in marketing planning process	4	
	Modern Marketing Strategies		**14**	**20**
	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	
	Digital marketing for entrepreneurs		**10**	**15**
	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	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	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	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	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
CO 1	Understand leadership theories, styles, and approaches.	U	C	Instructor-created exams / Quiz
CO 2	Apply team building skills through group collaboration.	Ap	P	Practical Assignment /

				Exam Observation of Practical Skills
CO 3	Apply leadership theories to real-world scenarios and case studies.	Ap	P	Seminar Exam 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	Marks 70
I		**An overview of Leadership**	**12**	**15**
	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		**Team Building**	**10**	**20**
	5	Concept of team-Types of Team: Manager-led Teams, Self-managing Teams, Cross-functional Teams, Virtual Teams	**2**	
	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**	
III		**Motivation and Goal Setting**	**12**	**20**
	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**	

IV		**Communication and Conflicts Resolution**	**11**	**15**
	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**	
V		**Practicum: It is recommended to conduct the following practical exercises**	**30**	
	1	Seminar/Group discussions/debate 1. The role of recognition and rewards in team motivation 2. The impact of technology on leadership styles		
	2	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.		
	3	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.		
	4	Course Project 1. Organize industrial visit to understand the corporate culture and HR practices. 2. Use self-assessment tools to help students understand their leadership styles and develop action plans based on assessment outcomes for personal leadership development.		
	5	Outdoor team building activities: Plan team-building activities in an outdoor setting and explain the experiences to extract lessons applicable to teamwork and leadership.		

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, Tantum Collins, et al.

Course Code	COM3MN202				
Course Title	**SOCIAL ENTREPRENEURSHIP**				
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 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
CO 1	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
CO 2	Identify and analyze various models and approaches to social entrepreneurship, including business models, innovative strategies, and ethical considerations.	An	P	Examination Case studies Project
CO 3	Develop practical skills in project management, marketing, and communication for social ventures.	Ap	P	Project Exam

* - 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	Marks 70
I	**Introduction to Social Entrepreneurship**		**10**	**20**
		1. Defining Social Entrepreneurship 2. Difference between Social and Business Entrepreneurship 3. Evolution of Social Entrepreneurship in India 4. Process and Types of Social Entrepreneurship 5. Challenges in Social Entrepreneurship 6. Strategies for Overcoming Challenges 7. Future Trends in Social Entrepreneurship		
II	**2. Building Blocks of Social Enterprise**		12	15
		8. Social Enterprise as a Business Model 9. Types of Business Models in Social Enterprise 10. Understanding Pricing Models for Social Enterprises 11. Creating Delivery Channels for Social Enterprises 12. Financing Social Enterprises 13. Strategies for Competitiveness in Social Enterprises 14. Communication Strategies for Social Enterprises		
III	**Social Entrepreneurship and its Linkage with NGO's, Microfinance, et**		**13**	**20**
		15. Role of NGOs in Social Entrepreneurship 16. Impact of Microfinance on Social Entrepreneurship 17. Integration of ICT in Social Entrepreneurship 18. Empowerment through Self-Help Groups (SHGs) 19. Case Studies on Successful Social Entrepreneurship Models		
IV	**Future Trends and Innovations in Social Entrepreneurship**		**10**	**15**
		20 Emerging Technologies in Social Impact		

		21. Globalization and Cross-cultural Perspectives 22. Collaborations and Partnerships in Social Innovation 23. Role of Government and Policy in Fostering Innovation Ecosystems		
V		**Practicum: It is recommended to conduct the following practical exercises**	30	
		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	**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 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	Knowledge	Evaluation Tools

		Level*	Category#	used
CO 1	Gain an understanding of the fundamental principles, concepts, and methodologies of project management	U	C	Instructor-created exams / Quiz
CO 2	Gain knowledge about various dynamics of Project Management	U	C	Examinations Seminar Presentation / Group Tutorial Work
CO 3	Equip students for applying appropriate analytical tools for Project Appraisal	Ap	P	Practical Assignment /Project Exam
CO 4	Prepare and Communicate Business Plan	Ap	C	Project Exam

* - 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	Marks 70
I	**Fundamentals of Project Management**		**9**	**15**
	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, Monitoring & Controlling, Closure	2	
II	**Project Appraisal**		**14**	**20**
	4	Appraisal of Projects – Market Feasibility-Market Analysis Techniques-Assessing Market Potential and Demand	**2**	
	5	Technical Feasibility, Financial Feasibility - Feasibility Report -Technical Analysis and Evaluation	**3**	
	6	Financial Appraisal of a Project-Financial Statement Analysis	**2**	

		Capital Budgeting Techniques: NPV, IRR, Payback Period		
	7	Project Evaluation Techniques-Comparative Analysis Methods Sensitivity Analysis, Scenario Analysis	**4**	
	8	Project Implementation-Strategies for Effective Implementation	**3**	
III	**Time, Cost and Quality Aspects**		**13**	**20**
	9	Time Management - Developing Project Schedules-Work Breakdown Structure (WBS)-Critical Path Method (CPM) and Program Evaluation and Review Technique (PERT)	**4**	
	10	Cost Management - Estimating and Budgeting for Projects-Cost Estimation Techniques-Budget Preparation and Monitoring	**3**	
	11	Cost Control Strategies-Cost Control Techniques and Tools -Variance Analysis and Corrective Actions	**2**	
	12	Quality Management - Planning for Quality Assurance	**2**	
	13	Quality Control Measures-Quality Control Tools and Techniques -Continuous Improvement Strategies	**2**	
IV	**Project Report**		**12**	**15**
	14	Definition and Importance of Project Reports-Purpose and Significance	**2**	
	15	Types of Project Reports: Business Plans, Feasibility Studies, Progress Reports-Content and Structure	**2**	
	16	Methods of project reporting	**4**	
	17	General Principles of a Good Reporting System, Structure of a Project Report-Best Practices in Reporting-Components of a Comprehensive Project Report	**4**	
V	**Open Ended Module**		**12**	
	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	**COM1MN103**				
Course Title	**FUNDAMENTALS OF FINANCIAL ACCOUNTING**				
Type of Course	**Minor**				
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
CO 1	Demonstrate a solid understanding of the fundamental accounting principles and concepts.	U	C	Instructor-created exams / Quiz Case study
CO 2	Prepare basic financial statements, including the income statement, balance sheet, and cash flow statement	Ap	P	Examination Assignment
CO 3	Describe the accounting system and demonstrate how it is used to record and report, common	E	P	Seminar Presentation / Group Tutorial
	business transactions			Work Examination
CO 4	Apply critical thinking to evaluate accounting scenarios and make informed decisions	An	P	Project Exam

* - 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	Marks 70
I	**Accounting Fundamentals**		**11**	**10**
	1	Meaning-Scope- Accounting Principles	3	
	2	Concepts and Conventions	4	
	3	Accounting Policies and Standards- Objectives	4	
II	**Capital & Revenue**		**10**	**15**
	4	Capital Receipts & Revenue Receipts	4	
	5	Capital Expenditure & Revenue Expenditure, Deferred Revenue Expenditure- Contingent Assets & Liabilities	4	
	6	Accounting Cycle	2	25
III	**Recording Transactions**		**12**	
	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	
IV	**Preparation of Final Accounts**		**12**	**20**
	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	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	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	**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	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
CO 1	Understanding the nature and uses of financial statements and the concept of financial reporting	U	C	Instructor-created exams / Quiz Assignments
CO	Gaining a thorough knowledge	U	C	Mini Project /
2	of the creation, framework and application of Accounting Standards in India			Seminar Presentation Assignments Examination

CO 3	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
CO 4	Appreciate the importance of accounting standards and its application	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	Marks 70
I	**Introduction to Financial Reporting**		**11**	**15**
	1	Financial Statements- Meaning, Role, Uses for different users, Characteristics, Advantages and disadvantages.	5	
	2	Financial Reporting- Meaning, objectives, importance, Advantages and Disadvantages	6	
II	**Introduction to Accounting Standards**		**11**	**15**
	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	
III	**International Financial Reporting Standards(IFRS)**		**11**	**20**
	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	
IV	Accounting standards relating to Revenue Recognition and Property, Plant and Equipment		**12**	**20**
	8	Revenue from contracts with customers (Ind AS115/ IFRS 15)- Objective, Scope- Five step model on revenue recognition (with simple problems	6	
		only)		
	9	Property, Plant and Equipment (Ind AS 16)- Objective, scope, recognition and measurement (Theory and problems)	6	

V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	1	**Group project:** Assign group projects where students collaborate to solve accounting problems. Encourage discussions on how companies comply with accounting standards in their financial reporting.		
	2	**Case study:** 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	**Workshops on problem solving**: 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

Course Code	COM3MN203				
Course Name	CORPORATE FINANCIAL STATEMENTS				
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	Understanding of fundamental accounting principles, such as the accounting equation, double-entry accounting, and the basic structure of financial				

	statements.
Course Summary	Corporate financial statements covers various aspects related to the preparation, analysis, and interpretation of financial statements used by businesses

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO 1	Recognize and measure inventory, and intangible assets, impairment of assets	An	P	Examinations / Quiz Assignments
CO 2	Recognize and measure borrowing cost and income tax	An	P	Examination Assignments
CO 3	Prepare income statement and balance sheet of corporate entities	Ap	P	Examination Assignment Project
CO 4	Prepare cash flow statement under direct method	Ap	P	Examination AssignmentProject
* - 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	Marks 70
I	**Accounting Standards for Assets**		**11**	**20**
	1	Accounting for Inventories (Ind AS – 2)- Objective, scope, recognition and measurement	3	
	2	Impairment of Assets (Ind AS 36) Objective, scope, recognition and measurement.	4	
	3	Intangible Assets (Ind AS 38)- Objective, scope, recognition and measurement	4	
II	**Accounting Standards for Liabilities**		**11**	**15**
	4	Accounting for Borrowing Cost (Ind AS 23)- Objective, scope, recognition and measurement	5	
	5	Income Tax (Ind AS 12)- Objective, scope, recognition and measurement	6	
III	**Preparation of Single Entity Financial Statements**		**12**	**20**
	6	Financial statements (Ind AS 1)- Objective, scope	4	
	7	SOPL- Preparation of SOPL	4	

	8	Balance Sheet- Preparation of Balance Sheet	4	
IV	**Cash flow statement**		**11**	**15**
	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	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	1	**Recommended to conduct the following:** **Group Discussions:** 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	**Project work:** 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	**Company Visits**: 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	**Panel discussions:** Conduct panel discussions with experts discussing current challenges and trends in financial reporting.		
	5	**Presentation Skill training:** 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	**ADVANCED FINANCIAL MANAGEMENT**				
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
CO 1	Understand the role of financial management in achieving the strategic objectives of the organization..	U	C	Examinations Assignment
CO 2	Develop strong analytical skills to assess financial risk, evaluate investment opportunities, and make informed decisions.	An	P	Examinations Project Assignment
CO 3	Expose students to the latest trends in International Financial Management	An	P	Project Examinations Case study
CO 4	Analyse International environment and exchange rate risk management techniques to support strategic decision-making.	Ap	P	Case study, Assignment, 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)

Module	Unit	Content	Hrs	Marks 70
I	**Investment Decision, Project planning and Control**		**12**	**20**
	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	
II	**Evaluation of risky proposal for Investment decisions**		**6**	**15**
	5	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	
	6	Sensitivity Analysis- Scenario Analysis, Montecarlo Simulation	3	
III	**Financial Derivatives- Instruments for Financial Risk Management**		**14**	**20**
	7	Introduction to Financial Risk, Financial derivatives- Forward, Future- Meaning and difference, pricing, stock futures, Index based futures, hedging through futures	3	
	8	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	
	9	Option Strategies- Put, Call, Parity in relationship, Valuation of Options using binomial tree approach and Black-Scholes Model	3	
	10	Swap-Meaning, features, types, benefits of Swaps ,Interest rates swaps, Credit default swap	2	
	11	Interest rate derivatives- forward rate agreement, Interest rates futures and Options, CAPS, flows and collars	3	
	International Financial Management		**16**	**15**

IV	12	International financial institutions and markets, sources of foreign currency	3	
	13	Foreign exchange market- introduction, structure of foreign exchange market	3	
	14	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	
	15	Segments of Foreign exchange market- Spot market, forward market	3	
	16	Foreign Currency derivatives- Currency forwards, futures, Options, Swaps, Parity in relationships	3	
	17	Foreign exchange risk management- transaction exposure, translation exposure, Operating exposure	3	
	Open-ended module		**12**	
V		Suggested topics:		
		Contemporary issues in International financial management Technological innovations and their impact in financial management Financial Modelling Financial Engineering		

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
CO 1	Gain comprehensive understanding of fundamental concepts and techniques employed in cost accounting.	U	C	Instructor-created exams / Quiz Assignments
CO 2	Learner shows skill to evaluate, control and manage cost of a product or service efficiently.	An	P	Assignment Project Examination
CO 3	Build a strong foundation on theories and principles relating to cost accounting	An	P	Assignment Examination
CO 4	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	Marks 70
I	**Introduction to Cost Accounting**		**10**	**15**
	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	2	
		costs, variable costs, direct costs, and indirect costs.		

	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	
II	**Accounting and control of material cost**		**11**	**20**
	7	Material Cost: Various Concepts to material costs, including procurement, storage, and usage.	2	
	8	Methods of Pricing Issue of Materials-FIFO,LIFO,Average Method, 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	
III	**Accounting and Control of Labour Cost**		**11**	**15**
	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	
IV	**Accounting for overheads and cost sheet**		**13**	**20**
	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	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	1	**Case Studies:** Present case studies based on real-world scenarios where students need to		
		apply cost accounting principles to solve problems.		

2	**Group Projects:** Assign group projects that involve analyzing the cost structure of a real company.		
3	**Industry Visits:** 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	**Industry-Specific Costing Projects:** Assign projects that focus on cost accounting practices in specific industries		
5	**Excel-based Cost Analysis**: Conduct spread sheet-based workshops where students use spreadsheets to perform cost analyses.		
6	**Role-Playing Exercises**: 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. lyengar: Cost Accounting
7. S.N. Maheswari : Cost Accounting

Course Code	COM2MN104				
Course Title	Cost Book Keeping and Cost Accounting Standards				
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 concepts in Cost Accounting				
Course Summary	This course intends students to use practical exercises, case studies, and discussions to apply cost accounting standards to real-world scenarios. Besides understanding the significance of Cost Accounting and cost bookkeeping in service-based industries.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO 1	Demonstrate a solid understanding of the latest Cost Accounting Standards Applicable in India.	U	C	Instructor-created exams. Assignment
CO 2	Enable the students to apply Cost Accounting Principles, especially in the Service Industry.	Ap	P	Assignment Project Examination
CO 3	Build a strong foundation on Cost Bookkeeping and Reconciliation of Costing and Financial Profit.	An	P	Project Case study Exam
* - 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	Marks 70
I	**Cost Accounting Standards: Evolution.**		**10**	**15**
	1	Significance of Cost Accounting Standards.	3	
	2	Legal Provisions Relating to Cost Accounting Standards in India.	3	
	3	History of Cost Accounting Standards in India.	4	
II	**Cost Accounting Standards (CAS 1 to CAS 24).**		**11**	**15**
	4	Issued Generally Accepted Cost Accounting Principles (GACAP)	2	
	5	CAS 1 to CAS 24	3	
	6	Applications of Cost Accounting Standards in Manufacturing Firms	2	
	7	Applications of Cost Accounting Standards in Educational Institutions and Government Companies (Latest developments also)	4	
III	**Cost Book keeping :Different Dimensions**		**12**	**20**
	8	Cost Book keeping	2	
	9	Reconciliation of Costing and Financial Profit	4	
	10	Ind AS and Cost Accounting Standards: Differences.	4	
	11	Integrated Accounting System	2	
IV	**Operating Costing and Cost of Quality**		**12**	**20**
	12	Application of Operating Costing Principles	3	
	13	Cost of Quality: Measurement and Presentation	3	
	14	Cost Book Keeping in service Industries	3	

	15	Operation Costing and Operating Costing	3	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	1	**Recommended to conduct the following:** Industrial visits to Companies with at least 100 crore rupees Annual Turnover to understand Cost Records.		
	2	Present case studies based on actual business scenarios that require application of Generally Accepted Cost Accounting Principles		
	3	Case studies related to Pharma Companies.		
	4	Collection of at least Cost Audit report of 10 Public Limited Companies		
	5	Conduct workshops on Latest developments in the area of Operating Costing.		
	6	Interview with Practicing Cost Accountants to know the pulse of the Industry		

References

1. Principles & Practice of Cost Accounting. Prentice Hall (PHI). Dr. Ashish K. Bhattacharyya

2. Principles and Practice of Cost Accounting. Book Syndicate Pvt Ltd. N K Prasad

3. Cost Accounting: Text and Problems.M P Gupta.S. Chand Publishing, 2007

4. ICMAI Study Materials.https://icmai.in/CASB/casb-resources.php.

Course Code	COM3MN204				
Course Title	Financial Statement analysis and Cost Audit				
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. The evolution of performance through statutory and non-statutory means is vital to entities and society.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO 1	Understand fundamental basic tools and techniques of financial statement analysis	U	C	Instructor-created exams / Quiz Examination
CO 2	Familiarize students with the basic structure of Cost Auditing and Cost Audit Reports.	An	P	Seminar Examination
CO 3	Enable the students to apply the financial analysis tools in practice	Ap	P	Practical Assignment / project Exam
CO 4	Develop critical thinking skills to assess the performance of entities objectively based on cost and results and make informed decisions.	An	P	Project Exam
* - 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	Marks 70
I	**Cost Reduction Techniques and Performance management.**		**10**	**15**
	1	Cost control and cost reduction techniques –Contemporary Techniques	**3**	
	2	Learning Curve	**2**	
	3	Inventory Accounting and Valuation as per the Income Tax Act	**2**	
	4	Balance Score Card ,Social-Cost Benefit Analysis and Social Audit	**3**	
	5	Calculation of Different types costs related to the proposed project. (Focus on Cost Reduction)		
II	**Financial Statement Analysis.**		**12**	**25**
	6	Evolution of Financial Accounting ,Cost Accounting and Management Accounting	**3**	
	7	Ratio Analysis: Meaning, Objectives, Utility, Limitations. RBI guidelines concerning different ratios and sector-specific thresholds.	**3**	
	8	Fund Flow statement	**3**	
	9	Cash Flow statement as per Ind AS 7.	**3**	

III	**Cost Audit as per Companies(Cost Records and Audit) Rules,2014 (As Amended).**		**13**	**15**
	10	Audit ,Cost Audit , Management Audit, Government of India Report on Cost Accounting Records and Cost Audit 2024	**3**	
	11	Cost Auditor and Cost Audit Programme	**3**	
	12	Cost Auditing Assurance Standards	**3**	
	13	Cost Audit Process, Preparation and filing of Cost audit report to MCA in XBRL format.	**4**	
IV	**Fixed Capital and Working Capital.**		**10**	**15**
	14	Working Capital: Concepts, Types, and Importance	**2**	
	15	Factors Influencing Working Capital and Principles of Management	**3**	
	16	Estimation Techniques: Operating Cycle Method, Projected Balance Sheet Approach.	**3**	
	17	Presentation of Fixed Capital and Working Capital requirements concerning the proposed project in the project report.	**2**	

Module	**Unit**	**Content**	**Hours**
Practicum: It is recommended to conduct the following practical exercises			
V	**Recommended to conduct the following:**		**30**
	1	**Workshops**: 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	**Case studies**: Develop case studies reflecting real-world financial scenarios, requiring	
		students to analyze corporate financial statements, perform calculations, and provide recommendations for decision-making	
	3	**Conducting mock Cost Audits of Institutions**	
	4	**Preparation of Project reports**	

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. Advanced Management Accounting Taxmann Ravi M. Kishore.
6. R.S.N. Pillai and Bagavathi: Management Accounting.
7. Sharma and Gupta: Management Accounting.
8. ICMAI Study Materials

Course Code	COM8MN304				
Course Title	**STRATEGIC COST ACCOUNTING**				
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 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	U	C	Examinations Practical exercises
	concepts and strategic cost control techniques			
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	Marks 70
I	**Introduction to strategic cost management**		**10**	**15**
	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	
II	**Quality Cost Management**		**7**	**15**
	3	Managing quality in competitive environment- cost of quality	4	
	4	Lean Accounting, TQM, Six Sigma	3	
III	**Decision making techniques**		**15**	**20**
	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	3	
		accounting, Traditional Vs ABC system- comparative analysis		
	9	JIT- introduction, benefits, use of JIT in measuring the performance	3	
IV	**Evaluation of Performance**		**16**	**20**
	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	
V	**Open Ended Module**		**12**	
	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	**BASICS OF FINANCIAL MARKETS**				
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 Exam 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	Marks 70
I	**Indian Financial System**		**11**	**15**
	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	5	
		(PFRDA) Functions, roles, and significance in regulating the financial sector		
II	**Financial Market**		**8**	**20**
	5	Types of Financial Markets: Money Market: Definition, significance, and characteristics-Capital Market: Definition, significance, and types (primary and secondary)	2	
	6	Money Market: Meaning, features, and importance-	2	
	7	Money market instruments in India: Treasury bills, Commercial Paper, Certificate of Deposit, etc.	2	
	8	Risk-Return analysis - Defects of Indian money market.	2	
III	**Capital Market**		**15**	**20**
	9	Types of Capital Market: Primary and Secondary-Primary Market: Functions, significance, and process of new securities issuance	2	

	10	Secondary Market: Functions, role in liquidity provision, and market efficiency	2	
	11	Intermediaries in the Primary Market: Investment bankers, Underwriters, Registrars, etc.	2	
	12	Methods of Floating New Issues: Public Issue: Initial Public Offering (IPO) and Follow-on Public Offering (FPO)-Private Placement	2	
	13	Additional Capital Market Offerings: Rights Issue, Bonus Issue, Private Placement,	3	
	14	Bonus issue, Private placement	2	
	15	Application Supported by Blocked Amount (ASBA)	2	
IV	**Secondary Market**		**11**	**15**
	16	Intermediaries in the Secondary Market: Brokers, Dealers, Depositories, etc.	2	
	17	Functions of Stock Exchanges: Overview of Bombay Stock Exchange (BSE) and National Stock Exchange (NSE)	3	
	18	Stock Indices:Explanation and significance of Sensex and Nifty as market indicators	2	
	19	Listing of Securities: Advantages for issuers and investors	2	
	20	Listing procedure and legal requirements	2	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	1	1.Market study on Present and upcoming IPOs, Sensex and Nifty, Major shares traded in Indian stock exchanges and price trends 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. 3. Present case studies of historical financial events or market phenomena and ask students to analyze the causes, impacts, and lessons learned 4. Organize debates or discussions on controversial topics in finance. Assign group projects where students research and analyze specific financial markets, investment products, or regulatory issues		

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	**ESSENTIALS OF INVESTMENT**				
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	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
CO 1	Developing a strong foundation on various concepts of savings &investment, and investment avenues.	U	C	Examinations/Quizzes/ Assignment/Seminar
CO 2	Able to analyze various investment options, such as stocks, bonds etc	An	C, P	Examinations Assignment
CO 3	Able to identify various investment opportunities available	An	P	Project Assignment Exam
* - 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	Marks 70

I	**Introduction to Investment**		**10**	**15**
	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	
II	**Alternative Investment Avenues**		**10**	**20**
	6	Overview of alternative investment options- Bank Deposits: Recurring and Fixed deposits	2	
	7	Fixed Interest-bearing instruments	2	
	8	Government schemes: PPF, NSC, Sukanya Samridhi Yojana- Investment in Real Estate	2	
	9	Commodity – Bullion – Gold - ETF - Investment in Crypto-currency	2	
	10	Understanding equity market investment-Direct Equity vs. Mutual Funds- -Overview of equity and debt funds	2	
III	**Mutual Funds**		**13**	**20**
	11	Concept of a Mutual funds, Structure of Mutual funds	2	
	12	Types of funds, Equity and Debt funds	2	
	13	Lump sum and SIP investments	2	
	14	Net Asset Value (NAV)	1	
	15	Direct and Regular funds	2	
	16	Factsheet	2	
	17	Steps to start investing in mutual funds- Selection of mutual funds based on investment goals and risk profile	2	
IV	**Investment in direct equity**		**12**	**15**
	18	Opening a Bank Account, DEMAT Account, Trading Account- Documents required for opening a DEMAT Account- Role of Depository and Depository Participants (NSCCL, ICCL).	3	
	19	Types of Brokers: Full Service, Online, Discount Brokers- Online Trading platforms	2	
	20	Online Trading- Stock Selection	2	

	21	Introduction to fundamental analysis- Introduction to technical analysis- Understanding stock valuation techniques	3	
	22	Investment Portfolio - Diversification of Portfolio and Risk Reduction.	2	
V	**Practicum: It is recommended to conduct the following practical exercises** 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	**30**	

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	**PERSONAL FINANCIAL PLANNING**				
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	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
CO 1	Develop a strong foundation on the concepts of financial literacy, debt management and financial planning.	U	C	Examinations/Quizzes/ Assignment/Seminar
CO 2	Analyse the personal financial plans	An	C,P	Examinations/ Assignment/Seminar
CO 3	Recognize the significance of a well-structured financial plan, understanding its relevance in achieving financial goals and securing financial stability.	E	P	Project Exam 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	Marks 70
I	Personal Finance		**10**	**15**
	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	
II	Debt Management		**10**	**20**
	5	Budgeting income and payments	2	
	6	Personal Financial Deficit-Financing Alternatives-Personal Loan, Housing Loan,	2	
	7	Education Loan, Vehicle loan, Credit Card and EMI	3	
	8	Good and Bad Debt- Networth-Credit Score (CIBIL Score)-Credit Report	3	
III	Insurance		**12**	**20**

	9	Meaning, Need for insurance	2	
	10	Insurance and wagering	2	
	11	Types of insurance, Life and non-life insurance	2	
	12	ULIP	2	
	13	Tax benefit schemes	2	
	14	Benefits of insurance, Limitations of Insurance	2	
IV	Tax and Retirement Planning		**13**	**15**
	15	Personal tax planning	2	
	16	Income tax exemptions and deductions available to individuals	2	
	17	Concept of tax evasion & tax avoidance and Pension plans available in India	2	
	18	NPS, APY, Pension schemes of mutual funds	5	
	19	Reverse Mortgage	2	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
		1. Assign students to create personal budgets based on different income levels, expenses, and financial goals. **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. **3.** Assign students to research and develop retirement plans based on their age, income, savings, and retirement goals. **4.** Assign students to complete tax planning exercises where they learn about tax deductions, credits, and strategies to minimize taxes		

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.

Course Code	COM8MN305				
Course Title	**MICRO FINANCE**				
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	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
CO 1	Understand rural financial services in India, including the roles of regulatory bodies like RBI and NABARD, various credit institutions, and the impact of communication technologies and government subsidies.	U	C	Examinations/Review Questions/ Assignment
CO	Grasp microfinance as a			Quizzes/
2	development strategy and industry, covering its features, evolution, operational models in India, and the importance of legal compliance and ethics.	An	P	Assignment/Seminar/ Examinations
CO 3	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 Exam 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	Marks 70
I	Rural Financial Services in India		**10**	**15**

	1. Role of RBI and NABARD in Rural Economy 2. Overview of Rural Credit Institutions: Indigenous Bankers, Grameen Banks, Scheduled Banks, Foreign Banks 3. Government Subsidy Linked Programs in Rural Financial Services 4. Role of Microfinance Institutions in Rural Financial Inclusion		
II	Microfinance Fundamentals and Evolution 5. Definition and Scope of Microfinance 6. Salient Features and Objectives of Microfinance 7. Evolution of Microfinance 8. Historical Development of Microfinance 9. Concepts and Approaches in Microfinance 10. Financial Inclusion through Microfinance 11. Models of Microfinance Operating in India-Self-Help Groups (SHGs), Microfinance Institutions (MFIs),Cooperative Banks 12. Regulatory Framework for Microfinance Institutions	12	20
III	Microfinance and Microcredit	**13**	**20**
	13. Intermediaries for Microfinance in India	3	
	14. Role and Functions of Intermediaries: NGOs, Banks, and MFIs 15. Challenges and Opportunities for Intermediaries 16. Types of Microfinance Products: Loans, Savings, Insurance 17. Microcredit: Importance, Limitations, and Alternatives 18. Role of Self-Help Groups in Microfinance and Women Empowerment 19. Importance of Self-Help Groups in Microfinance Delivery		
IV	Future Directions and Emerging	**12**	**15**
	20. Microcredit Innovations: Digital Finance and Block chain Technology 21 Micro-insurance and Micro-savings Products 22. Integration of Microcredit with Social Impact Investing		
V	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
CO 1	Understand the role of technology in transforming the banking industry.	U	C	Examinations/Review Questions/Quizzes/ Assignment/Seminar
CO 2	Analyse the modern banking techniques with appropriate digital technologies.	An	P	Examinations Assignment Project
CO 3	Appreciate the importance of modern banking and cyber security.	An	P	Project exam 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	Marks 70
I	Introduction to Banking		**10**	**15**
	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	
II	Banking Practice		**10**	**20**
	5	Definition of a banker and customer as per banking regulations-	2	
	6	General and special relationships between a banker and a customer-Duties and6ights of bankers and customers	3	
	7	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	
	8	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, Accounts of firms, Accounts of companies	3	
III	Banking Practices and AI in Banking		**14**	**20**
	9	Banking ethics and professionalism- Know Your Customer (KYC) norms and Anti-Money Laundering (AML) regulations	2	
	10	Banking regulations and statutes in India	2	
	11	Role of AI in banking operations-Open Banking and API Integration	5	
	12	Challenges and opportunities of AI adoption in Indian banking	2	
	13	Role of modern banking technologies in promoting financial inclusion	2	
	14	Ethical considerations in Technology Banking	1	
IV	Cyber Security in Banking		**11**	**15**
	15	Overview of Cyber security in banking- Types of cyber threats facing banks	3	
	16	Emerging Trends and Technologies in Banking Cyber security	3	
	17	Regulatory guidelines for technology adoption in Indian banking	2	
	18	Role of Data Analytics in Banking	3	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	

	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
CO 1	Understand the fundamental concepts and principles of life insurance	U	C	Examinations/Review Questions/Quizzes/ Assignment/Seminar

CO 2	Analyse different types of life insurance products and services	An	P	Internal Examinations/ Assignment project
CO 3	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	Marks 70
I	Introduction to Life Insurance		**10**	**15**
	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 India (IRDA)- Functions and responsibilities of IRDA in regulating the insurance industry	2	
II	Types of Life Insurance policies		**10**	**20**
	6	Features, benefits, and limitations of term life insurance- Characteristics of whole life insurance policies	2	
	7	Endowment policies- annuities-Overview of annuities and their role in providing regular income in retirement	2	
	8	Introduction to major life insurance providers in India-Comparison of products and services offered by different insurers	3	
	9	Analysis of factors influencing premium calculations, such as age, health, occupation, sum assured, and policy duration	3	
III	Policy holders and life insurance claims		12	20
	10	Rights and responsibilities of policyholders as per insurance contracts- Obligations regarding premium payments, disclosure of information, etc.	3	
	11	Grace periods and policy lapses	2	

	12	Step-by-step procedure for initiating a life insurance claim- Documentation required and formalities involved in the claims process	2	
	13	Documentation requirements for claims	3	
	14	various settlement options available to beneficiaries, such as lump sum payment, annuities, or a combination thereof	2	
IV	Emerging trends in life insurance		**13**	**15**
	15	Introduction to new and innovative life insurance products, such as unit-linked insurance plans (ULIPs), term riders, etc.	3	
	16	New distribution channels of life insurance- sales techniques	2	
	17	Impact of technological advancements on the life insurance industry	3	
	18	Future outlook and challenges facing the life insurance sector	3	
	19	Ethical issues in life insurance sales and marketing	2	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	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.		

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
CO 1	Develop a strong foundation on the concepts of various financial markets and services	U	C	Examinations/Review Questions/Quizzes/ Assignment/Seminar
CO 2	Analyse the emerging technologies in financial markets and services	An	C	Examinations Assignment/Seminar Project
CO 3	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 Exam
* - 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	Marks 70
I	**Introduction to FinTech**		**10**	**20**
	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	
II	**FinTech Trends**		**10**	**15**
	5	Digital Banking-Robo-advising	2	
	6	Peer-to-peer Lending- Wealth-tech	3	
	7	Insur-tech- Payment-tech	3	
	8	Blockchain-Crypto currencies	2	
III	**Blockchain & Cryptocurrency**		**13**	**20**
	9	Introduction to Blockchain and How It Works	2	
	10	Blockchain in Banking-Areas of Blockchain and Banking Interaction	2	
	11	Benefits and How Blockchain Will Impact the Financial Sector-Limitations of Block chain	3	
	12	Crypto currencies-definition-features of crypto currencies	2	
	13	Cryptos and Blockchain - Different Types of Cryptos: Bitcoin, Ethereum, Stablecoin	2	
	14	Regulatory challenges posed by emerging technologies- Regulatory frameworks of crypto currency in India	2	
IV	Payments and Transactions		**12**	**15**
	15	Mobile payments and Digital Wallets	2	
	16	Contactless payments and NFC technology	3	
	17	Payment gateways and e-commerce platforms	3	
	18	Regulatory challenges and compliance in FinTech	2	
	19	Ethical considerations in FinTech development and adoption	2	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	1	1. Assign capstone projects where students research and analyze emerging trends in financial markets and institutions 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. 3. Present case studies of recent market disruptions or financial crises.		

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.

Course Code	COM8MN306				
Course Title	REGULATORY FRAMEWORK FOR BANKING AND INSURANCE				
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	Banking and Insurance Regulations in India: Overview of laws, RBI powers, KYC, schemes, consumer protection, risk management, and insurance governance				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO 1	Understand key laws and regulations governing the Indian banking sector.	U	C	Examinations/Review Questions/Quizzes/ Assignment
CO 2	Learn about KYC procedures, government schemes, and consumer protection measures.	An	P	Examination Assignment
CO 3	Understand different types of risks in banking and the role of RBI in risk management.	U	C	Examination Assignment
CO 4	Gain insights into insurance regulations, product frameworks, and IRDAI's governance role.	Ap	P	Case analysis Project Exam
* - 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	Marks 70
I	**Indian Banking System and Regulatory Framework**		**16**	**20**
	1	Legislations applicable to Banking Sector in India, Salient features of	4	
		legislations applicable to Banking Sector in India, The Reserve Bank of India Act, 1934, Banking Regulation Act, 1949, Payment and Settlement Systems Act, 2007		
	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 Samriddhi 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	
II	**Credit Facilities and Risk Management in Banks**		**13**	**15**
	7	Types of Borrowers, Types of Fund Based Credit Facilities, Types of Non Fund Based Credit Facilities	3	
	8	Types of Securities , Types of Charges , Types of Documents , Stamping , Limitation, Securitisation	2	
	9	Classification of Bank Assets,Income Recognition Norms, Provisioning Norms ,Corporate Debt Restructuring (CDR) , Asset Reconstruction Companies (ARCs)	4	

	10	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	
III	**Regulatory Framework in Insurance**		**9**	**20**
	11	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	
	12	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	
	13	Nomination and Surrender of Policy , Policy Claims , Life Insurance Underwriting, Various regulations governing life insurance in India	3	
	14	Introduction of Health Insurance and Health system in India , Health Financing in India , Health Insurance Products	2	
IV	**Insurance Compliance and Governance**		**10**	**15**
	15	Appointment & Role of Appointed Actuary, Product Pricing, Reserving, Product Review, Actuarial Valuations	2	
	16	Individual Agency, Corporate Agency , Insurance Brokers , POSP (Point of Sales Person) , Web Aggregator . Common Public Service Centres (CPSC), Insurance Marketing Firm	2	
	17	Other Insurance Participants: Network Hospitals , Third Party Service Providers (TPA) , Surveyors and Loss Assessors , Forensic Investigators , Pre-Inspection Agencies	2	
	18	IRDAI regulations on Corporate Governance , Role and responsibilities of the Board of Directors, Independent Directors , Delegation of functions to various Committees of Board, Audit Committee, Nomination & Remuneration Committee	4	
V	**Open-Ended Module** 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		**12**	

	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

				Exam

* - 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	Marks 70
I	**Introduction to Marketing**		**8**	**15**
	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	
II	**Product and Pricing**		**12**	**20**
	5	Concept of Marketing Mix: Introduction to the 4Ps framework: Product, Price, Place, Promotion	1	
	6	Classification of products: Consumer products, Industrial products, Services-New product development process and strategies	2	
	7	Product Life Cycle Management: stages of the product life cycle and their implications for marketing strategy	1	
	8	Brand and Brand Equity-Building and managing brand equity-Brand positioning and differentiation	2	
	9	Building and managing brand equity-Brand positioning and differentiation strategies	1	
	10	Warranties and Guaranties	1	
	11	Pricing objectives and policies in marketing strategy formulation	2	
	12	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	
III	**Distribution and Promotion**		**10**	**20**
	13	Channels of Distribution: Distribution channels and their role in product distribution	2	
	14	Role of Marketing Channels: Importance of intermediaries and channel partners in the distribution process	2	

	15	Types of Channels	2	
	16	Sales Promotion- Techniques and strategies for promoting sales	2	
	17	Personal Selling and Public Relations: Role and importance of personal selling- Public relations	2	
IV	**Sustainable Marketing**		**15**	**15**
	18	Meaning- Pillars of Sustainable marketing	3	
	19	Marketing with sustainability concern	3	
	20	Environmental Impact Management: Waste management strategies-Resource depletion mitigation	5	
	21	Energy Consumption	2	
	22	Green Marketing: Strategies for promoting environmentally friendly products and practices	2	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	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 Danniel -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.

Principles of Marketing, Philip Kotler, Armstrong, Pearson Education.Course Code	COM2MN107				
Course Title	**CONSUMER BEHAVIOUR**				
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	Aanlyse 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 Exam 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	Marks 70
I	**An overview of Consumer Behaviour**		**8**	**15**
	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	
II	**Elements of Consumer Behaviour**		**12**	**20**
	5	Factors affecting consumer behavior	2	
	6	Psychological Influences on Consumer Behavior	2	
	7	Motivation, perception, learning, and memory-Attitudes and attitude change-Personality and lifestyle.	2	
	8	Family and household influences.	1	
	9	Reference groups and social class. Cultural and sub cultural factors.	2	
	10	Socialization and the role of family in shaping consumer behavior.	2	
	11	Value and Lifestyles	1	
III	**Models of consumer Behaviour**		**10**	**20**
	12	Approaches of Consumer behavior	2	
	13	Challenges in predicting consumer behavior	2	
	14	Models of Consumer behavior	2	
	15	Sheth Family Decision making model- Nicosia Model	2	
	16	Engel-Kollat- Back well model- Black Box model	2	
IV	**Consumer Protection**		**15**	**15**
	17	Consumer Rights and Responsibilities.	2	
	18	Consumer Protection Act 1986	3	
	19	Unfair and Restrictive Trade Practices	2	
	20	Three tier mechanism of consumer grievances	3	
	21	Consumer Protection Council	3	
	22	Plaintiff and Complainant	2	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
		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 House Pvt Ltd

Course Code	COM3MN207				
Course Title	**SALES MANAGEMENT**				
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
CO 1	Understand the pivotal role of sales management within an organization and its integration with marketing strategy development.	U	C	Examination Assignment Quiz

CO 2	Acquire comprehensive knowledge of personal selling techniques, including prospecting, lead generation, and effective sales presentation methods.	An	P	Examination Assignment
CO 3	Develop essential personal selling skills such as negotiation, communication,	Ap	P	Case analysis Assignment Exam
	and effective follow-up strategies across various communication channels.			
CO 4	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 Exam
* - 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	Marks 70
I	UNDERSTANDING SERVICES		8	15
		1 Role of Sales Management in Organisation 2 Marketing Strategy Development and Sales Management 3 Personal Selling and Salesmanship – Objectives & Importance of Personal Selling 4 Types of Selling 5 Qualities of Winning Sales Professionals – Physical, Mental, Social and Character Traits		
II	THEORIES OF SELLING AND PERSONAL SELLING POCESS		14	20

		6 AIDA – Buying Formula Theory – Behavioural Equation Theory 7 Personal Selling Process – Prospecting – Objectives, Sources & Methods – Lead Generation, Getting Appointment 8 Pre-Approach – Sales Planning, Customer Need Discovery & Analysis – Approach – Sales Presentation / Demonstration 9 Handling Objections – Closing the Sale 10 Follow Up After Sales		
III	PERSONAL SELLING SKILLS		**10**	**15**
		11 Negotiation – Communication – Listening Skills 12 Presentation & Demonstration Skills 13 Body Language – Space, Moments, Eye Contacts & Postures		
		14 Follow-up Calls – Writing Effective Sales Letters, E-Mail, SMS		
IV	SALES ADMINISTRATION		**13**	**20**
	15	15 Objectives & Types of Quotas 16 Quota Setting Procedure 17Administering the Quota System – Sales Team Formation 18 Designing Sales Territories & Allocating Sales Efforts to Sales Territories		
V		**Practicum: It is recommended to conduct the following practical exercises**	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, 10th 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.
6. William J Stanton, Fundamentals of Marketing, Mc Graw Hill Publishing Co,New York

7. Lamb. Hair, McDaniel, Marketing,Cengage Learning Inc USA.
8. 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	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 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
CO 1	Understand the fundamental concepts of Digital marketing	U	C	Examinations/Quizzes/ Assignment/Seminar
CO 2	Analyse digital marketing strategies, for business objectives.	An	P	Examinations/Quizzes/ Assignment/Seminar
CO 3	Conduct a critical analysis and recognize the significance of digital marketing practices.	An	P	Debates Exam 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	Marks 70
I	**Overview of Digital Marketing**		**10**	**15**
	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 strategies	3	
II	**Social Media Marketing (SMM)**		**12**	**20**
	5	Concept of Social Media Marketing (SMM):Definition and significance of SMM-Overview of popular social media platforms and their roles in marketing	2	
	6	Significance of SMM	3	
	7	Content Creation Strategies for Social Media: Techniques for creating engaging and shareable content for social media platforms	3	
	8	Key Drivers of SMM: Factors driving success in social media marketing campaigns	2	
	9	Common challenges faced in social media marketing and strategies for overcoming them	2	
III	**E-Commerce and E-marketing**		**10**	**20**
	10	E-Commerce Models and E-Commerce Marketing: Overview of e-commerce business models-E-commerce marketing strategies and tactics	2	
	11	Reasons for the growth of E-marketing	2	
	12	E-commerce Marketing Practices: Best practices and strategies for effective e-commerce marketing	2	
	13	Tactics for achieving success in e-commerce ventures	2	
	14	AI in digital marketing-Email Marketing-Mobile app marketing	2	
IV	**Legal and Ethical Considerations**		**16**	**15**
	15	Legal considerations and regulations relevant to digital marketing practices	3	
	16	Ethical Considerations in Digital Marketing Practices	3	
	17	Content marketing tools and platforms	2	
	18	Concept of Influencer Marketing	3	
	19	An overview of digital payment system	2	
	20	Legal and Ethical Issues in Digital Payments: Addressing legal and ethical concerns related to digital payment systems	3	
V	**Open-Ended Module**		**12**	
	1	Emerging developments in the field of digital marketing		

References:

1. Seema Gupta: Digital Marketing 3rd 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 Exam 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	Marks 70
I		**INTRODUCTION TO ADVERTISING**	**10**	**15**
		1. Meaning, Definition, Nature, and Importance of Advertising: 2. Scope of advertising 3. Key objectives and importance of advertising in marketing communication 4. Overview of various types of advertising (e.g., product advertising, institutional advertising, comparative advertising, etc.)		
		5. DAGMAR Approach and Setting of Advertising Budget: 6. Explanation of the DAGMAR (Defining Advertising Goals for Measured Advertising Results) approach to setting advertising objectives 7. Methods for determining advertising budget allocation		
II		**ADVERTISING MESSAGE AND MEDIA**	**12**	**20**
		8. Advertising Message: Components of an advertising message: headline, body copy, visuals, etc. 9. Different types of advertising appeals and strategies for creating effective advertising copy		
		10. Types of Advertising Media: Overview of traditional and digital advertising media (e.g., print, television, radio, outdoor, online, social media, etc.) 11. Strengths and limitations of each advertising medium 12. Factors influencing the selection of advertising media		

		13.New Trends in Advertising: Emerging trends in advertising, including social media advertising and influencer marketing		
III	**ADVERTISING EFFECTIVENESS**		**8**	**15**
		14.Communication and Sales Effects of Advertising: the dual objectives of advertising: communication and sales impact 15.Methods for measuring advertising effectiveness, including pre-testing and post-testing techniques		
		16.Ethical Aspects of Advertising in India: Overview of ethical considerations in advertising practices 17.Role and functions of the Advertising Standards Council of India (ASCI) in regulating advertising content and practices		
IV	**SALES PROMOTION**		**15**	**20**
		18.Nature and Importance of Sales Promotion: role of sales promotion in the marketing mix 19.Key objectives and benefits of sales promotion activities		
		20.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. 21.Strategies for effectively using each tool to drive sales and consumer engagement		
		22.Trade Promotion Tools: Convention, conferences, trade fairs, exhibitions and fashion shows, specialties, and novelties.		
V	**Practicum: It is recommended to conduct the following practical exercises**			**30**
	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
CO 1	Understand the fundamental concepts of brand and brand management.	U	C	Examinations/Review Questions/Quizzes/ Assignment/Seminar
CO	Analyze various branding	An	C	Examinations/
2	strategies used by businesses to create and maintain strong brands			Assignment Project
CO 3	Critically analyse and appreciate the importance of ethics and CSR in branding practices.	E	P	Project Exam
* - 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	Marks 70
I	**INTRODUCTION TO BRANDING**		**8**	**15**
	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	
Ii	**CONSUMER PERCEPTION AND BEHAVIOUR IN BRANDING**		**8**	**20**
	4	Factors Influencing Consumer Perception	2	
	5	Models of Consumer Behavior	3	
	6	Challenges in Predicting Consumer Behavior	3	
III	**BRANDING TOOLS AND STRATEGY**		**12**	**20**
	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	
IV	**BRAND EQUITY AND LOYALTY**		**17**	**15**
	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	
V	**Practicum: It is recommended to conduct the following practical exercises**			**30**
	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	**RETAIL BUSINESS MANAGEMENT**				
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 Indian context.	U	C	Examination Assignment

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 Exam
* - 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	Marks 70
I		THE RETAIL FUNCTION	10	15
		1 Introduction to Retailing – Role of Retailing 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 3 An Overview of Retail Industry in India – Problems & Prospects of Retailing in India .4 Multi-Channel Retailing – Franchising – Non-Store Retailing Indian Scenario 5 Functions of Retailing		
II		UNDERSTANDING RETAIL CONSUMERS & STORE FORMATS	10	20
		6. Factors Influencing Retail Shopper 7 Types of Retail Stores 8 Factors affecting Retail Location – Location Analysis - 9 Store Positioning – Store Design & Visual Merchandising		

III	RETAIL PRICING AND PROMOTION	12	20
	10 Retail Pricing – Pricing Policies –Factors Influencing Pricing – Elements of Retail Price 11. Price Sensitivity and Mark Down Policy 12. Retail Pricing Strategies – Every Day Low Pricing (EDLP) – Discussion on Retail Pricing Strategies of Major Retail Groups in India – Case Studies 13. Retail Sales Promotion Strategies		
IV	TECHNOLOGY AND RETAIL DECISIONS	13	15
	14. Integrated Systems & Networking - EDI 15. Bar Coding – RFID – Its Applications in Retailing 16. Electronic Retailing – Role of Online Retailing 17. Consumerism & Ethics in Retailing		
V	**Practicum: It is recommended to conduct the following practical exercises**	30	
	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. 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.		

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
CO 1	Understanding of the fundamental principles, concepts, and processes involved in logistics	U	C	Examinations Quizzes/ Assignment/Seminar
CO 2	Comprehend the importance of integrating logistics activities within the broader context of supply chain management	An	P	Examinations/ Assignment/Seminar
CO 3	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	Marks 70
	Logistics		**12**	**15**

I	1	Logistics- Definition - History and Evolution- Objectives-Elements-activities importance- The work of logistics-Logistics interface with marketing-retails logistics		
II	Logistics Management		**10**	**20**
	2	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.		
III	Logistics Strategy		**13**	**20**
	3	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.		
IV	Warehousing and Inventory Management		**13**	**15**
	4	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		
V	**Open Ended Module**			**12**
	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.
   Logistics Engineering and Management by Benjamin S. Blanchard

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	Marks 70
I		**Introduction to Sampling**	**12**	**15**
	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		**Hypothesis testing**	12	20
	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		**Correlation and Regression**	11	20
	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		**Time Series Analysis**	10	15
	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		**Practicum: It is recommended to conduct the**	30	

		following practical exercises		
		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 2. Data Mining and Business Intelligence (Includes Practicals); S.K. Shinde, Uddagiri Chandrasekhar; 789351197188 3. Applied Business Statistics, 7ed, ISV (Author- Ken Black) 4. Statistical Analysis with Excel For Dummies, 4th Edition; Joseph Schmuller; ISBN: 978- 1-119- 27116-1		

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	Ap	P	Examinations
	tools in different context of business			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 in business field	E	P	Project Exam

* - 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**	**Marks 70**
I		**Introduction to Data Analytics**	12	20
	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		**Data Collection and Preparation**	09	15
	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		**Types of Analytics**	12	20
	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		**Data Analytics Process**	12	15
	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		Practicum: It is recommended to conduct the following practical exercises	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		

References

1. Joao, Mendes. Andre de, Carvalho and Thomas, Horvath(2018).A General Introduction to Data Analytics.Wiley Interscience,First Edition.
2. Maheswary, Anil (2014). Data analytics,McGraw Hill Education, First Edition
3. Prasad,R N. and Acharya,Seema.(2011), Fundamentals of Business Analytics.
4. John Wiley&Sons. Kumar,U, Dinesh (2017), Business Analytics.

Course Code	COM3MN209				
Course Title	BUSINESS ANALYTICS TOOLS				
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	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 exam
* - 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**	**Marks 70**
I		**Monetizing data to drive business decisions**	12	15
	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		**Organizing data with Excel**	08	20
	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	**Searching and Combining Data with Power Query**	12	20
	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		**Performing computations and aggregations using Excel**	13	15
	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		**Practicum: It is recommended to conduct the following practical exercises**	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		

Course Code	COM8MN309				
Course Title	**MARKETING ANALYTICS**				
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 on Marketing Analytics provides a comprehensive overview of the analytical processes and methods used in the field of marketing.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO 1	Gain a deep understanding of the analytical processes involved in marketing	U	C	Examinations/Review Questions/Quizzes/ Assignment
CO 2	Learn how to use analytical models to forecast sales of new products, predict customer behavior	An	P	Project Examination
CO 3	Develop practical skills in collecting, cleaning, and analyzing marketing data using analytical tools and software	Ap	P	Project Exam
* - 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	Marks 70
I	INTRODUCTION TO MARKETING ANALYTICS		**10**	**15**
		1 Marketing database analytical process, Data Collection, Coding, Screening and Purification, Digital Marketing Measurement Metrics. 2 Market/Product Analysis Methods; Market Entry and Exit Decisions; Product Portfolio Models.		
II	NEW PRODUCT DECISION MODELS, MARKETING DECISIONS		12	20
		3.1Product 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, 4.Cluster analysis ,Conjoint Design, Multidimensional Scaling , Multiple Discriminant Analysis		
III	DATA VISUALIZATION, CUSTOMER PROFILING		**13**	**20**
		5. Data mining, Behavioral predictions & predictive analytics, 6. Factor analysis and perceptual mapping , Customer Lifetime Value Assessment 7. Loyalty data and customer Value model and techniques.		
IV	ANALYTICS IN MARKETING		**13**	**15**
		8. Text analytics, Search Engine Optimization Campaigns, Google Analytics, Display 9. Advertising Analytics. Customer Retention, Cross-Selling, Up-Selling and optimization. 10. Social Media Measurement, Social Media Analytics, Retargeting, Content Marketing. Trust, Privacy, and Ethics in Marketing Analytics		
V		Open Ended Module	12	
		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	U	P	Examinations/Review
	of data quality and integrity in producing reliable insights for decision-making purposes.			Questions/Quizzes/ Assignment/Seminar /Practicum
CO3	Perform business data analytical process	Ap	P	Project Exam

* - 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**	**Marks 70**
I		**Introduction to Business Analytics:**	12	15
	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	
	6	Descriptive Analytics -Predictive Analytics–Diagnostic Analytics-Prescriptive Analytics	2	
II		**Business Data Analytics Process**	08	20
	7	Identify the Research Questions	2	
	8	Source Data –Analysis of Data -Interpret and Report Results	2	
	9	Business Decision Making	2	
	10	The Art of Data Science: Volume, Velocity, Variety	2	
III		**Decision making in Organisation**	13	20
	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	
	15	Tactical Decisions, Strategic Decisions, Programmed Decisions, Non-programmed Decisions	2	
IV		**Data and Information**	12	15
	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 Published Statistics	4	
V		**Practicum: It is recommended to conduct the following practical exercises**	30	
	1	Prepare a structured questionnaire		
	2	Collect at least five secondary data from different sources.		
		References 1. Joao, Mendes. Andre de, Carvalho and Thomas, Horvath (2018).A General Introduction to Data Analytics. Wiley Interscience, First Edition. 2. Maheswary, Anil (2014). Data analytics, McGraw Hill Education, First Edition 3. Prasad,R N. and Acharya,Seema.(2011), Fundamentals of Business Analytics. 4. John Wiley &Sons. Kumar,U, Dinesh (2017), Business Analytics		

Course Code	COM2MN110				
Course Title	**E-BUSINESS STRATEGIES**				
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					
Course Summary	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
CO 1	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
CO 2	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
CO 3	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 Exam
* - 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	Marks
				70
I	INTRODUCTION TO E BUSINESS		**10**	**15**

		1 Origin, Overview of E-Business 2 Need and factors affecting Electronic Business 3 Features of Electronic Business 4 Information Services; Shopping Services; Virtual Enterprises 5 Development and the economic influence of the e-business.		
II	ECOMMERCE BUSINESS MODELS		11	20
		6. Retailing in E-Commerce - Introduction 7. Business to Consumer (B2C), Business to Business (B2B), Consumer to Consumer (C2C), Peer to Peer Business Models, M-Commerce Business Models 8. Sharing economy, Value Proposition, Revenue Model, Market Opportunity 9. Competitive Advantage, Market Strategy, Organizational Development		
III	ELECTRONIC PAYMENT SYSTEMS		**12**	**20**
		10. Electronic Data Interchange 11. Paying via the Net, Payment Protocols, Payment Gateways, Payment and Content Management 12. Role of Application Service Providers (ASPs) in Payment via the Internet 13. Electronic Payment Systems (Cash, Check, Credit Card, Stored Value, Accumulating Balance) 14. Working of Online Credit Card		
IV	LEGAL, PRIVACY ISSUES, SECURITY AND FUTURE		**12**	**15**
		15. Web security: Introduction; Firewalls and transaction security 16. Indian e-Commerce Scenario; IT Act, Legal issues in E		

		commerce		
V		**Practicum: It is recommended to conduct the following practical exercises**	30	
		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. 2. Conduct a workshop on legal and privacy issues in e-commerce, focusing on relevant laws, regulations, and compliance requirements		

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**	**Marks 70**
I		**An introduction to SPSS**	12	15
	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		**Inferential Statistics**	08	20
	6	Hypothesis Analysis with SPSS-Null/Alternative Hypothesis Formulation	2	
	7	Chi Square Test	3	
	8	Correlation Analysis	3	
III		**Statistical Analysis**	12	20
	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		**Predictive Modeling**	13	15
	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		**Practicum: It is recommended to conduct the following practical exercises** 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	Hrs	Marks 70
	1	Meaning of data visualization- The data visualization process	12	15
	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		**Trends in data Visualization**	11	20
	9	Trends in Data Visualization—Storytelling		
	10	Trends in Data Visualization—Interactive Graphics - Visualization Designers		
	11	Uses of Data Visualization		
	12	Visualization Process		
III		**Types of Data**	13	20
	13	Different types of data - Quantitative (numeric) -Discrete – Continuous – Qualitative (categoric)		
	14	Ordinal -Categorical-scale		
	15	Data relationships -Ranking -Deviation- Correlation- Partial and total relationships		
	16	Nominal comparisons -Series over time		
IV		**Storytelling for social and market communication**	12	15
	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		**Open Ended Module (Practical Exercises)**	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		

References

1 Excel Dashboards & Reports for Dummies, 2nd Edition by Michael Alexander - ISBN: 978-1118842423

2. Microsoft Data Analytics for Dummies by Jared Decker, Brian Henry, Rob Sickorez - ISBN: 978-1119696360

3. Tableau for Dummies by Molly Monsey, Paul Sochan - ISBN: 978- 1119134831

4. Data Visualization For Dummies by Mico Yuk, Stephanie Diamond - ISBN: 978-1118502921

5. Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts, and PivotTables, 3rd Edition by Denise Etheridge - ISBN: 978- 1118036235

6. Storytelling with Data: A Data Visualization Guide for Business Professionals by Cole Nussbaumer Knaflic - ISBN: 978-1119002253

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
CO 1	Explain the fundamental concepts in Travel & Tourism Industry	U	C	Instructor-created exams / Quiz/Seminar/ Assignments/ Discussion/ External Examination
CO 2	Identify and differentiate the types and forms of tourism	Ap	P	Instructor-created exams / Quiz/Seminar/ Assignments/ Discussion/ External Examination
CO 3	Identify and evaluate the role of various factors influencing tourism demand	E	P	Instructor-created exams / Quiz/Seminar/ Assignments/ Discussion/ External Examination
CO 4	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	Marks 70
I	**An overview of Tourism**		**10**	**15**
	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	
II	**Typology of Tourism**		**12**	**15**
	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	
III	**Motivation for Travelling and Demand for Tourism**		**12**	**20**
	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			
IV	**Transportation & Tourism**		**11**	**20**
	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	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	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				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO 1	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
CO 2	Examine the components of a tourism destination and describe the destination life cycle	An	P	Seminar Presentation / /Assignments/ Discussions
CO 3	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	Marks 70
I	**Tourism Industry**		**12**	**20**
	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	
II	**Travel Business**		**10**	**15**
	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	
III	**Tourism Destination**		**12**	**20**
	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	
IV	**Benefits & Impacts of Tourism on Destinations**		**11**	**15**
	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	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	

	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
CO 1	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
CO 2	Describe the process and role of travel facilitation	E	P	Assuagement / Discussion/Debate/ External examination
CO 3	List the various travel documents for International Travel & demonstrate the application procedure	Ap	P	Seminar Presentation Assignment Examinations
CO 4	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
* - 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	Marks 70
I	**Travel Documentation and Formalities**		**10**	**15**
	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	
II	**Travel Facilitation**		**12**	**20**
	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	
III	**Regulations Applicable to Foreigners in India**		**9**	**15**
	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	
IV	**Air Customs and Related Regulations**		**14**	**20**
	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	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	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://fdocuments.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

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 week	Tutorial per week	Practical per week	Total Hours
	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
CO 1	Understand emerging trends: Identify and explain current trends in tourism.	U	C	Examinations/Review Questions/Quizzes/ Assignment
CO 2	Analyze special interest tourism: Evaluate different types, significance, and challenges of special interest tourism.	An	P	Project Examination
CO 3	Develop tourism initiatives: Design tourism products and experiences tailored to specific interests and markets.	Ap	P	Project Case analysis

CO 4	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	Marks 70
I	**Emerging Trends in Tourism**		**10**	**15**
		1. Introduction-Definition of emerging trends in tourism 2. Special Thrust Areas-Overview of various emerging trends in tourism:Volunteer Tourism- Thana Tourism-Space Tourism- Impact of Climate Change on Tourism 3. Government Initiatives in Tourism-Overview of key government schemes and initiatives:Swadesh Darshan Scheme-PRASAD Scheme- UDAN Scheme-National Green Tourism Mission		
II	**Special Interest Tourism and its Resources**		12	20

		4. Introduction to Special Interest Tourism-Definition and scope of special interest tourism-Importance in diversifying tourism offerings 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 6. Significance of Special Interest Tourism-Economic, social, and environmental significance of special interest tourism- 7. Disadvantages of Special Interest Tourism		
III	**Developing and Designing Special Interest Tourism**		**13**	**20**
		11. Understanding the Market-Market research techniques and methodologies 12. Analyzing the Potential-Evaluation of market demand, competition, and feasibility 13. Designing Special Interest Tourism-Conceptualization and development of special interest		
		tourism products and experiences		
IV	**Medical Tourism**		**13**	**15**

		18. Concept of Health, Wellness, and Medical Tourism-Definition and scope of medical tourism-Distinction between health, wellness, and medical tourism products 19. Types of Medical Tourism 20. Reasons for Medical Travel 21. Medical Tourism Products 22. Medical Tourism Process 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
CO 1	Explain the distinctive characteristics and evolution of hospitality industry	U	C	Instructor-created exams / Quiz/Seminar/ Assignments/ Discussion/ External Examination

CO 2	Demonstrate the various bases for classification of hotels in India	Ap	P	Assignment Project
CO 3	Describe the various Meal Plans and tariff in hotels	U	C	Seminar/ Assignments/ External Examination
CO 4	Critically analyse the recent trends in hospitality industry	An	P	Examination 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	Marks 70
I	**Introduction to Hospitality Industry**		**11**	**15**
	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	
II	**Classification of Hotels**		**12**	**20**
	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	
III	**Guest Rooms, Room Tariff and Meal Plans**		**10**	**15**
	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	
IV	**Recent Trends in Hospitality industry**		**12**	**20**

	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	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	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
CO 1	Describe and evaluate the organizational structure and role of Front Office department in a hotel	E	P	Quiz/Seminar/ Assignments/ Discussion/ External Examination
CO 2	Describe the various stages of guest cycle and reservation in hotels	U	C	Quiz/Seminar/ Assignments/ Discussion/ External Examination
CO 3	Identify and explain the process and records associated with Guest registration	U	C	Seminar/ Assignments/ Discussion/ External Examination
CO 4	Illustrate the process of guest check-out/departure	U	C	Assignment Project
CO 5	Demonstrate the skills related to Front Office Management	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	Marks 70
I	**Introduction to Front Office**		**15**	**20**
	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	
II	**Guest Cycle & Reservation**		**12**	**20**
	6	Stages of guest Cycle- Pre- arrival- Arrival - Occupancy_ Departure-	4	
		Post Departure		
	7	Reservation-Importance-Types, modes, and sources	4	
	8	Processing Reservation requests- Cancellation and Amendments Overbooking	4	
III	**Guest Registration**		**12**	**15**

	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	
IV	**Guest Check-out / Departure Procedures**		**6**	**15**
	13	Check-out procedure in manual or semi-automated system-Normal Check-out procedure	3	
	14	Express Check-out - Late check-out- Self heck-out	2	
	15	Collecting feedbacks from guest – procedures	1	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	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
CO 1	Discuss and evaluate the concept, stages, and trends of Digital transformation	E	P	Instructor-created exams / Quiz/Seminar/ Assignments/ Discussion/ External Examination
CO 2	Evaluate the impact of digitization on tourists	E	P	Instructor-created exams / Quiz/Seminar/ Assignments/ Discussion/Debate/ External Examination
CO 3	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	Marks 70
I	**Introduction to Digital Transformation in Tourism**		**12**	**15**
	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	
II	**Digital Tourists**		**12**	**20**
	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	
III	**Digital Economy in Tourism**		**12**	**20**
	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	
IV	**Digitalization in Hotels**		**9**	**15**
	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	
V	**Practicum: It is recommended to conduct the following practical exercises**		**30**	
	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
CO 1	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
CO 2	Identify and analyze the factors influencing tourist behavior, including their needs, decision-making processes, and travel journey.	An	P	Seminar/Presentation/ examination
CO 3	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:

Modul	Unit	Content	Hrs	Ma

e				**rks 70**
I	**Introduction to Tourism Marketing**		**12**	**20**
		1. **Tourism Marketing: Concept and Definition**- Definition of Tourism Marketing-Scope and Importance of Tourism Marketing-Evolution of Tourism Marketing 2. **Tourism Product: Concept and Definition**- Definition of Tourism Product- Components of Tourism Products-Differentiating Tourism Products from Other Products 3. **Characteristics of Tourism Products** 4. **Tourism as a Service**-Understanding Tourism as a Service Industry-Service Quality in Tourism 5. **Role of Marketing in Tourism**-Marketing Strategies in Tourism-Digital Marketing in Tourism-Role of Social Media in Tourism Marketing		
II	**Tourist Consumer Behaviour**		**12**	**20**
		6. **Introduction to Tourist Consumer Behaviour-** Definition and Importance- Factors Influencing Tourist Behaviour 7. **Needs of a Tourist-** Maslow's Hierarchy of Needs Applied to Tourism-Psychological and Social Needs 8. **Risks Involved in Travel Purchase-**Types of Risks (Financial, Physical, Performance, Social)-Risk Mitigation Strategies 9. **Travel Consumer Journey-** Stages of the Consumer Journey-Pre-Travel, Travel, and Post-Travel Stages 10. **Tourist Decision Making Process** 11. **Motivators and Deterrents for Tourists-** Motivational Factors (Push and Pull Factors)-Deterrents (Barriers to Travel)		
III	**Market Segmentation and Target Marketing**		**12**	**15**
		12. **Introduction to Market Segmentation and Target Marketing-**Definition and Importance-Market Segmentation Process 13. **Segmentation in Tourism-**Types of Market Segmentation (Geographic, Demographic, Psychographic, Behavioral)-Importance of Segmentation in Tourism 14. **Segmentation and Targeting Approaches in Tourism-**Criteria for Effective Segmentation-Target Market Selection- Positioning Strategies in Tourism 15. **Segmentation Factors**		
IV	**Tourism Pricing and Distribution Channels**		**12**	**15**
		16. **Pricing in Tourism: Meaning and Definition-** Definition of Pricing-Pricing in the Context of Tourism 17. **Objectives of Pricing-**Revenue Maximization-Market Penetration-Market Skimming-Competitive Pricing 18. **Factors Influencing Pricing** 19. **Methods of Pricing-**Cost-Based Pricing-Value-Based Pricing-Competition-Based Pricing 20. **Pricing Strategies-**Differential Pricing-Dynamic Pricing-Psy-		

		chological Pricing-Discount and Allowance Pricing 21. **Distribution Channels: Definition, Nature, and Importance-**Definition of Distribution Channels- Nature of Tourism Distribution Channels- Importance of Distribution Channels in Tourism		
V		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 M**ish**ra **-**by Oxford University Press

SKILL ENHANCEMENT COURSES (SEC)

Course Code	COM5FS112 (1)				
Course Title	**ADVANCED SPREADSHEET APPLICATIONS IN BUSINESS**				
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
CO 1	Gain insight into the characteristics of data analysis and management features.	U	C	Instructor created exams/practical assignments
CO 2	Apply statistical and financial analysis tools in spreadsheet to make informed business decisions.	Ap	P	Examinations Assignment
CO 3	Create and implement advanced formulas, lookup functions, and macros for streamlined data manipulation and task automation.	Ap	P	Practical Assignment / Observation of Practical Skills
CO 4	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	Marks 50
I	**Introduction to Spreadsheet Applications**		**5**	**10**
	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	
II	**Data Entry and Formatting with Spreadsheets**		**12**	**12**
	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	
III	**Advanced Functions and Automation**		**11**	**12**
	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	
IV	**Advanced Financial with Spreadsheets**		**8**	**16**
	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	
V	**Open Ended Module**		**9**	

		1. Working on group projects to solve specific business problems or optimize business processes using spreadsheet tools.. 2. Calculating key financial metrics such as net present value (NPV), internal rate of return (IRR), and return on investment (ROI).. 3. Creating charts and graphs to visualize data trends, such as sales trends over time or market share comparisons. 4. Calculate financial ratios a company and make interpretation		

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
CO 1	Develop a thorough comprehension of the principles, concepts, and practices of computerized accounting systems.	Ap	P	Instructor-created exams / Quiz Assignment

C02	Acquire skills in accurately entering financial data into the accounting software.	Ap	P	Examinations Practical assignment
CO 3	Acquire the skills to generate various financial reports, including balance sheets, income statements,	An	P	examinations / assignment
CO 4	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	Marks 50
I	**Introduction to Accounting Software**		**9**	**12**
	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	
II	**Company Creation and Accounting Masters**		**12**	**14**
	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	
III	**Accounts with Inventory**		**7**	**12**
	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	
IV	**Report Generation**		**8**	**12**

	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	
V	**OPEN ENDED** **Recommendations**		**9**	
	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. 2. Design practical exercises that focus on specific features or functions of the accounting software			
	Reference books: 1. Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill. 2. Sah, R. K. Concept Building Approach to Financial Accounting (2019th ed.). Cengage Learning India Pvt. Ltd. 3. Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann. 4. Tally ERP 9 Training Guide – 4 th Edition. Ashok K Nadhani. Publisher: BPB Publications. 5. Mastering Tally: Dinesh Maidasani, Firewal Media 6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications 7. Manuals of Respective Accounting packages			

Course Code	**COM5FS112 (3)**				
Course Title	**BASICS OF PYTHON FOR FINANCE**				
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
CO 1	Understand the basics of Python programming language	U	C	Instructor created exams/practical assignments
CO 2	Apply suitable programming constructs and built in data structures to solve a problem	Ap	P	Instructor-created exams / Quiz Project
CO 3	Understand the principles and techniques of Python programming for finance applications	C	P	Practical Assignment / Observation of Practical Skills Examinations
CO 4	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	Marks 50
I		**Introduction to Python Programming**	**16**	**14**
	1	Introduction to computer programing 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	
II	**Flow Control in Python**		**05**	**12**
	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	
III	**Data visualization in Python**		**07**	**12**
	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	
IV	**Python for financial data analysis**		**08**	**12**
	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	
V	**Open Ended Module**		**09**	

		• 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 • Create a Hangman Game using Python in which participants attempt to guess a secret word by proposing letters. The game persists until the player accurately uncovers the entire word or exhausts their allotted attempts • Generate a graphical representation of item sales in a shop using Python, employing the matplotlib library. • 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 • Obtain stock data for top companies per industry/sector/ (NIFTY 50/BSE SESNSEX Companies) for multiple years in Python • Calculate stock returns for top companies per industry/sector/ (NIFTY 50/BSE SESNSEX Companies) for multiple years in Python • Calculate the Beta of top listed companies (NIFTY 50/BSE SESNSEX) in Python • Use the yfinance library to obtain financial market data, such as stock prices, beta, earnings per share (EPS), balance sheets, and income statements.		

Course Code	COM6FS113 (1)				
Course Title	**STOCK MARKET INVESTMENT AND TRADING**				
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
CO 1	Understand the pre-requisites to invest in securities market	U	C	Instructor-created exams / Quiz
CO 2	Develop skills to analyse the intrinsic worth of securities to invest in public issues and secondary market.	Ap	P	Practical assignments to evaluate companies
CO 3	Analyse the mechanism of trading futures and options in stock exchanges	An	P	Exam and practical assignment Exam
CO 4	Apply the knowledge in creating an optimum portfolio	Ap	P	Project Exm
* - 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	Marks 50
I	**Introduction to Securities Market**		**7**	**12**
	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	
II	**Primary Market and Secondary Market**		**10**	**12**
	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	
	12	settlement, Contract note, Charges in demat and trading account, AMC, Margin pledge, Leverage, Taxation of stock market investment and trading.	2	
III	**Fundamental and Technical Analysis**		**10**	**12**
	13	Stock Selection, Security Analysis, Fundamental Analysis – EIC	2	
		analysis		
	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 – 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	
IV	**Financial Derivatives**		**9**	**14**
	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	
V	**Open Ended Module**		**9**	
		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. BholeL.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. KhanM.Y: Indian Financial System, Tata Mc Graw 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. GuptaL.C.:Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
17. MachiRaju,H.R.:WorkingofStockExchangesinIndia,WileyEasternLtd,NewDelhi.
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
CO 1	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
CO 2	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

CO 3	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
CO 4	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:

Module	Unit	Content	Hrs	Marks 50
I	**Taxation Mechanism**		**8**	**12**
	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	
II	**Income Tax E-Filing**		**8**	**12**
	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	
	GST Law and Return		**10**	**12**

III	13	GST Registration	1	
	14	Output tax liability of CGST, SGST, UTGST, IGST- GSTR 1,GSTR 3B, Filing	1	
	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	
IV	**GST Composition and E Way Bill**		**10**	**14**
	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	
V	**Open Ended Module** **Recommendations**		**9**	
		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.		
		Reference Books 1. Students' Guide to Income Tax by Dr. Vinod Singhania 2. Students' handbook on Income Tax by CA T Manoharan 3. Income Tax Ready Reckoner by Dr. V.G.Mehta 4. https://www.incometaxindia.gov.in for relevant provisions of Act and Rules applicable to concerned assessment year. 5. https:/www/incometaxindiaefiling.gov.in 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
CO 1	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
CO 3	Interpret the results of statistical analyses performed using SPSS in the context of research questions or hypotheses.	An	C	Examinations Project
CO 3	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	Marks 50
I	**Introduction to statistical software**		**9**	**12**
	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	
II	**Preparing the Data File**		**12**	**12**
	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	
III	**Preliminary analysis**		**7**	**12**
	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	
IV	**Overview of the different statistical techniques**		**8**	**14**
	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	
V	**Open Ended Module**		**9**	
	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			
	References: 1.IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May 2016, https://www.ibm.com/support/knowledgecenter/SSLVMB/welcome/ 2. HOW TO USE SPSS A Step-By-Step Guide to Analysis and Interpretation, Brian C. Cronk, Tenth edition published in 2018 by Routledge. 3. SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., Second edition published in 2005 by Lawrence Erlbaum			
	Associates, Inc. 4. Using IBM SPSS statistics for research methods and social science statistics, William E. Wagner, Fifth edition published in 2015 by SAGE Publications, Inc			

Course Code	**COM6FS113 (4)**				
Course Title	**BASICS OF FINANCIAL ECONOMETRICS**				
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
CO 1	Understand the pre-requisites of financial econometrics	U	C	Instructor-created exams / Quiz

CO 2	Develop skills to identify and analyse different types of data.	A	P	Practical assignments to evaluate companies
CO 3	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:

Modul	Unit	Content	Hr	Marks
e			**s**	**50**
I	**INTRODUCTION TO FINANCIAL ECONOMETRICS**		**10**	**12**
	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	
II	**STATISTICAL FOUNDATION OF FINANCIAL ECONOMETRICS**		**10**	**12**
	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	
III	**TIME SERIES ANALYSIS IN FINANCE**		**10**	**14**
	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	
IV	**FINANCIAL VOLATILITY MODELING**		**6**	**12**
	18	Volatility Concepts and Measurement	2	
	19	ARCH and GARCH Models	2	
	21	Volatility Forecasting Techniques	2	
V	Open Ended Module		**9**	

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
CO 1	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
CO 2	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/
CO 3	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	Marks 50
I	**Theoretical Foundation of Sustainability; Sustainable Marketing**		**9**	**12**
	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			
II	**Sustainable Marketing Mix; Sustainable Consumption**		**9**	**12**
	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			
III	**Sustainability Marketing and Marketing Ethics; Theoretical Foundation of Ethics**		9	12
	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.			
IV	**Ethics and the P"s; Marketing Ethics and Positive Corporate Culture**		**9**	**14**
	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			
V	OPEN ENDED MODULE		**9**	
	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 amd 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
CO 1	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
CO 3	Interpret the results of statistical analyses performed using SPSS in the context of research questions or hypotheses.	An	C	Examinations Project
CO 3	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	Marks 50
I	**Introduction to statistical software**		**9**	**12**
	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	
II	**Preparing the Data File**		**12**	**14**
	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	
III	**Preliminary analysis**		**7**	**12**
	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	
IV	**Overview of the different statistical techniques**		**8**	**12**
	14	Exploring the relationships: Correlation, Partial correlation, Multiple Regressions	2	
	15	Exploring difference between groups: T-tests, One-way	4	

		analysis of variance,		
	16	Two-way analysis of variance, Multiple analyses of variance, Analysis of covariance	2	
V	**Open Ended Module**		**9**	
	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			
	References: 1. IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May 2016, https://www.ibm.com/support/knowledgecenter/SSLVMB/welcome/ 2. HOW TO USE SPSS A Step-By-Step Guide to Analysis and Interpretation, Brian C. Cronk, Tenth edition published in 2018 by Routledge. 3. SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., Second edition published in 2005 by Lawrence Erlbaum Associates, Inc. 4. Using IBM SPSS statistics for research methods and social science statistics, William E. Wagner, Fifth edition published in 2015 by SAGE Publications, Inc			

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
CO 1	Understand the fundamentals of entrepreneurship and the startup ecosystem.	U	C	Instructor-created exams / Quiz Assignment
CO 2	Develop a comprehensive business plan for a new venture	Ap	C	Instructor-created exams / project
CO 3	Explore different funding options and financial planning strategies for startups.	An	C	Examinations Assignment
CO 4	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	Marks 50
I	**Introduction to Entrepreneurship and Start-up**		**7**	**12**
	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	
II	**Business Planning**		**11**	**12**
	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	
III	**Funding Options for Start-ups**		**10**	**12**
	11	Bootstrapping and self-funding- Strategies for bootstrapping	2	
		Self-funding options		
	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	
IV	**Legal and Regulatory Considerations**		**8**	**14**
	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	
V	**Open Ended Module**			
		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	**STOCK MARKET FUNDAMENTALS**				
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	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
CO 1	Understand the pre-requisites to invest in securities market	U	C	Instructor-created exams / Quiz
CO 2	Develop skills to analyse the intrinsic worth of securities to invest in public issues and secondary market.	Ap	C	Instructor-created exams / project
CO 3	Appreciate the importance of mutual fund and systematic way of investment in mutual fund	An	C	Instructor-created exams / project
CO 4	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	Marks 50
I	**Introduction to Securities Market**		**8**	**12**
	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	
II	Primary Market and Secondary Market		**10**	**12**
	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	
III	**Fundamental and Technical Analysis**		**11**	**14**
	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	
IV	**Mutual fund investment**		**7**	**12**
	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	

V	**Open Ended Module**		**9**	
		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		

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	**CONSUMER AWARENESS AND PROTECTION**				
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
CO 1	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
CO 2	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
CO	Learn how to advocate for	An	P	Examinations
3	consumer rights and contribute to positive change by raising awareness, reporting violations, participating in consumer movements,			Project
CO 4	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	Marks 50
I	**INTRODUCTION TO CONSUMER PROTECTION**		**8**	**12**
	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	
II	**THE CONSUMER PROTECTION LAW IN INDIA**		**10**	**14**
	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	
III	**ORGANIZATIONAL SET-UP UNDER THE CONSUMER PROTECTION ACT**		**10**	**12**
	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	
IV	**GRIEVANCE REDRESSAL MECHANISM UNDER THE INDIAN CONSUMER PROTECTION LAW**		**8**	**12**
	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	
V	**Open Ended Module**		**9**	
	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 filed 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	**FINANCIAL LITERACY**
Type of Course	MDC
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	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
CO 1	Develop a comprehensive understanding about the basic concepts of financial literacy	U	C	Instructor-created exams / Quiz
CO 2	Develop financial literacy by imparting knowledge about banking, insurance and other financial products.	An	C	Test & Practical assignments t
CO 3	Identify various saving and investment avenues available in India with its risk-return pay off	An	P	Test and practical assignment
CO 4	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	Marks 50
I	**Financial Literacy**		**9**	**12**
	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	

II	**Banking and Insurance**		**10**	**14**
	6	Need of bank accounts, types of accounts – savings, current, fixed deposit and recurring	2	
	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	
III	**Investment Avenues in India**		**11**	**12**
	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	
IV	**Financial Frauds and Security measures**		**6**	**12**
	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	
V	**Open Ended Module**		**9**	
		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
CO 1	Acquire knowledge on the basics of event management.	U	C	Quiz/ Assignment/ Seminar Examination
CO 2	Develop basic skills for conducting events	Ap	P	Quiz/ Assignment/ Seminar/ Examination
CO 3	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	Marks 50
I	**Introduction to Events**		**8**	**12**
	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	
II	**Concept and Design of events**		**9**	**12**
	8	Developing Event Concept	3	
	9	Analyzing the event concept	3	
	10	Designing the event	2	
	11	Logistics of event concept	1	
III	**Staging an Event**		**11**	**14**
	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	
IV	**Event close-down and evaluation**		**8**	**12**
	18	Closedown	3	
	19	Event evaluation	2	
	20	Sources of information for evaluation of event	2	
	21	Event divestment and legacies	1	
V	**Open Ended Module-MICE in India**		**9**	
		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

Course Code	**COM2FM106 (3)**				
Course Title	**FOUNDATIONS OF ACCOUNTING**				
Type of Course	**MDC**				
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					
Course Summary	This course provides a comprehensive understanding of accounting fundamentals, including principles, recording transactions, preparing financial statements, and implementing depreciation accounting techniques.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO 1	Develop a comprehensive understanding of the fundamental concepts of accounting	U	C	Examinations/Review Questions/ Assignment
CO 2	Acquire the skills necessary to accurately record financial transactions	An	P	Assignment Examinations
CO 3	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	Marks 50
I	Introduction to Accounting		**9**	**12**
		1. Meaning, Importance, Need, Objectives, Advantages, and Limitations 2. Accounting as an Information System, Users of Accounting		
		Information, Sources of Accounting Information 3. Basic Accounting Terms: Transactions, Accounts, Assets, Liabilities, Capital, Drawings, Expenditure, and Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit 4. Basis of Accounting Principles: Cash, Accrual, and Hybrid 5. Difference between Double Entry system and Single entry system (accounting for incomplete records)		
II	Recording of Transactions		9	12
		6. Identification of Transactions and Events for Recording 7Classifications of Accounts (Traditional):Personal Account, Real Account, and Nominal Account 8.Classifications of Accounts (Modern):Assets, Liabilities, Capital, Income, and Expenses 9 Accounting Equation and Rules of Debit and Credit 10 Basis of Recording: Vouchers, Journalizing the Transactions		
III	Preparation of Accounts and Depreciation Accounting		**9**	**12**
		11 Preparation of Ledger 12 .Cash Book Including Bank Transactions 13. Depreciation Accounting: Concept, Features, Causes, Methods (SLM and WDV)		
IV	Preparation of Trial Balance		**9**	**14**

		14 Preparation of Financial Statements 15 Trial Balance 16 Concept of Revenue and Capital Expenditure 17 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.
18. Explain the limitations of the planning function.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. 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?

20. 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.
3. Explain the significance of this theory.

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MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations March 2024

COM2CJ101**: FINANCIAL ACCOUNTING**

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Mark)

1. Critically evaluate the single-entrysystem of book keeping.
2. Explain cash in transit and goods in transit.
3. 'Rather than exhibiting book values of the assets and liabilities, SOA considers the amount which the organization can recover after selling off their assets and settling their outside obligations.' – Analyse the statement and make a comparison of SOA with Balance sheet.
4. Point out the differences between reserve capital and capital reserve.
5. List out the steps in preparing Income and Expenditure account.
6. A club received ₹. 20,000 as subscriptions during the year 2024-25 of which ₹.3,000 relate to year 2023-24 and ₹.2,000 to 2025-26, and at the end of the year 2024-25 ₹.6,000 are still receivable. Calculate the amount of subscription to be shown in Income and Expenditure account.
7. When does an omission become material? Elucidate your view.
8. Explain the term legacies and describe how it is treated while preparing the financial statements of non-profit making organisations?
9. Write any three features of dependent branches.
10. What is Statement of Affairs? Explain its peculiarities.

SECTION B

[Answer All. Each question carries 6marks] (Ceiling: 36 Mark)

11. In Debtors system the head office opens a branch account for each branch. Draw the format of such branch account and show the journal entries in the head office books.
12. Mrs. Vandana runs a small printing firm. She was maintaining only some records, which she thought, were sufficient to run the business. On April 01, 2016, available information from her records indicated that she had the following assets and liabilities: Printing Press ₹5,00,000, Buildings ₹2,00,000, Stock ₹ 50,000, Cash at bank ₹65,600, Cash in hand ₹7,980, Dues from customers ₹20,350, Dues to creditors ₹75,340 and Outstanding wages ₹5,000. She withdrew ₹8,000 every month for meeting her personal expenses. She had also introduced ₹15,000 during the year as additional capital. On March 31, 2017 her position was as follows: Press ₹ 5, 25,000, Buildings ₹2,00,000, Stock ₹55,000, Cash at bank ₹40,380, Cash in hand ₹ 15,340, Dues from customers ₹ 17,210, Dues to creditors ₹65,680. Calculate the profit made by Mrs. Vandana during the year using statement of affairs method.
13. . A Patna based merchant has a branch at Gaya to which it charges out goods at cost plus 25%. The Gaya branch keeps its own sales ledger and remits all cash received to Patna head office every day. The transactions for the Gaya branch are as follows:
Stock on 1.1.2014 ₹. 11000

Debtors on 1.1.2014 ₹. 1700
Petty cash on 1.1.2014 ₹. 100
Cash sales ₹. 2650
Goods sent to branch ₹. 20000
Collection from debtors ₹. 21000
Goods returned to H.O. ₹. 400
Bad debts ₹.300
Allowances to customers ₹. 250
Return in ward ₹. 500
Cheques sent to branch: Rent ₹. 600
Wages ₹. 200
Salary & Expenses ₹. 900
Stock on 31.12.2014 ₹. 13000
Debtors on 31.12.2014 ₹. 2000
Petty cash on 31.12.2014 ₹. 100
Prepare Gaya branch account in the books of Patna Head Office.

14. From the following Receipt and Payment Account for the year ending March 31, 2015 of Negi's Club, prepare Income and Expenditure Account for the same period:

Receipt and Payment Account for the year ending March 31, 2015

Dr. Cr.

Expenditure	Amount(₹)	Income	Amount (₹)
Balance c/d Bank	25000	Purchase of furniture (1.7.14)	5000
Subscriptions		Salaries	2000
2014 -1500		Telephone expenses	300
2015-10000		Electricity charges	600
2016- 500	12000	Postage and Stationery	150
Donation	2000	Purchase of books	2500
Hall rent	300	Entertainment Expenses	900
Interest on bank deposits	450	Purchase of 5% government	
Entrance fee	1000	papers (1.7.14)	8000
		Miscellaneous expenses	600
		Balance c/d:	
		Cash	300
		Bank	20400

	40750		40750

The following additional information is available:

(i) Salaries outstanding – ₹. 1,500;

(ii) Entertainment expenses outstanding – ₹. 500;

(iii) Bank interest receivable – ₹. 150;

(iv) Subscriptions accrued – ₹. 400;

(v) 50 per cent of entrance fees is to be capitalised;

(vi) Furniture is to be depreciated at 10 per cent per annum

15. Draw the format of Profit/Loss Statement as per Part II of Schedule III.

16. Show the following items in the balance sheet of Amba Ltd. as per revised schedule

March 31, 2013:	₹.
8% Debentures	10,00,000
Equity share capital	50,00,000
Securities premium	20,000
Preliminary expenses	40,000
Statement of Profit & Loss (cr.)	1,50,000
Discount on issue of 8% debentures (Amount to be written in next 4 years approx.)	40,000
Loose tools	20,000
Bank balance	60,000
Cash in hand	38,000

17. Write the need for statement of changes in equity.

18. Distinguish between single entry and double entry system of book keeping.

SECTION C

[Answer One. Each question carries 10marks] (1x10=10 marks)

19. Electra Ltd. has a Branch at Borivali.All Purchases are by the HO in Pune and Goods for the Borivli Branch are delivered direct and charged out at Selling Price being cost plus 50%. All Cash is received by the Branch out of an Imprest Account reimbursed by the Pune Office, monthly. The Branch keeps Sales Ledger and the necessary Subsidiary Books, otherwise all Branch Transactions are recorded in the books of HO. On 1-4-2007, Stock at the Branch at Sale Price amounted to ₹39,750 and Debtors ₹ 5,820 During the year ended Mar. 31st 2008 the following transactions took place Branch.
Authorised reduction in the Sale Price ₹1,050

Discount Allowed to Debtors₹ 1,160
Cash received from Debtors ₹38,260
Cash Sales₹ 43,400
Credit Sales Less Returns ₹40,420
Debtors written off is irrecoverable₹ 430
Goods received by Branch at Selling Price ₹1,02,900
Goods returned to HO at Selling price₹ 1,680
Consignment of Goods dispatched to the Branch in March 2008 with Selling Price ₹1,540 was not received by the Branch until April 12, 2008, and has not been included in its figure. On March 31st 2008 stock at Sale Price was ₹53,600. You are required to write up Branch Stock A/c Branch Debtors in the HO Books.

20. The following is the Trial Balance of Alpha Limited as on 31.3.2023:

	Debit		Credit
Land at cost	4400	Equity Capital(Shares of ₹.10each)	6000
Plant and Machinery at cost	15400	10% Debenture	4000
Trade receivables	1920	General reserve	2600
Inventories	1720	Profit/LossA/c	1440
Bank	400	Security premium	800
Adjusted Purchases	6400	Sales	14000
Factory expenses	1200	Trade Payable	1040
Administration expenses	600	Provision for Depreciation	3440
Selling Expenses	600	Suspense Account	80
Debenture interest	400		
Interim Dividend paid	360		
Total	33400	Total	33400

Additional Information:

(i) The authorised share capital of the company is 8,00,000 shares of ₹. 10 each.

(ii) The company, on the advice of an independent valuer, wishes to revalue the land at ₹. 72,00,000.

(iii) Declared final dividend @10% on2nd April, 2023

(iv) Suspense account of ₹. 80,000 represents cash received for the sale of some of the machinery on 1.4.20X1. The cost of the machinery was ₹.2,00,000 and the accumulated depreciation thereon being ₹. 1,60,000.

(v) Depreciation is to be provided on plant and machinery at 10% on cost.

You are required to prepare Alpha Limited's Balance Sheet as on 31.3.2023 and Statement of Profit and Loss with notes to accounts for the year ended 31.3.2023 as per Schedule III. Ignore previous years' figures & taxation.

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MODEL QUESTION PAPER
I Semester B.Com (CUFYUGP) Degree Examinations October 2024

COM1MN101: FUNDAMENTALS OF ENTREPRENEURSHIP

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each Question Carries 3 Marks] (Ceiling: 24 Marks)

1. What is entrepreneurship?
2. Define the term ‘social entrepreneur’
3. What is the importance of networking for an entrepreneur?
4. Explain the concept of risk-taking in entrepreneurship.
5. What role does vision play in entrepreneurial success?
6. What is adaptability in entrepreneurship?
7. How do angel investors differ from venture capital firms in the Indian startup ecosystem?
8. What are the key functions of incubators in supporting startups in India?
9. Define digital entrepreneurship.
10. List three key characteristics of successful entrepreneurs.

Section B

[Answer All. Each Question Carries 6 Marks] (Ceiling: 36 Marks)

11. What are the different types of entrepreneurs, and how do their approaches differ?
12. What are the traits of successful entrepreneurs, and how do these traits contribute to business success?
13. Explain the concept of a feasibility study and describe its key components. How does a feasibility study contribute to reducing the risks associated with starting a new business?
14. What is the role of start-up hubs and clusters in the entrepreneurial ecosystem in India, and how do they contribute to regional economic development?
15. Evaluate the contribution of educational institutions to the development of the entrepreneurial ecosystem in India. What specific initiatives have been successful in fostering entrepreneurship?
16. What is the role of self-help groups (SHGs) in promoting entrepreneurship in Kerala? How do they empower marginalized communities and contribute to the local economy?
17. Explain the importance of rural entrepreneurship in rural development.
18. Discuss the steps involved in the entrepreneurial decision-making process and explain how each step contributes to the development and success of a business venture.

Section C

[Answer Any One. Each Question Carries 10 Marks] (1x10= 10 marks)

19. Discuss the role and significance of entrepreneurship in economic development, providing examples of how entrepreneurs contribute to both local and global economies.
20. Explore the role of self-help groups (SHGs) in promoting entrepreneurship in rural Kerala. How do SHGs contribute to economic development, and what are the challenges they face in sustaining entrepreneurial activities?

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MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations month,year

COM2MN101**: ACCOUNTING AND FINANCE FOR ENTREPRENEURS**

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] *(Ceiling: 24 Marks)*

1. What is double-entry bookkeeping?
2. Explain the concept of materiality in accounting.
3. Provide three examples of assets.
4. What is GST?
5. What is a ledger?
6. What is the purpose of a balance sheet?
7. Define capital structure.
8. What is the accounting equation, and what are its three components?
9. What is a cash flow statement?
10. What are the differences between accrual and cash basis accounting?

Section B

[Answer All. Each question carries 6 marks] *(Ceiling: 36 Marks)*

11. What are the functions of accounting?
12. Discuss the importance of accounting in entrepreneurship.
13. What are the differences between financial accounting and cost accounting?
14. Discuss various financial forecasting techniques.
15. Analyze the importance of budgeting in entrepreneurship.
16. Briefly explain the cost of financing and the factors influencing the cost of debt.
17. What are the rules of accounting?
18. Explain income tax and its features.

Section C

[Answer any one. Each question carries 10 marks] *(1x10 = 10 Marks)*

19. Discuss the importance of financial planning for entrepreneurs and its components.
20. Rahul, a young entrepreneur, has developed an innovative product that aims to solve a pressing problem in the renewable energy sector. He has a solid business plan in place and is seeking funding to scale up his operations. However, he is unsure about the best funding option for his venture.

Question:
As a financial advisor, discuss the pros and cons of the following funding options for Rahul's venture:

1. Venture Capital (VC) funding
2. Angel Investors
3. Crowdfunding

Consider factors such as:

- Funding amount required
- Equity dilution
- Control and decision-making
- Risk appetite
- Industry expertise
- Network and connections

Which funding option would you recommend for Rahul's venture, and why?

MODEL QUESTION PAPER
I Semester B.Com (CUFYUGP) Degree Examinations October 2024

COM1MN102**: ENTREPRENEURIAL MARKETING**

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] **(Ceiling: 24 Marks)**

1. Define marketing
2. Explain entrepreneurial marketing.
3. Define targeting.
4. What is a unique value preposition?
5. What is market positioning.
6. What is guerrilla marketing
7. Define product.
8. List three key features of a successful marketing strategy.

9. What is the primary goal of content marketing.

10. Mention two benefits of social media marketing for businesses?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. Discuss the importance of marketing.

12. Describe the process of customer segmentation and its benefits .

13. Discuss the product life cycle and its stages.

14. Compare and contrast penetration pricing and skimming pricing strategies. Provide an example of a situation where each strategy might be used.

15. Analyse differentiation strategies and their role?

16. Analyse the role of branding in marketing

17. Explain different types of E- commerce business models.

18. Explain the concept of agile marketing and describe two benefits of applying agile principles to marketing efforts.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. Discuss the challenges faced by entrepreneurs in the marketing process and suggest solutions.

20. Discuss the role of digital marketing in advertising and promotion, highlighting its impact on targeting, cost-effectiveness, and real-time feedback

MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations month ,year

COM2MN102**:** LEADERSHIP AND TEAM BUILDING

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] *(Ceiling: 24 Marks)*

1. Define leadership.

2. What are the key features of effective leadership?
3. Briefly describe the Transactional theory of leadership.
4. What is an Autocratic style?
5. Explain the concept of self-awareness in leadership.
6. What are Manager-led Teams? Provide an example.
7. List out barriers to teamwork.
8. What is group cohesiveness?
9. What is Herzberg's Two-Factor Theory of motivation?
10. What is a conflict resolution?

Section B
[Answer All. Each question carries 6 marks] *(Ceiling: 36 Marks)*

1. Explain Situational leadership theories.
2. Discuss the characteristics of effective teams in business.
3. Explain the steps involved in building an effective team.
4. Describe the core components of teamwork and the skills required.
5. Explain factors influencing motivation.
6. Explain the SMART criteria for goal setting with examples.
7. Describe effective communication strategies in leadership.
8. What are the emerging trends in leadership and team-building processes?

Section C
[Answer any one. Each question carries 10 marks] *(1x10= 10 marks)*

1. Evaluate the techniques for managing conflicts constructively in a team environment.
2. Compare different types of leadership styles.

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MODELQUESTION PAPER

I SemesterB.Com (CUFYUGP) Degree Examinations October 2024

COM1MN103: FUNDAMENTALS OF FINANCIAL ACCOUNTING

(Credits:4)

Maximum Time: 2 hours **MaximumMarks:70**

Section A
[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

1. Define accounting principles.
2. Explain the concept of materiality in accounting.
3. Compare and contrast cash accounting and accrual accounting.

4. What is meant by revenue expenditure?
5. Define trial balance.
6. State why a bank reconciliation statement is prepared.
7. What is the difference between a trading account and a profit & loss account?
8. Describe how the modern approach addresses the limitations of the traditional bookkeeping approach.
9. Enumerate the rule of debit and credit as per the English approach.
10. Explain how depreciation is treated in final accounts.

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. Explain the steps involved in preparing a bank reconciliation statement.
12. Discuss the purpose of a trial balance in the accounting cycle. Examine how the preparation of a trial balance helps ensure the accuracy of financial records.
13. Explain the purpose of subsidiary books in the accounting system. Discuss the different types of subsidiary books and their specific roles in recording transactions.
14. Distinguish between capital and revenue receipts, providing examples to support your answer.
15. Journalize the following transactions of M/s Mallika Fashion House and post the entries to the ledger.
    2021 June 05: Business started with cash ₹2,00,000
    June 08: Opened a bank account with Syndicate Bank ₹80,000
    June 12: Goods purchased on credit from M/s Gulmohar Fashion House ₹30,000
    June 12: Purchased office machines, paid by cheque ₹20,000
    June 18: Rent paid by cheque ₹5,000
    June 20: Sale of goods on credit to M/s Mohit Bros ₹10,000
    June 22: Cash sales ₹15,000
    June 25: Cash paid to M/s Gulmohar Fashion House ₹30,000
    June 28: Received a cheque from M/s Mohit Bros for ₹10,000
    June 30: Salary paid in cash ₹6,000
16. Prepare a double-column cash book with the help of the following information for December 2016:
    Dec 01: Started business with cash ₹1,20,000
    Dec 03: Cash paid into bank ₹50,000
    Dec 05: Purchased goods from Sushmita ₹20,000
    Dec 06: Sold goods to Dinker and received a cheque ₹20,000
    Dec 10: Paid to Sushmita cash ₹20,000
    Dec 14: Cheque received on December 06, 2016, deposited in bank
    Dec 18: Sold goods to Rani ₹12,000
    Dec 20: Cartage paid in cash ₹500
    Dec 22: Received cash from Rani ₹12,000
    Dec 27: Commission received ₹5,000
    Dec 30: Drew cash for personal use ₹2,000
17. From the following particulars, prepare a bank reconciliation statement as on March 31, 2022:
    (a) The debit balance as per cash book is ₹10,000.
    (b) A cheque for ₹1,000 deposited but not recorded in the cash book.

(c) A cash deposit of ₹200 was recorded in the cash book as if there is no bank column therein.
(d) A cheque issued for ₹250 was recorded as ₹205 in the cash column.
(e) The debit balance of ₹1,500 as on the previous day was brought forward as a credit balance.
(f) The payment side of the cash book was undercast by ₹100.
(g) A cash discount allowed of ₹112 was recorded as ₹121 in the bank column.
(h) A cheque of ₹500 received from a debtor was recorded in the cash book but not deposited in the bank for collection.
(i) One outgoing cheque of ₹300 was recorded twice in the cash book.

18. Prepare a petty cash book from the following transactions. The imprest amount is ₹2,000.
2017 January
01: Paid cartage ₹50
02: STD charges ₹40
02: Bus fare ₹20
03: Postage ₹30
04: Refreshment for employees ₹80
06: Courier charges ₹30
08: Refreshment for customer ₹50
10: Cartage ₹35
15: Taxi fare to manager ₹70
18: Stationery ₹65
20: Bus fare ₹10
22: Fax charges ₹30
25: Telegram charges ₹35
27: Postage stamps ₹200
29: Repair on furniture ₹105
30: Laundry expenses ₹115
30: Miscellaneous expenses ₹100

Section C
[Answer any one. Each question carries 10 marks] (1x10=10 Marks)

19. Global Tech Inc., a multinational technology company, is preparing to expand its operations into several new international markets. The company currently prepares its financial statements using U.S. Generally Accepted Accounting Principles (GAAP). However, as part of its expansion strategy, Global Tech plans to list its shares on several stock exchanges across Europe and Asia, where the adoption of International Financial Reporting Standards (IFRS) is mandatory.

The company's CFO is concerned about the implications of this transition from GAAP to IFRS, particularly in areas such as revenue recognition, lease accounting, and the treatment of financial instruments. The CFO has asked for a comprehensive analysis of the key differences between IFRS and GAAP that will impact the company's financial reporting.

Given the scenario above, analyze the key differences between IFRS and GAAP. Discuss how these differences could affect Global Tech Inc.'s financial statements. Additionally, consider

the broader implications of these changes for stakeholders, such as investors and regulators, in the new international markets.

20. Prepare the trading and profit and loss account and balance sheet of M/s Shine Ltd. from the following particulars:

Account	Amt. (Rs)	Account Title	Amt. (Rs)
Sundry Debtors	1,00,000	Bills Payable	85,550
Bad Debts	3,000	Sundry Creditors	25,000
Trade Expenses	2,500	Provisions for Bad Debts	1,500
Printing and Stationery	5,000	Return Outwards	4,500
Rent, Rates and Taxes	3,450	Capital	2,50,000
Freight	2,250	Discount Received	3,500
Sales Return	6,000	Interest Received	11,260
Motor Car	25,000	Sales	1,00,000
Opening Stock	75,550	Furniture and Fixture	15,500
Purchase	75,000	Drawings	13,560
Investments	65,500	Cash in Hand	36,000
Cash at Bank	53,000		

Adjustments:

1. Closing stock was valued at Rs. 35,000.
2. Depreciation charged on furniture and fixture @5%.
3. Further bad debts Rs. 1,000. Make a provision for bad debts @5% on sundry debtors.
4. Depreciation charged on motor car @10%.
5. Interest on drawings @6%.
6. Rent, rates, and taxes were outstanding Rs. 200.
7. Discount on debtors 2%.

MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examination

COM2MN103 - ACCOUNTING STANDARDS FOR FINANCIAL REPORTING

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks]
(Ceiling: 24 Marks)

1. What do you mean by financial reporting?
2. India is an IFRS converged country. Why?
3. List any 3 objectives of IFRS.
4. Expand: IASB, IASC, ICAI, IND-AS GAAP & IFRS
5. What is an asset?
6. What is PPE?
7. What is carrying amount?
8. What is Fair Value?
9. What is residual value?
10. What is impairment loss?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. Difference between Ind AS and IFRS
12. What is the role of IASB in developing IFRS
13. Briefly explain the Principles of recognition, measurements, presentation and disclosure.
14. What does the AS 6 accounting standard deal with?
15. From the following, compute amount of depreciation on PPE under straight line method and pass journal entries .
    Original cost Rs. 10,40,000
    Scrap value at the end of the life period Rs. 60,000
    Life period 10 years
16. Explain 5 Step Model for Revenue Recognition under IFRS 15 .
17. Shred Company sells a machine and one years **free** technical support for Rs. 1,20,000.It usually sells the machine for Rs. 1,20,000 but does not sell technical support for this machine as stand alone product .Other support services offered by Shred Co. attract a mark up of 50%. It is expected that the technical support will cost Shred Company Rs. 20,000.How should the transaction price be allocated between the machine and technical support?
18. Briefly explain the Revenue from contracts with customers - Objective & Scope (Ind AS115/ IFRS 15)

Section C

[Answer any one. Each question carries 10 marks]

(1x10= 10 marks)

19. IFRS adoption and Convergence in India – Difficulties and challenges in adopting IFRS.

Or

20. On 1st January 2024 Mr.NIM entered into a contract with a customer to construct a specialised building for an agreed price of Rs. 30,00,000. At 31st December 2024 ,Nim had incurred costs of Rs.14 lakh and estimated that costs to complete the contract would amount to a further Rs 7 lakh .Nim measures progress towards contract completion using the input method ,based on cost incurred.At 31st December Nim had invoiced RS. 12 lakh to the customer.
How should the above contract be reflected in the financial statements of Nim for the year ended 31st December 2024?

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MODEL QUESTION PAPER

I Semester B.Com (CUFYUGP) Degree Examinations October 2024

COM1MN104; ESSENTIALS OF COST ACCOUNTING

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3marks]
(Ceiling: 24 Marks)

1. Explain in brief about Process costing.
2. Define Overhead. Explain various classifications of overhead.
3. Name at least one industry in which each of the following methods would be suitable (a) Process (b) Operating (c) Job
4. Explain in brief aboutEOQ.
5. Explain time booking?
6. Discuss the different methods of wage payment to workers.
7. Explain the meaning of Activity-based Costing.

8. Distinguish between allocation, appointment & absorption of overhead.
9. List down the factors that you will consider before installing a costing system.
10. Explain in brief the various techniques of Inventory Control.

Section B

[Answer All. Each question carries 6 marks]

(Ceiling: 36 Marks)

1. State the important ways of classification of Cost & discuss each of them in detail.
2. Calculate Reorder Level, minimum stock level, and average stock level from the following information;

   Normal usage - 300 units per week

   Maximum usage - 450 units

   Minimum usage - 150 units

   Reorder period - 4 to 6 weeks

   Reorder quantity - 2400 units

3. Calculate EOQ from the following information;

   Annual consumption 6000 units

   Cost of ordering = ₹15 per order

   Cost per unit = ₹2.50

   Carrying cost 20% of average inventory

4. How would you trade over time and cost accounts.
5. Given the following data calculate wages payable under Merrick's differential price rate system.

Standard production - 120 units

Actual production of workers - A :90 units

B :100 units

C :130 units

Rate per piece 0.10 per unit

6. From the following particulars prepare Normal wages and Overtime wages of a worker

Day	Hours worked
Monday	8
Tuesday	10
Wednesday	9
Thursday	11
Friday	9
Saturday	9
	51

7. Calculate Direct LabourHour Rate from the following;

Total number of worker 100; short and idle time 5%;

Working days in a year 300; Factory overhead₹11400

No. of hours per day worked 8; Gift to workers ₹1000

8. What is Idle time? Give reasons for Idle time. How would you treat idle time in Cost accounting?

Section C

[Answer any one. Each question carries 10 marks]

(1x10= 10 marks)

9. "Cost accounting has become an essential tool of the management" Comment

20.Prepare cost sheet:

Opening Materials ₹30850

Opening work-in-progress ₹60850

Purchase of materials₹143250

Direct wages₹178500

Works overhead ₹142800

Office overhead₹112700

Closing materials₹37700

Closing work-in-progress₹67750

Sales for the year₹860625

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MODEL QUESTION PAPER
II Semester B.Com (CUFYUGP) Degree Examinations --

COM2MN104: Cost Book keeping and Cost Accounting Standards

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks]
(Ceiling: 24 Marks)

1. Define the term Cost Bookkeeping.
2. Explain the concept of CASB.
3. What is meant by an Integrated Accounting System?
4. What are Generally Accepted Cost Accounting Principles (GACAP)?
5. What are the different types of Quality Costs?
6. What is Cost Accounting Standards?
7. What are the objectives of Operating Costing?

8. What is meant by CAS 1?
9. What are the benefits of the Cost Accounting Standards?
10. What is meant by CAS 6?

Section B

[Answer All. Each question carries 6 marks]

(Ceiling: 36 Marks)

11. Distinguish between Operation Costing and Operating Costing
12. Explain the legal provisions relating to applying Cost Accounting Standards in India.
13. What is meant by the Prevention Costs?
14. Discuss various features of Cost bookkeeping in service industries in India.
15. Explain the reasons for the difference in profits between Cost Accounts and Financial Accounts.
16. Basic pay Rs 558,000(Including cost of Idle time hours paid to employee Rs28,000), Accommodation provided to an employee (this accommodation is owned by the employer, depreciation of accommodation 98,000, maintenance charges of the accommodation Rs 14,000, municipal taxes paid for accommodation Rs 2,000) Employer's Contribution to P.F Rs 89585(Including a penalty of Rs 2,000 for violation of PF Rules), Employee's Contribution to PFRs 89,000. Compute Employee Cost as CAS 7.
17. Royalty paid on sales 44,300; Royalty paid on units produced Rs 28,000, Hire Charges of equipment used for production Rs 4000, Design charges Rs 18,500, Software development charges related to production Rs 34,500.Compute Direct Expenses as per CAS10.

18. Distinguish between the Indian Accounting Standards and the Cost Accounting Standards of India.

Section C

[Answer anyone. Each question carries 10 marks]

(1x10= 10 marks)

19. .Explain about Cost Accounting Standards Applicable in India

20. Raju Transport Company supplies the following details in respect of truck of 8 tonne

Capacity.

Cost of Truck -890,000.

Estimated life -15 years

Diesel,Oil, and grease -Rs 300per trip each way

Repairs and maintenance -Rs 8000 p.m

Driver's wages - Rs 35000p.m

Cleaner's wages - Rs 25000p.m

Insurance—Rs 48000 per year

Tax —Rs 29000 per year

General Supervision Charges -Rs 58000 per year

The truck carries goods to and from the city covering a distance of 42 km each way. On

Outward trip freight is available to the extent of full capacity and on return 25% of capacity. Assuming that the truck runs on an average of 26 days a month, work out:

(a) Operating Cost per tonne-km

(b) Rate per tonne-km that the company should charge if a profit of 40% on freight is to be earned.

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MODEL QUESTION PAPER
I Semester B.Com (CUFYUGP) Degree Examinations October 2024
COM1MN107: ESSENTIALS OF MARKETING
(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 Marketing.
2. Explain the concept of consumer product.
3. Define brand.
4. What is meant by a warranty?
5. Define cost-based pricing.
6. What is green marketing?
7. Define personal selling.
8. What is meant by services?
9. Define Product Life Cycle?
10. What is meant by energy consumption?

Section B

[Answer All. Each question carries 6 marks] **(Ceiling: 36 Marks)**

11. Differentiate between marketing and selling.

12. Briefly explain the concept of marketing mix.

13. Elaborate the importance of personal selling.

14. Critically assess the concept of sustainable marketing.

15. What are the types of distribution channels?

16. Discuss various strategies for promoting the sale of a product.

17. Detail the importance of brand positioning.

18. Explain the stages in PLC.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. What is the importance of waste management strategies in maintaining sustainability? Explain in detail the waste management strategies adopted by the government of Kerala.

20.. Pricing objectives and policies in marketing strategy formulation

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MODEL QUESTION PAPER
II Semester B.Com (CUFYUGP) Degree Examinations MONTH, YEAR
COM2MN107: CONSUMER BEHAVIOUR
(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

1. Define consumer behavior.
2. What is a purchase decision?
3. Define the term personality.
4. What is meant by attitude?
5. Define motivation.
6. What are consumer rights?
7. Define values.
8. What is meant by perception?

9. Define post-purchase behavior.

10. What is meant by lifestyle?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. Explain the consumer decision-making process.

12. Describe the psychological influences on consumer behaviour.

13. Elaborate the Consumer Protection Act 1986.

14. Explain the Unfair and Restrictive Trade Practices.

15. Explain the black box model.

16. Explain the Consumer Protection Council.

17. What are the Challenges in predicting consumer behaviour?

18. Explain the factors influencing the customers perception.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. Discuss in detail the factors influencing consumer behavior with suitable examples.

20. Critically evaluate the rights and responsibilities of a consumer.

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MODEL QUESTION PAPER
III Semester B.Com (CUFYUGP) Degree Examinations MONTH, YEAR
COM3MN207:SALES MANAGEMENT
(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 Personal selling.

2. What is AIDA?.

3. Define the term quota.

4. What is meant by communication?

5. Define the term sales territory?

6. What are the two physical qualities of a sales professional?

7. Define negotiation.

8. What is meant by demonstration

9. Explain what is an email?

10. What is meant by body language?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. Explain the importance of a sales letter.

12. Describe the term salesmanship.

13. Elaborate the role of sales management.

14. Explain the concept of Behavioural Equation Theory.

15. Explain the types of quotas.

16. Explain the concept of designing sales territories.

17. What are the types of selling?

18. Explain the significance of sales management.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. .Discuss in detail the qualities of winning sales professional.

10. Critically evaluate the role of follow-up after sales.

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MODEL QUESTION PAPER
VIII Semester B.Com (CUFYUGP) Degree Examinations MONTH, YEAR
COM8MN307: DIGITAL MARKETING
(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

1. Define the Social Media Marketing.
2. What is email marketing?
3. Define the term ecommerce.
4. What is meant by influencer marketing?
5. Define content marketing.
6. Name any two mobile applications for digital payment.
7. Define an e-commerce model.
8. What is meant by the digital marketing ecosystem?
9. What are the legal issues in digital payments?
10. What is meant by B2B?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. Explain the tools for content marketing.
12. Describe the success of e-commerce ventures.
13. Elaborate the content creation strategies for social media.
14. Explain the tactics for achieving success in e-commerce ventures.
15. Explain the digital payment system.
16. Explain the significance of social media marketing.

17. What are the ethical concerns in digital payment?

18. Identify the problems of e-commerce.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. Discuss in detail the challenges faced in social media marketing and the strategies for overcoming them.

20. Critically evaluate AI in digital marketing.

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MODEL QUESTION PAPER
I Semester B.Com (CUFYUGP) Degree Examinations October 2024
COM1MN108: Advertisement and Sales Promotion
(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

1. Define advertising.
2. What is the DAGMAR approach in advertising?
3. What is product advertising?
4. List out the components of an advertising message.
5. What are the factors influencing the selection of advertising media?
6. What is influencer marketing?.
7. What is advertisement copy?.
8. List out any new four trends in advertising.
9. Mention any three tools used in sales promotion.
10. Give any four limitations of advertisement.

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. Explain the key objectives and importance of advertising.
12. Analyze the strengths and limitations of different advertising media.
13. Explain the methods used for determining advertising budget allocation.
14. Explain the role of social media advertising as an emerging trend.
15. Describe the various methods for measuring advertising effectiveness.
16. Discuss the role of sales promotion in consumer engagement.

17. Explain the strategies for effectively using sales promotion tools to drive sales.
18. Explain the benefits of social media marketing.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. Evaluate the importance of ethical advertising practices in India, considering the role of ASCI.

20. Explain various tools and techniques of sales promotion with examples.

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MODEL QUESTION PAPER
II Semester B.Com (CUFYUGP) Degree Examinations MONTH, YEAR
COM2MN108: Strategies for Brand Building
(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks]
(Ceiling: 24 Marks)

1. Define branding.
2. What are the objectives of brand management?
3. List the marketing advantages of strong brands.
4. What factors influence consumer perception in branding?
5. What is marketing mix?.
6. What is branding strategy?
7. What is brand equity?.
8. What are the benefits of brand loyalty?
9. What is brand crisis?.
10. What is brand positioning?

Section B

[Answer All. Each question carries 6 marks]
(Ceiling: 36 Marks)

11. Discuss the importance of brand communication.

12. Analyze the impact of brand loyalty on a company's success.
13. Explain the Marketing Mix and its role in branding.
14. How do BCG Charts and SWOT Analysis help in branding strategy?
15. Describe the different types of brand loyalty and their significance.
16. What is brand architecture, and how does it impact brand management?
17. Explain strategic brand management process.
18. Explain the stages in brand positioning.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. Critically analyze the factors affecting brand loyalty and how companies can build strong brand loyalty.

20. Discuss the process of creating a branding strategy, including the tools and models used.

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MODEL QUESTION PAPER

I Semester B.Com (CUFYUGP) Degree Examinations October 2024

COM1MN105 Basics of Financial Markets

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

1. Discuss the role of the financial system in promoting economic growth. Provide examples to support your answer.
2. Analyse the impact of interest rate changes on the bond market.
3. Explain how behavioural finance theories can influence stock market investment decisions.
4. Define the key components of the financial system.
5. What are the differences between money markets and capital markets?
6. Explain the concept of risk-return trade-off with an example.
7. Describe the different types of financial instruments available in the market.
8. Discuss the significance of diversification in investment.
9. What are the primary functions of stock exchanges?
10. Explain the importance of liquidity in financial markets.

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. Evaluate the risk-return characteristics of equity versus fixed-income securities using real-world examples.
12. Critically assess the impact of regulatory frameworks on financial market stability.
13. What are the key roles and responsibilities of investment bankers, underwriters, and registrars in the primary market?
14. What are the main functions of the primary market, and why is it significant for the capital market?
15. Explain the role of credit rating agencies in the financial system.
16. Discuss the advantages and disadvantages of investing in mutual funds.
17. What is the significance of market efficiency in the context of financial markets?
18. Differentiate between an Initial Public Offering (IPO) and a Follow-on Public Offering (FPO).

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. The 2008 financial crisis was one of the most severe economic downturns since the Great Depression, triggered by the collapse of major financial institutions due to exposure to risky mortgage-backed securities and derivatives. The crisis not only led to the failure of major financial institutions but also caused significant economic turmoil across the globe, resulting in widespread job losses, bankruptcies, and a prolonged recession.
    a) Analyze the causes: Examine the role of financial instruments such as mortgage-backed securities (MBS) and collateralized debt obligations (CDOs) in the 2008 financial crisis. Discuss how these instruments contributed to the systemic risk in the financial system.
    b) Evaluate the impact: Assess the impact of the financial crisis on global financial markets. How did it affect investor confidence and the functioning of financial markets worldwide?
    c) Lessons learned: Based on the lessons from the 2008 financial crisis, suggest measures that financial institutions and regulators can implement to prevent a similar crisis in the future.
20. Tesla, Inc., an electric vehicle and clean energy company, has experienced significant stock market volatility, with its stock price fluctuating widely due to various internal and external factors.Tesla began as a niche electric vehicle manufacturer, but over the years, it has become a leading innovator in the automotive and clean energy sectors. Tesla's stock saw significant fluctuations, driven by factors such as production milestones, regulatory changes, quarterly earnings reports, and broader market trends.
    a) Analyze the factors that have contributed to Tesla's stock price volatility over the past five years. Consider aspects such as innovation, market competition, regulatory changes, and macroeconomic conditions.

b) Discuss how investor sentiment and media coverage have influenced Tesla's stock performance. Include examples of specific events or news that led to major stock price movements.
c) Based on your analysis, would you recommend investing in Tesla's stock at its current price? Justify your recommendation by considering both potential risks and returns.

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MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations October 2024

COM2MN105 ESSENTIALS OF INVESTMENT

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] **(Ceiling: 24 Marks)**

1. Explain the concept of savings.
2. What are the key differences between savings and investments?
3. Discuss the benefits of systematic investment plans (SIPs).
4. Explain the concept of compound interest and its importance in investments.
5. What are the different types of bonds available for investment?
6. Analyse the risk-return trade-off in equity investments.
7. Discuss the role of mutual funds in a diversified investment portfolio.
8. Evaluate the advantages and disadvantages of investing in real estate.
9. What factors should be considered when choosing an investment option?
10. Mr. A has a goal to save for his child's education in 10 years. Discuss the suitable investment avenues considering the time horizon and risk appetite.

Section B

[Answer All. Each question carries 6 marks] **(Ceiling: 36 Marks)**

1. Analyse the impact of inflation on savings and investment returns.

2. Discuss the process of investing in the stock market for a beginner.

3. Mrs. B wants to retire in 20 years and needs a retirement corpus of $1 million. Discuss the investment strategy she should adopt.

4. How does technical analysis differ from fundamental analysis, and what tools are commonly used in technical analysis?.

5. Evaluate the importance of liquidity in an investment portfolio.
6. Analyse the financial planning needs of a young professional in their early 30s.
7. Discuss the factors influencing the selection of an investment portfolio for an individual nearing retirement.
8. Discuss the significance of portfolio diversification in investment management.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

9. Sarah, a 28-year-old entrepreneur, recently sold her startup for $500,000. She wants to invest this money to secure her financial future but is unsure about how to proceed. Sarah is risk-averse and prefers investments that offer stability and moderate returns, but she also wants to explore options that could yield higher returns in the long term. She has no immediate financial obligations, but she is considering buying a house in the next 5 years.
Questions:

    1. **Evaluate Sarah's investment objectives and suggest a diversified investment strategy that balances her desire for stability with the potential for higher returns.**
    Hint: Consider the mix of low-risk and moderate-risk investment options, and the potential role of real estate in her portfolio.
    2. **Analyze the risks and benefits associated with the investment options you recommended for Sarah.**
    Hint: Consider market volatility, liquidity, and long-term growth potential.
    3. **Critically assess how Sarah's risk tolerance and future financial goals might impact her investment decisions over time.**
    Hint: Consider the possible changes in her risk tolerance as she approaches her goal of buying a house and as her personal or business circumstances change.

10. John, a 45-year-old marketing manager, has accumulated $200,000 in his retirement savings. He plans to retire at 60 and is aiming to build a retirement corpus of $1.5 million. John is willing to take moderate risks but wants to ensure that his portfolio is not overly aggressive. He also wants to include investments that could provide a regular income post-retirement. John is concerned about the impact of inflation and market fluctuations on his retirement savings.
Questions:
    1. **Design an investment portfolio for John that aligns with his retirement goals, taking into consideration his age, risk tolerance, and the need for income generation post-retirement.**

Hint: Consider the allocation between stocks, bonds, and other income-generating assets.

2. **Discuss the potential impact of inflation and market volatility on John's retirement savings and how his portfolio can be structured to mitigate these risks.**
   Hint: Consider inflation-protected securities, diversification, and the role of fixed-income investments.
3. **Critically evaluate the trade-offs between growth-oriented investments and income-generating investments in the context of John's retirement planning.**
   Hint: Consider how John's investment horizon and income needs affect the balance between capital appreciation and income stability.

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MODEL QUESTION PAPER
III Semester B. Com (CUFYUGP) Degree Examinations October 2024

COM3MN205**: PERSONAL FINANCIAL PLANNING**

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

1. A recently graduated college student is trying to make a financial plan for herself as she starts her first job.Evaluate the importance of saving and investment in achieving her financial goals.

2. Explain the benefits of insurance.

3. In what ways can financial planning help people safeguard their financial future?

4. How can debt be efficiently managed to prevent financial distress?

5. Define ULIP.

6. How can financial literacy be employed to make well-informed investing decisions?

7. What are the risks of not having a financial plan?

8. What is the effect of credit card EMIs, vehicle loans, and educational loans on an individual's financial stability?

9. Explain the difference between good and bad debt, providing examples.

10. List and explain the three components that make up a personal financial plan.

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. A person is considering purchasing a home and is reviewing the financial alternatives. Examine how various loan options will affect their long-term financial stability.

12. Analyze a scenario where poor debt management has led to financial instability for an individual. What could have been done differently?

13. Explain the differences between tax evasion, tax avoidance, and tax planning

14. Describe how a financial plan's structure is influenced by financial goals.

15. Define debt management and discuss the significance of it in personal financial planning.

16. Explain the various types of insurance with examples.

17. Assess the financial strategy of a person who is nearing retirement. Determine the plan's advantages and any possible drawbacks.

18. Explain the benefits of the National Pension System (NPS) and Atal Pension Yojana (APY).

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. Read the following case carefully and answer the questions that follow:

Strategic Financial Planning

Alex is facing a financial dilemma. Despite having a steady salary, Alex has racked up

significant credit card debt over the years. Alex wants to save money for his kids' college, purchase a second house, and prepare for retirement. But Alex's monthly income is being severely reduced by the high-interest loan, leaving little for investments or savings.

a) Examine Alex's financial status and provide a plan for successfully managing the high-interest debt.
b) Establish a systematic financial plan considering Alex's long-term objectives of purchasing a second house, setting aside money for kids' college, and planning his retirement. How can Alex accomplish these objectives without compromising his financial security?
c) Assess how investments fit within Alex's overall financial strategy. Considering his present debt burden and financial objectives, what kinds of investments might be appropriate for Alex?

20. Read the following case carefully and answer the questions that follow:

Balancing Debt and Investment

Hanna, a recent college graduate, has just started her first full-time job. She owes money on her college loans and wants to start saving for retirement, a down payment on a home, and an emergency fund. Hanna is also confusedabout whether to prioritize paying off her education loans before making stock market investments.

a) Critically evaluate Sarah's alternatives for handling her student loans by establishing an investing portfolio. Should Sarah put more money into the stock market or pay off her debt first?
b) Develop a short-term and long-term financial plan for Sarah. How should she strike a balance between her long-term objectives, such as retirement and owning a home, and her current requirements, such as setting up an emergency fund?
c) Discuss possible risks Sarah's financial planning may present. How can Sarah accomplish her financial objectives and safeguard herself from these risks at the same time?

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MODEL QUESTION PAPER
VIII Semester B. Com (CUFYUGP) Degree Examinations October 2024

COM8MN305**: MICRO FINANCE**

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

1. A Microfinance Institution intends to extend its reach into a new rural region. What aspects should it consider to ensure smooth operations?

2. Explain RBI's involvement in India's regulation of rural financial services.

3. Elucidate the three goals of Microfinance Institutions.

4. What role does NABARD play in rural financial services?

5. Explain one challenge and one opportunity for intermediaries in Microfinance.

6. What are the key features of Microfinance as a development strategy?

7. A rural credit institution finds it difficult to connect with women borrowers. What actions should be performed to use microcredit to empower women?

8. List and elaborate on two functions of NGOs in the microfinance sector.

9. What is the significance of microcredit in microfinance, and what are its limitations?

10. Explain the concept of self-help groups (SHGs) in the context of Microcredit.

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. A rural SHG is having trouble paying back its loan. What steps can be taken to strengthen their financial security?

12. Discuss the evolution of Microfinance in India.

13. Examine the potential effects of government subsidies on India's rural banking services.

14. Explain the types of Microfinance Products.

15. How do various credit institutions support rural development in India? Give examples.

16. What are the barriers to rural community empowerment with microcredit?

17. Explain the intermediaries for Microfinance in India

18. In the event of a financial crisis, what moral and legal obligations should Microfinance Institutions take?

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. Read the following case carefully and answer the questions that follow:
For the past five years, a microfinance institution has been functioning in a rural area of India with an emphasis on lending microloans to women entrepreneurs. Despite early success, reports from recent times indicate a drop in loan repayments, raising concerns that the loans are not providing women with long-term economic empowerment.

a) Examine the potential socioeconomic and cultural constraints that may be influencing the repayment behavior of women in rural areas, as well as the factors that may be contributing to the drop in loan repayments among women borrowers.
b) Suggest practical changes the organization may make to boost the efficiency of its microlending programs while ensuring that they result in women's long-term empowerment.
c) Provide metrics and approaches that consider both qualitative and quantitative factors when evaluating women's social and economic empowerment.

20. Read the following case carefully and answer the questions that follow:

A prominent microfinance organization in India experienced serious financial difficulties during the COVID-19 epidemic because of an abrupt rise in loan defaults and a decrease in new loans. The organization needed support from both the RBI and NABARD while navigating complicated regulatory systems.

a) Evaluate critically how RBI policies and regulations affect the microfinance institution's ability to manage the crisis, either by limiting or assisting it.
b) Explain the specific measures that NABARD may take to give microfinance institutions both short-term support and long-term stability in times of financial crisis.
c) What ethical considerations should the microfinance institution consider while restructuring its operations post-crisis?

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Model Question Paper

I Semester B.Com (CUFYUGP) Degree Examinations Month,Year
COM1MN106: FOUNDATIONS OF MODERN BANKING
(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] *(Ceiling: 24 Marks)*

1. Define banking.
2. Briefly explain the evolution of banking in India.

3. What are the primary functions of commercial banks?
4. Describe the role of the Reserve Bank of India (RBI).
5. What is a negotiable instrument?
6. Explain the general relationship between a banker and a customer.
7. What is Asset Liability Management (ALM)?
8. List the types of accounts available in banks.
9. What are KYC norms?
10. What is cyber security in banking.

Section B

[Answer All. Each question carries 6 marks] *(Ceiling: 36 Marks)*

11. Explain the different types of banks in India and their roles.
12. Describe the process of credit creation by commercial banks.
13. Discuss the duties and rights of bankers and customers.
14. What are the procedures for opening a bank account?
15. How does AI impact banking operations?
16. Analyze the challenges and opportunities of AI adoption in Indian banking.
17. Describe the emerging trends in banking cyber security.
18. Explain the role of data analytics in banking.

Section C

[Answer One. Each question carries 10 marks]
(1x10=10 Marks)

19. Discuss the role of modern banking technologies in promoting financial inclusion in India.
20. Explain the functions of commercial banks.

Model Question Paper

II Semester B.Com (CUFYUGP) Degree Examinations March 2024
COM2MN106: LIFE INSURANCE: FUNDAMENTALS AND APPLICATIONS

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] *(Ceiling: 24 Marks)*

1. Define life insurance.

2. Briefly discuss the evolution of life insurance globally.
3. What are the tax benefits of life insurance premiums under the Income Tax Act?
4. Explain the importance of life insurance in financial planning.
5. What are the functions of the Insurance Regulatory and Development Authority of India (IRDA)?
6. What is term life insurance?
7. What are the features of endowment policies?
8. What are the obligations of policyholders regarding premium payments?
9. What are the documentation requirements for life insurance claims?
10. Mention any three ethical issues in life insurance sales and marketing.

Section B

[Answer All. Each question carries 6 marks] *(Ceiling: 36 Marks)*

11. Explain the features of whole life insurance policies.
12. Discuss the role of annuities in providing regular income during retirement.
13. Explain the factors influencing premium calculations in life insurance.
14. Analyze the step-by-step procedure for initiating a life insurance claim.
15. What are the new and innovative life insurance products available in the market?
16. How have technological advancements impacted the life insurance industry?
17. Describe the various settlement options available to beneficiaries.
18. Discuss the future outlook and challenges facing the life insurance sector.

Section C

[Answer One. Each question carries 10 marks] *(1x10=10 Marks)*

19. Evaluate the impact of new distribution channels and sales techniques on the life insurance industry.
20. Explain the functions and responsibilities of IRDA in regulating the insurance industry

I Semester B. Com (CUFYUGP) Degree Examinations October 2024

COM1MN109: ESSENTIAL STATISTICS FOR BUSINESS ANALYTICS

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks]
(Ceiling: 24 Marks)

1. What are sampling Errors?
2. What is null hypothesis?
3. What is t-test?
4. Define Chi-Square test
5. What is positive correlation?
6. Define Regression analysis
7. What is method of least square?
8. What is the interpretation of correlation?
9. Explain scatter diagram
10. What is sampling?

Section B

[Answer All. Each question carries 6 marks]
(Ceiling: 36 Marks)

11. Explain the components of Time Series Analysis
12. What are the different type correlations?
13. . Explain different types of tests?
14. Consider the time series data given below:

X	8	3	2	10	11	3	6	5	6	8
Y	4	12	1	12	9	4	9	6	1	14

Use the least square method to determine the equation of line of best fit for the data. Then plot the line.

15. Difference Between correlation and regression

16. Explain steps in testing

17. Explain different types of sampling techniques

18. Explain different types of correlation.

Section C

[Answer any one. Each question carries 10 marks]

(1x10= 10 marks)

19. Four brands of flashlight batteries are to be compared by testing each brand in five flashlights. Twenty flashlights are randomly selected and divided randomly into four groups of five flashlights each. Then each group of flashlights uses a different brand of battery. The lifetimes of the batteries, to the nearest hour, are as follows.

Brand A	Brand B	Brand C	Brand D
42	28	24	20
30	36	36	32
39	31	28	38
28	32	28	28
29	27	33	25

Preliminary data analyses indicate that the independent samples come from normal populations with equal standard deviations. At the 5% significance level, does there appear to be a difference in mean lifetime among the four brands of batteries?

20. Calculate and interpret the correlation coefficient of the two variables below.

Person	Hand	Height
A	17	150
B	15	154
C	19	169
D	17	172

E	21	175

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II Semester B. Com (CUFYUGP) Degree Examinations MONTH,YEAR

COM2MN109: DATA ANALYTICS FOR BUSINESS

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

1. What is Data Analytics?
2. Explain data preprocessing.
3. What is Text Analysis?
4. Explain Machine Learning (ML).
5. What is Data Mining?
6. Explain the difference between Data and Information.
7. What is a Nominal Scale?
8. Explain the concept of Data Science.
9. What is Decision Making?
10. What is Big Data?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. Explain Measurement Scales.
12. What are the different methods of data collection?
13. Explain the difference between Quantitative and Qualitative data.
14. Explain the process of Business Data Analytics.
15. What are the different application areas of Business Data Analytics?
16. Explain the process of collecting and cleaning data.
17. Explain the Data Analytics Lifecycle.
18. Differentiate between big data and small data.

Section C

[Answer any one. Each question carries 10 marks] (1x10 = 10 marks)

19. Solve any real-world case study using Business Analytics techniques.

20. Describe Data Analytics Tools and Techniques.

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I Semester B. Com (CUFYUGP) Degree Examinations October 2024

COM1MN110: BUSINESS ANALYTICS FOR DECISION MAKING

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks]
(Ceiling: 24 Marks)

1. What is Questionnaire?
2. Name the Methods of Data Collection
3. What are Predictive Analytics?
4. What is Business Decision Making?
5. What is Programmed Decisions?
6. What is Direct Observation?
7. Explain Decision Making Functions of Management
8. What is Strategic Decision?
9. What are Internal Sources of Data?
10. What is motivation?

Section B

[Answer All. Each question carries 6 marks]

(Ceiling: 36 Marks)

11. Explain Different Types of data-Primary and Secondary Data
12. What are the features of Business Analytics?
13. Explain Business Data Analytics Process
14. Explain Different Types of Decisions
15. Explain Internal and External Sources of Data
16. Explain The Art of Data Science
17. Explain meaning and features of External Sources of Data
18. Explain the significance of predictive analysis.

Section C

[Answer any one. Each question carries 10 marks]

(1x10= 10 marks)

19. Prepare a structured questionnaire of any case studies.

20. Prepare an example of at least five secondary data from different sources

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II Semester B. Com (CUFYUGP) Degree Examinations MONTH, YEAR

COM2MN110 : E-BUSINESS STRATEGIES

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks]
(Ceiling: 24 Marks)

1. What is Electronic Data Interchange?
2. What is Business to Consumer (B2C)?
3. What is E-Business.?
4. What is electronic payment?
5. What is debit card?
6. Explain the term E-Cash
7. What is protocol?
8. Explain Application Service Provider
9. What is Firewall?
10. What M-Commerce?

Section B

[Answer All. Each question carries 6 marks]
(Ceiling: 36 Marks)

11. What are the factors affecting Electronic Business?
12. What are the features of Electronic Business?
13. Explain Electronic Payment Systems
14. Explain the working of online credit card system
15. What are the important provisions of IT Act?
16. What are the legal and privacy issues in e-commerce?
17. Explain protocol with related to electronic payment
18. Explain the issues of electronic payments.

Section C

[Answer any one. Each question carries 10 marks]
(1x10= 10 marks)

19. Explain Web security, Firewalls and transaction security. Also explain with real life business problems.

20. What are the different Ecommerce Models in the world?

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MODEL QUESTION PAPER
I Semester B.Com (CUFYUGP) Degree Examinations October 2024

COM1MN109: ESSENTIAL STATISTICS FOR BUSINESS ANALYTICS

(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 Time Series.
2. Explain the concept of Spearman's Rank Correlation.
3. What is meant by Population?
4. What is meant by MANOVA?
5. What is meant by Hypothesis testing?
6. Distinguish between the Null Hypothesis and the Alternative Hypothesis.
7. What are the objectives of the Time series?
8. Define the Sampling Error
9. What are the assumptions related to the ANOVA Test?
10. What is Non-Parametric Test?

Section B

[Answer All. Each question carries 6 marks] **(Ceiling: 36 Marks)**

11. What are the different probabilistic Sampling Techniques?

12. Distinguish between the Sampling Error and the Non-Sampling Error.

13. From the following data obtain the two regression equations:

X: 8 9 5 4 6

Y: 9 7 3 4 2

14. Discuss various steps involved in the Hypothesis Testing

15. Distinguish between Correlation and Regression**.**

16. Two independent samples of 8 and 7 items gave the following values:

Sample X: 8 12 14 15 19 21 23 24

Sample Y: 15 23 22 25 36 41 43

17. Find Spearman's rank coefficient of correlation from the following data:

X: 40 56 24 23 25 69 42

Y: 31 54 43 31 27 63 39

18. Distinguish between the Parametric Test and the Non-Parametric Test.

Section C

[Answer anyone. Each question carries 10 marks] (1x10= 10 marks)

19. What are the Components of Time Series?

20. Perform a two-way ANOVA on the data given below:

Plots of Land	**P**	**Q**	**R**	**S**
I	**28**	**30**	**31**	**29**
II	**35**	**32**	**39**	**26**
III	**30**	**28**	**32**	**32**

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MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations-----

COM2MN109: Data Analytics for Business

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

1. Define data.
2. What is Big Data Analytics?
3. What is the Nominal Scale?
4. Define the Data Mining
5. What is meant by Cleaning the data?
6. What is meant by cross- validation?
7. Explain Deep learning
8. What is meant by Artificial Neural Networks?
9. Define Predictive Analytics.
10. What is meant by Scale?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. Distinguish between Qualitative and Quantitative data.
12. Discuss various steps involved in the Data Analytics Lifecycle.
13. Explain the different Applications of Data Analysis.
14. Discuss Popular Data Analytic Tools.

15. Distinguish between the data and the information.
16. Explain the significance of Business Analytics in decision making.
17. Distinguish between the ratio Scale and the interval scale.
18. Distinguish between the data and Information.

Section C

[Answer anyone. Each question carries 10 marks] (1x10= 10 marks)

19. What are the different types of Data Analytics?
20. Describe two broad categories of Machine learning techniques.

****

MODEL QUESTION PAPER
I Semester B.Com (CUFYUGP) Degree Examinations October 2024
COM1MN110: Business Analytics for Decision -Making
(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 Research Questions.
2. Explain the concept of secondary Data.
3. What is Social Network Analysis?
4. What is unstructured data analytics?
5. Define Business Analytics

6. What is Primary Data?

7. What is Text Analytics?

8. What is meant by Data Modelling?

9. Define Data Visualization.

10. Define a questionnaire.

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. Is Data Analytics considered a science? Discuss.

12. Describe the features.

13. Elaborate on Predictive Analytics.

14. Critically assess the effectiveness of business analytics in the existence and survival of businesses.

15. What are the features of business analytics?

16. Discuss various steps in business decision- making

17. Detail the external sources of data.

18. Distinguish between Data Base Management and Data Visualization

Section C

[Answer anyone. Each question carries 10 marks] (1x10= 10 marks)

19. What are the different methods of collecting primary data?

20. Discuss different types of decisions.

****

MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations ----

COM2MN110: E-BUSINESS STRATEGIES

(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 E-Business.
2. Explain the concept of Payment Protocols
3. Who is the regulator in the field of Electronic Payment Systems?
4. What is meant by Public Key?
5. Define Competitive Advantage.
6. What is meant by payment Gateway?
7. Define C2C Business Model.
8. What is meant by E-Commerce?
9. What is meant by a Credit Card?
10. What is meant by Digital Signature?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. Are online applications permitted as per the Information Technology Act 2020?
12. Describe the role of the electronic payment system in the economic development of India.
13. Elaborate on Firewalls
14. Critically assess the effectiveness of E-Commerce in Retailing.
15. What are the virtual Enterprises?

16. Discuss the features of E Contract.

17. Detail the factors affecting Electronic Business

18. Explain the features of e-business.

Section C

[Answer anyone. Each question carries 10 marks] (1x10= 10 marks)

19. Explain about Electronic Data Interchange

20. Discuss in detail the Information Technology Act 2000 and the amended act 2008.

****

MODEL QUESTION PAPER
I Semester B.Com (CUFYUGP) Degree Examinations October 2024

COM1VN102: Foundations of Hospitality

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

1. List the distinctive characteristics of hospitality industry.

2. Write a short note on HRACC.

3. Differentiate between timeshare and condominium.

4. Define meal plan. Explain the various meal plans offered by a 5-star hotel.

5. A package rate is beneficial for guest as well as the hotel. Discuss

6. Differentiate between cabana and lanai room.

7. What facilities does a casino hotel does offer to its guests?

8. ist the facilities offered by sarais to a traveller in medieval era.

9. Define the term hotel.

10. Explain a suite hotel and how does it differ from other hotels?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. Explain the various bases of charging room tariff.

12. Hyper personalization is the future of hotel marketing. Discuss

13. The classification of hotels is very important. Comment

14. Write a short note on heritage hotels.

15. Explain the various bases for fixing room tariff.

16. List any five international hotel chains. Give three brands of each chain.

17. Describe the various types of rooms you will find in a hotel.

18. What facilities does a hotel provide to its guests?

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. Describe the standard classification of hotels. Give the room sizes of single and double rooms of star hotels.

20. Draw the organizational structure of a 5 star hotel and explain the functions of major departments.

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MODEL QUESTION PAPER
I Semester B.Com (CUFYUGP) Degree Examinations October 2024

COM1VN101: Fundamentals of Travel and Tourism

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

1. Define the term tourism
2. Differentiate between dark and doom tourism
3. Write a note on any two luxury tourist train in India
4. Write a short note on literary tourism
5. List any three alternative types of tourism
6. Write a short note on backpacker tourism
7. Who is a traveller?
8. What is cruise tourism
9. Differentiate between visitor and excursionist
10. What do you mean by transportation?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. How do you measure tourism demand
12. Differentiate between allocentric and psychocentric travel motivators .Give examples of the same
13. With a neat illustration, explain leiper's model of tourism system.
14. Write a short note on medical tourism
15. Explain various types of tourism statistics
16. Discuss the role of films in promoting tourism
17. Write a note on luxury trains in India
18. Explain the significance fo tourism.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. Define travel motivators. Discuss various travel motivation theories.

20. Tourism and transport are inseparable and complementing to each other . Discuss

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MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations MONTH, YEAR

COM2VN101: TOURISM BUSINESS

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

1. Write a short note on role of intermediaries in travel distribution channels.
2. List the various modes of transportation.
3. What do you mean by Tourist specific infrastructure?
4. Define a tour operator.
5. Define tourism destination
6. List any six positive impacts of tourism.
7. Write a short note on Doxey's Irridex model.
8. List any six e- intermediaries.
9. How does lack of amenities at tourism spots affect a destination?
10. Differentiate between core and periphery attractions.

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. Explain the concept of multiplier effect.
12. Accommodation services are a crucial part of tourism industry. Discuss.
13. List the various direct and indirect benefits of tourism.
14. Explain the common characteristics of a tourism destination.
15. Describe the role and functions of travel agency.
16. Explain Butler's TALC, with examples.
17. Seasonal variations in demand is a reality for most tourism destination.Discuss.
18. List any six functions of a tour operator.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. Tourism is a socio- cultural phenomenon. Critically analyze.
20. Transport is a key factor for economic development. Discuss with relevant examples.

MODEL QUESTION PAPER

II Semester B.Com (CUFYUGP) Degree Examinations MONTH, YEAR

COM2VN102: FRONT OFFICE MANAGEMENT

(Credits: 4)

Maximum Time: 2 hours **Maximum Marks: 70**

Section A

[Answer All. Each question carries 3 marks] (Ceiling: 24 Marks)

1. List the various sources of reservation in front office.
2. what is overbooking?
3. What is 6 PM hold?
4. List the various stages of guest cycle.
5. List any six qualities of front office personnel.
6. List the precautions to be taken for a scanty baggage guest.
7. What do you mean by amendment of reservation?
8. Differentiate between pre- registration and registration.
9. What do you mean by concierge?
10. What is reservation?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 36 Marks)

11. As a reservationist, what are the points to be considered while accepting reservation from a guest.
12. Draw the layout of front office department and indicate the location of various sections of front office department.
13. Write a short note on types of reservation.
14. Differentiate between Form C and Form F
15. Draw the organisational chart of front office department of a 5 star hotel and discuss the duties and responsibilities of Front Office Manager.
16. Write a note on express check out.
17. Explain the process of cancellation of reservation.
18. Differentiate between registration and reservation.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

19. Draw a neat diagram of guest cycle. Explain each stage with activities involved.
20. Front office plays a crucial role in guest satisfaction by ensuring comfortable, safe and pleasant stay of all in house guests. Elaborate on the statement with examples.

I Semester B.Com. (CUFYUGP) Degree Examinations October 2024

COM1FM105 (1)**:** BUSINESS START-UP ESSENTIALS

(credits: 3)

Maximum Time: 1.5 hours Maximum Marks: 50

Section A

[Answer All. Each question carries 2 marks] (Ceiling 16 marks)

1. Define entrepreneurship.
2. What are the key characteristics of an entrepreneurial mindset?
3. What is a start-up ecosystem?
4. List two methods for generating business ideas.
5. What is the purpose of a business plan?
6. What is a value proposition?
7. Name two types of business structures.
8. What is the role of angel investors in start-up funding?
9. What is 'bootstrapping' in the context of start-ups.
10. What is intellectual property protection?

Section B

[Answer All. Each question carries 6 marks] (Ceiling 24 marks)

11. Discuss the components of a business plan.
12. Explain the process of conducting market research for a start-up.
13. Describe the various funding options available for start-ups.
14. What are the key considerations in financial planning for a new venture?
15. Outline the ethical considerations in business.

Section C

[Answer any one. Each question carries 10 marks] (1x10=10 marks)

16. Explain the different types of business structures and how to choose the right one for a startup.
17. Discuss the significance of entrepreneurship in modern times.

****

MODEL QUESTION PAPER
I Semester B.Com (CUFYUGP) Degree Examinations October 2024

COM1FM105 (2)**: STOCK MARKET FUNDAMENTALS**

(Credits: 3)

Maximum Time: 1.5 hours **Maximum Marks: 50**

Section A

[Answer All. Each question carries 2marks] (Ceiling: 16 Marks)

1. List out the three accounts required to start stock market investment.
2. Write two mandatory KYC documents to start stock market investment online.
3. What do you mean by mutual fund?
4. Explain intra-day trading.
5. What is IPO?
6. Expand and explain ASBA.
7. What is Book building?
8. What do you mean by listing of shares?
9. Explain the term 'Dividend'
10. What is SIP in mutual fund?

Section B

[Answer All. Each question carries 6 marks] (Ceiling: 24 Marks)

11. Distinguish Primary Market and Secondary market
12. Write and explain any four methods of public issue.
13. Write and explain any four types of orders in secondary market.
14. What is portfolio? How to diversify a portfolio?
15. Distinguish direct and regular mutual fund.

Section C

[Answer any one. Each question carries 10 marks] (1x10= 10 marks)

16. XYZ Ltd is planning to list its shares through an Initial Public Offering (IPO). The company has informed the public through its prospectus that interested individuals can apply for the shares using the ASBA mechanism. The shares are being offered at a price range of ₹72-77 under the book-building process. If you want to apply for one lot of shares, what methods and options are available to you for application? Explain in detail.
17. ABC Ltd is a listed company on both NSE and BSE, with the last traded price of its shares at ₹116. You are considering purchasing the company's shares in the secondary market. What fundamental factors should you consider before buying the shares of ABC Ltd?

****

I Semester B.Com. (CUFYUGP) Degree Examinations October 2024

COM1FM105 (3)**: CONSUMER AWARENESS AND PROTECTION**

(credits: 3)

Maximum Time: 1.5 hours Maximum Marks: 50

Section A

[Answer All. Each question carries 2 marks]
(Ceiling 16 marks)

1. Define consumer protection.
2. What are the fundamental consumer rights?
3. What is consumer awareness?
4. What is a spurious good?
5. Define 'deficiency in service.'
6. What is an unfair trade practice?
7. Name the three levels of Consumer Protection Councils.
8. What is the role of the District Forum under the Consumer Protection Act?
9. Who can file a consumer complaint?
10. What is the limitation period for filing a consumer complaint?

Section B

[Answer All. Each question carries 6 marks]
(Ceiling 24 marks)

11. Discuss the role of consumer protection agencies and organizations.
12. Explain the UN Guidelines on consumer protection and their significance.
13. Analyze the role of the National Commission in consumer protection.
14. Discuss the procedure for filing a consumer complaint in India.
15. Explain the relief/remedy available to consumers under the Consumer Protection Act.

Section C

[Answer any one. Each question carries 10 marks]
(1x10=10 marks)

16. Critically evaluate the grievance redressal mechanism under the Indian Consumer Protection Law with relevant case studies.
17. Explain the fundamental consumer rights and responsibilities.

****

MODEL QUESTION PAPER
II Semester B.Com (CUFYUGP) Degree Examinations MONTH, YEAR

COM2FM106(1) **: FINANCIAL LITERACY**

(Credits: 3)

Maximum Time: 1.5 hours **Maximum Marks: 50**

Section A

[Answer All. Each question carries 2 marks] **(Ceiling: 16 Marks)**

1. What is financial planning?
2. What is rule of 72?
3. What do you mean by BSBDA?
4. List out four types of deposit accounts in a bank.
5. Name any four investment opportunities available in post offices?
6. List out four modes of investment in gold.
7. What is Phishing?
8. What do you mean by ATM fraud?
9. Explain the term 'National Pension System'
10. Expand NUUP and AEPS?

Section B

[Answer All. Each question carries 6 marks] **(Ceiling: 24 Marks)**

11. Distinguish saving and investment with examples.
12. What is compounding? What are its benefits?
13. What are the features of PMJDY?
14. Distinguish Life and Non-life insurance.
15. Explain the features of Public Provident fund?

Section C

[Answer any one. Each question carries 10 marks] **(1x10= 10 marks)**

16. If you want to save and invest 20% of your salary every month in a good investment avenue, what are the available choices in front of you? Explain the potential risks and returns associated with each investment.
17. One of your friends residing in Tamil Nadu has requested you to send ₹5,000 to his bank account for an emergency. What electronic transfer methods are available to transfer this money? Explain the features of each method.

****

II Semester B.Com. (CUFYUGP) Degree Examinations MONTH, YEAR

COM2FM106 (2): Event Management

(credits: 3)

Maximum Time: 1.5 hours Maximum Marks: 50

Section A

[Answer All. Each question carries 2 marks] (Ceiling 16 marks)

1. List the main concerns in staging an event.
2. Define special event.
3. Briefly explain the characteristics of an event.
4. Define the terms event management and event designing.
5. How will you evaluate an event?
6. List the essential ingredients of an event.
7. Give examples of corporate events.
8. List the classification of events based on the nature of the event.
9. Write a short note on green events.
10. Enlist the important activities in event management.

Section B

[Answer All. Each question carries 6 marks] (Ceiling 24 marks)

11. Write a short note on types of events.
12. List the elements of developing event concept.
13. Explain 5 Cs of successful event planning.

14. Write a short note on pre- event activities.

15. What do you mean by theme of an event?

Section C

[Answer any one. Each question carries 10 marks] (1x10=10 marks)

16. Explain the various steps involved in planning an event.

17. Discuss in detail the evaluation process of an event.

****

I Semester B.Com. (CUFYUGP) Degree Examinations October 2024

COM1FM105: FOUNDATIONS OF ACCOUNTING

(credits: 3)

Maximum Time: 1.5 hours Maximum Marks: 50

Section A

[Answer All. Each question carries 2 marks] (Ceiling 16 marks)

1. Define Accounting.

2. What is a Nominal Account?

3. What is the Double Entry System?

4. Write any four limitations of Financial Accounting.

5. What is Depreciation?

6. What do you mean by Capital Expenditure?

7. Briefly explain Accounting for Incomplete Records.

8. A company purchased machinery at a cost of Rs 33,000 with an estimated useful life of 10 years. Calculate the depreciation rate of the machinery under the Straight Line Method when the estimated scrap value of the machinery is Rs 3,000.

9. Write any four examples of Intangible Assets.

10. If the total assets of a company amount to Rs 1,50,000 and the owner's equity is Rs 70,000, what will be the amount of liabilities?

Section B

[Answer All. Each question carries 6 marks] (Ceiling 24 marks)

11. What are the objectives of Accounting?
12. Classify the following under Personal Account, Real Account, and Nominal Account: (i) Drawings Account (ii) Bank Account (iii) Inventory Account (iv) Salaries Account (v) William's Account (vi) Cash Account (vii) Goodwill Account (viii) Commission Account (ix) Capital Account (x) Rent Account (xi) Furniture Account (xii) Depreciation Account
13. Journalize the transactions given below in the books of Sakesha & Co. in 2023:

- 01/01/2023: Sakesha starts a business with Rs. 40,000.
- 01/01/2023: Paid into the bank Rs. 36,000.
- 02/01/2023: Bought furniture for Rs. 1,700 and a typewriter for Rs. 3,000; payment made by cheque.
- 05/01/2023: Goods purchased from Ramasamy & Co. for Rs. 11,200 on credit.
- 07/01/2023: Goods purchased from Porwal & Co. for cash Rs. 2,200.
- 08/01/2023: Goods sold on credit to Gupta & Co. for Rs. 3,000.
- 11/01/2023: Paid for office stationery Rs. 500.
- 12/01/2023: Paid rent Rs. 400.
- 14/01/2023: Bought fixtures for Rs. 2,000.
- 17/01/2023: Received cash from Gupta & Co. Rs. 2,940; allowed them a discount of Rs. 60.
- 20/01/2023: Issued cheque for Rs. 11,000 in full settlement to Ramasamy & Co.
- 30/01/2023: Paid insurance premium Rs. 900 by cheque.

14. On 1st April 2019, machinery was purchased by Surya Ltd. for Rs. 1,00,000. On 1st September 2020, one more machinery worth Rs. 40,000 was purchased. The rate of depreciation charged is 20% under the diminishing balance method. Show the machinery account for four years from 2019 to 2023.
15. Briefly explain the steps involved in the process of Accounting.

.

Section C

[Answer any one. Each question carries 10 marks] (1x10=10 marks)

16. From the following information of Jansons Ltd. On 31st March 2023 you are required to prepare the trading, profit and loss A/c and Balance Sheet

	RS		RS
Opening stock	5,000	Capital	89,500
Bills Receivables	22,500	Commission (Cr.)	2,000
Purchases	1,95,000	Return outwards	2,500
Wages	14,000	Trade expenses	1,000
Insurance	5,500	Office fixtures	5,000
Sundry Debtors	1,50,000	Cash in hand	2,500
Carriage inwards	4,000	Cash at bank	23,750
Commission (Dr.)	4,000	Rent & rates	5,500
Interest on capital	3,500	Carriage outward	7,250
Stationary	2,250	Sales	2,50,000
Return inwards	6,500	Bills payables	15,000
		Creditors	98,250
		Closing stock	12,500

17. Write a note on the nature, functions and scope of accounting

****

Appendix

1. Format of the Internship Report

1. **Title Page**:
- Title of the report, Name of the organization, Name of the intern, Duration of the internship, Date of submission.

2. **Certificate, Declaration and Acknowledgments**:
- Internship completion certificate from the organization
- Include a declaration stating that the internship report is original work and has not been submitted elsewhere.
- Express gratitude.

3. **Table of Contents**:
- Provide a list of sections and subsections with corresponding page numbers.

4**. Introduction**:
- Introduce the organization where the internship was conducted, including its background, mission, products/services, industry sector, and any other relevant information.
- State the objectives of the internship report.

5. **Description of the Organization**:
- Provide a detailed overview of the organization, its history, organizational structure, core functions, target market, competitors, and industry trends.
- Describe the department or division where the internship was undertaken and its role within the organization.

6. **Internship Experience**:
- Describe the tasks, projects, and responsibilities undertaken during the internship.
- Discuss the skills, knowledge, and competencies acquired or enhanced through practical experience.
- Provide examples of significant achievements, challenges faced, and how they were overcome.

7. **Learning Outcomes**:
- Reflect on the key learning and insights gained from the internship experience.
- Discuss how the internship contributed to personal and professional development, including skill development, industry knowledge, and career aspirations.

8. **Recommendations**:
- Offer recommendations for the organization based on observations and experiences during the internship.
- Suggest areas for improvement, future opportunities, or strategies to enhance organizational effectiveness

9. **Conclusion**:
- Summarize the main findings and outcomes of the internship experience.

10. References:
- Include any references, sources, or materials cited in the internship report.

11. Appendices:
- Attach any supplementary materials

2. Format of Internship Daily Report

1. Title: Daily Report of Internship in [Organization Name]

2. Date:

3. Internship Details: □ Intern Name: □ Department/Division: □ Supervisor/Mentor:

4. Objective/Task for the Day: □ Briefly describe the main objective or tasks assigned for the day.

5. Work Activities: □ List the activities performed during the day, including:

6. Challenges Faced: □ Identify any challenges or obstacles encountered during the day. □ Describe how

the challenges were addressed or mitigated.

7. Learning and Insights: □ Reflect on the key learning, insights, or new skills acquired during the day.

8. Feedback and Comments: □ Provide feedback on the internship experience,

9. Signature: □ Intern's Signature: □ Date:

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
1	Introduction 1.1 Background of the Study 1.2 Statement of the Problem 1.3 Relevance & Scope of the Study 1.4 Objectives of the Study
2	Review of Literature 2.1 An Overview of Earlier Studies 2.2 Uniqueness of Research Study
3	Methodology of the Study 3.1 Research Approach and design 3.2 Sources of Data 3.3 Sampling Design – Reliability & Content Validity 3.4 Data Analysis Tools 3.5 Report Structure 3.6 Limitations of the Study
4	Data Analysis, Interpretation and Inference
5	Findings and Conclusion
6	Suggestions

	Appendix Bibliography

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

UNIVERSITY OF CALICUT

No. 141427/GA - IV - J2/2023/Admn

Dated: 14.07.2025

CIRCULAR

Sub:- Calicut University Four Year UG Programmes (CUFYUGP) - Selection of Major and Minor Courses from the same discipline - Ensuring compliance of FYUGP Regulations - Reg

Ref :- 1. U.O. No.11375/2024/Admn dated 20.07.2024.
2. Orders of the Registrar, dated 13.07.2025.

As per the reference cited (1) above, the amended Clause 7.2.12 and 7.2.13 of CUFYUGP Regulations 2024 as detailed below, has been implemented :

- 7.2.12 - Students in Major with Multiple Disciplines pathway shall choose as each one of the multiple disciplines, all the three courses from one of the Minor groups in a discipline other than their Major discipline.
- 7.2.13 - Students in Major with Minor pathway shall choose all the courses from two Minor groups offered by a discipline other than their Major discipline.

In the light of the above amendments and as per the orders referred (2) above, all affiliated colleges are hereby informed that the students pursuing the programmes under CUFYUGP, including those programmes which were previously granted certain exemptions, are not permitted to select the Minor Courses offered by the same Major discipline, from 2025 admission onwards.

Colleges are therefore directed to strictly comply with the above clause of CUFYUGP Regulations during the selection of Minor courses by the students of 2025 admission.

Dr. Denoj Sebastian
Registrar

To:-

The Principals of all Affiliated Colleges

Copy to: PA to CE / DR, FYUGP Cell