

**MAR IVANIOS COLLEGE  
(AUTONOMOUS)**

**Affiliated to the  
University of Kerala Thiruvananthapuram  
Kerala**



**SCHEME AND SYLLABUS FOR THE  
FOUR YEAR UNDERGRADUATE PROGRAMME  
(FYUGP)**

**MAJOR DISCIPLINE**

**COMMERCE**

(With effect from 2024 Admissions)

Approved by the Board of Studies in  
Commerce

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## PREAMBLE

National Education Policy (NEP 2020) envisions ‘higher education as playing an extremely important role in promoting human as well as societal wellbeing and in developing India as envisioned in its Constitution - a democratic, just, socially conscious, cultured, and humane nation upholding liberty, equality, fraternity, and justice for all’ (Section 9.1). NEP also expects higher education ‘to develop good, thoughtful, well-rounded, and creative individuals, enabling an individual to study one or more specialized areas of interest at a deep level, and also develop character, ethical and Constitutional values, intellectual curiosity, scientific temper, creativity, spirit of service, and 21st century capabilities across a range of disciplines including sciences, social sciences, arts, humanities, languages, as well as professional, technical, and vocational subjects’ (Section 9.1.1). Hence, more than the creation of greater opportunities for individual employment, higher education represents the key to more vibrant, socially engaged, cooperative communities and a happier, cohesive, cultured, productive, innovative, progressive, and prosperous nation. (Section 9.1.3). NEP also identifies some of the major problems currently faced by the higher education system in India (Section 9.2) and envisions a complete overhaul and re-energizing of the higher education system to overcome these challenges and thereby deliver high-quality higher education, with equity and inclusion (Section 9.3). One of the major changes which the policy proposes is moving towards a more multidisciplinary undergraduate education (Section 9.3(b)) which develops all capacities of human beings -intellectual, aesthetic, social, physical, emotional, and moral in an integrated manner (Section 11.3). In order to achieve this in its full potential, NEP visions the adjusting of the structure and lengths of degree programmes accordingly. “The undergraduate degree will be of either 3 or 4-year duration, with multiple exit options within this period, with appropriate certifications, e.g., a certificate after completing 1 year in a discipline or field including vocational and professional areas, or a diploma after 2 years of study, or a Bachelor ’s degree after a 3-year programme. The 4-year multidisciplinary Bachelor's programme, however, shall be the preferred option since it allows the opportunity to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per the choices of the student.” (Section 11.9)

In accordance with the NEP 2020, the UGC formulated a new student-centric “Curriculum and Credit Framework for Undergraduate Programmes (CCFUP)” incorporating a flexible choice-based credit system, multidisciplinary approach, and multiple entry and exit options and establishing three Broad Pathways,

(a) 3-year UG Degree,

- (b) 4-year UG Degree (Honours), and
- (c) 4-year UG Degree (Honours) with Research)

Accordingly, the Kerala Higher Education Reforms Commission 2022, headed by Prof Shyam B. Menon, has recommended a comprehensive reform in the undergraduate curriculum with the adoption of the 4-year undergraduate Programmes, which will bring undergraduate education in Kerala at par with the universities abroad. Consequently, Kerala State Curriculum Committee for Higher Education 2023 has been constituted, with Dr Suresh Das as Chairman, and they have proposed a model Kerala State Higher Education Curriculum framework for undergraduate education.

The University of Kerala has decided to introduce the Four Year Under Graduate Programmes (FYUGP) from the academic year 2024-2025 onwards in its teaching departments and all affiliated colleges, and has issued many draft documents and conducted college level awareness programmes about the same.

Mar Ivanios College, by virtue of its autonomy status, conferred in 2014 and extended in 2022, vide University Grants Commission (Conferment of Autonomous Status Upon Colleges and Measures for Maintenance of Standards in Autonomous Colleges) Regulations, 2023, has the power to review existing courses/programmes and, restructure, redesign and prescribe its own courses/programmes of study and syllabi and to formulate new courses/programmes within the nomenclature specified by UGC as per the Specification of Degrees 2014 as amended from time to time. Accordingly, the Board of Studies in Commerce of Mar Ivanios College (Autonomous) proposed the implementation of the FYUGP scheme with effect from 2024 admission onwards and prepared the scheme and syllabi through many of the meetings and discussions. The Academic Council of the college which met on 30<sup>th</sup> April gave discussed the proposal and syllabi in detail and approved the same to be implemented from 2024 admission onwards, subject to the final directions of the University of Kerala.

The salient features of the syllabus prepared and presented by the Board of Studies include the following:

- The curriculum is designed based on Outcome Based Education (OBE) approach.
- The curriculum follows Choice-Based Credit System (CBCS): This system allows students to select courses from a prescribed list. A specified number of credits must be earned to award the degree
- The curriculum follows the basic framework, course wise/programme-wise minimum/maximum credits set by the University of Kerala for FYUGP and abides by the basic mandatory principles of **Four Year Under Graduate Programmes (UoK-FYUGP) Regulations, 2024.**

Wide selection of specializations within the FYUGP framework: Finance, Taxation, Cooperation and Business Information System. **Option for Dual Specialisation in Finance and Taxation**

- Gain valuable real-world experience through our robust internship program, partnering with prestigious companies in various commerce-related fields.
- Equip the learners to pursue careers in different business-related segments and inculcate qualities to become successful entrepreneurs.

### **Graduate Attributes and Programme Outcomes (POs):**

The National Higher Education Qualification Framework (NHEQF) envisages that students on completion of a programme of study must possess and demonstrate the expected graduate profile/attributes acquired through one or more modes of learning. The graduate profile/attributes indicate the quality and feature or characteristics of the graduate of a programme of study, including learning outcomes relating to the disciplinary area(s) relating to the chosen field(s) of learning and generic learning outcomes that are expected to be acquired by a graduate on completion of the programme(s) of study. The graduate profile/attributes include capabilities that help widen the current knowledge base and skills, gain and apply new knowledge and skills, undertake future studies independently, perform well in a chosen career, and play a constructive role as a responsible citizen in the society. The graduate profile/attributes are acquired incrementally and describe a set of competencies that are transferable beyond the study of a particular subject/disciplinary area and programme contexts in which they have been developed. Graduate profile/attributes are fostered through meaningful learning experiences made available through the curriculum and learning experience, the total college/university experience, and a process of critical and reflective thinking. Mar Ivanios College (Autonomous) is fully committed to ensuring the attainment of the necessary graduation attributes by the students. The college has clearly defined its *raison de'tre*, the philosophy of its existence, through the Motto "Truth Shall Liberate You" (*Veritas Vos Liberabit*) which refers to the ultimate enlightenment which can emerge only at the intersection of sharp intellect, sound physique, strong mind, staunch ethics, and profound spirituality. This is further made explicit through its Vision, Mission and Goals and the same expect all students who graduate from the college to:

- Have inculcated "the values of truth and charity for the protection and promotion

of human dignity and of a cultural heritage, through teaching, research, and extension activities dedicated to society”;

- Be co-creators of a vibrant academic community known for its innovation, intellectual rigour and social commitment;
- Be “intellectually trained, morally upright, socially committed, spiritually inspired and ecologically conscious young men and women who would be dedicated to working for the good of society, the nation and the world”;
- Have acquired “global competencies and skills”;
- Have inculcated a sense of harmony, equality and fraternity among youth, transcending religious, linguistic, regional or sectional diversities; and
- Have developed “scientific temper, humanism and the spirit of inquiry and reform”.

Programme Outcomes are the expected student attributes achieved by a student after the student completes the FYUGP from any of the streams/pathways.

The Programme Outcomes (POs) for the FYUGP programmes across all streams and pathways, based on the above core philosophy, and in consonance with the National Higher Education Qualifications Framework (NHEQF) are given below:

**By the end of the Four-Year Under-Graduate Programme, students will:**

PO 1	<p><b>Demonstrate the acquisition of all necessary knowledge and skills within their disciplinary/ multi-disciplinary areas of learning.</b> These include the acquisition of: comprehensive knowledge and coherent understanding of their chosen disciplinary/ interdisciplinary areas of study, their linkages with related fields, and the awareness of current trends in their chosen area of study;</p> <p>essential knowledge for skilled work in chosen field(s), including self-employment and entrepreneurship skills;</p> <p>proficiency in specialized areas within chosen fields of study, encompassing diverse practical skills applicable to different situations within those fields;</p> <p>the ability to apply learned knowledge to novel situations, solve problems, and relate concepts to real-world scenarios rather than just memorizing curriculum content.</p>
PO 2	<p><b>Acquire problem-solving, critical thinking, analytical reasoning skills and demonstrate creativity in their thought processes</b> by demonstrating the ability to: solve different kinds of problems in familiar and non-familiar contexts both within and outside their disciplinary/ multidisciplinary areas of learning;</p> <p>apply analytic thought to a body of knowledge, including the analysis and evaluation of policies, and practices, as well as evidence, arguments, claims, and beliefs;</p> <p>analyse and synthesize data from a variety of sources and draw valid conclusions and support them with evidence and examples.</p> <p>the ability to plan, execute and report the results of an experiment or investigation;</p> <p>adhere to scientific temper and ethics in their thought process;</p> <p>adopt innovative, imaginative, lateral thinking, interpersonal skills and emotional</p>



	intelligence; and incubate entrepreneurial and start-up ideas.
PO 3	<p><b>Develop a profound environmental dedication by fostering ecological awareness and engaging in actions that promote sustainable development</b> by achieving the ability to recognize environmental and sustainability issues, and participate in actions to promote sustainable development as well as mitigate the effects of environmental degradation, climate change, and pollution;</p> <p>contribute to effective waste management, conservation of biological diversity, management of biological resources and biodiversity, forest and wildlife conservation, sustainable development and living, and the preservation of life in all forms.</p> <p>participate in community-engaged services/ developmental activities and thus exemplify the ideals of community engagement and service learning and deep social commitment.</p>
PO 4	<p><b>Accomplish perfect communication, teamwork, and leadership skills, particularly in academic and professional settings, while demonstrating nuance and attention to etiquette in all communicative contexts.</b> This will enable them to:</p> <p>listen carefully, and read texts and research documents, and present complex information with clarity and precision to different audiences;</p> <p>express thoughts and ideas and communicate effectively through speech and writing using appropriate media;</p> <p>communicate using language which is respectful of gender and minority orientations;</p> <p>act together as a group or a team in the interests of a common cause and working efficiently as a member of a team;</p> <p>inspire the team with a vision to achieve a stated goal, and use management skills to guide the team in the right direction.</p>
PO5	<p><b>Acquire the necessary skills, including ‘learning to learn’ skills, and foster innovative ideas to improve competence and employability, keeping pace with the evolving global landscape and technological advancements</b> by demonstrating the ability to:</p> <p>pursue learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social, and cultural objectives, and adapting to changing trades and demands of the workplace, including adapting to the changes in work processes in the context of the fourth industrial revolution, through knowledge/ skill development/reskilling;</p> <p>work independently, identify appropriate resources required for further learning;</p> <p>acquire organizational and time management skills to set self-defined goals and targets with timelines;</p> <p>be a proactive life-long learner.</p> <p>use ICT in a variety of learning and work situations;</p> <p>access, evaluate, and use a variety of relevant information sources, and use appropriate software for analysis of data;</p> <p>navigate cyberspaces by following appropriate ethical principles and cyber etiquette.</p> <p>use cutting edge AI tools with equal commitment to efficiency and ethics.</p> <p>think ‘out of the box’ and generate solutions to complex problems in unfamiliar contexts;</p>
PO6	<p><b>Develop research-related skills including the ability to conceptualize research hypotheses/projects and adopt suitable tools and methodologies for analysis</b> with:</p>

	<p>a keen sense of observation, inquiry, and capability for asking relevant/ appropriate research questions;</p> <p>the ability to problematize, synthesize, and articulate issues and design research proposals;</p> <p>the ability to define problems, formulate appropriate and relevant research questions, formulate hypotheses, test hypotheses using quantitative and qualitative data, establish hypotheses, make inferences based on the analysis and interpretation of data, and predict cause-and effect relationships;</p> <p>the capacity to develop appropriate methodology and tools for data collection;</p> <p>the appropriate use of statistical and other analytical tools and techniques;</p> <p>the ability to plan, execute and report the results of an experiment or investigation;</p> <p>the ability to acquire the understanding of basic research ethics and skills in practicing/doing ethics in the field/ in personal research work, regardless of the funding authority or the field of study</p>
<p>PO7</p>	<p><b>Assimilate a sound value system, a sense of autonomy, multicultural competence, social commitment, and the spirit of inclusivity and empathy by imbibing the spirit and the holistic ethos of the ‘Multi-Dimensional Ivanian’ (MDI) approach.</b> This will enable them to:</p> <p>embrace and practice constitutional, humanistic, ethical, and moral values in life, including universal human values of integrity, truth, righteous conduct, peace, love, nonviolence, scientific temper, citizenship values;</p> <p>identify ethical issues related to work, follow ethical practices and be objective, unbiased, and truthful actions in all aspects of work, including avoiding unethical behaviour such as fabrication, falsification or misrepresentation of data, or committing plagiarism, and adhering to intellectual property rights;</p> <p>exercise responsibility and demonstrate accountability in applying knowledge and/or skills in work and/or learning contexts appropriate for the level of the qualification, including ensuring safety and security at workplaces;</p> <p>practice responsible global citizenship required for responding to contemporary global challenges, enabling learners to become aware of and understand global issues and to become active promoters of more peaceful, tolerant, inclusive, secure, and sustainable societies;</p> <p>effectively engage in a multicultural group/society and interact respectfully with diverse groups;</p> <p>identify with or understand the perspective, experiences, or points of view and emotions of another individual or group.</p> <p>demonstrate gender sensitivity and adopt a gender-neutral approach, as also empathy for the less advantaged and the differently-abled including those with learning disabilities;</p> <p>demonstrate proficiency in arts/ sports/ games, physical, mental and emotional fitness, entrepreneurial /organizational /pubic speaking/environmental/ community-oriented areas by actively participating in the wide range of co-curricular activities that are available to the students of Mar Ivanios College.</p>

### Programme Specific Outcomes (PSOs)

In conformity with the POs, the Programme Specific Outcomes (PSOs) of the Major in Commerce are drafted as given below:

PSO1	Develop necessary professional knowledge and skills in Accounting, Finance, Management, Cooperation Computer application, etc. by adopting learner centred pedagogical practices.
PSO2	Gain required entrepreneurial traits in managing affairs of business and non - business activities.
PSO3	Amass knowledge and display the capacity to apply statutory regulations applicable to business.
PSO4	Demonstrate the capacity to use technologies relevant to the business environment.
PSO5	Apply research and quantitative skills in taking managerial decisions for solving business and economic problems.
PSO6	Exhibit Linguistic and social life skill competencies necessary to succeed in personal and professional life.

### Admission criteria

Admission to the programme as per the norms of the University of Kerala

### Course and Credit Structure of FYUGP

The pathway preferably followed by the department will be Major with Minor or Major with multiple disciplines of study.

**The Course and Credit Structure of FYUGP is given below:**

Sem	DSC (4 Cr)	DSE (4 Cr)	AEC (3 Cr)	SEC (3 Cr)	MDC (3 Cr)	VAC (3 Cr)	Internship (credit-2)/ Project/ Additional Courses (credit-12)	Total courses	Total credits
I	A-1 B-1 C-1		AEC (Eng)-1 AEC(OL)- 2		MDC-1			6	21
II	A-2 B-2 C-2		AEC (Eng)-3 AEC(OL)- 4		MDC-2			6	21
III	A-2 B-2 C-2	DSE A -1			MDC (Kerala Studies)-	VAC- 1		6	22

					3				
IV	A-4 A-5	DSE A-2		SEC- 1		VAC- 2 VAC- 3	Internship	6	21
V	A-6 A-7 A-8	DSE -3 DSE -4		SEC- 2				6	23
VI	A-9 A-10 A-11	DSE -5 DSE -6		SEC- 3				6	23
Total	A (11) B (3) C (3)	6	4	3	3	3	1*	36	133
<b>12</b>									
VII	A-12 A-13 B/C-4 B/C-5 B/C-6	DSE -7						6	24
VIII	MOOC courses A -14, A -15						Research Project/ Internship /Project or 03 courses -12Cr	2+1**/ 3***	20
Total	A (15) B(3) C (3) B/C(3)	7	4	3	3	3	1*+1**/ 3***	44+1* + 1**/3***	177

A – Major Discipline

B/C-Minor/Multiple discipline

\* - Mandatory Internship at the end of Semester 4

\*\* - Research Project/ Internship /Project as part of Honours with Research

\*\*\* - Additional courses of 4 credits each.

Cr - Credits

- **Research group project for students exiting after UG 3 years:** Students who propose to exit after 3 Year UG programme can do a group project with an extra two credits to obtain research experience in discipline-specific areas of the

program. The BoS can decide the number of students for the group and the evaluation criteria.

- Students will be able to take other pathways permissible under **University of Kerala Four Year Under Graduate Programmes (UoK-FYUGP) Regulations, 2024**, subject to the availability of courses/ faculty/infrastructure of the college.
- The Board of Studies shall prepare and publish a list of online courses at different levels before the commencement of classes in the respective semester offered in various online educational platforms recognised by the academic council of the college, which can be opted by the students for acquiring additional credits.

#### **Course Participation/Attendance-**

1. A student shall be permitted to register for the end-semester evaluation of a specific course to acquire the credits only if the student has completed 75% of the prescribed classroom activities in physical, online, or blended modes, as stipulated by the BoS, including any makeup activities as specified by the faculty of that particular course.
2. The reasons/cases of permissible authorised leave shall be specified by the college, with the approval of the Academic Council, ratified by the Governing Body.
3. The condonation facility shall be availed as per the existing University/college norms.

**Field trip/study tour:** A study tour to places of interest in India focusing on secularism and oneness promotes intercultural understanding, tolerance, and the appreciation of diversity, fostering the values of secularism and unity in a multicultural society. Field visits provide students with practical, hands-on experiences that enhance their understanding of theoretical concepts taught in the classroom. By seeing and experiencing real-world applications of what they learn, students are better equipped to grasp and retain knowledge. This engagement can lead to improved academic performance and a deeper comprehension of the subject matter. Hence, field trip/study tour will be part of the 3 Year/4 Year UG Programme majoring in Commerce offered by the Department of Commerce Mar Ivanios College

(Autonomous). The number of days for the field trip/study tour will be decided by the principal in consultation with the BoS and the College Council.

### Assessment and Evaluation

1. The assessment of a course shall combine a Continuous Comprehensive Assessment (CCA) and an End Semester Evaluation (ESE).
2. For courses without practical/lab modules, 30% weightage shall be given for CCA and the remaining 70% of the weight shall be for the ESE.
3. CCA will have two sub-components: Formative Assessment (FA) and Summative Assessment (SA).
4. The CCA subcomponents will be given marks as per the following proportions:
  - Discipline specific summative assessment – 15% of the total
  - Course attendance - 5 % of the total.
  - Discipline specific formative assessment - 10% of the total.
5. The details of summative and formative assessment criteria, including that of attendance, will be specified by each course coordinator at the beginning of the semester, with the approval of the respective Head of the Department/BoS Chairperson and the Principal, and will be published on the college website.
6. For courses with practical/lab modules, 40% weightage shall be given for CCA and the remaining 60% of the weight shall be for the ESE.
7. In such cases specified in the item above, the CCA subcomponents will be given marks as per the following proportions:
  - Discipline specific summative assessment – 10% of the total
  - Course attendance - 5 % of the total.
  - Discipline specific formative assessment - 15% of the total.
  - Summative Assessment  
(Practical record/skill/practical test, etc) - 10% of the total
8. The Course Coordinator shall be responsible for evaluating all the components of CCA for the course in question. Any grievances regarding the same shall be submitted to the Course Coordinator within 5 days of the publication of the same on the department notice board or official class group. If the grievance is not settled at the Course Coordinator level, the student is free to appeal to the Head of the Department, within the next 3 days, who will discuss the same in the Department

Level Monitoring Committee (DLMC). If still needed, students can further appeal to the College Level Monitoring Committee (CLMC) or in essential situations the University Level Monitoring Committee (ULMC) in a time period as specified by these bodies.

- Regarding evaluation, one credit will be evaluated for 20 marks in a semester; thus, a 4-credit course will be evaluated for 80 marks, and 3-credit courses for 60 marks.

However, any changes to this if brought by the University will be followed.

- The duration of the end semester examination of a course with 4 credits will be 2 hours and the same for a course with 3 credits may be 1.5 hours/2 hours.

### Mark Distribution Table

	Credit		Marks		Lecture			Practical		
	Lecture	Practical	Lecture	Practical	CCA (30%)		ESE (70%)	CCA (40%)		ESE (60%)
					SA (50%)	FA (50%)		SA (50%)	FA (50%)	
4 credit courses	4	0	80	0	12	12	56	0	0	0
	3	1	60	20	9	9	42	4	4	12
	2	2	40	40	6	6	28	8	8	24
	1	3	20	60	3	3	14	12	12	36
	0	4	0	80	0	0	0	16	16	48
3 credit courses	Credits		Marks		Lecture			Practical		
	Lecture	Practical	Lecture	Practical	CCA (30%)		ESE (70%)	CCA (40%)		ESE (60%)
					SA (50%)	FA (50%)		SA (50%)	FA (50%)	
3	0	60	0	9	9	42	0	0	0	
2	1	40	20	6	6	28	4	4	12	
1	2	20	40	3	3	14	8	8	24	
0	3	0	60	0	0	0	12	12	36	

### Letter Grades and Grade Point

- A mark system is followed to evaluate each question. For each course in the semester, letter grades and grade points are introduced in a 10-point indirect grading system as per the guidelines given below.
- The Semester Grade Point Average (SGPA) is computed from the grades to measure the student's performance in a given semester. The SGPA is based on the current term's grades, while the Cumulative Grade Point Average (CGPA) is based on the grades in all courses taken after joining the programme of study.

3. The weighted grade point will be mentioned in the student's final grade cards, issued by the college, based on the marks obtained.

**4. The grades and grade points will be given as per the following format:**

Letter Grade	Grade Point	Percentage of marks (X) (CCA + ESE together)	Class
O (Outstanding)	10	$X \geq 95\%$	FIRST CLASS WITH DISTINCTION
A+ (Excellent)	9	$85\% \leq X < 95\%$	
A (Very Good)	8	$75\% \leq X < 85\%$	
B+ (Good)	7	$65\% \leq X < 75\%$	FIRST CLASS
B (Above Average)	6	$55\% \leq X < 65\%$	
C (Average)	5	$45\% \leq X < 55\%$	SECOND CLASS
P (Pass)*	4	$35\% \leq X < 45\%$	THIRD CLASS
F (Fail)	0	$X < 35\%$	FAIL
Ab (Absent)	0		FAIL

- For a course PASS, separate minimum of 35% is needed for CCA and ESE.
- Less than 35% in either ESE or CCA is FAIL.

#### Computation of SGPA and CGPA

SGPA (Semester Grade Point Average) and CGPA (cumulative Grade Point Average) will be computed as follows:

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

That is,

$$S_j = \frac{\sum(C_{ij} \times G_{ij})}{\sum C_{ij}}$$

where  $S_j$  is the SGPA in the  $j^{\text{th}}$  semester,

$C_{ij}$  is the number of credits for the  $i^{\text{th}}$  course in the  $j^{\text{th}}$  semester, and

$G_{ij}$  is the the grade point scored by the student in the  $i^{\text{th}}$  course in the  $j^{\text{th}}$  semester.

where  $S_i$  is the SGPA in the  $i^{\text{th}}$  semester,

$C_i$  is the number of credits for the  $i^{\text{th}}$  course, and

$G_i$  is the the grade point scored by the student in the  $i^{\text{th}}$  course.



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

$$CGPA = \frac{\sum(C_i \times S_i)}{\sum C_i}$$

where  $S_i$  is the SGPA in the  $i^{\text{th}}$  semester and

$\sum C_i$  is the total number of credits in the  $i^{\text{th}}$  semester.

3. The SGPA and CGPA shall be rounded to 2 decimal points and reported in the transcripts.
4. **Requirement for the successful completion of a Semester:** SGPA of 4 or above and a PASS in all the courses, that is, minimum total of 35% mark in each course (CCA + ESE), with a separate minimum of 35% mark for both CCA and ESE.

#### **Minimum Eligibility Criteria for 4 Year UG (Honours with Research)**

- Students satisfactorily finishing all courses up to the 6th semester in the Department, with a CGPA of 7.5/10 or equivalent to 75% marks and above, will qualify to select the Honours programme with a Research Degree during the upcoming 7th and 8th semesters.
- A relaxation of 0.5 score, i.e. CGPA of 7/10 or an equivalent relaxation of grade, will be allowed for those who belong to SC/ST/OBC (non-creamy layer)/Differently Abled, Economically Weaker Section (EWS) and other categories as per the UGC norms from time to time.

Dr. Sarin Thomas

Chairman BoS

(Commerce)

Mar Ivanios College (Autonomous),

Thiruvananthapuram

Thiruvananthapuram

10-05-2024

**SYLLABUS STRUCTURE:**

Semester-1  Academic Level 100-199					
Course Code	Course Title	Course Type	Hours / week	Credit	Mark
MIUK1DSCCOM100.1	Financial System	Core	4	4	100
MIUK1DSCCOM101.1	Accounting for Beginners	Core	4	4	100
MIUK1DSCCOM102.1	Fundamentals of stock market investment	Core	4	4	100
	English-1	AEC	3	3	100
	Other Languages-1	AEC	3	3	100
MIUK1MDCCOM100.1	Financial Planning for everyone	MDC	3	3	100
Semester-II  Academic Level 100-199					
Course Code	Course Title	Course Type	Hours / week	Credit	Mark
MIUK2DSCCOM150.1	Accounting Principles and Standards	Core	4	4	100
MIUK2DSCCOM151.1	Personal Financial Management	Core	4	4	100
MIUK2DSCCOM152.1	People management for entrepreneurship	Core	4	4	100
	English -2	Ability Enhancement	3	3	100
	Other Language-2	Ability Enhancement	3	3	100
MIUK2MDCCOM150.1	Leadership Development	Multi-Disciplinary	3	3	100
Semester-III  Academic Level 200-299					
Course Code	Course Title	Course Type	Hours / week	Credit	Mark
MIUK3DSCCOM200.1	Managerial Economics	Core	4	4	100
MIUK3DSCCOM201.1	E-Business	Core	4	4	100
MIUK3DSCCOM202.1	Marketing for Beginners	Core	4	4	100
MIUK3DSECOM200.1	IT tools for business	Elective-Computer	5	4	100

		Application			
MIUK3DSECOM201.1	Cooperative Society: History and Development	Elective-Cooperation	4	4	100
MIUK2DSECOM202.1	Financial Management	Elective-Finance	4	4	100
MIUK2DSECOM203.1	Introduction To Indian Taxation System	Taxation			
	Kerala Studies (Language)	Ability Enhancement	3	3	100
MIUK3VACCOM200.1	Environmental studies	Value Added	3	3	100
Semester-4  Academic Level 200-299					
Course Code	Course Title	Course Type	Hours / week	Credit	Mark
MIUK4DSCCOM250.1	Activity Based Accounting	Core	4	4	100
MIUK4DSCCOM251.1	Cost Accounting	Core	4	4	100
MIUK4DSECOM250.1	Data analysis and visualization for business	Elective Computer Application	5	4	100
MIUK4DSECOM251.1	Principles of cooperation	Elective-Cooperation	4	4	100
MIUK4DSECOM252.1	Financial Market and Services	Elective-Finance	4	4	100
MIUK4SECCOM250.1	Digital Marketing	SEC	3	3	100
MIUK4VACCOM250.1	Constitutional Rights and Duties	VAC	3	3	100
MIUK4VACCOM251.1	Business Ethics	VAC	3	3	100
MIUK4INTCOM250	Internship in Commerce	Internship		2	
Semester-V  Academic Level 300-399					
Course Code	Course Title	Course Type	Hours / week	Credit	Mark
MIUK5DSCCOM300.1	Business Regulatory Framework	Core	4	4	100
MIUK5DSCCOM301.1	Corporate Accounting	Core	4	4	100
MIUK5DSCCOM302.1	Auditing	Core	4	4	100
MIUK5DSECOM300.1	Computerised Accounting-I	Elective-Computer	5	4	100

		Application			
MIUK5DSECOM301.1	International Cooperatives	Elective-Cooperation	4	4	100
MIUK5DSECOM302.1	Capital Market operations	Elective-Finance	4	4	100
MIUK5DSECOM303.1	R Programming for business	Elective-Computer Application	5	4	100
MIUK5DSECOM304.1	Cooperative Management and Administration	Elective-Cooperation	4	4	100
MIUK5DSECOM305.1	Income Tax Law and Practice-I	Elective-Taxation	4	4	100
MIUK5SECCOM300.1	Analysis and Interpretation of financial statements	Skill Enhancement	3	3	100
Semester-VI  Academic Level 300-399					
Course Code	Course Title	Course Type	Hours / week	Credit	Mark
MIUK6DSCCOM350.1	Entrepreneurship and new venture planning	Core	4	4	100
MIUK6DSCCOM351.1	Company Administration	Core	4	4	100
MIUK6DSCCOM352.1	Research Methodology	Core	4	4	100
MIUK6DSCEOM350.1	Computerised Accounting-II	Elective-Computer Application	5	4	100
MIUK6DSECOM351.1	Cooperative Legal System	Elective-Cooperation	4	4	100
MIUK6DSECOM352.1	Income Tax Law and Practice-II	Elective-Taxation	4	4	100
MIUK6DSECOM353.1	Basics of Python Programming	Elective-Computer Application	5	4	100
MIUK6DSECOM354.1	Cooperative Accounting	Elective-Cooperation	4	4	100
MIUK6DSECOM355.1	Security Analysis and Portfolio Management	Elective-Finance	4	4	100
MIUK6SECCOM350.1	Business	Skill	3	3	100

	Communication	Enhancement			
Semester-VII  Academic Level 400-499					
Course Code	Course Title	Course Type	Hours / week	Credit	Mark
MIUK7DSCCOM400.1	Statistics for Business Research	Core	4	4	100
MIUK7DSCCOM401.1	Accounting Standards and Disclosure	Core	4	4	100
MIUK7DSECOM400.1	AI applications in Business	Elective-Computer Application	5	4	100
MIUK7DSECOM401.1	Functional Cooperative Societies	Elective - Cooperation	4	4	100
MIUK7DSECOM402.1	GST Principles and Practices	Elective-Taxation	4	4	100
Semester-VIII  Academic Level 400-499					
Course Code	Course Title	Course Type	Hours / week	Credit	Mark
	Online Course-I	Online			
	Online Course-II	Online			
MIUK8RPHCOM450 OR MIUK8CIPCOM450	Mandatory research project for Hons with Research Internship project for UG Hons			12	

**SYLLABUS IN DETAIL:**

**SEMESTER 1**

**Discipline Specific Core: Financial System**

Discipline	Commerce				
Course Code	MIUK1DSCCOM100.1				
Course Title	Financial System				
Type of Course	DSC				
Semester	1				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4 hours
Pre-requisites	Pass in Class XII				
Course Summary	The course gives you an overview of structural aspects of financial system. The institutional finance and instruments involved in markets and also the services involved along with the regulations and regulatory institutions.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Overview Of Indian Financial System	5
	1	Meaning and characteristics of financial system	
	2	Components of financial system	
	3	Respective role of components - functions of a financial system	
	4	Areas of finance - public - corporate -personal - direct and indirect financing	
	5	Financial system's contribution to economic development.	
II		Structural Aspects of The System	10
	6	Organised and unorganised sector and its components	
	7	Banking companies -structure, functions, NPA ,Banking regulation act SARFAESI act, Payment and Settlement Act ,Basel accord ,capital adequacy norms .	
	8	Non -banking companies -Importance, Scope, Characteristics, Functions, Types, Regulations	
	9	Insurance sector-importance, principles and functions ,types, players and regulations	
10	Sub markets -Framework and functions		
III		Financial Markets and Instruments	15
	11	Capital market -primary& secondary market functions .role ,functionaries (brokers, jobbers etc) -Instruments	
	12	Money market -components and its functions ,players and instruments	
	13	Trends and developments in money and capital markets	
	14	Provisions and regulations related to dealings in both markets	
	15	Major stock exchanges and trading .	

IV	Financial Services		15
	16	Concept of financial services and benefits of the services.	
	17	Hire purchase, lease, venture capital	
	18	Portfolio management and merchant banking	
	19	Factoring and debt management	
20	Integration of financial services through technology upgradation		
V	Regulatory Institutions		15
	21	RBI - structure ,functions , objectives ,scope and operations	
	22	SEBI-structure ,functions , objectives ,scope and operations	
	23	IRDAI -structure, functions ,objectives ,scope and operations	
	24	Market dynamics	
25	Current developments in the Indian Economy		

### Recommended Assignments:

Learners are required to:-

- 1.Prepare a chart showing the structural aspects of markets and institutions that aid financing
- 2.Prepare a report on all types of financial services that aid businesses ,individuals etc
- 3.Discuss and prepare a report on stock exchanges and its working
- 4.Prepare a presentation about an institution that aids and regulates the funding of the economy
- 5.Prepare an assignment on SEBI structure and working

### Suggested Readings:

- 1.Meir Kohn, Financial Institution and Market, Oxford University Press. New Delhi.
- 2.Khan, M. Y., Indian Financial System-Theory and Practice, TMH, New Delhi.
- 3.Bhole, L. M., Financial Markets and Institutions, Tata McGraw Hill, New Delhi.
- 4.Pathak, B., Indian Financial System-Pearson, New Delhi.
- 5.Mukherjee, Ghosh and Roy, Indian Financial System and Financial Market Operations, Dey Book
- 6.Clifford, Gomez, Financial Markets, Institutions and Financial Services,
- 7.Khan and Jain, Financial Services, Tata McGraw Hill

- 8.Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.
- 9.. Gordan & K. Natarajan - Financial Markets & Services, Himalaya Publishing House
10. Shashi K. Gupta, Nisha Aggarwal, Neeti Gupta - Indian Financial System, Kalyani

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the intricacies and structural aspects of the financial system and are able to explain and categorise the components with its respective roles and functions.	R ,U	1
CO-2	Discuss and describe in detail instruments used and deliberate on the dealings in financial markets.	R, U	1,2
CO-3	Explain in detail the role of financial services in financial intermediation.	R, U, An	1
CO-4	Understand and be able to explain about the regulatory institutions and need for regulations to control the immense volume of transactions in the financial system	R,U,An	3
CO-5	Describe and deliberate about the changes and trends in markets	R, U ,An ,E	6

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

Name of the Course: Financial System

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

CO No.	CO	PO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the intricacies and structural aspects of the financial system and are able to explain and categorise the components with its respective roles and functions.	1	1	R ,U	F,C	L	
2	Discuss and describe in detail instruments used and deliberate on the dealings in	5	1,2	R, U	F,C	L	



	financial markets.						
3	Explain in detail the role of financial services in financial intermediation.	1,2,5	1	R,U, An	F,C	L	
4	Understand and be able to explain about the regulatory institutions and need for regulations to control the immense volume of transactions in the financial system	1	3	R,U,An	F,C	L	
5	Describe and deliberate about the changes and trends in markets	2,5	6	R,U ,An ,E	F,C M	15	

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	-	-	-	-	3	-	-	-	-	-	-
CO 2	3	2	-	-	-	-	-	-	-	-	2	-	-
CO 3	2	-	-	-	-	-	2	2	-	-	2	-	-
CO 4	-	-	2	-	-	-	3	-	-	-	-	-	-
CO 5	-	-	-	-	-	3	-	3	-	-	3	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments

- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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

**Discipline Specific Core: Accounting for Beginners**

Discipline	COMMERCE				
Course Code	MIUK1DSCCOM101.1				
Course Title	Accounting For Beginners				
Type of Course	DSC				
Semester	I				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4 Hrs
Pre-requisites	Pass in Class XII				
Course Summary	Provide an understanding to learners from non-commerce background about the process of accounting and equip learners to prepare financial statements of a sole proprietorship concern.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Accounting: Conceptual Framework		12
	1	Accounting: objectives, advantages and limitations, process of accounting types of accounting information; users of accounting information and their needs	
	2	Basic accounting terms, classification of assets, liabilities and expenses	
	3	Accounting Concepts-Accounting Conventions-Modifying principles and accounting standards, IFRS	
	4	Basis of accounting: Cash -Acrual- Difference between single entry and double entry system	
II	Recording of transactions		12
	5	Classification of accounts Traditional approach and modern approach, Rules of debit and credit	
	6	Accounting equation: analysis of transactions using accounting equation.	
	7	Origin of transactions- source documents (invoice, cash memo, pay in slip, cheque), preparation of vouchers – cash (debit and credit) and non-cash (transfer).	
	8	Books of original entry: format and recording – Journal. -Types	
III	Preparation of Ledger and Trial Balance		8
	9	Ledger – format, posting from journal, and other special purpose books, balancing of accounts.	
	10	Types of ledgers-Personal, impersonal and private-Cash book-Different types	
	11	Depreciation-Concepts -features-Causes-Methods(SLM and WRV)	
	12	Trial balance: objectives and preparation (Scope: Trial Balance with balance method only)	
	Rectification of Errors		

IV	13	Errors: types-errors of omission, commission, principles, and compensating; their effect on Trial Balance.	12
	14	Detection of errors-Preparation of suspense accounts	
	15	Rectification of errors which affect the agreement of trial balance	
	16	Rectification of errors which do not affect the agreement of trial balance	
V	Final Accounts		16
	17	Financial Statements: Concept, objective and importance	
	18	Trading accounts-Profit and loss account Format and preparation	
	19	Balance sheet-Format-procedure-Grouping and marshalling of assets and liabilities	
	20	Adjustments in preparation of financial statements: with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, Preparation of Trading and Profit and Loss Account and Balance Sheet of sole proprietorship	

### Recommended practical

Learners are required to

1. Prepare formats of journal, ledger, Trial Balance and Final accounts
2. Collect source documents like invoice and cash memo related with daily life transactions.
3. Identify 10 assets that may be required in a supermarket and classify them as fixed assets and current assets.
4. Prepare balance sheet with imaginary figures and present the items in the order of liquidity.
5. Prepare profit and loss account and balance sheet by collecting necessary data from small business units.

### Suggested Readings:

1. Naseem Ahmed, Nawab Ali Khan and M.L. Gupta. Fundamentals of Financial Accounting – Theory and Practice, Ane Books Pvt. Ltd., New Delhi.
2. Krishnankutty Menon M. and George Chakola. Principles of Book-Keeping And Accountancy, Sahitya Bhawan Publications, Agra.
3. Gupta R.L. and Gupta V.K. Principles and Practice of Accountancy, Sultan Chand & Sons, New Delhi.
4. Jain S.P. and Narang K.L. Basic Financial Accounting, Kalyani Publishers, New Delhi.
5. Maheswari S.N and Maheswari S.K. . Advanced Accounting-Vol.I, Vikas Publishing House, New Delhi.

6. Goyal, B. K., & Tiwari, H. N. Financial Accounting. Taxmann Publication, New Delhi.

7. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. Introduction to Financial Accounting. Pearson Education, London..

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Recognise the importance of accounting and understand the basic concepts in financial accounting	R, U, E	1,2,3
CO-2	Illustrate the process of recording transactions in books of accounts and differentiate different types of journals used in business	An, Ap	1,2,3
CO-3	Develop an understanding about the concept of accounts and demonstrate the skill of preparing accounts	U, Ap, C	1,2,3
CO-4	Analyse different types of accounting errors and develop problem solving skill with regard to error rectification.	An, E	1,2,3
CO-5	Attain skills to prepare profit and loss account and balance sheet of a sole proprietorship concern.	Ap, C	1,2,3

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

Name of the Course: Accounting for Beginners

Credits: 3:0:0 (Lecture: Tutorial: Practical)

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Recognise the importance of accounting and understand the basic concepts in financial accounting	1,2	1,2,3	R, U, E	F, C	L	
2	Illustrate the process of recording transactions in books of accounts and differentiate different types	1,2	1,2,3	An, Ap	P,M	L	

	of journals used in business						
3	Develop an understanding about the concept of accounts and demonstrate the skill of preparing accounts	1,2	1,2,3	U, Ap, C	C,P	L	
4	Analyse different types of accounting errors and develop problem solving skill with regard to error rectification.	1,2	1,2,3	An, E	P, M	L	
5	Attain skills to prepare profit and loss account and balance sheet of a sole proprietorship concern.	1,2	1,2,3	Ap, C	P,M	L	

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	2	-	-	-	3	2	-	-	-	-	-
CO 2	3	2	2	-	-	-	3	2	-	-	-	-	-
CO 3	3	2	2	-	-	-	3	2	-	-	-	-	-
CO 4	3	2	2	-	-	-	3	2	-	-	-	-	-
CO 5	3	2	2	-	-	-	3	2	-	-	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

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

**Mapping of COs to Assessment Rubrics :**

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

**Discipline Specific Core: Fundamentals of Stock Market Investment**

Discipline	COMMERCE				
Course Code	MIUK1DSCCOM102.1				
Course Title	Fundamentals of stock market investment				
Type of Course	DSC				
Semester	I				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4Hrs
Pre-requisites	Pass in Class XII				
Course Summary	Aims to provide fundamental and technical analytical skills in stock market operations and thereby to equip them to pursue careers related to stock market.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Basics of stock market investment	12
	1	Investment: Concept: Nature: Types of investment avenues Types of investors in stock market_-Investors Vs Speculators	
	2	Concept of risk and return in stock market investment- Risk return trade off	
	3	Stock market investment avenues- Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds, ETF	
	4	Trading mechanism for stock market investment: -Primary Market- Secondary market and derivative market	
II		Introduction to share market	12
	5	Share: Concept-Types -Participants in the share market	
	6	Opening a demat account- Requirements to open an account	
	7	Stock market terminologies-Dividend-Types of dividends—Bonus Share-Stock Split	
	8	Market Trend- Correction, Crash, Types of Trading, Types of Order, Diversification	
III		Fundamental Analysis:	12
	8	Fundamental analysis: Concept- Analytical framework-Economy-industry -Company-Top-down approach and bottom-up approach	
	9	Economic analysis-Analysis of domestic and international economic environment-Economic Indicators-Economic Forecasting	
	10	Industry analysis-Investment decision criteria in different states of Industry Life Cycle-Industry trend analysis	
	11	Financial performance analysis- Financial statement analysis- Ratios Competitor analysis-Risk analysis - Future prospects analysis	
	12	Company analysis: Company’s structure and revenue source-Analysis of profit and revenue over years-Promoters track record-Debt	



		Analysis-	
IV		Technical analysis- Charts and patterns	12
	13	Technical analysis: Premises-Theories: Dow Theory and Eliot Wave Theory	
	14	Trading rules -credit balance theory, confidence index, filter rules, market breadth, advances vs declines	
	15	Charts used in technical analysis- Support and Resistance-Chart patterns and formations-Candlesticks	
	16	Analysis of trends using mathematical indicators- Moving average analysis-Oscillators-ROC-RSC-MACD	
V		Practical Aspects	9
	17	Opening demat account and trading practice	
	18	Procedure to apply for IPO	
	19	Virtual Trading Games/Activities	

### Recommended practical

Learners are required to

1. Start a share trading account and prepare a report describing the procedures involved in opening a stock trading account
2. Collect newspaper cuttings relative to critical stock market development during the period of course.
3. Conduct financial performance analysis of three companies of same industry and suggest its investment prospects.
4. Prepare important charts and patterns for a particular company's share by analysing its movement for the last 6 months.
5. Compute Relative strength index of a particular company's share and report whether it is underpriced or overpriced

### Suggested Readings:

1. Bhalla V K, Fundamentals of Investment Management, S Chand &Co.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, TMH
3. Reghunathan, Investment Analysis and Portfolio Management, Pearson Education
4. Stephen H Penman, Financial Statement Analysis and Security Valuation, TMH
5. Chandra, P. —Investment Analysis and Portfolio Management|| Tata McGraw Hill Education, New Delhi
6. Chaturvedi S., Kaur G., Singh A. & Kaur J. —Investing in Stock Markets||, Scholar Trust Press

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Gain fundamental understanding about stock market investment including the types of investment avenues and markets	R, U, An	1,2
CO-2	Make informed investment decisions based on economic and industry analysis in stock market	An, Ap,E	1,2
CO-3	Develop the capabilities to decide whether a security is underpriced or overpriced by analysing the financial prospects of a company	U, Ap,E,	1,2
CO-4	Gain proficiency in interpreting various charts and patterns regarding stock price movement so as to take wise investment decisions	An, E	1,2
CO-5	Apply various mathematical indicators in technical analysis and develop an effective personalised trading strategy	U, AP, C	1,2

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

Name of the Course: Fundamentals of Stock Market Investment

Credits: 3:0:0 (Lecture: Tutorial: Practical)

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Gain fundamental understanding about stock market investment including the types of investment avenues and markets	1,2,6	1,2	R, U, An	F, C	L	
2	Make informed investment decisions based on economic and industry	1,2,6	1,2	An, Ap,E	P,M	L	

	analysis in stock market						
3	Develop the capabilities to decide whether a security is underpriced or overpriced by analysing the financial prospects of a company	1,2,6	1,2	U, Ap,E,	P,M	L	
4	Gain proficiency in interpreting various charts and patterns regarding stock price movement so as to take wise investment decisions	1,2,6	1,2	An, E	P, M	L	
5	Apply various mathematical indicators in technical analysis and develop an effective personalised trading strategy	1,2,6	1,2	U, AP, C	C,P	L	

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	1	-	-	-	-	3	2		-	-	1	-
CO 2	3	1	-	-	-	-	3	2		-	-	1	-
CO 3	3	1	-	-	-	-	3	2		-	-	1	-
CO 4	3	1	-	-	-	-	3	2		-	-	1	-
CO 5	3	1	-	-	-	-	3	2		-	-	1	-

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low

2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

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

**Mapping of COs to Assessment Rubrics:**

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

**Multi - Disciplinary Course: Financial Planning for Every One**

Discipline	COMMERCE				
Course Code	MIUK1MDCCOM100.1				
Course Title	Financial Planning for Every One				
Type of Course	MDC				
Semester	I				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3 hours	-	-	3 hours
Pre-requisites	Pass in Class XII				
Course Summary	The course gives an insightful understanding of the available sources of finance and borrowing. It also helps to conceptualise and internalise on the ways to manage money and assets with minimum liabilities. The possible avenues of investment and tax planning along with insurance as a tool to minimise risk or loss is duly considered. The course also gives a general idea on retirement benefits and planning.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Introduction To Financial Planning	5
	1	Personal Finance -Concept, Goals and steps	
	2	Time value of money - introduction to savings - benefits of savings	
	3	Spending - financial discipline -Alerts and sufficient funds for fixed commitments	
	4	Personal finance/loans, education loan, car loan & home loan schemes.	
	5	Security and precautions in financial dealings through online platforms	
II		Investment Planning	10
	6	Process and objectives of investment	
	7	Concept and measurement of return and risk for various asset classes	
	8	Measurement of portfolio risk and return -Diversification and portfolio formation	
	9	Investment avenues -Gold, bonds, real estate, projects, mutual funds	
	10	Instruments, derivatives, international investment, digital currency	
III		Personal Tax Planning	10
	11	Tax structure in India for personal taxation -scope for tax planning-benefits	
	12	Exemptions and deductions available	
	13	Overview of heads of income and Gross total income	
	14	General provisions of Income Tax Act	
	15	Tax avoidance and tax evasion	
		Insurance Planning	
	16	Concept, principles and need of insurance	

IV	17	Types of insurance	10
	18	Insurance policies available for individuals	
	19	Life and health insurance	
	20	Tax deductions for policies	
V	Retirement Benefits Planning		10
	21	Retirement Benefits availed by individuals	
	22	Objectives of retirement planning	
	23	Issues in retirement planning	
	24	Process of retirement planning	
	25	Pensions plans available in India	

**Recommended Assignments:**

Learners are required to: -

- 1.Learners are required to prepare a home budget of income, expenses and identify the rate of savings possible.
- 2.Prepare a report of the financial goals of different groups like salaried class, businessman etc
- 3.Prepare an outline framework on credit score
- 4.Make a list of all possible investment avenues and the rate of return of the same
- 5.Prepare a report of at least one financial institution that aids personal financing

**Suggested Readings:**

1. Personal Finance with Connect Plus, 10th Edition, Jack R. Kapoor,Les R. Dlabay , Robert J. Hughes, TMH
2. Personal Finance Principles Every Investor Should Know by Manish Chauhan,
3. Simplified Financial Management by Vinay Bhagwat, The Times Group
- 4 Sinha, Madhu Financial Planning : A Ready Reckoner ,Tata McGraw Hill
5. Mitra, Sid ,Financial Planning : Theory and Practice SAGE Texts
6. Ackert, Lucy, Understanding Behavioural Finance SAGE Texts
- 7.. Harrington and Niehaus, ‘Risk management and Insurance, Tata Mcgraw Hill Publishing,
8. Trieschman, Hoyt, Sommer, ‘Risk management and Insurance, Cengage Learning,
9. Mark S. Dorfman, Introduction to Risk management and Insurance, 10th Edition

10. Stulz, Risk management and Derivatives, Cengage Learning.
11. Skipper and Kwon, Risk management and Insurance, Blackwell Publishers
12. Chandra, S. Financial Mathematics : An Introduction , Alpha Science International
13. Hastings, Kevin: Introduction to Financial Mathematics: CRC Press
14. Yolles, Ronald M. Getting Started in Retirement Planning John Wiley and Sons
15. Mohapatra, R.K. Retirement Planning Blue Rose Publisher

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the concept of financial discipline	R,U	1,2
CO-2	Explain the precautions in financial dealings	U,Ap,An	3
CO-3	Describe on the sources of income & investment options available.	R,U,An	5
CO-4	Explain insurance as a tool of risk management	U,An,E	5,6
CO-5	Describe the process of retirement planning	R,U,An	1,5,6

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

Name of the Course: Personal Finance

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

CO No.	CO	PSO	PO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical
1	Explain the concept of financial discipline	1,2	1	R,U	F,C	L	
2	Explain the precautions in financial dealings	3	2,5	U,Ap,An	F,C,M	L	
3	Describe on the sources of income & investment options available.	5	1	R,U,An	F,C	L	
4	Explain insurance as a tool of risk management	5,6	1,2,5	U,An,E	F,C	L	
	Describe the	1,5,6	1,5	R,U,An	F,C	L	

5	process of retirement planning												
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F-Factual, C- Conceptual, P-Procedural, M-Metacognitive

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	-	-	-	-	3	-	-	-	-	-	-
CO 2	-	-	3	-	-	-	-	3	-	-	3	-	-
CO 3	-	-	-	-	3	-	3	-	-	-	-	-	-
CO 4	-	-	-	-	3	2	2	3	-	-	2	-	-
CO 5	3	-	-	-	2	2	3	-	-	-	2	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

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



CO 3	✓		✓
CO 4		✓	✓
CO 5		✓	✓

## SEMESTER 2

**Discipline Specific Core: Accounting Principles and Standards**

Discipline	COMMERCE				
Course Code	MIUK2DSCCOM150.1				
Course Title	Accounting Principles and Standards				
Type of Course	DSC				
Semester	II				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4 hours
Pre-requisites	Pass in Class XII				
Course Summary	This course is to develop an understanding about the concepts and principles of accounting, computation of depreciation, and the application of accounting concepts in preparing financial statements of sole proprietors and Not-for-profit organisations. It also helps to understand how to derive meaning information through interpreting the financial statements.				

**Detailed Syllabus:**

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

IV	9	Significance and Preparation of Receipt and Payment Account,	8
	10	Income and Expenditure Account and Balance sheet,	
	11	Difference between Profit and Loss account and Income and Expenditure Account	
	12	Interpreting Financial Statements of Not-for-Profit Organisations (Refer Guidelines) **	
V	Accounts from Incomplete Records		12
	13	Single Entry: Meaning, Methods of Profit Determination- Capital Comparison Method- Conversion method	

**Guidelines**

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

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

Identify items which increase the value of Net Profit. Identify Items which cause the net loss.

Identify Positive equity and Negative equity items of the business.

Identify the assets and liabilities which affects the Net value of the Business. Evaluate the difference between Gross Profit and Net Profit.

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

Items which come under Revenue and Payment account  
 Items which come under Income and Expenditure account  
 Items which increase the Surplus to Capital account  
 Ascertain the Revenue income and Revenue expense  
 Evaluate the Surplus or Deficit and identify the reasons for the same.

**Recommended Books:**

Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2023)

Accounting: Text and Cases. McGraw-Hill Education, 13th Ed.

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

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

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

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

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

Bhushan Kumar Goyal and HN Tiwari, Financial Accounting,

International Book House Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.

Tulsian, P.C. Financial Accounting, Pearson Education.  
 Compendium of Statements and Standards of Accounting. The  
 Institute of Chartered Accountants of India, New Delhi  
 Wolk, Harry I. (2018) Accounting theory, Macmillan  
 Shah, Paresh. Basic financial accounting for management New York Oxford University

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Apply accounting concepts, principles, conventions and standards in the preparation of accounts	U, Ap	1,2,3
CO-2	Distinguish capital and revenue expenditure, and capital and revenue income	U	1,2,3
CO3	Interpret financial statements of sole proprietorship and not-for-profit organisations	U, An, E	1,2,3
CO4	Compare pros and cons of depreciation under fixed instalment and diminishing balance method.	U, An	1,2,3
CO5	Prepare final accounts under single-entry system	Ap	1,2,3

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

Name of the Course: Marketing management

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

CO No.	CO	PSO	PO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Apply accounting concepts, principles, conventions and standards in the preparation of accounts	1,2,3	1,2,5	U, Ap	C	L	

2	Distinguish capital and revenue expenditure, and capital and revenue income	1,2,3	1,2,5	U	C	L	
3	Interpret financial statements of sole proprietorship and not-for-profit organisations	1,2,3	1,2,5	U, An, E	P	L	
4	Compare pros and cons of depreciation under fixed instalment and diminishing balance method.	1,2,3	1,2,5	U, An	P	L	
5	Prepare final accounts under single-entry system	1,2,3	1,2,5	Ap	M	L	

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

### Mapping of Cos with Pos and PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	2	-	-	-	3	2	-	-	2	-	-
CO 2	3	2	2	-	-	-	3	2	-	-	2	-	-
CO 3	3	2	2	-	-	-	3	2	-	-	2	-	-
CO 4	3	2	2	-	-	-	3	2	-	-	2	-	-
CO 5	3	2	2	-	-	-	3	2	-	-	2	-	-

### Correlation Levels:

Level	Correlation
-	Nil

1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Assignments/Quiz/Discussion/Seminar
- Mid-term Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics :**

	Internal Exam	Assignment	End Semester Examinations
CO 1	✓		✓
CO 2	✓	✓	✓
CO 3	✓	✓	✓
CO 4		✓	✓
CO 5		✓	✓
CO6			

**Discipline Specific Core: Personal Financial Management**

Discipline	COMMERCE				
Course Code	MIUK2DSCCOM151.1				
Course Title	Personal Financial Management				
Type of Course	DSC				
Semester	II				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4 hours
Pre-requisites	Pass in Class XII				
Course Summary	The course gives an insightful understanding of the available sources of finance and borrowing. It also helps to conceptualise and internalise on the ways to manage money and assets with minimum liabilities. The possible avenues of investment and tax planning along with insurance as a tool to minimise risk or loss is duly considered. The course also gives a general idea on retirement benefits and planning.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Introduction To Financial Planning	15
	1	Financial Goals -steps in financial planning	
	2	budgeting -Incomes and payments-time value of money - introduction to savings - benefits of savings	
	3	management of spending and financial discipline - setting alerts and maintaining sufficient funds for fixed commitments	
	4	personal finance/loans, education loan, car loan & home loan schemes	
	5	security and precautions in financial dealings through online platforms	
II		Investment Planning	15
	6	Concept -features -principles of investment, risk ,return ,portfolio - investment options	
	7	Concept of risk and return - measurement of return and risk for various asset classes	
	8	Diversification and portfolio formation or portfolio creation	
	9	Investment avenues -bonds ,real estate,projects,mutual funds	
	10	Instruments ,Derivatives ,International Investment ,Digital Currency	
III		Personal Tax Planning	10
	11	Tax structure in India for personal taxation -scope for tax planning-benefits	
	12	Exemptions and deductions available	
	13	Overview of heads of income and Gross total income	
	14	General provisions of Income Tax Act	
	15	Tax avoidance and tax evasion	
		Insurance Planning	

IV	16	Need for insurance	10
	17	life insurance	
	18	health insurance	
	19	property insurance	
	20	other forms of insurance	
V	Retirement Benefits Planning		10
	21	Retirement Benefits planning	
	22	Objectives of retirement planning	
	23	Issues in retirement planning	
	24	Process of retirement planning	
	25	Pensions plans available in India	

### Recommended Assignments:

Learners are required to:-

- 1.Learners are required to prepare a home budget of income, expenses and identify the rate of savings possible .
- 2.Prepare a report of the financial goals of different groups like salaried class, businessman etc
- 3.Prepare an outline framework on credit score
- 4.Make a list of all possible investment avenues and the rate of return of the same
- 5.Prepare a report of atleast one financial institution that aids personal financing

### Suggested Readings:

1. Personal Finance with Connect Plus, 10th Edition, Jack R. Kapoor,Les R. Dlabay , Robert J. Hughes, TMH
2. Personal Finance Principles Every Investor Should Know by Manish Chauhan,
3. Simplified Financial Management by Vinay Bhagwat, The Times Group
- 4 Sinha, Madhu Financial Planning : A Ready Reckoner ,Tata McGraw Hill
5. Mitra, Sid ,Financial Planning : Theory and Practice SAGE Texts
6. Ackert, Lucy, Understanding Behavioural Finance SAGE Texts
- 7.. Harrington and Niehaus, 'Risk management and Insurance, Tata Mcgraw Hill Publishing,



8. Trieschman, Hoyt, Sommer, ‘Risk management and Insurance, Cengage Learning,
9. Mark S. Dorfman, Introduction to Risk management and Insurance, 10th Edition
10. Stulz, Risk management and Derivaties, Cengage Learning.
11. Skipper and Kwon, Risk management and Insurance, Blackwell Publishers
12. Chandra, S. Financial Mathematics : An Introduction , Alpha Science International
- 13.Hastings, Kevin: Introduction to Financial Mathematics: CRC Press
14. Yolles, Ronald M. Getting Started in Retirement Planning John Wiley and Sons
15. Mohapatra, R.K. Retirement Planning Blue Rose Publisher

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the concept of financial discipline	R,U	1,2
CO-2	Explain the precautions in financial dealings	U,Ap,An	3
CO-3	Describe on the sources of income & investment options available.	R,U,An	5
CO-4	Explain insurance as a tool of risk management	U,An,E	5,6
CO-5	Describe the process of retirement planning	R,U,An	1,5,6

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

Name of the Course: Personal Financial Management

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

CO No.	CO	PSO	PO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)
1	Explain the concept of financial discipline	1,2	1	R,U	F,C	L
2	Explain the precautions in financial dealings	3	1,5	U,Ap,An	F,C,M	L
3	Describe on the sources of income & investment options available.	5	1	R,U,An	F,C	L
4	Explain insurance as a tool of risk	5,6	1,5	U,An,E	F,C	L

	management					
5	Describe the process of retirement planning	1,5,6	1	R,U,An	F,C	L

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	-	-	-	-	3	-	-	-	-	-	-
CO 2	-	-	3	-	-	-	3	-	-	-	3	-	-
CO 3	-	-	-	-	3	-	3	-	-	-	-	-	-
CO 4	-	-	-	-	3	2	3	-	-	-	3	-	-
CO 5	-	-	-	-	2	2	3	-	-	-	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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

**Discipline Specific Core Course: People Management in Entrepreneurship**

Discipline	Commerce				
Course Code	MIUK2DSCCOM152.1				
Course Title	People Management in Entrepreneurship				
Type of Course	DSE				
Semester	II				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4			4
Pre-requisites	Pass in Class XII				
Course Summary	The course equips students with the essential skills to excel in people management and leadership roles. Through a combination of lectures, discussions, and case studies, students will gain a thorough understanding of key concepts like self-management, motivation, teamwork, performance management, and conflict resolution.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Managing and Evaluating Oneself		10
	1	Mind Management-Time Management-Tackling Time Robbers	
	2	Planning workload, Active Listening, Decision Making - steps	
	3	Evaluating and building a personal development plan for oneself.	
II	Managing and Motivating Others		10
	4	Basics of People Management and its significance, Difference between People Management and Human Resource Management	
	5	Impact of individual and Organisational factors on people management, Motivating Others	
	6	Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People	
	7	Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.	
III	Building Teams		
	8	Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team	

		Performance	10
		Significance of prioritization and assigning work to team members	
9		Managing Behaviour of people in groups- Group Dynamics, Challenges of getting work done	
IV		Managing Performance	15
	10	Appraisal methods, Role Reviews and performance management	
	11	Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback	
	12	Performance Management System	
	13	360 Degree Feedback as a Performance Appraisal Tool.	
V		Leading People & Resolving Conflicts	15
	14	Leading people to achieve the vision and mission of the Organisation	
	15	Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence	
	16	Managing different types of conflicts in an Organisation	
	17	Problem solving and quality improvement process.	

**Suggested Practical's**

- Develop a personal time management plan using time management technique like the Eisenhower Matrix.
- Conduct a self-evaluation to identify strengths and weaknesses, and create a personal development plan.
- Practice active listening skills through role-playing exercises.
- Design a motivational strategy for a team based on the "Employee First" approach.
- Analyze case studies of employee motivation challenges and propose solutions.
- Role-play scenarios involving providing constructive feedback to colleagues.
- Conduct a team-building activity to foster collaboration and communication within a group.
- Participate in a simulation exercise to practice managing team dynamics and resolving conflicts.
- Develop a team charter outlining roles, responsibilities, and goals for a project.
- Evaluate different performance appraisal methods and select the most suitable one for a specific scenario.
- Provide constructive feedback to peers based on a 360-degree feedback report (simulated).
- Develop a performance management plan for a team or individual employee.
- Analyze different leadership styles and their effectiveness in various situations.
- Participate in a group discussion to analyze and propose solutions for workplace conflict scenarios.
- Develop a problem-solving framework for identifying and addressing quality improvement opportunities.

### Suggested Readings

- Managing and Evaluating Oneself:
  - Covey, S. R. (2004). *The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change*. Free Press.
  - Drucker, P. F. (2002). *The Effective Executive*. Harper Perennial Modern Classics.
- Managing and Motivating Others:
  - Daniel H. Pink (2011). *Drive: The Surprising Truth About What Motivates Us*. Riverhead Books.
  - Robbins, S. P., & Judge, T. A. (2018). *Organizational Behavior*. Pearson Education Limited.
- Building Teams:
  - Lencioni, P. M. (2002). *The Five Dysfunctions of a Team: A Leadership Fable*. John Wiley & Sons.
  - Katzenbach, J. R., & Smith, D. K. (2015). *The Wisdom of Teams: Creating the High-Performance Organization*. HarperBusiness.
- Managing Performance:
  - Armstrong, M. (2017). *Performance Management: Key Strategies and Practices*. Kogan Page Publishers.
  - Becker, B. E., Huselid, M. A., & Beatty, R. S. (2004). *Human Resource Management*. South-Western College Pub.
- Leading People & Resolving Conflicts:
  - Northouse, G. P. (2019). *Leadership: Theory and Practice*. SAGE Publications.
  - Ury, W., Brett, J. B., & Goldberg, S. B. (2015). *Getting to Yes: Negotiating Agreement Without Giving In*. Penguin Random House.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Develop effective time management and self-improvement strategies to enhance personal and professional productivity.	Ap	1,6
CO-2	Apply people management principles, including motivating employees, to foster a collaborative work environment.	Ap	1,6
CO-3	Utilize teamwork strategies and analyze group dynamics to contribute effectively in team-based projects.	Ap, An	1,6
CO-4	Evaluate performance management systems and provide constructive feedback for improved work performance.	Ap, An	1
CO-5	Analyze leadership styles and conflict resolution	An	1

	techniques to navigate challenges within business settings. (		
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R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create

Name of the Course: People Management for Entrepreneurship

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

CO No.	CO	POs	PS O	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Develop effective time management and self-improvement strategies to enhance personal and professional productivity.	1,2,7	1,2,6	Ap	P	L	
2	Apply people management principles, including motivating employees, to foster a collaborative work environment.	1,2,7	1,2,6	Ap	P	L	
3	Utilize teamwork strategies and analyze group dynamics to contribute effectively in team-based projects.	1,2,7	1,2,6	Ap, An	F,P	L	
4	Evaluate performance management systems and provide constructive feedback for improved work performance.	1,2,7	1,2,6	Ap, An	F,P	L	
5	Analyze leadership styles and conflict resolution techniques to navigate challenges within business settings. (	1,2,7	1,2,6	An	F,P	L	

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2	3	-	-	-	2	2	3	-	-	-	-	2
CO 2	2	3	-	-	-	2	2	3	-	-	-	-	2
CO 3	2	3	-	-	-	2	2	3	-	-	-	-	2
CO 4	2	3	-	-	-	2	2	3	-	-	-	-	2
CO 5	2	3	-	-	-	2	2	3	-	-	-	-	2

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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



**Multi-Disciplinary Course : Leadership Development**

Discipline	COMMERCE				
Course Code	MIUK2MDCCOM150.1				
Course Title	Leadership Development				
Type of Course	MDC				
Semester	I				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4 Hrs
Pre-requisites	Pass in Class XII				
Course Summary	Aims to provide fundamental understanding about leadership characteristics and equipping them to develop as successful leaders in personal and professional career				

**Detailed Syllabus**

Module	Unit	Content	Hrs
I		Introduction to Leadership	9
	1	Leadership: Concept- Characteristics- Functions	
	2	Types of leadership-Positive I-Negative -Formal-Informal- Transactional Leadership-Transformational	
	3	Qualities for effective leadership- Acquired and Genetic	
	4	Attitude, Traits and Behaviour	
II		Leadership Styles	9
	5	Autocratic leadership- Strict-Benevolent and Manipulative Autocrats; Advantages and limitations	
	6	Participative leadership: Concept-Advantages and Limitations	
	7	Laizes fair Leadership: Concept: Advantages and Limitation- Paternalistic leaders	
III		Theories of Leadership	9
	9	Trait Theory – Concept- Traits for effective leaders-Limitations	
	10	Charismatic Leadership Theory-Relevance-Qualities of charismatic leader	
	11	Managerial Grid Theory - Types of leadership based on Grid	
IV		Leadership and Management	9
	13	Management: Nature -Scope and Significance-Levels of management	
	14	Functions of management-Planning-Organising-Staffing-Directing and Controlling	
	15	Managerial skills: Conceptual-Technical-Political-Diagnostic-Human	

	16	Controlling-Concept-Importance- Steps-Principles	
	20	Roles-Mintzberg’s classification-Interpersonal-Informational and Decisional	
V	Leadership in action		9
	21	Case studies on leadership-Games/ Activities on leadership	

### Recommended practical

Learners are required to

1. Conduct an interview with a successful business personality in your locality and identify the leadership style and the type of organisation culture followed in his business.
2. Conduct group discussions with regard to emerging issues and challenges in leadership development
3. Participate in role playing activities to describe various styles of leadership.

### Suggested Readings:

- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Andrew J. DuBrin, Carol Dalglish, Peter Miller, Leadership, 2nd Asia Pacific Ed, John Wiley & Sons Australia, Limited, 2015.
- . V.S.P. Rao, “Management Text & Cases”, 2014, Excel Books.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Develop conceptual understanding about the nature and importance of leadership	R, U	1,2,6
CO-2	Recognise and differentiate the styles of leadership and to apply suitable styles in personal and professional life	U,An,Ap	1,2,6
CO-3	Develop an understanding about different leadership theories and recognise its applicability in day-to-day situations	Ap, E	1,2,6
CO-4	Explain the linkage between management and leadership by developing conceptual skills related to management	U,An,	1,2,6

CO-5	Inculcate managerial and leadership skills so as to equip to choose career job roles in management	U, An, C	1,2,6
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R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create

Name of the Course: Leadership Development

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

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the nature and importance of leadership	1,2,4,7	1,2,6	R, U	F, C	L	
2	Recognise and differentiate the styles of leadership and to apply suitable styles in personal and professional life	1,2,4,7	1,2,6	U,An,Ap	F, P	L	
3	Develop an understanding about different leadership theories and recognise its applicability in day-to-day situations	1,2,4,7	1,2,6	Ap, E	F, P, M	L	
4	Explain the linkage between management and leadership by developing conceptual skills related to management	1,2,4,7	1,2,6	U,An,	P, M	L	
5	Inculcate managerial and leadership skills so as to equip to choose career job roles in management	1,2,4,7	1,2,6	U, An, C	M	L	

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	1	2	-	-	-	3	2	2	-	3	-	-	2
CO 2	1	2	-	-	-	3	2	2	-	3	-	-	2
CO 3	1	2	-	-	-	3	2	2	-	3	-	-	2
CO 4	1	2	-	-	-	3	2	2	-	3	-	-	2
CO 5	1	2	-	-	-	3	2	2	-	3	-	-	2

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

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

**Semester 3**

Discipline	Commerce				
Course Code	MIUK3DSCCOM200.1				
Course Title	Managerial Economics				
Type of Course	DSE				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4			4 hours
Pre-requisites	Basic understanding of business concepts like firms, market and competitions.				
Course Summary	This course equips you with the foundational knowledge of economics and managerial decision-making, essential for understanding business operations and making informed choices.				

**Discipline Specific Core Course: Managerial Economics**

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Basics of Economics	10
	1	Economics-Branches of Economics-Macro Economics- Basic Concepts –GDP - Budget – Revenue Account – Capital Account- Balance of Payments – Microeconomics	
	2	Trade Advantages, Costs and Macro economic factors – Pure Theory of International Trade -Theory of Absolute Advantage-Theory of Comparative Advantage – Opportunity Cost approach – Specific Factor Model –Specific factors, Business cycle, Budget Deficit and Public Debt.	
II		Managerial Economics and Theory of consumer Behaviour	10
	3	Managerial Economics – Role of a Managerial Economist – Basic Principles of Managerial Economics – Incremental Concept– Time Perspective – Discounting Principle– Opportunity Cost – Equi-marginal Principle – Risk and Uncertainty – Contribution- Significance of Managerial Economics in Functional Areas of Business	
	4	Consumer Preferences -Utility-Total Utility- Marginal Utility – Law of Diminishing Marginal Utility- Assumptions –Exceptions – Concepts of Cardinal and Ordinal Utility -Law of Equi-marginal Utility -Indifference Curve Analysis – Consumers Equilibrium - Indifference Schedule	
III		Demand and supply analysis and Demand forecasting	
	5	Demand– Meaning- Types of Demand - Law of Demand – Reasons –	

		Exceptions – Movements Vs Shift in Demand Elasticity of Demand – Price- Income –Advertisement – Cross – Measurement – Demand Distinctions	15
	6	Law of Supply- Determinants of Supply – Shift in Supply Curve.	
	7	Demand Forecasting –Short Term and Long-Term Forecasting – Methods of Forecasting	
IV	Cost and Production function		10
	8	Cost Analysis- Long-Run and Short -Run Cost	
	9	Production Function – Cobb Douglas Production Function – Laws of Production – Law of Diminishing Returns –Law of Returns to Scale – Economies And Diseconomies of Scale – Isoquant Curve-Isocost Curve – Optimum Combination of Inputs	
V	Pricing under different market situations		15
	10	Perfect Competition	
	11	Monopoly	
	12	Monopolistic	
	13	Oligopoly-Price Discrimination – Kinked Demand Curve- Price Leadership – Pricing Under Collusion	

### Recommended Exercises:

Learners are required to

1. Apply the concept of elasticity of demand and supply in real life.
2. Analyse the impact of changing prices on consumption of necessities by a household.
3. Visit any manufacturing unit and study its production process and costing.
4. Analyse the OPEC as a case of a successful cartel.
5. Comment on the contemporary issues and applications in micro economics.

### Suggested Readings:

1. Chaturvedi, D. D., & Chaturvedi, S. (2022). Business Economics. Delhi, India: Kitab Mahal.
2. Baye, M., & Prince, J.(2021). Managerial Economics and Business Strategy (3rd ed.). New York, United States: McGraw Hill.
3. Deepashree (2021). Business Economics. Delhi, India: MKM Publisher.
4. Mankiw, N. G., Aswin A., & Taylor, M. P. (2019). Business Economics. United Kingdom: Cengage Learning.
5. Samuelson, P. A., Nordhaus, W. D., Chaudhari S., & Sen, A. (2019). Economics (SIE) (20th ed.). New York, United States: McGraw-Hill.
6. Maddala, G. S., & Miller, E. (2017). Microeconomics Theory and Applications. Delhi, India: Tata McGraw Hill.
7. Pindyck, R., & Rubinfeld, D. (2017). Microeconomics (8th ed.). London, United Kingdom: Pearson Education.

8. Salvator, D., & Rastogi S. K. (2016). Managerial Economics: Principles and Worldwide Applications (8th Ed.). Delhi, India: Oxford University Press.
9. Gillespie, A. (2013). Business Economics (2nd ed.). Oxford, United Kingdom: Oxford University Press.
10. Gupta, G. S. (2011). Managerial Economics (2nd ed.). Delhi, India: McGraw Hill.
11. L. Rubinfeld and P. L. Mehta, 2009, Microeconomics, Pearson Education.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Describe the basic concepts and theories of micro and macro economics	U	1
CO-2	Describe the different concepts of utility and explain how it can help manager in decision making	U, Ap	1,5
CO-3	Explain the theory of demand and supply and apply the same in business context	U, Ap	1,5
CO-4	Discuss the cost of production function and illustrate how it can be utilised in business	U, Ap	1,5
CO-5	Explain pricing mechanisms under different market structures and differentiate different types of market structure prevailing in Indian context.	U, An	1

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

Name of the Course: Managerial Economics

Credits: 4:0 (Lecture: Practical)

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Describe the basic concepts and theories of micro and macro economics	1,3	1	U	C	L	-
2	Describe the different concepts of utility and explain how it can help manager in decision making	1,3	1,5	U, Ap	C	L	-

3	Explain the theory of demand and supply and apply the same in business context	1,2,3	1,5	U, Ap	C, P	L	-
4	Discuss the cost of production function and illustrate how it can be utilised in business	1,2,3	1,5	U, Ap	C, P	L	-
5	Explain pricing mechanisms under different market structures and differentiate different types of market structure prevailing in Indian context.	1,3	1	U, An	C	L	-

**Mapping of Cos with Pos and PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	-	-	-	-	3	-	-	-	-	-	-
CO 2	3	-	-	-	2	-	3	3	-	-	-	-	-
CO 3	3	-	-	-	2	-	3	3	-	-	-	-	-
CO 4	3	-	-	-	2	-	3	3	-	-	-	-	-
CO 5	3	-	-	-	-	-	3	3	-	-	-	-	-

**Correlation Levels:**

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



**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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

**Discipline Specific Core B3: E-Business**

Discipline	Commerce				
Course Code	MIUK3DSCCOM201.1				
Course Title	E-Business				
Type of Course	DSC				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4			4 hours
Pre-requisites	Basic Understanding of Business Principles and Digital Literacy				
Course Summary	This course will give you a comprehensive level of understanding of the use of ICT and various aspects of e- commerce in conducting and supporting business activities online.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Introduction to E-Business and E-commerce	10
	1	Meaning of E-business concept- features- E-commerce concepts- features- comparison with traditional commerce -Difference between E-business and E-commerce	
	2	Different Types of E-business- E-banking _E-education, E-insurance, E-entertainment, E-governance-E-Tourism	
	3	Models of E-business – Based on sales: B2B, B2C, C2C, C2B, B2G, P2P, G2C. Based on Transaction: Brokerage Model, Aggregator Model, Value Chain Model, Infomediary model- Advertising Model - Subscription Model- Utility Model- Auction business model	
	4	Auction Business Model- Different Types of Auction	
II		E-Business Technologies	15
	5	E-Customer Relationship Management – Concept – components _Advantages and Disadvantages	
	6	E-Supply Chain Management – Concepts- Components - Advantages and Disadvantages	
	7	E-Procurement -Concepts- Components- Advantages and Disadvantages	
	8	Enterprise Resource Planning-Concepts- Components- Advantages and Disadvantages	
9	E-Payment Mechanism- Requirements- Types of E-payments – Debit Card- Credit Card- Smart Card- Digital cash, Digital wallets- Digital cheques.		

III	E-Marketing		15
	10	Meaning-Importance –Scope- Components- Process	
	11	Different Techniques of E-Marketing- Differences between Traditional Marketing and Online Marketing- Advantages and Disadvantages	
	12	E-Advertising- Concept – Advantages and Disadvantages- E-branding – Concept Advantages and Disadvantages	
IV	Security and Privacy Measures in E-business		10
	13	Introduction to e-business security- Need for security- Dimensions of e-business security	
	14	Security Threats in E-business Environment	
	15	Security Control Measures and Encryption	
V	Launching of online Business		10
	16	E-business plan – Meaning and Need-Procedure for starting an online business-Funding of business Venture Capital Financing	
	17	Website design and user interface consideration- Meaning – Criteria- Classification – Steps in building a successful website	
	18	Case Study on Online Product Sale Strategy with real life example.	

### Recommended Exercises:

Learners are required to

1. Apply the concept and identify its relevance in real world e-business operations.
2. Evaluate the impact of e-payment system on consumers' purchasing behaviour.
3. Form a team of 3 – 5 members each to develop a marketing plan to promote their e-business.idea thereby measuring the effectiveness of marketing efforts.
4. Assign roles and simulate various security and privacy incidents and encourage participants to respond according to the incident response plan and discuss the implications.
5. Create a basic website for their online business and demonstrate how to select domain name, templates, customize content and set essential page

### Suggested Readings:

1. Bansal S.K.E-Business Fundamentals, APH Publishing Corporation, New Delhi.
2. Bharat Bhaskar, Electronic Commerce, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
3. Dave Chaffey ,Electronic Business and Electronic Commerce Management, , Prentice Hall
4. Horton and Horton E-learning Tools and Technologies:, Wiley Publishing.
5. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson

6. M. Suman – E – Commerce & Accounting, 2017,10 Edition
7. Pankaj Sharma, E-Governance, APH Publishing Corporation, New Delhi
8. S. J. Joseph, E-Commerce: an Indian perspective, PHI.
9. Turban, E. et al Electronic Commerce: A Managerial Perspective, Prentice Hall.
10. Unnikrishnan R and Assalatha. Technologies of E-business and Cyber Law, Kalyani Publisher.
11. Watson R T:“Electronic Commerce – the strategic perspective.” The Dryden press,2016
- 12.. Agarwala and Agarwala : “Business on the Net – Bridge to the online store front,” 2017

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Describe the basic concepts of e-business and e-commerce and identify their significance in modern business environment	U	1,4
CO-2	Analyze the role of technology in enabling e-business operations and transactions	U, An	1,3,4
CO-3	Utilize various marketing channels and platforms to reach and engage target audience	U, Ap	1,4
CO-4	Identify common security threats and implement security measures to safeguard online business	U, Ap	1,4
CO-5	Develop a comprehensive business plan outlining goals, strategies, resources required to launch an online business.	U, C, Ap	1, 4

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

Name of the Course: E-Business

Credits: 4:0 (Lecture: Practical)

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Describe the basic concepts of e-business and e-commerce and identify their significance in modern	1	1,4	U	C	L	

	business environment						
2	Analyze the role of technology in enabling e-business operations and transactions	1,5	1,3,4	U, An	C	L	
3	Utilize various marketing channels and platforms to reach and engage target audience	2,5	1,4	U, Ap	C	L	
4	Identify common security threats and implement security measures to safeguard online business	1,5	1,4	U, Ap	C, P	L	
5	Develop a comprehensive business plan outlining goals, strategies, resources required to launch an online business.	1,5	1, 4	U, C, Ap	C, P	L	

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	-	3	-	-	3	-	-	-	-	-	-
CO 2	3	-	2	3	-	-	3	-	-	-	3	-	-
CO 3	3	-	-	3	-	-	-	2	-	-	3	-	-
CO 4	3	-	-	3	-	-	3	-	-	-	3	-	-
CO 5	3	-	-	3	-	-	3	-	-	-	3	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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

**Discipline Specific Core: Marketing Management for Beginners**

Discipline	COMMERCE				
Course Code	MIUK3DSCCOM202.1				
Course Title	Marketing management for beginners				
Type of Course	DSC				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4 hours
Pre-requisites	1. Basic Knowledge about business management				
Course Summary	This course provides students with an overview of the different facets of marketing				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Introduction to marketing management	10
	1	Marketing-meaning-nature-importance-scope-evolution of marketing	
	2	Marketing concept-types-core marketing concept-	
	3	Marketing mix: Concept-nature-elements	
II		Product Decisions	15
	4	Product- concept-classification-Product differentiation-new product development	
	5	Sources of new product idea-steps in product development-brand decision	
	6	Stages in product life cycle-Product life cycle strategies	
III		Pricing decisions	10
	7	Pricing decisions-nature-pricing objectives—pricing policies-	
	8	Approaches to pricing: cost oriented-demand oriented-competition oriented	
	9	Pricing methods-new product pricing-pricing strategies-price adjustment strategy	
IV		Channel decisions	10
	14	Channel decision: nature of marketing channels-types of channel-	
	15	Functions of distribution channel-structure and design of channel	
	16	Channel co-operation-conflict and competition-retailers and wholesalers	
V		Promotion Decisions	15
	19	Promotion-nature-importance-concept of push mix and pull mix	
	20	Types of promotion: Advertising-personal selling-sales promotion-public relations	
	21	Advertising-advantages-functions-advertisement copy-requirements for good advertisement copy	
	22	Personal selling: concept-essentials, Sales promotion: concept-functions-methods, Publicity: Concept-relevance	

**Recommended Assignments:**

Learners are required to

1. Have students choose a well-known brand and conduct a brand audit
2. Provide students with examples of social media marketing campaign form different companies. Ask them to analyse the effectiveness of these campaign to reaching their targets
3. Assign students to evaluate the performance of distribution channels using different metrics.
4. Divide the class in to groups representing different pricing strategies (eg., premium pricing vs discount pricing. Have them debate the merits and demerits of the assigned strategy,
5. Task students with analysing the distribution channels used by a company to reach customers.

**Suggested Readings:**

- Santhosh.Gaikwad. (2015). Marketing Management: Knowledge Management Research Organisation, Pune
- Philip. Kotler. (2002). Marketing management, Millennium edition. Pearson Custom Publishing, USA
- Ashok.Kumar, (2011). Marketing Management: ICDEOL, Shimla.
- David. Loudon, (2004). Marketing Management, Best Business Books, New York.
- Gupta.C.B. Marketing Management Text &cases, Sultan Chand & Sons,
- Tapan, K., (2022). Marketing Management, Taxmann, NewDelhi.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the relevance of studying the different segments of marketing	R, U	1,2, 4,5
CO-2	Understand the product decision strategies used by the organisation in order to attract the attention of the customers	R, U, An, E	1,3,4,5
CO-3	Equip with essential skills and knowledge to identifying the different pricing strategies used by the business organisations.	Ap, E	2, 3,,4,6



CO-4	Provide a platform to understand the channels of distribution followed by the organisation	An, C	3,4,5,
CO-5	Create an understanding of the promotional tools used to attract the attention of the customers.	U, An, E	1,2,6

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

Name of the Course: Marketing management for beginners

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

CO No.	CO	PSO	PO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Explain the relevance of studying the different segments of marketing	1,2, 6	1,3	R, U	F, C	L	
2	Understand the product decision strategies used by the organisation in order to attract the attention of the customers	1,3,6	1,3	R, U, An, E	F, P	L	
3	Equip with essential skills and knowledge to identifying the different pricing strategies used by the business organisations	3,4,5,6	1,2,3	Ap, E	F, P, M	L	
4	Provide a platform to understand the channels of distribution followed by the organisation	4,5,6	1,2,3	An, C	P, M	L	
5	Create an understanding of the promotional tools used to attract the	1,2	1,3	U, An, E	M	L	

	attention of the customers												
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F-Factual, C- Conceptual, P-Procedural, M-Metacognitive

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	-	-	-	2	3	-	3	-	-	-	-
CO 2	1	-	2	-	-	3	3	-	3	-	-	-	-
CO 3	-	-	2	2	2	3	2	3	2	-	-	-	-
CO 4	-	-	-	3	2	3	3	3	2	-	-	-	-
CO 5	1	3	-	-	-	-	3	-	2	-	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments/Quiz/Discussion/Seminar
- Mid-term Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4		✓		✓
CO 5		✓		✓
CO6				

**Discipline Specific Elective: Business Information System Stream**  
**IT tools for Business**

Discipline	Commerce				
Course Code	MIUK3DSECOM200.1				
Course Title	IT Tools for Business				
Type of Course	DSE				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	3		2	5
Pre-requisites	Basic computer literacy				
Course Summary	This course equips students with the foundational skills in communication and data analysis essential for success in today's business environment				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Word Processing	15
	1	Basics of Word processing	
	2	Working with word document: Editing text-Find and replace text-Formatting-Spell check, Autocorrect-Auto text	
	3	Bullets and Numbering-Tabs-Paragraph Formatting-Indent- Page Formatting-Header and footer-Page Break-Table of contents	
	4	Tables: Inserting, filling and formatting a table	
	5	Inserting Pictures and Video	
	6	Mail Merge (including linking with spreadsheet files as data source)	
	7	Printing documents	
II		Spreadsheet Basics	15
	9	Basics of Spreadsheet software - MS Excel-Managing Worksheets	
	10	Formatting-Conditional formatting -Entering data-Editing-Printing and Protecting worksheets	
	11	Working with Multiple Worksheets-Controlling worksheet views-Naming cells and cell ranges-Flash Fill	
III		Spreadsheet Functions	15
	13	Mathematical-Statistical-Financial-Logical-Date and Time	
	14	Lookup and Reference	
	15	Text functions and Error Functions	
	16	Working with Data: Sort and filter-Consolidate	
	17	Tables-Pivot Tables-What-if-analysis: -Goal Seek-Data tables and Scenario manager.	

IV	Spreadsheet Preparation		15
	18	Loan repayment scheduling	
	19	Forecasting: stock prices, costs & revenues	
	20	Payroll statements-Handling annuities and unequal cash flows	
	21	Frequency distribution and its statistical parameters	
22	Break-Even analysis		
V	Preparing Presentations		15
	23	Basics of Presentation Software – MS Power Point-Slides-Fonts-Drawing-Editing	
	24	Inserting: Tables, Images, texts, Symbols, hyperlinking, Media	
	25	Design-Transition-Animation-Slideshow	
26	exporting presentations as pdf handouts and videos.		

### Recommended Practicals:

Learners are required to

1. Analyze and compare the OTT platforms (at least 5) on the basis of their pros and cons and prepare a report on the same in word document using table of contents, bullets, numbering, citations, etc. Also prepare a presentation for the same.
2. Using mail merge utility of word processing for either sending letters or for creating any other document like salary slip/ utility bills to be delivered to multiple recipients using data from a business organization.
3. Create a spreadsheet with sample company data (e.g., product information, customer details) and practice entering data using different data types (text, numbers, dates). Apply basic formatting (font styles, alignment, borders) to enhance readability and use the AutoFill feature to fill in sequential data.
4. Perform basic calculations using formulas (addition, subtraction, multiplication, division). Utilize built-in functions like SUM, AVERAGE, and COUNT to analyze data sets. Practice using the IF function to create conditional statements based on specific criteria.
5. Take secondary data from a company's income statement and balance sheet for five to ten years and conduct Ratio Analysis. Also forecast values for different items of these statements for the next five to ten years.
6. Use the results of a class test (hypothesized) to determine the students who passed or failed, assigning them ranks like first, second, third, etc., finding out number of absentees, counting no. of students scoring marks with distinction, etc.
7. Take live data from the website of the Government of India and use spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like mean, median, mode, standard deviation, Correlation etc.
8. Identify a topic related to any business operation and prepare a PowerPoint Presentation with the functions taught.

### Suggested Readings:

- Lambert, J. (2023). *Microsoft Word 365 Step by Step*. Microsoft Press.
- Miller, D. S. (2021). *Microsoft PowerPoint 2019 & Office 365 All-in-One For Dummies*. John Wiley & Sons.
- Walkenbach, J. (2021). *Excel Formulas and Functions for Dummies*. John Wiley & Sons.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Apply features of MS Word for professional document creation and formatting.	Ap	1,4
CO-2	Acquire data organization, analysis, and visualization skills in MS Excel.	U, Ap	1,4
CO-3	Leverage MS Excel for financial calculations and business data modeling.	Ap	1,4
CO-4	Create innovative and creative presentations using MS Power Point.	C	1,4,6
CO-5	Communicate data insights effectively using charts and graphs in presentations with MS Excel and PowerPoint.	Ap, An	1,4,6

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

Name of the Course: IT Tools for Business

Credits: 3:2 (Lecture: Tutorial)

CO No.	CO	PO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Apply features of MS Word for professional document creation and formatting.	1,4	1,4	Ap	P	L	P
2	Acquire data organization, analysis, and visualization skills in MS Excel.	1,2,5	1,4	U, Ap	P	L	P
	Leverage MS Excel						

3	for financial calculations and business data modeling.	1,2,5	1,4	Ap	P	L	P
4	Create innovative and creative presentations using MS Power Point.	1,2,5	1,4,6	C	P	L	P
5	Communicate data insights effectively using charts and graphs in presentations with MS Excel and PowerPoint.	1,2,4	1,4,6	Ap, An	P	L	P

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	-	3	-	-	3	-	-	3	-	-	-
CO 2	3	-	-	3	-	-	3	3	-	-	3	-	-
CO 3	3	-	-	3	-	-	3	3	-	-	3	-	-
CO 4	3	-	-	3	-	2	3	3	-	-	3	-	-
CO 5	3	-	-	3	-	3	3	3	-	3	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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

**Discipline Specific Elective: Cooperation Stream**  
**Cooperative Society: History and Development**

Discipline	Commerce				
Course Code	MIUK3DSECOM201.1				
Course Title	Cooperative Society: History and Development				
Type of Course	DSE b.4				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4			4 hours
Pre-requisites	Basic understanding of business management, economics and law. A keen interest in community development.				
Course Summary	The course familiarises the students with the development of cooperatives during pre and post-independence in India.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Meaning and Principles of Co-operation	12
	1	Meaning and origin of co-operation - Features of co-operation.	
	2	Principles of co-operation with recent development.	
II		Development of World Co-operative Movement	12
	3	Consumer co-operative movement in England - Credit co-operative movement in Germany.	
	4	Dairy co-operative movement in Denmark - Agricultural co-operative movement in Israel.	
III		Cooperative Development in India	12
	5	History of Cooperative Society in India - Pre-independence Era: Evolution, Nicholson Report.	
	6	Features of Cooperative Societies Act 1904 and 1912 – Maclagan Committee (1914).	
	7	Royal Commission on Agriculture (1927)– Cooperative Planning Committee (1945).	
IV		Recent Developments in the Cooperative Sector	12
	8	Recent Committees and Commissions: Kapoor Committee, K. Madhava Rao Committee on Urban Banks.	
	9	Vaidhyanathan committee Recommendations (Task Force STCCS). Report of the High-Powered Committee on Cooperatives 2009, Constitution (Amendment) Act 2011.	
V		Role of National Agencies in development of Indian Co-operative movement	12
	10	National Bank for Agricultural and Rural Development (NABARD)	



11	National Co-operative Development Corporation (NCDC)	
12	National Co-operative Union of India (NCUI)	

**Recommended Exercises:**

Learners are required to:

1. Prepare the case study / success story writing of any cooperatives.
2. Explain the landmark events of Co-operative movement in India.

**Suggested Readings:**

1. Krishnaswami O.R. and Kulandaiswamy V. Co-operation Concept and Theory, Arudra Academy, Coimbatore.
2. Bedi R.D. Theory, History and Practice of Co-operation, B. Lal Book Depot, Meerut.
3. Rajagopalan R. (ed). Rediscovering Co-operation, Vol I,II& III, Institute of Rural Management Anand, Gujarat.
4. Seetharaman S.P. and Mohan N .Framework for Studying Co-operative Organisation: The case of NAFED, Oxford & IBH Publishing Co., New Delhi.
5. Seetharaman S.P. and Shingi P.M. Agribusiness Co-operatives, Oxford & IBH Publishing Co., New Delhi.
6. Edgar Parnell. Reinventing the Co-operative Enterprises for the 21st Century, Plunkett Foundation, UK.
7. Tushar Singh. Catalysing Co-operation, Sage Publications, New Delhi.
8. Attwood D.W. and Baviskar B.S. Who Shares? – Co-operatives and Rural Development, Oxford University Press, New Delhi.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Describe the basic concepts of co-operation. Cognize the universally accepted principles of the co-operative enterprise with a background history.	R, U	1, 3
CO-2	Acquire knowledge about the cooperative movement in the world.	U, E	1, 3
CO-3	Understand the origin and development of cooperatives in India. Gain knowledge about development of cooperatives during pre and post-independence in India	U, E	1, 3
CO-4	Visualize the recent developments in the Cooperative	U, E	1, 3

	Sector.		
CO-5	Acquire knowledge about National Agencies in the development of Indian Co-operative Movement.	U, An	1, 3

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

Name of the Course: Cooperative Society: History and Development

Credits: 4:0 (Lecture: Practical)

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Describe the basic concepts of co-operation. Cognize the universally accepted principles of the co-operative enterprise with a background history.	1	1, 3	R, U	C, F	L	
2	Acquire knowledge about the cooperative movement in the world.	1	1, 3	U, E	C, F	L	
3	Understand the origin and development of cooperatives in India. Gain knowledge about development of cooperatives during pre and post-independence in India	1	1, 3	U, E	C, F	L	
4	Visualize the recent developments in the Cooperative Sector.	1	1, 3	U, E	C, F	L	
5	Acquire knowledge about National Agencies in the development of Indian Co-operative	1	1, 3	U, An	C, F	L	

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	3	-	-	-	3	-	-	-	-	-	-
CO 2	3	-	3	-	-	-	3	-	-	-	-	-	-
CO 3	3	-	3	-	-	-	3	-	-	-	-	-	-
CO 4	3	-	3	-	-	-	3	-	-	-	-	-	-
CO 5	3	-	3	-	-	-	3	-	-	-	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

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

**Discipline Specific Elective: Finance Stream**  
**Financial Management**

Discipline	Commerce				
Course Code	MIUK2DSECOM202.1				
Course Title	Financial Management				
Type of Course	DSE				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4	-		4
Pre-requisites	Basic knowledge about finance function				
Course Summary	The course will provide detailed knowledge of different financial management decision techniques. It will help to evaluate and analyse sources of finances and capital structure of companies. Additionally, it will cover the application of capital budgeting projects and analyze the market valuation of companies based on dividend decisions.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	<b>Introduction to Financial Management</b>		12
	1	Business Finance - Meaning, concept, scope	
	2	Financial Management – concept, Functions, Relevance, scope	
	3	Financial management objectives: Profit maximisation-relevance, Wealth maximisation-necessity, relevance, maintain liquidity-necessity	
	4	Decisions on financial management: Financial Management – Financing Decision, Investment Decision, Dividend Decision, Working Capital Decision	
II	<b>Financing Decision</b>		12
	5	Sources of Finance: long term-short term	
	6	Capital Structure – concept, capital structure theories, Factors Determining Capital Structure, capital gearing Liquidity, Profitability, EPS calculation	
	7	Cost of Capital: concept, relevance, Cost of debt, cost of equity, cost of preference share, cost of retained earnings, combined cost of capital.	
	<b>Investment Decision</b>		
	8	Capital Budgeting – concept, characteristics, relevance	
	9	Factors Determining Capital Budgeting, Capital Rationing-	

III		importance	12
	10	Time Value of Money-concept-features-calculations	
	11	Techniques of Capital Budgeting -	
	12	Pay Back Period method – concept-relevance-calculation	
	13	ARR – concept-importance-calculation	
	14	Net Present Value – features, relevance, calculation-correlation between NPV & ARR	
	15	Profitability Index – concept, significance, calculation	
	16	Internal Rate of Return – Features, importance, calculation	
IV	<b>Dividend Decision</b>		12
	17	Dividend Decision-concept -significance, value of the firm-relevance, concept	
	18	Theories of Relevance & Irrelevance:	
	19	Conservative Dividend Policy & Liberal Dividend Policy	
	20	Forms of Dividend	
V	<b>Working Capital Decision</b>		12
	21	Working Capital – concept-necessity- Types, Sources and Principles	
	22	Factors influencing Working Capital, Adequacy of working capital	
	23	Working capital cycle: process, Management of cash, Receivables management.	
	24	Working capital estimation (calculation)	

### Recommended Assignment

Learners are required to

4. Analyse the key components of financial statement and their relevance to financial management.
5. Analyse the factors influencing the determination of the optimal level of working capital for a company
6. Prepare a presentation summarizing the findings, analysis, and recommendations in connection with the norms followed by the corporates.
7. Evaluate the potential returns of the investment, considering both expected returns and potential variations.
8. Select a publicly traded company and analyse its capital structure over the past few years

### Suggested Readings:

### Reference:

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

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the basic concepts and elements of financial management	R, U	1,2, 5,6
CO-2	Understand the various financing decisions that enable the organisation to take an apt decision	R, U, An, E	1,3,5,6
CO-3	Equip with essential skills and knowledge to decide a sound investment strategy	Ap, E	2,3, 4,6
CO-4	Explore the various factors influencing dividend policy decisions and their implications for shareholders and companies	An, C	3,4,5,6
CO-5	To deepen stakeholders’ understanding of working capital management principles and their allocation in optimising a company’s liquidity and profitability,	U, An, E	1,2,6

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

Name of the Course: Financial Management

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

CO No.	CO	PSO	PO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the basic concepts and elements of financial management.	1,2, 5,6	1,3	R, U	F, C	L	
2	Understand the various financing decisions that enable the organisation to take an apt decision.	1,3,5,6	1,3	R, U, An, E	F, P	L	
3	Equip with essential skills and knowledge to decide a sound investment strategy.	2,3, 4,6	1,2,3	Ap, E	F, P, M	L	
4	Explore the various factors influencing dividend policy decisions and their implications for shareholders and companies	3,4,5,6	1,2,3	An, C	F,P	L	
5	To deepen stakeholders' understanding of working capital management principles. and their allocation in optimising a company's liquidity & profitability.	1,2,6	1,3	U, An, E	M	L	

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	-	-	-	2	3	-	3	-	-	-	-
CO 2	1	-	2	-	-	3	3	-	3	-	-	-	-
CO 3	-	-	2	2	3	3	3	3	2	-	-	-	-
CO 4	-	-	-	3	2	3	3	3	2	-	-	-	-
CO 5	1	3	-	-	-	-	3	-	3	-	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments/Quiz/Discussion/Seminar
- Mid-term Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

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



**Discipline Specific Elective: Taxation Stream**

**Introduction to Indian Taxation System**

Discipline	<b>COMMERCE</b>				
Course Code	MIUK2DSECOM203.1				
Course Title	Introduction to Indian Taxation System				
Type of Course	DSE				
Semester	III				
Academic Level	200 – 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	Basic Understanding of Economy				
Course Summary	This course enables the learner in attaining a broad understanding of taxation system in India. It provides basic knowledge about various direct and indirect taxes in India and its administration.				

**Detailed Syllabus:**

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

IV	14	Introduction to indirect taxes, Goods and Services Tax (GST), Taxable Supply, Goods, Service	13
	14	Types of GST – CGST, SGST, IGST, UTGST.	
	15	Input Tax Credit	
	16	GST registration and filing of returns	

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

### Recommended Books

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

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the basic concepts of taxation system in India	U	1,2,3
CO-2	Distinguish the Direct tax and Indirect tax	An	1,2,3
CO-3	Explain the basic concepts of Income Tax	U	1,2,3

CO-4	Explain the basic concepts of Indirect tax – GST, Customs Duty	U	1,2,3
CO-5	Identify Tax administrative authorities and compliance	Ap	1,2,3

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

Name of the Course: Introduction to Indian Taxation System

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

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

**Mapping of Cos with PSOs & POs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	3	-	-	-	3	-	-	-	-	-	-
CO 2	3	2	3	-	-	-	3	-	-	-	-	-	-
CO 3	3	2	3	-	-	-	3	-	-	-	-	-	-
CO 4	3	2	3	-	-	-	3	-	-	-	-	-	-
CO 5	3	2	3	-	-	-	3	-	-	-	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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

**Value Added Course: Environmental Studies**

Discipline	COMMERCE				
Course Code	MIUK3VACCOM200.1				
Course Title	Environmental Studies				
Type of Course	VAC				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3 hours	-	-	3 hours
Pre-requisites	Students should have a general idea of ecology and eco-systems, bio diversity, environmental resources and the impact of environmental issues				
Course Summary	The course will give a closer understanding of the components of ecology, bio diversity along with the ecosystem .It also gives due emphasis on the environmental issues related to population, industry etc in a social context.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Introduction To Environmental Studies	5
	1	Environment - meaning	
	2	Components of environment and related terms	
	3	Scope of environmental study	
	4	Importance of the study of the environment	
	5	Environmental ethics	
II		Ecology and Eco System	10
	6	Ecology -meaning, structure, energy flow and succession	
	7	Eco systems -Concept, types, structure and functions	
	8	Bio diversity - meaning, types, hot spots, threats and conservation	
	9	Natural Resources- features, types, exploitation of resources and consequences	
	10	Conservation of resources and awareness on sustainable development	
III		Industry and Environment	10
	11	Types of pollution	
	12	Causes, Effects and Control Measures Adopted	
	13	Techniques To Control All Forms Of Pollution	
	14	Waste Management , Minimisation methods,Technologies,Reduce,Recycle etc ,Solid Waste Management	

	15	Measures Adopted By Industries To Control Pollution	
IV	Social Issues and Environment		10
	16	Unsustainable to sustainable development	
	17	Urban problems related to energy, water etc	
	18	Water and Energy Conservation, Waste land Reclamation	
	19	Consequences of Resettlement and Rehabilitation of Population	
	20	Consumerism and Waste products	
V	Human Population and Environment		10
	21	Population Growth and Statistics	
	22	Population Explosion and Related Terms	
	23	Variation and Reasons of Variation In Demographic Variables	
	24	Human health and Standards of Welfare and Development	
	25	Education, Rights, Women and Child Welfare	

### Recommended Assignments:

Learners are required to:-

1. Identify and study any environmental issues and come out with probable solutions to the same
2. Apply a few techniques for energy or water conservation in daily life and prepare a report
3. Make a list of all types of waste products that can be collected from house holds and suggest on proper measures for disposal and management
4. Prepare a report and make a presentation on the practices adopted in different institutions as part of Green Protocol .
5. Prepare a comparative report on demographic variables like birth rate, death rate etc of different countries.

### Suggested Readings:

1. Misra.S.P and Pandey .S.N. Essential Environmental Studies, Ane Books India, New Delhi.
2. Kiran B. Chokkas and others. Understanding Environment, Sage Publications New Delhi.
3. Arumugam N. and Kumaresan V. Environmental Studies, Saras Publications, Kanyakumari.
4. Benny Joseph. Environmental Studies, Tata McGraw-Hill Publishing Co.Ltd., New Delhi
5. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.

6. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd.,
- 7.Environmental Encyclopedia, Jaico Publ. House, Mumbai
8. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House
9. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd.
10. Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances & Standards
11. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (TB)

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the components of environment with the need to formulate ethical practices to conserve and protect environment	R,U,A	1
CO-2	Discuss on environmental issues and techniques of dealing with these issues	U,An,Ap	6
CO-3	Explain the types of pollution and describe the technologies for waste management	R,U,An	4
CO-4	Discuss on conservation and protection of environment by conceptualising on sustainable development	U, An ,E	6
CO-5	Elaborate on health standards and compare demographic variables of different countries	U,An,E	6

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

Name of the Course: Environmental studies

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

CO No.	CO	PO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)
1	Explain the components of environment with the need to formulate ethical practices to conserve and protect environment	1,4,5	1	R,U,A	F,C	L
	Discuss on					

2	environmental issues and techniques of dealing with these issues	2,3,4,5	6	U,An,Ap	F,C,M	L
3	Explain the types of pollution and describe the technologies for waste managemnet	2,3,4	4	R,U,An	F,C	L
4	Discuss on conservation and protection of environment by conceptualising on sustainable development	2,3,4	6	U,An,E	F,C,M	L
5	Elaborate on health standards and compare demographic variables of different countries	2,3,4,5	6	U,An ,E	F,C	L

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

### Mapping of COs with PSOs and POs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2	-	-	-	-	-	2	-	-	2	3	-	-
CO 2	-	-	-	-	-	2	-	2	2	3	2	-	-
CO 3	-	-	-	2	-	-	-	3	3	2	-	-	-
CO 4	-	-	-	-	-	2	-	3	3	3	-	-	-
CO 5	-	-	-	-	-	2	-	2	3	2	3	-	-

### Correlation Levels:

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium



3	Substantial / High
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**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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

**SEMESTER IV****Discipline Specific Core A4: Activity Based Accounting**

Discipline	Commerce				
Course Code	MIUK4DSCCOM250.1				
Course Title	Activity Based Accounting				
Type of Course	DSC				
Semester	IV				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4	-	-	4 hours
Pre-requisites	MIUK2DSCCOM100.1				
Course Summary	This course will help the learners to familiar with the accounting treatment followed by various business entities operating branches and departments or involved in different activities such as consignment, Joint venture, or engaged in royalty based transactions.				

**Detailed Syllabus**

Module	Unit	Contents	Hrs
I	Royalty Accounts		12
	1	Meaning – Minimum Rent – Short Working – Recovery	
	2	Journal Entries in the Books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account.	
	3	Royalty Account (Excluding Sublease)–Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts	
II	Accounting for consignment		13
	4	Meaning-Features-special terms used in consignment accounting – difference between consignment and sales.	
	5	Accounting treatment in the books of the consignor and consignee- cost price method and invoice price method.	
	6	Valuation and treatment of unsold stock- loss of stock- normal and abnormal- loss in transit.	
III	Accounting for Joint venture		10
	7	Meaning- features- difference between joint venture and partnership – joint venture and consignment.	
	8	Accounting treatment when one of the ventures is appointed to manage the venture.	
	9	Accounting treatment when separate set of books are not maintained	

		for recording joint venture transaction	
	10	Accounting treatment when separate set of books are kept for the venture	
	11	Accounting treatment when memorandum Joint Venture method is followed.	
IV	Branch Accounting		15
	12	Meaning-features-types of branches. Accounting for branches keeping full system of accounts.	
	13	Accounting for the branches not keeping full system of accounts- Debtors system- Stock and Debtors system- final account system- wholesale branch	
	14	Adjustment for depreciation of fixed assets, expenses met by Head office for the branch and reconciliation- incorporation of branch Trial Balance in the Head Office books.	
V	Departmental Accounting		10
	15	Meaning-features-objectives-advantages-methods of departmental accounts- allocation and apportionment of departmental expenses difference between departmental accounts and branch accounts	
	16	Inter departmental transfers-preparation of departmental trading and profit and loss account.	

### Recommended Exercises:

Learners are required to

1. Collect accounting data from one or two firms dealing with royalty accounts.
2. Identify some organisations engaged in consignment business and study their accounting procedure.
3. Prepare a report on any 10 joint venture undertakings.
4. Visit few branch forms of business entities to understand the nature of accounting they followed.
5. Visit the accounting division of a departmental store and learn how they manage their accounting system

### Recommended Books:

12. Gupta R.L. and Radhaswamy. M. Advanced Accountancy, Sultan Chand & Sons, New Delhi.
13. Shukla M.C., Grewal T.S and Gupta S.C. Advanced Accounts, S. Chand & Co. Ltd., New Delhi.
14. Jain S.P. and Narang. K.L. Advanced Accountancy, Kalyani Publishers, New Delhi.
15. Naseem Ahmed, Nawab Ali Khan and Gupta M.L. Fundamentals of Financial Accounting Theory and Practice, Ane Books Pvt. Ltd., New Delhi.

16. Maheswari S.N. and Maheswari S.K. Advanced Accountancy, Vikas Publishing House, New Delhi. Maddala, G. S., & Miller, E. (2017). Microeconomics Theory and Applications. Delhi, India: Tata McGraw Hill.
17. Dam, B. B., & Gautam, H. C., Advanced Financial Accounting. Gayatri Publications.
18. Singh, D. K. Advanced Financial Accounting. SBPD Publications.

**Course outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Handle the accounting procedure to be followed in entities having royalty based transactions	U, Ap	1,2,5
CO-2	Prepare accounts of business entities involved in consignment transactions.	U, Ap	1,2,5
CO-3	Deal with the various accounting methods and practices followed in Joint Venture undertakings.	U, Ap	1,2,5
CO-4	Choose and apply the proper method of accounting in organisations having branches.	U, Ap	1,2,5
CO-5	Draw up the accounts of Departmental undertakings.	U, Ap	1,2,5

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

Name of the Course: Activity Based Accounting

Credits: 4:0 (Lecture: Practical)

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Handle the accounting procedure to be followed in entities having royalty based transactions	1,2,5	1,2,5	U,Ap	F,C,P	L	-
2	Prepare accounts of business entities involved in consignment	1,2,5	1,2,5	U, Ap	F,C,P	L	-

	transactions.						
3	Deal with the various accounting methods and practices followed in Joint Venture undertakings.	1,2,5	1,2,5	U, Ap	F,C,P	L	-
4	Choose and apply the proper method of accounting in organisations having branches.	1,2,5	1,2,5	U, Ap	F,C, P	L	-
5	Draw up the accounts of Departmental undertakings.	1,2,5	1,2,5	U, Ap	F,C,P	L	-

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	-	-	3	-	3	3	-	-	3	-	-
CO 2	3	2	-	-	3	-	3	3	-	-	3	-	-
CO 3	3	2	-	-	3	-	3	3	-	-	3	-	-
CO 4	3	2	-	-	3	-	3	3	-	-	3	-	-
CO 5	3	2	-	-	3	-	3	3	-	-	3	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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

**Discipline Specific Core A5: Cost Accounting**

Discipline	Commerce				
Course Code	MIUK4DSCCOM251.1				
Course Title	Cost Accounting				
Type of Course	DSC A5				
Semester	IV				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4			4 hours
Pre-requisites	MIUK2DSCCOM100.1				
Course Summary	The course enables the students to learn fundamentals of cost accounting as a separate system of accounting. It provides an in-depth knowledge of the Cost Accounting Principles and Techniques for identification, analysis and classification of cost components to facilitate managerial decision making.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Introduction to Cost Accounting		8
	1	Costing Accounting – Meaning and Definition – Scope, Objectives and Significance of Cost Accounting – Advantages and Disadvantages of Cost Accounting – Distinction between Cost Accounting & Financial Accounting – Cost Accounting Vs. Management Accounting.	
	2	Cost Concepts – Cost Centre – Cost Unit – Cost Objects – Profit Centre – Responsibility Centre - Cost Classification.	
	3	Methods and Techniques of Costing – Installation of Costing System – Steps for Installation of Costing, Difficulties on Installation of Costing, Steps to overcome the difficulties – Overview of Cost Accounting Standards (an overview).	
II	Material Cost		12
	4	Material Cost Control – Objectives of Material Accounting and Control – Steps for Material Control – Purchase Control – Steps in Purchasing.	
	5	Stores/Inventory Control – Types of Stores – Inventory Management – EOQ, Levels of Inventory, Inventory Turnover, Inventory control system (VED, ABC, JIT, FSN analysis), Stock Taking.	
	6	Pricing of Issue of Material – FIFO – LIFO – Simple Average – Weighted Average.	
	Labour Cost		

III	7	Labour, Indirect Labour - Labour Cost Control – Objectives – Time Keeping – Time Booking – Methods - Essentials of a Good Wage System.	15
	8	Systems of Wage Payment – Time Rate System – Methods – Piece Rate System – Methods.	
	9	Incentive Plans – Group Bonus Scheme – Profit Sharing Scheme – Co-partnership - Fringe Benefits.	
	10	Idle time – Overtime and their accounting treatment – Labour Turnover – Out workers – Learning Curve.	
IV	<b>Accounting for Overheads</b>		15
	11	Overhead – Meaning – Steps for absorbing overheads to cost units – Collection of overheads - Classification of Overheads – Departmentalisation (Allocation and Apportionment).	
	12	Re-Apportionment of Overheads – Direct distribution, Repeated distribution, Simultaneous Equation, Step method, Trial and Error method.	
	13	Absorption of Overheads – Methods of Absorption of Overhead Rates – Machine Hour Rate – Overhead Absorption Rates – Under or Over Absorption of Overheads – Activity Based Costing.	
V	<b>Cost Accounting Records</b>		10
	14	Preparation of Cost Sheet – Objectives – Components of Cost Sheet – Preparation and Presentation of Cost Sheet.	
	15	Reconciliation Statement – Reconciliation of cost and financial profit – Need for Reconciliation – Procedure of Reconciliation – Memorandum Reconciliation Account	

### Recommended Exercises:

Learners are required to:

1. Prepare a list of activities those come across daily, wherein cost accounting applications can be made.
2. Prepare cost sheets in respect of milk production, farming activities, hospitals nearby, margin free shops and small and tiny enterprises in any region.
3. Analyze and present consumption of various materials in the household and explore the possibility of applying inventory control techniques.
4. Prepare comparative cost sheets of products we regularly consume by using published annual accounts.

### Suggested Readings:

1. SP Jain and KL Narang—Advanced Cost Accounting, Kalyani Publishers New Delhi
2. NK Prasad-Advanced Cost Accounting, Book Syndicate Pvt. Ltd. Kolkata
3. MY Khan and PK Jain-Advanced Cost Accounting, Tata McGraw Hill



4. Thulsian PC-Practical Costing, Vikas Publishing House, New Delhi
5. MN Arora, Principles and Practice of Cost Accounting Vikas Publishing House, New Delhi
6. BM Nigam and Jain K Cost Accounting PHI, New Delhi
7. SN Maheswari-Cost and Management Accounting, Sultan Chand & Sons, New Delhi.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand and explain the conceptual framework of Cost Accounting, Cost Accounting Standards and processes in determination of cost of products and services.	R, U, Ap	1, 2, 5
CO-2	Prepare Stock Ledger and understand various aspects of inventory control.	U, Ap	1, 2, 5
CO-3	Analyse various system of wage payment and control idle time of labour	U, An, Ap	1, 2, 5
CO-4	Able to account for overhead apportionment, absorption and computation of overhead costs.	U, Ap	1, 5
CO-5	Classify various costs and prepare Cost Sheet for manufacturing and trading concerns. Examine the reasons for difference in the results of Cost Accounts and Financial Accounts and would be able to reconcile cost and financial statements.	U, An, Ap	1, 5

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

Name of the Course: Cost Accounting

Credits: 4:0 (Lecture: Practical)

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand and explain the conceptual framework of Cost Accounting, Cost Accounting Standards	1,5	1, 2, 5	R, U, Ap	F, C, P	L	

	and processes in determination of cost of products and services.						
2	Prepare Stock Ledger and understand various aspects of inventory control.	1,5	1, 2, 5	U, Ap	F, C, P	L	
3	Analyse various system of wage payment and control idle time of labour	1,5	1, 2, 5	U, An, Ap	F, C, P	L	
4	Able to account for overhead apportionment, absorption and computation of overhead costs.	1,5	1, 5	U, Ap	F, C, P	L	
5	Classify various costs and prepare Cost Sheet for manufacturing and trading concerns. Examine the reasons for difference in the results of Cost Accounts and Financial Accounts and would be able to reconcile cost and financial statements.	1,5	1, 5	U, An, Ap	F, C, P	L	

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	-	-	3	-	3	-	-	-	2	-	-
CO 2	3	2	-	-	3	-	3	-	-	-	2	-	-

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

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

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

**Discipline Specific Elective: Business Information System Stream**

**Data Analysis and Visualisation for Business**

Discipline	Commerce				
Course Code	MIUK4DSECOM250.1				
Course Title	Data Analysis and visualisation for Business				
Type of Course	DSE				
Semester	IV				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	5 hours	3	2	5
Pre-requisites	Understanding of Statistics				
Course Summary	This course equips students with the ability to leverage the strengths of both SPSS and Excel to extract insights from business data and communicate those insights effectively.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	<b>Data Analysis</b>		10
	1	Data – Meaning and Definition – Sources of Data – Data Life Cycle	
	2	Processing – Methods and Types- EDP – Information – Value of Information in Decision Making	
	3	Data Processing Software.	
II	<b>Introduction to SPSS</b>		15
	4	SPSS-SPSS layout	
	5	Creating a Data file- Defining Variables- Variable Characteristics- Default Values - Entering the Data	
	6	Inserting Variable and Cases – Selecting Cases - Listing Cases – Identifying Duplicate Cases and Unusual Cases- Sorting Cases.	
III	<b>Data Transformation in SPSS</b>		15
	7	Computing New Variables – Recoding Variables – Automatic Recode – Visual Binning – Rank cases	
	8	Types of Measurement Scales – Summary Measures – Frequency, Explore and Cross Tabs	
	9	Describing Data Graphically	
	10	Descriptive Data Analysis- Number of cases, Minimum, Maximum, Sum, Mean, Standard Deviation, Variance, Kurtosis, Skewness	
	11	Bivariate Correlation.	
	<b>Data Visualisation using Excel</b>		
	12	Concept of Data Visualisation-Significance and role-, ,	
	13	Data Visualizations using Conditional Formatting, Sparklines and	

IV		Number Formats	20
	14	Data Visualisation using Simple Charts - Line charts, Pie charts, Scatter charts, Area charts, Column and Bar charts-Histogram	
	15	Data Visualisation using Specialized Charts: Hierarchical charts, Waterfall, Funnel, Stock charts and Combo charts	
V	<b>Creating Visualisation and Dashboard using Excel</b>		15
	23	Working with pivot tables and charts	
	24	Slicer-Timeline	
	25	Power Query	
	26	Power Pivot-Power View- Power Map	

### Recommended Practical's:

Learners are required to

Enter a dataset of a business scenario e.g., customer satisfaction survey, sales data, work life balance etc. in SPSS and Excel.

#### In SPSS

1. Define variable types (nominal, ordinal, scale), label variables for clarity, and assign value labels if applicable.
2. Identify missing data patterns and practice different methods for handling missing values (mean imputation, deletion).
3. Recode categorical variables (e.g., combining income ranges) and create new variables from existing ones (e.g., calculating percentage change in sales).
4. Calculate descriptive statistics (mean, median, standard deviation) for various variables and interpret the results in a business context.
5. Explore data distributions using histograms and boxplots to identify potential outliers, skewness, or normality issues.
6. Create bar charts, pie charts, and line graphs to visualize relationships between variables (e.g., customer age vs. product preference).
7. Customize visualizations with titles, labels, and appropriate chart types based on data characteristics.

#### In Excel

1. Create bar charts, pie charts, and line graphs to visualize relationships between variables (e.g., customer age vs. product preference).
2. Customize visualizations with titles, labels, and appropriate chart types based on data characteristics.

### Suggested Readings:

1. Mallery, P. G. (2023). *IBM SPSS Statistics 27 Step by Step: A Simple Guide and Reference* (17th ed.). Pearson Education.

2. Bellows, A., & Lindquist, M. (2021). *Statistics for Business and Economics* (14th ed.). McGraw-Hill Education.
3. Walkenbach, J. (2021). *Excel Formulas and Functions for Dummies*. John Wiley & Sons.
4. Pallant, J. (2016). *SPSS Survival Manual: A Step-by-step Guide to Data Analysis Using SPSS for Windows* (6th ed.). McGraw-Hill Education.
5. Elliott, A. C. (2013). *Statistical Analysis Quick Reference Guidebook: With SPSS Examples* (2nd ed.). SAGE Publications.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the role of data analysis and visualization in commerce decision-making.	U	1,4
CO-2	Develop proficiency in data entry, cleaning, and manipulation techniques in both SPSS and Excel.	U, Ap	1,4
CO-3	Conduct descriptive and inferential statistical analysis using SPSS.	Ap	1,4,5
CO-4	Create compelling data visualizations using Excel and interpreting data trends.	Ap, An	1,4
CO-5	Communicate data analysis findings for business audiences.	An, E	1,6

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

Name of the Course: Data Analysis and Visualisation for Business

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

CO No.	CO	POs	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the role of data analysis and visualization in commerce decision-making.	1,2	1,4	R, U	C	L	P
2	Develop proficiency in data entry, cleaning, and manipulation	1,5	1,4	R, U, An, E	P	L	P

	techniques in both SPSS and Excel.						
3	Conduct descriptive and inferential statistical analysis using SPSS.	1,2,5	1,4,5	Ap, E	P	L	P
4	Create compelling data visualizations using Excel and interpreting data trends.	1,2,5	1,4	An, C	P, C	L	P
5	Communicate data analysis findings for business audiences.	1,4,5	1,6	U, An, E	C, M	L	P

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	-	3	-	-	3	3	-	-	-	-	-
CO 2	3	-	-	3	-	-	3	-	-	-	3	-	-
CO 3	3	-	-	3	3	-	3	3	-	-	3	-	-
CO 4	3	-	-	3	-	-	3	3	-	-	3	-	-
CO 5	3	-	-	-	-	3	3	-	-	3	3	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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



**Discipline Specific Elective: Cooperation Stream**  
**Principles of Cooperation**

Discipline	COMMERCE				
Course Code	MIUK4DSECOM251.1				
Course Title	Principles of Co-operation				
Type of Course	DSC / DSE / MDC / SEC / VAC / AEC				
Semester	IV				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4 hours
Pre-requisites	MIUK3DSECOM201.1				
Course Summary	The students aim to cultivate principles like empathy, active listening, compromise, and consensus-building. It fosters an understanding of diverse perspectives, encourages constructive communication, and promotes mutual respect, essential for effective teamwork and harmonious relationship				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Origin and Development of Co-operation	10
	1	Origin and development of cooperation-meaning definition	
	2	Co-operation: Features-importance-objectives- Benefits	
	3	Different aspects of co-operation: economic-social -moral	
	4	Application of co-operation theory: co-operation in economic system- co-operation in social movement	
II		C-operation and other economic systems	12
	5	Capitalism-Socialism-Communism	
	6	Co-operatives and other forms of business organisations	
	7	Features of co-operative organisation vis-a-vis, partnership and joint stock companies	
	8	Co-operative as an enterprise	
III		Evolution and development of co-operative principles	12
	10	Co-operation: Principles of co-operation-	
	11	Roach dale pioneers (1 <sup>st</sup> stage), Reformulated principles by ICA (2 <sup>nd</sup> stage), Karve committee on co-operative principles, (3 <sup>rd</sup> stage), Principles of ICA in 1995 (4 <sup>th</sup> stage)	
	12	Distinction between co-operative values and co-operative principles	
	13	Essentials of co-operative values and co-operative principles	
		Types of co-operatives in India and Kerala	

IV	14	Short term and medium-term co-operative credit structure-primary agricultural credit societies, Urban co-operative banks, Employee credit societies-District co-operative banks-State co-operative bank	14
	15	Long term credit structure-PCARDBs and SCARDBs, general purpose and special purpose agricultural marketing societies and their federations including NAFED, Rubber marketing societies, and their functions, Dairy co-operative societies and their federations, Fishery co-operatives and their federations.	
	16	Processing co-operatives- need and importance, Housing co-operatives and their federations	
	17	Consumer co-operatives and their federations, Industrial co-operatives and their federations, industrial co-operatives and their federations, Worker co-operatives-significance of workers co-operatives in Kerala.	
V	Co-operative movement in foreign countries		12
	18	Great Britain (Consumer)	
	19	Germany (agricultural credit)	
	20	Denmark (Dairy)	
	21	China (induscos)	
	22	Japan (multipurpose)	
	23	United states of America (Marketing)	

### Recommended Assignments:

Learners are required to

1. Require students to present their findings either through a written report or an oral presentation and to highlight the significance of co-operative societies in promoting self-help, empowerment.
2. Organise a field visit to a local co-operative society, students can interact with members, observe their operations, and gain practical insights in to how co-operatives function on the ground.
3. Provide real- life examples of prominent-operative society in each category. Have students analyse these studies to understand their structure, membership, activities and achievements.
4. Assign students to research different types of societies operating in India, such as agricultural co-operatives, credit co-operatives, consumer co-operatives, housing co-operatives etc.

### Suggested Readings:

- Hejele, T.N., Principles, Problems and Practice of co-operation, Konark publishers, New Delhi

- Krishnaswami, O.R., Fundamentals of co-operation, S. Chand & Company, New Delhi
- Krishnaswami, O.R., Theory of co-operation- An in-depth analysis, Shanma Publication, Coimbatore.
- Mathur, B.S., Co-operation in India, Sahithya bhavan Publishers, Agra.
- Bedi, R.D., Theory, History and Practice of co-operation, Lal book depot, Meerut.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the origin of co-operative societies offers insights in to how communities have historically organised themselves to meet common needs and overcome challenges.	R, U	1,2,6,
CO-2	Inculcate co-operation and other economic systems provides valuable insights in to how societies organise production, distribution, and consumption of goods and services	R, U, An, E	1,3,6
CO-3	Understanding how co-operative principles have evolved over time provides insight in to their cultural, social, and economic significance in the various societies.	Ap, E	3,4,5,6
CO-4	Analysing the performance and impact of various co-operative types provides data on their contribution to employment generation, rural development, and economic growth at both the state and national levels.	An, C	3,4,5
CO-5	Studying successful co-operative movements abroad can inspire innovation and adaptation of co-operative principles and practices in domestic contexts, fostering experimentation and learning within the co-operative sector.	U, An, E	1,2

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

Name of the Course: Principles of Co-operation

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

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

1	Understand the origin of co-operative societies offers insights in to how communities have historically organised themselves to meet common needs and overcome challenges	1,2,6,	1,3	R, U	F, C	10	
2	Inculcate co-operation and other economic systems provides valuable insights in to how societies organise production, distribution, and consumption of goods and services	1,3,6	1,3	R, U, An, E	F, P	12	
3	Understanding how co-operative principles have evolved over time provides insight in to their cultural, social, and economic significance in the various societies	3,4,5, 6	1,2,3	Ap, E	F, P, M	12	
4	Analysing the performance and impact of various co-operative types provides data on their contribution to employment generation, rural development, and economic growth at both the state and national levels	3,4,5	1,2,3	An, C	P, M	14	
	Studying successful						

5	co-operative movements abroad can inspire innovation and adaptation of co-operative principles and practices in domestic contexts, fostering	1,2	1,3	U, An, E	M	12	
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F-Factual, C- Conceptual, P-Procedural, M-Metacognitive

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	-	-	-	2	3	-	3	-	-	-	-
CO 2	1	-	2	-	-	3	3	-	3	-	-	-	-
CO 3	-	-	2	2	3	3	3	3	3	-	-	-	-
CO 4	-	-	-	3	2	3	3	3	3	-	-	-	-
CO 5	1	2	-	-	-	-	3	-	3	-	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments/Quiz/Discussion/Seminar
- Mid-term Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4		✓		✓
CO 5		✓		✓
CO6				

**Discipline Specific Elective: Finance Stream**  
**Financial Market and Services**

Discipline	Commerce				
Course Code	MIUK4DSECOM252.1				
Course Title	Financial Market and Services				
Type of Course	DSE				
Semester	IV				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	MIUK1DSCCOM100.1				
Course Summary	The objective of the course is to familiarise the students with the Indian Financial System, its components and the financial services offered, so that they are well equipped with the functional aspects of the various types of financial products and services available in our country.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	<b>Introduction to financial market</b>		10
	1	Introduction to Financial System- Structure	
	2	Financial Markets –Meaning – Concept – Classification	
	3	Functions of Financial Markets- Instruments	
	4	Global Financial Market - Instruments	
II	<b>Money Market and Capital Market</b>		12
	5	Money Market – Meaning – Segments – Instruments	
	6	Capital Market – Meaning – Constituents – Instruments	
	7	OTCEI – Features – Benefits	
	8	Depository Services – Demat Account-Dematerialisation and Rematerialisation	
	9	Role of CDSL and NSDL	
III	<b>Primary Market and Secondary Market</b>		14
	10	New Issue Market –Meaning- Functions- Methods of flotation of capital	
	11	Concept of Book Building – Procedure – Price Band – Reverse Book Building	
	12	Intermediaries in the New Issue Market- Present Scenario	
	13	Secondary market-Meaning-Difference between Primary and Secondary Market	
	14	Stock Exchanges –Functions- Structure of stock exchanges- BSE- NSE.	

	15	Trading procedure -Online trading -Clearing and settlement	
IV	<b>Financial Services</b>		12
	16	Financial Services-Meaning – Concept – Types	
	17	Fund Based Services – Venture Capital – Hire Purchase – Factoring – Capital Restructuring – Bills Discounting – Mutual Fund – Underwriting – Leasing- Merchant Banking	
	20	Fee Based Services – Credit Rating – Portfolio Management	
V	<b>Regulatory Framework for Financial Markets</b>		12
	21	Introduction to various Acts governing securities Market	
	22	Securities Contracts (Regulation) Act, 1956, Securities Contracts	
	23	The Securities and Exchange Board of India –Objectives- Functions – Powers	
	24	Investor Protection of SEBI	

### Course Outcomes

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

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

Name of the Course: Capital Market Operations

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

CO No.	CO	PO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand	1,5	1,3	U	F, C	L	



	the role and functions of Indian Financial markets						
2	Describe the key areas relating to management of financial products and services.	1,5	1,3	U	P	L	
3	Enhance their awareness on recent trends in financial markets.	1,5	1,3	U	F	L	
4	Analyse functioning of financial services in India.	1,5	1,3	An	P	L	
5	Analyse the regulatory framework for Financial Markets.	1,5	1,3	An	P	L	

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

### Mapping of COs with PSOs and Pos

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	3	-	-	-	3	-	-	-	2	-	-
CO 2	3	-	3	-	-	-	3	-	-	-	2	-	-
CO 3	3	-	3	-	-	-	3	-	-	-	2	-	-
CO 4	3	-	3	-	-	-	3	-	-	-	2	-	-

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

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

**Assessment Rubrics:**

- Assignment / Seminar
- Internal Exam
- End Semester Exam

**Mapping of COs to Assessment Rubrics:**

	Assignment/Seminar	Internal Exam	End Semester Examinations
CO 1	✓	✓	✓
CO 2	✓	✓	✓
CO 3	✓	✓	✓
CO 4	✓	✓	✓
CO 5	✓	✓	✓

**Skill Enhancement Course: Digital Marketing**

Discipline	Commerce				
Course Code	MIUK4SECCOM250.1				
Course Title	Digital Marketing				
Type of Course	SEC 2				
Semester	IV				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3			3 hours
Pre-requisites	Understanding of marketing fundamentals and digital literacy.				
Course Summary	The course serves as a basic course for learners who wish to further study in the domain of digital media. It enables the students to familiarize with the concept of digital marketing and its current and future evolutions. It further aims to equip students with the ability to understand and subsequently create strategic and targeted campaigns using digital media tools.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	<b>Fundamentals of Digital Marketing</b>		8
	1	Digital Marketing – Introduction – Evolution of Digital Marketing - Moving from Traditional to Digital Marketing - Integrating Traditional and Digital Marketing - Reasons for Growth - Need for a comprehensive Digital Marketing Strategy.	
	2	Search Engine Optimization (SEO) – Search Engine working - SEO Techniques – On page and Off Page SEO – Tools for SEO.	
	3	Search Engine Marketing – AdWords & AdSense - Ads Campaign - Concept of Pay Per Click – Affiliate Marketing - IoT.	
II	<b>Social Media Marketing</b>		9
	4	Fundamentals of Social Media Marketing - its significance - Necessity of Social media Marketing - Building a Successful strategy.	
	5	Facebook Marketing - Facebook for Business - Facebook Insight - Different types of Ad formats - Setting up Facebook Advertising Account - Facebook audience & types - Designing Facebook Advertising campaigns - Facebook Avatar, Apps, Live, Hashtags.	
	6	Instagram Marketing – Instagram promotion and ad creation – YouTube – Understanding YouTube Algorithm.	
	7	LinkedIn Marketing – Twitter Marketing – Snapchat – Quora Marketing – Viral Marketing basics.	
	<b>E-mail and Mobile Marketing</b>		
	8	Email Marketing – Introduction - email marketing process - design and content, delivery, discovery – Email marketing tools.	

III	9	Mobile Marketing - Introduction and concept - Process of mobile marketing: goals, setup, monitor, analyse – Mobile Marketing Strategy - Enhancing Digital Experiences with Mobile Apps - Pros and Cons.	8
IV	<b>Advertising Tools and Its Optimization</b>		10
	10	Digital Advertising & its importance - Different Digital Advertisement – Significance, Advantages & Disadvantages of Digital Advertising -Performance of Digital Advertising: Process & players, Display Advertising Media.	
	11	Buying Models- CPC, CPM, CPL, CPA, fixed Cost/Sponsorship, Targeting: - Contextual targeting, Demographics, Geographic & Language Targeting	
	12	Display advertising - Different type of ad tools, Display advertising terminology, types of display ads, different ad formats, Ad placement techniques, Important ad terminology, ROI measurement techniques.	
V	<b>Managing Digital Marketing</b>		10
	13	Content Production - Video based marketing - Credibility and Digital Marketing - Future of Digital Marketing – Cyber Security in Digital Marketing – Importance – Cyber Threats.	

**Recommended Exercises:**

Learners are required to:

1. Write blog posts, create social media contents.
2. Managing social media accounts, creating posts and engaging with followers.

**Suggested Readings:**

1. Digital Marketing –Kamat and Kamat-Himalaya.
2. Marketing Strategies for Engaging the Digital Generation, D. Ryan.
3. Digital Marketing, V. Ahuja, Oxford University Press.
4. Digital Marketing, S.Gupta, McGraw-Hill.
5. Quick win Digital Marketing, H. Annmarie, A. Joanna, Paperback edition.
6. Gupta, Sunil: Driving Digital Strategy. Harvard Business Review Press.
7. Tuten, Tracy L. and Solomon, Michael R.: Social Media Marketing, Sage.
8. Bhatia, Puneet S.: Fundamentals of Digital Marketing. Pearson.
9. Kotler, Philip: Marketing 4.0: Moving from Traditional to Digital, Wiley.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
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CO-1	Develop conceptual understanding about Digital Marketing. Interpret traditional marketing within the context of changing and extended range of digital strategies. Examine SEO tactics to enhance a website's position and ranking.	U, An, E	1, 2, 4, 6
CO-2	Demonstrate advanced skills in common digital marketing tools such as social media and blogs.	U, Ap	1, 4, 6
CO-3	Equip students with specific knowledge in the areas of digital marketing communications.	U, An, Ap	1, 4, 6
CO-4	Familiarise students to methodologies, tools and technologies involved in digital marketing.	U, Ap, E	1, 4, 6
CO-5	Understanding the development of digital presence from a marketing point of view. Also to analyse and evaluate the cyber security needs.	U, An, E	1, 4, 6

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

Name of the Course: Digital Marketing

Credits: 3:0 (Lecture: Practical)

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Develop conceptual understanding about Digital Marketing. Interpret traditional marketing within the context of changing and extended range of digital strategies. Examine SEO tactics to enhance a website's position and ranking.	1, 4, 5	1, 2, 4, 6	U, An, E	C, P	L	
2	Demonstrate advanced skills in common digital marketing tools such as social media and	1, 4, 5	1, 4, 6	U, Ap	C, P	L	

	blogs.						
3	Equip students with specific knowledge in the areas of digital marketing communications.	1, 4, 5	1, 4, 6	U, An, Ap	C, P	L	
4	Familiarise students to methodologies, tools and technologies involved in digital marketing.	1, 4, 5	1, 4, 6	U, Ap, E	C, M	L	
5	Understanding the development of digital presence from a marketing point of view.	1, 4, 5	1, 4, 6	U, An, E	C, P	L	

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

### Mapping of COs with PSOs and POs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	-	3	-	2	3	-	-	3	3	-	-
CO 2	3	-	-	3	-	2	3	-	-	3	3	-	-
CO 3	3	-	-	3	-	2	3	-	-	3	3	-	-
CO 4	3	-	-	3	-	2	3	-	-	3	3	-	-
CO 5	3	-	-	3	-	2	3	-	-	3	3	-	-

### Correlation Levels:

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

**Assessment Rubrics:**

- Assignments / Seminars
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

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

**Value Added Course: Constitutional Rights and Duties**

Discipline	Commerce				
Course Code	MIUK4VACCOM250.1				
Course Title	Constitutional Rights and Duties				
Type of Course	VAC				
Semester	IV				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4			4 hours
Pre-requisites	Basic understanding of constitutional, administrative and political framework in India.				
Course Summary	Learn about one's basic rights and understand the fundamental duties as a citizen. Inculcate the relevance and elements of Constitution among young generation. To equip basic structure and function of Constitution as Rule of Law. Sensitize on the nature, scope and characteristics of Constitution. Generate knowledge on the key, core, soul of the Constitution such as rights, directives and duties.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Nature of the Constitution	8
	1	Constitutional law of India - Salient features of the Constitution – Historical background – Constitutional principles and doctrines.	
	2	Constitutionalism - Distinction between Constitution and Constitutionalism Essential features of Constitutionalism.	
	3	Preamble – Significance and objectives – Preamble and interpretation of the Constitution.	
II		Fundamental Rights to Equality, Freedom and Right against Exploitation	12
	4	Origin and development for FR – Balance between individual liberty and collective interest. <i>Right to Equality (Art 14-18)</i> - Equality before law and equal protection of laws – concept of rule of law – reasonable classification.	
	5	<i>Right to Freedom (Art 19-22)</i> – Meaning and scope – Test of reasonable restrictions – Freedom of speech and expression – Scope and effect – Right to know and Right to Information Act, 2005. <i>Protection in Respect of Conviction for Offences (Art 20)</i> – Protection against ex post facto laws, double jeopardy and self-incrimination – Collection of evidence through scientific methods.	
	6	<i>Right to Life and Personal Liberty (Art 21)</i> – Personal liberty – Meaning and scope – Interrelation of Articles 14, 19 and 21 – Due process of law – new judicial trends in interpreting Art 21 – Emergency and Art 21 – Right to education – Art 21-A.	



	7	<i>Safeguards against Arbitrary Arrest and Detention (Art 22)</i> – Rights of arrested persons – Rights of detainee – Preventive detention laws. <i>Right against Exploitation (Art 23-24)</i> – Prohibition of traffic in human beings and forced labour – Protection of children from exploitation – Human rights protection.	
III	Freedom of Religion (Art 25-28)		10
	8	Secularism – Concept – Freedom of religion – Conversion rights of religious denominations etc.	
	9	<i>Cultural and Educational Rights (Art 29-30)</i> - Rights of minorities to establish and administer educational institutions – Government ‘s power to regulate minority run educational institutions – Reservation – Minority Commission.	
	10	<i>Right to Property (Art. 300A)</i> – Concept of <i>eminent domain</i> – Public purpose – Law – Compensation – 44th Amendment Act and Right to Property.	
	11	<i>Right to Constitutional Remedies (Art 32-35)</i> – Concept of <i>locus standi</i> – Judicial review – scope of writ jurisdiction of the supreme court and high courts – PIL – Relation between Art. 32 & 226 – Alternative remedy– Application of FR on members of armed forces.	
IV	Directive Principles of State Policy (Art 36-51)		8
	12	Objective of DPSP, classification – Social and economic charter – Social security charter – Community welfare charter	
	13	Relation between DPSP and FR – Implementation of DPSP – Doctrine of Separation of Powers under the Constitution of India – Right to work – Right of forest dwellers.	
V	Fundamental Duties (Art 51A)		7
	14	Source – Features of Fundamental Duties – Need for and Importance of Fundamental Duties	
	15	Relation between Fundamental Duties and Fundamental Rights - Enforcement – as an aid to interpret constitutional provisions Constitutional Authorities.	

**Recommended Exercises:**

Learners are required to

1. Apply the law correctly to different facts and in different context.
2. Critiquing various provisions of Indian constitution with other constitutions of the world.
3. Enumerate the recent developments in the judicial interpretations and reviews in making and amending the laws.

**Suggested Readings:**

1. Constitutional Law of India: M. P. Jai
2. Law of Constitution: D. D. Basu
3. Constitutional Law of India: J. H. Pandey
4. Constitution of India: V. N. Shukla
5. Law of Indian Constitution: P. S. Achuthan Pillai

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Identify and analyse the basic objectives of framing Indian Constitution and to develop an in-depth knowledge about drafting of the constitution.	R, U, An	6
CO-2	Generate and evaluate the interrelationship of fundamental rights. Discuss the concept of Equality before law and Rule of Law. Critically evaluate the concept of reasonable classification	R, U, E	6
CO-3	Understand the fundamental aspects of freedom of religion and minority rights.	U, Ap	6
CO-4	Enable student to understand the effectiveness and enforcement of DPSP, their relationship with fundamental rights	U, Ap	6
CO-5	Enumerate on the fundamental duties and its importance on society.	U, An, Ap	6

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

Name of the Course: *Constitutional Rights and Duties*

Credits: 3:0 (Lecture: Practical)

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Identify and analyse the basic objectives of framing Indian Constitution and to develop an in-depth knowledge about	1,7	6	R, U, An	C, F	L	-

	drafting of the constitution.						
2	Generate and evaluate the interrelationship of fundamental rights. Discuss the concept of Equality before law and Rule of Law. Critically evaluate the concept of reasonable classification	1,7	6	R, U, E	C, F	L	-
3	Understand the fundamental aspects of freedom of religion and minority rights.	1,7	6	U, Ap	C, F	L	-
4	Enable student to understand the effectiveness and enforcement of DPSP, their relationship with fundamental rights	1,7	6	U, Ap	C, P	L	-
5	Enumerate on the fundamental duties and its importance on society.	1,7	6	U, An, Ap	C, M	L	-

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	-	-	-	-	-	3	3	-	-	-	-	-	2
CO 2	-	-	-	-	-	3	3	-	-	-	-	-	2
CO 3	-	-	-	-	-	3	3	-	-	-	-	-	2
CO 4	-	-	-	-	-	3	3	-	-	-	-	-	2

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

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

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

**Value Added Course: Business Ethics**

Discipline	COMMERCE				
Course Code	MIUK4VACCOM251.1				
Course Title	Business Ethics				
Type of Course	VAC				
Semester	IV				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3 hours	-	-	3 hours
Pre-requisites	The student should possess a basic awareness regarding ethics.				
Course Summary	The purpose of this course is to build on one’s understanding of ethics, its importance in business, using an ethical decision-making mode that integrates social responsibilities of individuals, businesses etc. It examines the theoretical framework of ethical systems and the relevance of it in modern times. The course also gives orientation to an ethical approach in functional areas and managing business ethically giving due emphasis to workplace issues as well.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	<b>Introduction to Business Ethics</b>		5
	1	Defintion -Meaning - Nature of ethics	
	2	Meaning of Morals and Ethics- Features and principles of Ethics	
	3	Types of ethics - importance of ethics	
	4	Business Ethics -meaning and nature - importance of ethics in Business	
	5	Benefits Of Business Ethics	
II	<b>Organisational Ethics, Decision Making &amp;Ethical Issues</b>		10
	6	Ethics Followed In organisations	
	7	Ethical Issues	
	8	Ethical Decision Making	
	9	Dimensions and Benefits Of Ethical Decision Making	
	10	Ethical Dilemmas	
III	<b>Managing Ethics in Business &amp; Unethical Practices</b>		10
	11	Meaning And Importance Of Ethics At Work Place	
	12	Guidelines To Manage Ethics	
	13	Unethical Behaviour -Concept and Meaning	
	14	Recognise And identify	
	15	Address, Prevention, Intervention	
IV	<b>Ethical Approaches and Theories</b>		
	16	Importance Of Ethical Theories In Business	
	17	Traditional Theories	

	18	Normative Theories	10
	19	Pominent Areas Of theory Application	
	20	CSR	
V	<b>Ethics In Functional Areas</b>		10
	21	Functional Areas Where Ethics Are Applied	
	22	Ethics In Marketing	
	23	Ethics In Human Resource	
	24	Ethics In Accounting	
	25	Ethics In Finance	

### Recommended Assignments:

Learners are required to:-

- 1.Learners are asked to list down all the ethical practices that are followed by business firms
- 2.Learners are asked to identify the unethical practices followed in the past by business firms and present it as case studies
- 3.Learners examine careers in ethics
- 4.Learners are asked to conduct a study on a business firm by working in teams and evaluate if the business is able to align the ethical behaviour in all areas based on the ethics and value system stated by the business in its public documents and statements
- 5.Learners are asked to conduct a detailed study and presnt a report on any fraudulent practices identified in marketing , accounting etc

### Suggested Readings

- 1.Business Ethics: K Aswathappa, J Usha Rani, Sunanda GundaVajhala; Himalayala Publishing
2. Business Ethics and Corporate Governance: Dr. S S Khanka; S Chand and Company Pvt Ltd;
3. Business Management: R K Sharma and Shashi K Gupta; Kalyani publishers
4. Business Ethics and Communication ,V K Jain and Om Prakash Biyani,S Chand
- 5.. Business Ethics and Communication ,C S Tejpal Sethi ,S Chand
- 6.1. Management by Values; Chakraborty S.K.; OxfordUniversity Press, Kolkata 2005.
7. Professional Ethics by R. Subramanian, Second Edition, OXFORD

8. Theory and Practice of Managerial Ethics; Jayashree S. Sadri S. and Dastoor D.S.; Jaico ,

9. New Mantras in Corporate Corridors, Sharma Subash New age International Publishers.

10. Business Ethics and Corporate Governance (towards excellence and sustainability); Sadri S., Jayashree. Himalaya Publishing

11. Bhanumurthy K V: Ethics and Social Responsibility of Business, Pearson Education India.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Conceptualise Ethical dimensions of business	R,U,An	1
CO-2	They will acquire the ability to assess ethical values at work within management decisions and analyze their empowerment in business methodologies	U,An E	2
CO-3	Identify ethical and unethical practices and identify the values systems that can be developed	U,Ap,An E	3,6
CO-4	Gain understanding of the importance of ethics in today,s scenario	U,An	1
CO-5	Discuss the ethical issues in different functional areas	An,E	2

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

Name of the Course: Business Ethics

Credits: 3:0:0 (Lecture: Tutorial:)

CO No.	CO	POs	PSOs	Cognitive Level	Knowlede Category	Lecture (L)/Tutorial (T)
1	Conceptualise Ethical dimensions of business.	1,3	1	R,U,An	F,C	L
2	They will acquire the ability to assess ethical values at work within management decisions and analyze their empowerment in business methodologies	1,5	2	U,An.E	C,M	L

3	Identify ethical and unethical practices and identify the values systems that can be developed	1,5,6	3.6	U,Ap,An E	F,C	L
4	Gain understanding of the importance of ethics in today,s scenario	2,3	1	U,An	C,M	L
5	Discuss the ethical issues in different functional areas	2,3,4	2	An,E	F,C	L

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

### Mapping of COs with PSOs and POs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	-	-	-	-	3	-	2	-	-	-	-
CO 2	-	2	-	-	-	-	2	-	-	-	3	-	-
CO 3	-	-	3	-	-	2	2	-	-	-	3	-	2
CO 4	3	-	-	-	-	-	-	2	3	-	-	-	-
CO 5	-	2	-	-	-	-	-	2	3	1	-	-	-

### Correlation Levels:

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

### Assessment Rubrics:

- Assignments
- Internal Exam
- Final Exam



**Mapping of COs to Assessment Rubrics :**

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

**SEMESTER V**

**Discipline Specific Core A10: Business Regulatory Framework**

Discipline	COMMERCE				
Course Code	MIUK5DSCCOM300.1				
Course Title	Business Regulatory Framework				
Type of Course	DSC				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4 hours
Pre-requisites	Basic understanding of business and legal environment				
Course Summary	Provide an understanding about the basic legal framework regarding contracts and business transactions				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Law of Contract		15
	1	Law: Concept-classification-Importance-Business Law-Objectives-Sources	
	2	Indian Contract Act 1872- Contract-Types-Essential Elements-Offer-Acceptance	
	3	Consideration-Legality-Exceptions-Privity of contract-Privity of consideration	
	4	Capacity of parties: Minor-Persons of unsound mind_ persons disqualified by law	
	5	Free consent- Coercion-Undue Influence-Fraud-Misrepresentation and Mistake	
II	Legality and Performance of Contract		10
	6	Legality of object-Agreements opposed to public policy-Illegal and immoral agreements	
	7	Performance of contract-Actual and Attempted performance	
	8	Discharge of contract: Modes of discharge of contract	
	9	Breach of contract- Remedies for breach of contract	
III	Special Contracts		15
	10	Bailment and pledge- bailment definition- essential elements- rights and duties of bailer and bailee – finder of lost goods	
	11	Pledge - essentials- rights and duties of Pawner and Pawnee	
	12	Indemnity and guarantee- indemnity –definition- nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of	

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		guarantee	
	13	Law of agency – essentials, kinds of agents	
	14	Rights and duties agent and principal - creation of agency, termination of agency contract.	
IV		Sale of Goods Act	8
	15	Meaning of contract of sale- formation of contract of sale	
	16	Goods and their classification- condition and warranties	
	17	Transfer of property in goods- performance of contract of sale- unpaid seller and his rights.	
V		Contemporary Issues in Business Law	12
	18	Intellectual property Law- Patent-Trademark-Copyright	
	19	Information technology Act-Purpose-Significance- Cyber Crimes- Types	
	20	Right to Information Act, 2005- objects of the Act- information to be disclosed by public authorities- exemption from disclosure of information-	
	21	Central Information Commission- State Information Commission- Powers and Functions	

### Recommended practicals

Learners are required to

9. Collect newspaper cuttings relating to recent court verdicts regarding business disputes.
10. Prepare a model RTI application for obtaining information under Right to Information Act.
11. Prepare a list of gratuitous and non-gratuitous bailments contract entered in daily life situations.
12. Prepare a model of rent agreement or sales deed fulfilling the essential requirements of a valid contract.

### Suggested Readings:

1. Kapoor. N .D, *Business law*, Sultan Chand and Sons
2. Bhushan B., Kapoor N. D., Abbi R. and Kapoor R. *Elements of Business Laws*. Sultan Chand.
3. Maheshwari, S. N., Maheshwari, S. K. *A Manual of Business Laws*. Himalaya Publishing Pvt Ltd
4. Garg K.C, V.K Surendran, Mahesh Sharma and Chawla R.C, *Business regulatory frame work*, Kalyani Publishers, New Delhi
13. Tulsian P.C, *Business Laws*, Tata McGraw-Hill publishing Co.Ltd, New Delhi

14. B S Moshal, *Modern Business law*, Ane books, New Delhi

15. BARE Acts: *Contract Act, Sale of Goods Act, RTI Act 2005 IRDA, TRAI*

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Recognise the essential elements of a business contract and thereby enabling to enter into valid business propositions	R, U, An	1,2,3
CO-2	Describe various modes of discharge of contract and remedies available in case of breach.	U, An, Ap	1,3,5
CO-3	Recognise and differentiate between different types of special contracts in Indian Contract Act.	R, U, An	1,2,3
CO-4	Analyse the provisions of Sale of Goods Act and understand the contractual rights and obligations under the Act.	An, E	1,2,3,5
CO-5	Attain skills to draft legal documents regarding business transactions.	Ap, C	2,3,6

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

Name of the Course: Business Regulatory framework

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

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Recognise the essential elements of a business contract and thereby enabling to enter into valid business propositions	1,5	1,2,3	R, U, An	F, P	L	
2	Describe various modes of discharge of contract and remedies available in case of breach.	1,5	1,3,5	U, An, Ap	F, C	L	

3	Recognise and differentiate between different types of special contracts in Indian Contract Act.	1,5	1,2,3	R, U, An	C, P	L	
4	Analyse the provisions of Sale of Goods Act and understand the contractual rights and obligations under the Act.	1,5	1,2,3,5	An, E	P, M	L	
5	Attain skills to draft legal documents regarding business transactions.	1,5	2,3,6	U, An, E	M	L	

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	2	-	-	-	3	-	-	-	2	-	-
CO 2	3	-	2	-	-	2	3	-	-	-	2	-	-
CO 3	3	2	2	-	-	-	3	-	-	-	2	-	-
CO 4	3	2	2	-	2	-	3	-	-	-	2	-	-
CO 5	-	2	2	-	-	2	3	-	-	-	2	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

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

**Discipline Specific Core: Corporate Accounting**

Discipline	Commerce				
Course Code	MIUK5DSCCOM301.1				
Course Title	Corporate Accounting				
Type of Course	DSC				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4	-	-	4 hours
Pre-requisites	MIUK2DSCCOM100.1				
Course Summary	This course will help the learners to familiar with the accounting policies and practices followed in Corporate sector especially at the time of preparation of final accounts and at the time of business restructuring, in compliance with the legal provisions specified in Companies Act.				

**Detailed Syllabus**

Module	Unit	Contents	Hrs
I		Accounting standards applicable to Corporates	8
	1	Accounting standards – meaning- ASB- Functions- Advantages.	
	2	Relevance of Accounting Standards in preparation and presentation of final accounts of companies.	
	3	Indian GAAP and Global Accounting Standards-Convergence with IFRS.	
	4	Important Accounting Standards applicable to Companies	
II		Final Accounts of Companies	17
	5	Books of accounts to be kept by companies-statutory records – Treatment of special items while preparing final accounts-Financial statements in companies according to Schedule III of Companies Act, 2013.	
	6	Preparation of Profit and Loss account (Vertical form with notes).	
	7	Preparation of Balance Sheet (Vertical form with notes).	
	8	Profits prior to incorporation-meaning-accounting steps-weighted time ratio-Preparation of accounts.	
III		Accounting for Business Restructuring	20
	9	Business combinations-Amalgamation- absorption and External Reconstruction – Meaning- Differences.	
	10	Amalgamation in the nature of merger, Purchase- Applicability of AS 14.	
	11	Calculation of Purchase consideration (all methods) – Journal Entries	

		in the books of Transferor and Transferee Companies, Revised Balance Sheet ( excluding inter - company holdings )	
	12	External Reconstruction-Accounting procedure.	
IV	Internal Reconstruction		10
	13	Meaning and definition-Procedure for internal reconstruction- Comparison with amalgamation, absorption and external reconstruction.	
	14	Accounting procedure –Alteration of share capital-Capital reduction- Surrender of shares- consolidation and subdivision of share capital – post reconstruction Balance Sheet.	
V	Interpretation of Financial Statements		5
	15	Familiarity with AS-20–objectives, scope, definition, presentation, measurement –Basic EPS –Diluted EPS.	
	16	Diluted Potential Equity Shares – Disclosure –EBIT –EPS Analysis.	

### Recommended Exercises:

Learners are required to-

1. Collect and review the updates in accounting standards.
2. Collect financial statements of companies to familiar with their accounting practices.
3. Prepare a list of companies involved in the business combinations for the last three years.
4. Find out at least one company undergone the process of internal reconstruction and analyse the causes behind it.
5. Compare and contrast the financial statements of various companies to identify the changes in EPS and its reasons.

### Recommended Books:

1. Jain S.P and Narang K.L .Corporate Accounting, Kalyani Publishers, New Delhi.
2. Maheswari S.N. and Maheswari S.K. Corporate Accounting, Vikas Publishing House, New Delhi.
3. Pillai R.S N,Bhagavathi and Uma S. Fundamentals of Advanced Accounting, S Chand & Co. Ltd., New Delhi.
4. Shukla M C, Grewal T.S.and Gupta S.C. Advanced Accounts S.Chand& Co. Ltd., New Delhi. 5. Paul. K.R. Accountancy, New Central Book Agency Pvt. Ltd. Kolkata.
6. Mukherjee A. and Hanif M. Corporate Accounting, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.



7. Nirmal Gupta and Chhavi Sharma. Corporate Accounting Theory and Practice, Ane Books India, New Delhi.

**Course outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand and explain various accounting standards applicable to corporates.	R, U	1,2,3
CO-2	Prepare the final accounts of companies and to determine profit prior to incorporation.	R, U, Ap	1,2,3,5
CO-3	Deal with the accounts of companies involved in business combinations.	R, U, Ap	1,2,3,5
CO-4	Familiar with the legal and accounting procedure to be followed in the scheme of internal reconstruction.	U, Ap	1,2,3,5
CO-5	Analyse the financial performance of a business enterprise with the help of EPS.	U, Ap, An, E	1,2,3,5

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

Name of the Course: Corporate Accounting

Credits: 4:0 (Lecture: Practical)

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand and explain various accounting standards applicable to corporates.	1,2,5	1,2,3	R, U	F,C	L	-
2	Prepare the final accounts of companies and to determine profit prior to incorporation.	1,2,5	1,2,3,5	R, U, Ap	F,C,P	L	-
	Deal with the accounts of	1,2,5	1,2,3,5	R, U, Ap	F,C,P	L	-

3	companies involved in business combinations.						
4	Familiar with the legal and accounting procedure to be followed in the scheme of internal reconstruction.	1,2,5	1,2,3,5	U, Ap	F,C, P	L	-
5	Analyse the financial performance of a business enterprise with the help of EPS.	1,2,5	1,2,3,5	U, Ap, An, E	F,C,P	L	-

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	2	-	-	-	3	3	-	-	3	-	-
CO 2	3	2	2	-	3	-	3	3	-	-	3	-	-
CO 3	3	2	2	-	3	-	3	3	-	-	3	-	-
CO 4	3	2	2	-	3	-	3	3	-	-	3	-	-
CO 5	3	2	2	-	3	-	3	3	-	-	3	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments

- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

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

Discipline	Commerce				
Course Code	MIUK5DSCCOM302.1				
Course Title	Auditing				
Type of Course	DSC				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	MIUK2DSCCOM100.1				
Course Summary	This course provides the essential aspects of auditing, including principles, procedures, and techniques, aligning with both legal mandates and professional standards. Additionally, it will provide insights into Corporate Governance and Corporate Social Responsibility principles.				

**Discipline Specific Core: Auditing**

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Fundamentals of Auditing		12
	1	Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques.	
	2	Classification of Audit, Audit Planning.	
	3	Internal Control – Internal Check and Internal Audit.	
	4	Audit Procedure – Vouching and verification of Assets & Liabilities.	
II	Audit of Companies		12
	5	Audit of Limited Companies: Company Auditor- Qualifications and disqualifications.	
	6	Appointment, Rotation, Removal, Remuneration, Rights and Duties	
	7	Auditor’s Report- Contents and Types.	
	8	Liabilities of Statutory Auditors under the Companies Act 2013.	
III	Special Areas of Audit		12
	9	Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit.	
	10	Recent Trends in Auditing: Basic considerations of audit in EDP Environment.	
	11	Computer aided audit techniques and tools.	
	12	Auditing Standards; Relevant Case Studies.	
IV	Corporate Governance		12
	13	Conceptual framework of Corporate Governance: Theories & Models, Broad Committees.	
	14	Corporate Governance Reforms.	
	15	Major Corporate Scandals in India and Abroad. Common Governance	

		Problems Noticed in various Corporate Failures.	
	16	Codes & Standards on Corporate Governance.	
V	Corporate Social Responsibility (CSR)		12
	17	Concept of CSR, Corporate Philanthropy.	
	18	Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance.	
	19	CSR provisions under the Companies Act 2013 - CSR Committee; CSR Models, Codes, and Standards on CSR.	

**Practical:**

1. Visit an audit firm and prepare a report on the work done by the firm on a specific company.
2. Study about a company scam and find the audit ethical flaws and justify the causes.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Demonstrate the Fundamentals of Auditing, Audit Process, Audit Materiality and Audit Evidence	U	1
CO-2	Apply auditing procedures and Understand Audit report as it is related to legal framework.	U, Ap	1,3
CO-3	Interpret Special areas of audit and understand recent trends in auditing	U, An	1,5
CO-4	Describe the importance of corporate governance in the day-to-day working of organizations	U	1
CO-5	Evaluate a framework for effective corporate governance by understanding the role and responsibility of different stakeholders	U, E	1

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

Name of the Course: Auditing

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

CO No.	CO	PO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Demonstrate the	1	1				

	Fundamentals of Auditing, Audit Process, Audit Materiality and Audit Evidence			U	F, C	L	
2	Apply auditing procedures and Understand Audit report as it is related to framework.	1,2	1,3	U, Ap	P	L	
3	Interpret Special areas of audit and understand recent trends in auditing	1,5	1,5	U, An	F	L	
4	Describe the importance of corporate governance in the day-to-day working of organizations	1	1	U	F	L	
5	Evaluate a framework for effective corporate governance by understanding the role and responsibility of different stakeholders	1,2	1	U, E	F	L	

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	-	-	-	-	3	-	-	-	-	-	-
CO 2	3	-	2	-	-	-	3	1	-	-	-	-	-
CO 3	3	-	-	-	2	-	3	-	-	-	2	-	-

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

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignment / Seminar
- Internal Exam
- End Semester Exam

**Mapping of COs to Assessment Rubrics :**

	Assignment/Seminar	Internal Exam	End Semester Examinations
CO 1	✓	✓	✓
CO 2	✓	✓	✓
CO 3	✓	✓	✓
CO 4	✓	✓	✓
CO 5	✓	✓	✓

**Discipline Specific Elective: Business Information System Stream**  
**Computerized Accounting-I**

Discipline	COMMERCE				
Course Code	MIUK5DSECOM300.1				
Course Title	Computerized Accounting- I				
Type of Course	Elective- Computer Application				
Semester	V				
Academic Level	300- 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	3 hours	-	2 hours	5
Pre-requisites	Basic Knowledge of accounting and digital literacy.				
Course Summary	Helps students to work with accounting software. They will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally Prime software. Accounting with Tally course is not just theoretical program, but it also includes continuous practice, to make students ready with required skill for employability in the job market.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Introduction to Accounting Software		15
	1	Computerized Accounting- Meaning-Features-Merits-De Merits- Difference between manual accounting and computerized accounting.	
	2	Introduction to tally-Features-Screen Components-Steps involved in the operation of tally-Startup tally-quitting tally-creation of a company, alteration, deleting and shut a company.	
	3	Concepts of grouping of accounts-predefined groups-creation, display or alter groups and ledgers.	
	4	F11 features and F12 configuration	
II	Accounting Vouchers and its Advanced Usages		15
	5	Meaning of Voucher-Types of vouchers used in tally-Creation of a voucher-display, altering, deleting and duplicating a voucher entry.	
	6	Advanced Accounting Features -Cost category -cost centres - Budgets- preparation of final accounts.	
III	Preparation of accounting books		15
	7	Meaning of books of accounts-types-cash book, bank book, journal register, ledger, purchase register and sales register.	
	8	Preparation of Bank Reconciliation Statement and manufacturing account.	
IV	Analysis of financial statements		15
	9	TDS-Features of TDS in Tally- Generation and reconciliation of TDS	



		challans- Filing e-TDS return- E filing of income tax of individual assessee.	
	10	Fund flow statement- Receivable turn over- Variance analysis- Ratio analysis.	
V		Generating accounting reports in tally	15
	11	Financial Statements -Trading Account-Profit & Loss Account - Balance Sheet-Accounts Books and Reports -Exception Reports - Statutory Reports - Trail balance- Day Book -List of Accounts- Outstanding Statement	

### Suggested Readings:

1. Learn Tally. ERP 9 by Soumya Ranjana Behera.
2. Tally ERP. 9 with GST by DT Editorial service.
3. Learn Tally Prime with GST by Gaurav Agarwal.
4. Mastering Tally Prime by Ashok K Nadhani.
5. Tally Prime with GST by Balaji Publication.
6. Nadhani, A.K and Nadhani, K.K. Implementing Tally 7.2 BPB Publication, New Delhi
7. Kiran Kumar, K. Tally 9, Laasya Publishers, Hyderabad
8. Fire Wall media, Tally 9.
9. Vishu Priya Singh, Tally 9, Computech Publications Ltd, New Delhi.
10. Sharma, KVS, Statistics made simple, do it yourself and PC, Prentice Hall of India Pvt. Ltd., New Delhi
11. Goods and Services Tax, Himalaya Publishing House

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Introduction to Accounting Software	U	1,3
CO-2	Accounting Vouchers and its Advanced Usages	U, Ap, C	1,3
CO-3	Preparation of accounting books	Ap, An	1,3
CO-4	Analysis of financial statements	U, E	1,3
CO-5	Generating accounting reports in tally	Ap, C	1,3

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

Name of the Course: Computerised Accounting

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

CO No.	CO	PSOs	POs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Introduction to Accounting Software	1,3	1	U	C	L	P
CO-2	Accounting Vouchers and its Advanced Usages	1,3	1,5	U, Ap	C	L	P
CO-3	Preparation of accounting books	1,3	1,5	U, Ap	C, P	L	P
CO-4	Analysis of financial statements	1,3	1,5	U, Ap	C	L	P
CO-5	Generating accounting reports in tally	1,3	1,5	U, Ap	C, P	L	P

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

### Mapping of COs with PSOs and POs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	1	-	-	-	2	-	3	-	-	-	-	-	-
CO 2	2	-	2	-	3	-	3	-	-	-	2	-	-
CO 3	2	-	2	-	3	-	3	-	-	-	2	-	-
CO 4	2	-	2	-	3	-	3	-	-	-	2	-	-
CO 5	2	-	2	-	3	-	3	-	-	-	2	-	-

### Correlation Levels:

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

**Assessment Rubrics:**

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

**Mapping of COs to Assessment Rubrics :**

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

**Discipline Specific Elective: Cooperation Stream**  
**International Co-operatives**

Discipline	Commerce				
Course Code	MIUK5DSECOM301.1				
Course Title	International Co-operatives				
Type of Course	DSE				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4			4 hours
Pre-requisites	MIUK3DSECOM201.1				
Course Summary	The course enables the students to acquire knowledge about the evolution and development of co-operative movement in the world.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Co-operative Movement in Foreign Countries		12
	1	Great Britain (Consumer) - Germany (Agricultural Credit) - Denmark (Dairy).	
	2	China (Induscos) - Japan (Multi-purpose societies) - USA (Marketing) - USSR (Collective Farms).	
II	Co-operatives and Employment in Africa		12
	3	Cooperatives in Sierra Leone -African Confederation of Co-operatives Savings and Credit Associations, (Nairobi) Kenya - Kilimanjaro Native Co-operative Union (Tanzania).	
	4	Contribution of Robert Owen, Louis Blanc, Shri V. L. Mehta and D. R. Gadgil in the sphere of co-operation.	
III	International Co-operative Alliance		12
	5	Objectives – Role – Membership – Governing Bodies - Regional offices - Sectoral organizations and functioning of ICA.	
	6	Leading specialized organizations of ICA - International Co-operative Agricultural Organization (ICAO).	
	7	International Co-operative Banking Association (ICBA) - International Health Co-operative Organization (IHCO).	
	8	International Co-operative Fisheries Organization (ICFO)- Consumer Cooperative World-wide (CCW).	
IV	Role of International Organisations in the Development of Co-operative Movement		12
	9	International Labour Organization - World Bank.	
	10	World Assembly of Youth - Afro-Asian Rural Reconstruction Organization	
	Inter Co-operative Relations		12

V	11	Indian Farmers Fertilizers Co-operatives (IFFCO) - Anand Milk Producers Union Limited (AMUL) - National Co-operative Union of India (NCUI)	
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**Recommended Exercises:**

Learners are required to:

1. Collect details about more countries and persons involved in the development of global co-operative movement.
2. Critically examine the contribution of international bodies in the development of co-operative sector.
3. Discuss the role and position of India in the international co-operation.

**Suggested Readings:**

1. G.R.Madan , Co-operative Movement in India.
2. T.N.Hajella , Principles, Problems and Practice in Co-operation.
3. Periodicals and Journals published by NCUI
4. R.D.Bedi , Theory, History and Practice of Co-operation.
5. Saxena and Mammoria , Co-operation in Foreign Lands.
6. T.N.Hajella , Principles, Problems and Practice of Co-operation.
7. I.C.A. Digest Published by I.C.A.
8. Review of International Co-operation, Official Journal of I.C.A.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand and explain the development of Co-operative movements in Europe, Asia, and USA	R,U	1
CO-2	Acquire knowledge regarding the growth of Co-operative movement in Africa and about the major contributors of Co-operative movement	R,U	1
CO-3	Understand and explain about International Co-operative Alliance and its allied organisations	R,U	1,3
CO-4	Develop a clear idea on how the international organisations helps in the development of Co-operative movement around the world.	R,U,E	1
CO-5	Explain the role of major Indian co-operative organizations in International co-operative movement	U,E	1,3

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

Name of the Course: International Co-operatives

Credits: 4:0 (Lecture: Practical)

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand and explain the development of Co-operative movements in Europe, Asia, and USA	1,7	1	R,U	F,C	L	
2	Acquire knowledge regarding the growth of Co-operative movement in Africa and about the major contributors of Co-operative movement	1,7	1	R,U	F,C	L	
3	Understand and explain about International Co-operative Alliance and its allied organisations	1, 7	1,3	R,U	F,C	L	
4	Develop a clear idea on how the international organisations helps in the development of Co-operative movement around the world.	1, 7	1	R,U,E	F,C	L	
5	Explain the role of major indian co-operative organizations in International co-operative movement	1, 7	1,3	U,E	F,C	L	

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	-	-	-	-	3	-	-	-	-	-	3
CO 2	3	-	-	-	-	-	3	-	-	-	-	-	3
CO 3	3	-	2	-	-	-	3	-	-	-	-	-	3
CO 4	3	-		-	-	-	3	-	-	-	-	-	3
CO 5	3	-	2	-	-	-	3	-	-	-	-	-	3

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

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

**Discipline Specific Elective: Finance Stream**  
**Capital Market Operations**

Discipline	Commerce				
Course Code	MIUK5DSECOM302.1				
Course Title	Capital Market Operations				
Type of Course	DSE				
Semester	V				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	MIUK4DSECOM202.1				
Course Summary	This course aims to acquaint students with the workings of capital markets. By the end, students will gain insights into the various elements and participants involved in these markets				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	<b>Indian Capital Market</b>		12
	1	Meaning and definition of Equity Shares - Growth of Corporate Sector and simultaneous growth in number of equity Shareholders- Separation of Ownership and Management in the Company- Development of Equity Culture in India and Current Position.	
	2	Market segments - Primary market, Secondary market, products and participants,	
	3	Derivatives market, corporate and government securities market;	
	4	Stock Exchange membership - stock brokers, sub-brokers, broker-clients' relationship, trading mechanism, code of ethics.	
II	<b>Capital Market: Dimensions</b>		15
	5	Primary Market-IPO, Book building method, offer for sale, Role of Merchant Bankers in Fixing the Price	
	6	Red Herring Prospectus- ASBA - Green Shoe Option- Sweat Equity- ESOP- Right Issue of Shares- ADR- GDR- IDR.	
	7	Secondary Market - Definition and Functions - Evolution and Growth – NSE, BSE, SME Exchanges and overseas Stock Exchanges - Recent developments-	
	8	Stock market indices-Sensex, Nifty and other indices.	
III	<b>Clearing and Settlement</b>		10
	9	Introduction, key terminologies, Transaction cycle, Settlement process, Settlement agencies	
	10	Risks in settlement, Securities settlement, Funds settlement, Shortages handling, Risk containment measures.	



	11	International securities, identification number, Demat and Electronic transfer of securities, Investor protection fund.	
IV	<b>Trading Systems and Strategies</b>		13
	18	Trading System in Stock Exchange: Introduction, NEAT & BOLT, Screen Based Trading System (SBTS), Market Phases, Order Management, Trade Management.	
	19	Trading Strategies: Long v/s Short and Brief Introduction to Hedging, Daily Settlement and Market Margins.	
	20	Trading Introduction, NEAT system, Market types, corporate hierarchy, local databases, market phases, order management, trade management, auction, RETDEBT market (RDM), trading.	
V	<b>Legal Framework</b>		10
	23	Introduction to various Acts governing securities Market	
	24	Securities Contracts (Regulation) Act, 1956, Securities Contracts (Regulation) Rules, 1957, Securities and Exchange Board of India Act, 1992, SEBI (Stock Brokers & Sub-Brokers) Regulations, 1992, SEBI (Prohibition of Insider Trading) Regulations, 1992, SEBI (Prohibition of Fraudulent and Unfair Trade Practices Relating to Securities Markets) Regulations, 2003, The Depositories Act, 1996.	

**Practical:**

1. Visit a stockbroking firm and create a report on the trading mechanism and the code of ethics they adhere to.
2. Prepare a report on the movement of various stock market indices over a minimum period of one month
3. Open a demat account and start online stock trading/investment.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the components Indian Capital Market	U	1,2
CO-2	Discuss the primary and secondary markets and understand stock market indices	R, U	1,2
CO-3	Describe the clearing and settlement system	U	1,2
CO-4	Understand the trading systems in stock exchanges	U, Ap	1,2
CO-5	Discuss the legal system in the capital markets	U	1,3

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

Name of the Course: Capital Market Operations

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

CO No.	CO	PO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the components Indian Capital Market	1	1,2	U	F, C	L	
2	Discuss the primary and secondary markets and understand stock market indices	1,3	1,2	R, U	P	L	
3	Describe the clearing and settlement system	1,3	1,2	U	F	L	
4	Understand the trading systems in stock exchanges	1,5	1,2	U, Ap	P	L	
5	Discuss the legal system in the capital markets	1,3	1,3	U	F	L	

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	-	-	-	-	3	-	-	-	-	-	-
CO 2	3	3	-	-	-	-	3	-	-	-	-	-	-

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

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignment / Seminar
- Internal Exam
- End Semester Exam

**Mapping of COs to Assessment Rubrics:**

	Assignment/Seminar	Internal Exam	End Semester Examinations
CO 1	✓	✓	✓
CO 2	✓	✓	✓
CO 3	✓	✓	✓
CO 4	✓	✓	✓
CO 5	✓	✓	✓

**Discipline Specific Elective: Business Information System Stream**  
**R Programming for Business**

Discipline	Commerce				
Course Code	MIUK5DSECOM303.1				
Course Title	R Programming for Business				
Type of Course	DSE				
Semester	V				
Academic Level	300 – 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	5 hours	3	2	5 hours
Pre-requisites	Basic computer skills with knowledge of mathematical operations and statistics				
Course Summary	This course equips students with the foundational skills to analyse and visualize data using R, a powerful programming language widely used in data science and business.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Introduction to R	10
	1	Basics of R and its applications-Downloading and installing R and RStudio	
	2	Navigating the R environment	
	3	Basic syntax: variables, data types, operators, expressions	
	4	Working with the R console and scripts	
	5	R packages and package management (Basics)	
II		Data Structures in R	20
	6	Vectors: creation, manipulation, subsetting;	
	7	Matrices and data frames: creation, indexing, subsetting;	
	8	Lists: creation, manipulation, accessing elements;	
	9	Working with different data types: numeric, character, logical, and factors.	
III		Data Input, Output, Manipulation and Cleaning in R	20
	10	Reading data from various sources (CSV, Excel, text files)-Writing data in different formats-Importing and exporting data using R packages-	
	11	Data cleaning techniques: handling missing values, outliers, and inconsistencies.	
	12	Data transformation functions: filtering, sorting, aggregating.	
	13	Data wrangling with the dplyr package.	

IV	<b>Control Flow Statements, Functions and Statistical Analysis with R Package</b>		15
	14	Conditional statements: if, else, else if.	
	15	Looping statements: for, while.	
	16	Defining and using functions: arguments, return values	
	17	Performing descriptive analysis using R functionalities	
V	<b>Data Visualization with R</b>		10
	18	Creating basic plots: Scatter plots, bar charts, histograms	
	19	Customization of plots: Color, line styles, annotations	

**Recommended Practical's:**

Learners are required to

1. Navigate the RStudio interface and explore basic R commands (e.g., arithmetic operations, assignment operators).
2. Experiment with different data types in R (vectors, matrices, data frames).
3. Practice creating objects, accessing elements, and performing basic operations on data structures.
4. Import data from a CSV file into R.
5. Identify missing data patterns and practice different methods for handling missing values (mean imputation, deletion).
6. Explore data cleaning techniques (e.g., removing outliers, formatting data types).
7. Calculate descriptive statistics (mean, median, standard deviation) for various variables and interpret the results in a business context.
8. Visualize data distributions using histograms and boxplots in R to understand data characteristics and identify potential outliers or skewness.

**Suggested Readings:**

Peng, R. D. (2016). *R for Business Analytics* (2nd ed.). Pearson Education.

Provost, F., & Fawcett, T. (2013). *Data Science for Business: Forecasting, Analytics, and Optimization* (2nd ed.). O'Reilly Media.

Tsay, R. S. (2005). *Analysis of Financial Time Series* (2nd ed.). Wiley-Interscience.

**Online Resources:**

RStudio Cheat sheets. <https://www.rstudio.com/tags/cheatsheet/>

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
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CO-1	Understand the basics of R programming syntax, data structures, and object manipulation.	U	1,4
CO-2	Learn data manipulation techniques (importing, cleaning, transforming) for business data sets.	U, Ap	1,4
CO-3	Perform descriptive analysis using R packages.	Ap	1,4,5
CO-4	Create informative data visualizations to effectively communicate data insights.	Ap, An	1,4,5
CO-5	Develop critical thinking skills to evaluate the strengths and limitations of R programming for data analysis.	An, E	1,4

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

Name of the Course: R Programming for Business

Credits: 3: 2 (Lecture: Tutorial)

CO No.	CO	PO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the basics of R programming syntax, data structures, and object manipulation.	1,2	1,4	U	F	L	P
2	Learn data manipulation techniques (importing, cleaning, transforming) for business data sets.	1,2,5	1,4	U, Ap	F, P	L	P
3	Perform descriptive analysis using R packages.	1,2,5	1,4,5	Ap	P	L	P
4	Create informative data visualizations to effectively communicate data insights.	1,2,4	1,4,5	Ap, An	P, C	L	P
	Develop critical						

5	thinking skills to evaluate the strengths and limitations of R programming for data analysis.	1,2,5	1,4	An, E	C, M	L	P
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F-Factual, C- Conceptual, P-Procedural, M-Metacognitive

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2	-	-	3	-	-	3	3	-	-	-	-	-
CO 2	2	-	-	3	-	-	3	3	-	-	3	-	-
CO 3	2	-	-	3	3	-	3	3	-	-	3	-	-
CO 4	2	-	-	3	2	-	3	3	-	3	-	-	-
CO 5	2	-	-	3	-	-	3	3	-	-	-	-	3

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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



**Discipline Specific Elective: Cooperation**  
**Cooperative Management and Administration**

Discipline	Commerce				
Course Code	MIUK5DSECOM304.1				
Course Title	Cooperative Management and Administration				
Type of Course	DSE				
Semester	V				
Academic Level	300 – 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4			4 hours
Pre-requisites	MIUK4DSECOM201.1				
Course Summary	The course familiarises the students with the principles and practices of co-operative management and administration.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Co-operative Management		12
	1	Nature and importance – managing members, dual role of members as users and owners of co-operative enterprise – democracy in co-operatives.	
	2	Managing the relationship between the Board of Directors and members – co-operative corporate governance- relation between member societies and their federations.	
II	Issues in Co-operative Management		12
	3	Managing the social process in a co-operative – competition, conflict and co-operation – Associative character of a co-operative and managing a co-operative association.	
	4	Issues in organizing a co-operative – size of the organization – small area vs. large area, single purpose vs. multipurpose co-operatives – multipurpose vs multifunctional co-operatives – unitary vs. federal co-operatives – designer vs greenhouse co- operatives.	
	5	Issues in financing a co-operative – Evaluating a Co-operative organization – member dimension, enterprise dimension and ethical dimension.	
III	Administrative set up of Co-operative Department in Kerala		12
	6	State level-district level and Taluk level- Powers and Responsibilities of Co-operative Department.	
	7	Conferment of powers of Registrar-functional Registrars in Kerala-need for separating administration from audit	
	Co-operative Education and Training		
	8	Need and importance of Co-operative Education and Training –	

IV		Arrangements for co-operative education and training in India and in Kerala – NCUI, NCCT.	12
	9	Kerala State Co-operative Union – Circle Co-operative Unions – Specialized Sectoral Training Institutes in Kerala.	
V		Management & working of major Co-operative Organisations and Institutions	12
	10	Management and working of major Co-operative Organizations and Institutions – in-Aid of Co-operatives.	
	11	NAFED, IFFCO, KRIBCO, NABARD, NDDB, NCDC, NHB and other national organizations providing assistance to housing co-operatives.	

**Recommended Exercises:**

Learners are required to:

1. List out the roles, powers and duties of General Body and Board of Directors of any Co-operatives.
2. Visit 4-5 Co- operatives in a particular place and identify the issues in financing.
3. Prepare a list of Co- operative Training Institutes of Kerala.

**Suggested Readings:**

1. Krishnaswami O.R. and Kulandaiswamy V. Co-operation Concept and Theory, Arudra Academy, Coimbatore.
2. Bedi R.D. Theory, History and Practice of Co-operation, B. Lal Book Depot, Meerut.
3. Rajagopalan R. (ed). Rediscovering Co-operation, Vol I,II& III, Institute of Rural Management Anand, Gujarat.
4. Seetharaman S.P. and Mohan N .Framework for Studying Co-operative Organisation: The case of NAFED, Oxford & IBH Publishing Co., New Delhi.
5. Seetharaman S.P. and Shingi P.M. Agribusiness Co-operatives, Oxford & IBH Publishing Co., New Delhi.
6. Edgar Parnell. Reinventing the Co-operative Enterprises for the 21stCentury, Plunkett Foundation, UK.
7. Tushar Singh. Catalysing Co-operation, Sage Publications, New Delhi.
8. Attwood D.W. and BaviskarB.S. Who Shares? – Co-operatives and Rural Development, Oxford University Press, New Delhi.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
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CO-1	Understand the management and structural aspects of cooperatives. Cognize with cooperative administrative setup.	R, U	1, 2, 3
CO-2	Trace out and arrive with practical solutions for issues in Cooperative Management.	U, An, Ap	1, 2, 5
CO-3	Explain governance and management of the Kerala state level, district level, taluk level cooperative institution.	U, An	1, 3
CO-4	Acquire knowledge about different cooperative training houses and method of training.	U, An	1, 3, 5
CO-5	Detailed analysis of the management and working of major co-operative organisations and institutions.	U, An	1, 3

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

Name of the Course: Cooperative Management and Administration

Credits: 4:0 (Lecture: Practical)

CO No.	CO	Pos	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the management and structural aspects of cooperatives. Cognize with cooperative administrative setup.	1	1, 2, 3	R, U	C, F	L	
2	Trace out and arrive with practical solutions for issues in Cooperative Management.	1	1, 2, 5	U, An, Ap	C, M	L	
3	Explain governance and management of the Kerala state level, district level, taluk level cooperative institution.	1	1, 3	U, An	C, F	L	
	Acquire knowledge						

4	about different cooperative training houses and method of training.	1	1, 3, 5	U, An	C, F	L	
5	Detailed analysis of the management and working of major co-operative organisations and institutions.	1	1, 3	U, An	C, F	L	

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

### Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	3	-	-	-	3	-	-	-	-	-	-
CO 2	3	2	3	-	-	-	3	-	-	-	-	-	-
CO 3	3	-	3	-	-	-	3	-	-	-	-	-	-
CO 4	3	-	3	-	2	-	3	-	-	-	-	-	-
CO 5	3	-	3	-	-	-	3	-	-	-	-	-	-

### Correlation Levels:

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

### Assessment Rubrics:

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

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

**Discipline Specific Elective: Taxation Stream**

**Income Tax Law and Practice - I**

Discipline	Commerce				
Course Code	MIUK5DSECOM305.1				
Course Title	Income Tax Law and Practice - I				
Type of Course	DSC				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	Basic Knowledge about finance and accounts				
Course Summary	A higher-level course that provides in-depth knowledge on residential status, sources and heads of income, and also gives practical knowledge in computation of tax of individuals and e-filing of returns.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Introduction to Income Tax	10
	1	Basic Concepts of Income Tax –Direct Tax and Indirect Tax, Income tax, Features of Income Tax, Components of Income Tax Law, Assessment year, Previous Year, Person, Assessee, Income, Gross Total Income, Total Income, Casual Income, Income Tax Rates applicable to Individuals, Maximum Marginal Rate	
	2	Residential Status and Scope of Tax – Residential status of an Individual, Scope of tax based on Residential status	
	3	Income exempted for Individuals, Agriculture Income – Kinds, Taxability	
	4	Source of Income and heads of Income	
		Illustrations: Judge the residential status, scope of tax based on residential status of Individuals.	
II		Income from salary Sec.15 to 17 (Except Pension Benefits)	12
	5	Chargeability u/s 15- Components of Salary, Allowances- fully taxable, partly taxable, fully exempted	
	6	Deductions u/s 16 – Standard Deduction, Entertainment Allowance, Employment Tax	
	7	Perquisites and Profits in lieu of Salary u/s 17	
8	Illustrations: Calculate the salary Income of Individuals.		
III		Income from House Property and Profits and Gains of Business or Profession	13
	A	Income from House Property Sec. 22 to 27	
	9	Chargeability – Income Chargeable under Income from house property	
10	Exemptions - Income exempted from house property		

	11	Annual Value- Gross Annual Value, Annual Value, Rule 4	
	12	Deductions from Annual Value – Standard deduction (Sec.24), interest on housing loan- pre construction and post construction period	
	13	Illustrations: Calculate the income from house property of Individuals.	
	B	Profits and Gains of Business or Profession Sec. 28 to 44:	
	14	Chargeability- income chargeable under Profits and Gains of Business or Profession (sec.28), rules in assessment, computation of chargeable profit or gain	
	15	Deductions Expressly allowed to an Individual	
	16	Deductions Expressly disallowed to an Individual	
	17	Depreciation- rates and calculation	
	18	Illustrations: Calculate the Business Income of Individuals.	
IV	Capital Gains and Income from Other Sources		12
	A	Capital Gains Sec. 45 to 55	
	19	Chargeability – Income Chargeable under Capital Gain	
	20	Capital Asset- Capital and non-capital asset	
	21	Computation of Short Term and Long-Term Capital Gain	
	22	Capital Gains exempt from tax	
	B	Income from Other Sources Sec.56-59	
	23	Chargeability- Income Chargeable under other source	
	24	Deductions allowed from other sources	
	25	Bond Washing Transactions	
	26	Illustrations: Calculate the capital gain and other income of Individuals.	
V	Assessment of Individuals		13
	27	Clubbing and Aggregation of Incomes	
	28	Set off and carry forward of Losses	
	29	Computation of Gross Total Income	
	30	Deductions from Gross Total Income applicable to Individuals 80 C, 80 CCC, 80 CCD, 80 CCD (1B), 80 D, 80 DD, 80 DDB, 80 E, 80 EE, 80EEA, 80 G, 80 GG, 80 GGA, 80 GGC, 80 QQB, 80 RRB, 80 TTA, 80 TTB and 80 U	
	31	Computation of Income Tax of an Individual - Old Regime and New Regime	
	32	Rebate and Relief	
	33	E computation of tax and E filing of return from the data collected for assignment	
	34	Illustrations: Calculate the total taxable income of Individuals and Compute the tax liability	

**Practical:**

1. Compute the tax liability of minimum 2 individuals. (compare old regime and new regime and state which one is beneficial to the individual)
2. File return through a dummy site for e-filing of tax.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Recall the concepts of Income, assessee, assessment, person, and other basic definitions.	R	1
CO-2	Apply the provisions for estimating income from salary	Ap	1,3
CO-3	Discuss computation of Income under House Property and Profits and Gains of Business or Profession.	Ap	1,3
CO-4	Apply the provisions for estimating Income under Capital Gains and Income from Other Sources	Ap	1,3
CO-5	Apply available deductions for individuals to reduce tax liability and Calculate tax liability of individuals.	Ap	1,3

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

Name of the Course: Income Tax Law and Practice

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

CO No.	CO	PO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Recall the concepts of Income, assessee, assessment, person, and other basic definitions.	1	1	R	F, C	10	
2	Apply the provisions for estimating income from salary	1,2	1,3	Ap	P	12	
3	Discuss computation of Income under House Property and Profits and Gains of Business or Profession.	1,2	1,3	Ap	P	13	
4	Apply the provisions	1,2	1,3	Ap	P	12	

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	for estimating Income under Capital Gains and Income from Other Sources						
5	Apply available deductions for individuals to reduce tax liability and Calculate tax liability of individuals.	1,2	1,3	Ap	P	13	

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	-	-	-	-	3	-	-	-	-	-	-
CO 2	3	-	3	-	-	-	3	3	-	-	-	-	-
CO 3	3	-	3	-	-	-	3	3	-	-	-	-	-
CO 4	3	-	3	-	-	-	3	3	-	-	-	-	-
CO 5	3	-	3	-	-	-	3	3	-	-	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignment / Seminar
- Internal Exam
- End Semester Exam

**Mapping of COs to Assessment Rubrics :**

	Assignment/Seminar	Internal Exam	End Semester Examinations
CO 1	✓	✓	✓
CO 2	✓	✓	✓
CO 3	✓	✓	✓
CO 4	✓	✓	✓
CO 5	✓	✓	✓

**Skill Enhancement Course 3: Analysis and Interpretation of Financial Statements**

Discipline	Commerce				
Course Code	MIUK5SECCOM300.1				
Course Title	Analysis and Interpretation of Financial Statement				
Type of Course	DSC / DSE / MDC / SEC / VAC / AEC				
Semester	V				
Academic Level	300 -399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3			3 hours
Pre-requisites	MIUK5DSCCOM301.1				
Course Summary	This course aims to familiarize you with various tools and techniques of analysis of financial statements so as to get acquainted with the requirements of financial reporting.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Introduction to Financial Statement Analysis and Interpretation		8
	1	Meaning and Nature of financial statement-Essential of a good financial statement- Advantages and Limitation of financial statements	
	2	Analysis and Interpretation- Meaning and definition of financial analysis- Types of Analysis- Techniques of Financial Analysis- Comparative Statements- Common Size Statements and Trend Analysis	
II	Ratio Analysis		10
	3	Meaning and Definition of Ratio Analysis- Advantages and Limitations of Ratio Analysis.	
	4	Classification of Ratios- Liquidity Ratios, Leverage Ratios, Turnover Ratios -Profitability Ratios and Market Test Ratios.	
III	Fund Flow Analysis		12
	5	Meaning and Definition- Objectives- Difference between fund flow statement and Income statement- Difference between fund flow and balance sheet- Advantages and Disadvantages	
	6	Schedule of Changes in Working Capital- Funds from Operations- Treatment of provision for taxation and proposed dividend- Procedure of Preparing of Fund Flow Statement	
IV	Cash Flow Analysis		10
	7	Meaning and Definition- Objectives- Difference between cash flow statement and Fund Flow Statement- Advantages and	

		Disadvantages- Applicability of AS 3.	
	8	Procedure of Preparing of Cash Flow Statement- (Problems based on Indirect Method only).	
V		Reporting To Management	5
	11	Meaning and Definition- Objectives of Reporting- Requirements of a Good Report	
	12	Methods of Reporting – Based on Purpose- Function- Nature- Period and Contents- Reporting Needs of Different Management Levels- Top Level, Middle Level and Lower Level – Advantages and Limitations of Reporting	

### Recommended Exercises:

Learners are required to:

1. Prepare common size and comparative financial statements of two companies and analyse the difference in the trend over years.
2. Calculate key ratios using the financial data gathered from any prominent company and assess its performance.
3. Analyze the fund flow statement of any company from an investor's perspective.
4. Analyze the Operating, investing and financing activities from the Cash flow statement of a company for a specific period and identify how cash has been generated and utilized.
5. Draft a Comprehensive Report on Company's financial performance for the last fiscal year.

### Suggested Readings:

1. Alic C Lee, John C Lee, —Financial Analysis, Planning & Forecasting, 2009, 2nd Ed. Cambridge
2. Earl K. Stice and James. D. Stice, —Financial Accounting – Reporting and Analysis, 2009, 7th Ed. south western, Cengage Learning.
3. Gokul Sinha, Financial Statement Analysis, Eastern Economy Edition, PHI learning private limited Hall of India Private Limited..
4. ICAI study material
5. John J.Wild, K.R. Subramanyam & Robert F. Halsey, Financial Statement Analysis, Tata
6. Mc Graw Hill.
7. R. Narayanaswamy: Financial Accounting A managerial Perspective PHI learning private limited
8. Robert S. Kaplan & Anthony A. Atkinson , Advanced Management Accounting, Prentice-
9. Sharma RK & Shashi K, Gupta, Management Accounting, Kalyani Publishers

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	To examine and apply necessary tools and techniques for analysing the financial statements.	U, Ap	1,3,5
CO-2	Comprehend Ratios and their importance for analyzing the company.	Ap, E	3, 5
CO-3	Prepare and Analyze Fund Flow Statement to assess the changes in working capital	An.E	3,5
CO-4	Prepare and Analyze Cash Flow Statement to assess the changes in cash position	An E	3,5
CO-5	Demonstrate the knowledge and skills needed for an effective reporting system and apply it in real life practice.	U, Ap	1,3, 5

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

**Name of the Course:** Analysis and Interpretation of Financial Statement

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

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	To examine and apply necessary tools and techniques for analysing the financial statements.	1, 2,5	1,3,5	U, Ap	C, P	L	
2	Comprehend Ratios and their importance for analysing the company.	1,2,5	3, 5	Ap, E	C, P	L	
3	Prepare and Analyse Fund Flow Statement to assess the changes in working capital	1,2,5	3,5	An.E	C,P	L	

4	Prepare and Analyze Cash Flow Statement to assess the changes in cash position	1,2,5	3,5	An E	C, P	L	
5	Demonstrate the knowledge and skills needed for an effective reporting system and apply it in real life practice.	1,2,5	1,3,5	U, Ap	C, P	L	

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

### Mapping of COs with PSOs and POS

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2	3	-	-	2	-	3	-	3	-	5	-	-
CO 2	2	3	-	-	2	-	3	-	3	-	-	-	-
CO 3	2	3	-	-	2	-	3	-	3	-	-	-	-
CO 4	2	3	-	-	2	-	3	-	3	-	-	-	-
CO 5	2	3	-	-	2	-	3	-	3	-	3	-	-

### Correlation Levels:

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

### Assessment Rubrics:

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

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

**SEMESTER VI****Discipline Specific Core: Entrepreneurship Development and New Venture Planning**

Discipline	<b>COMMERCE</b>				
Course Code	MIUK6DSCCOM350.1				
Course Title	Entrepreneurship Development and new venture planning				
Type of Course	<b>DSC / DSE / MDC / SEC / VAC / AEC</b>				
Semester	VI				
Academic Level	300 – 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4 hours
Pre-requisites	1. Basic understanding about Business transactions				
Course Summary	Enabling entrepreneurial skills in the students by giving an idea of entrepreneurship and the capabilities that are essential to become an entrepreneur				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Introduction to Entrepreneurship	10
	1	Entrepreneur: features-functions-types-classification	
	2	Entrepreneurship: concept-characteristics-factors affecting entrepreneurship growth-environment for entrepreneurship-	
	3	Women entrepreneurs: concept-factors influencing women entrepreneurs, problems, remedial measures, scope and opportunities for women entrepreneurs.	
II		Environment and Entrepreneurial development	15
	4	Entrepreneurial environment in India: customer focus. execution, networking.	
	5	Entrepreneurial development programmes (EDP) role: access to resources, innovative culture, entrepreneurial mindset, diversity.	
	6	Relevance and achievement of EDP in India-Institutions for entrepreneurial development	
III		Business plan	10
	7	Creating Entrepreneurial venture: Team building-sources of innovation-challenges in managing innovation	
	8	Idea generation: sources-development of idea-environment scanning and SWOT analysis	
	9	Business planning process- Scope-value-elements of business plan-objectives, market & feasibility	
IV		Mobilisation of resources	
	10	Resource mobilisation for entrepreneurship: resource mobilisation,	



		Types of resources, Planning of resource mobilisation	
	11	Arrangement of funds: Draft a funding proposal, traditional source of financing, Venture capital, Angel investors, Business incubators, government grants & schemes	10
V		Emerging trends and issues in entrepreneurship development	
	12	Sustainable and social entrepreneurship: remote work and digital nomadism- tech-enabled ventures- inclusive entrepreneurship- hybrid models-measurable impact- access to funding-policy & advocacy- global reach	15
	13	Integration of Artificial intelligence: Concept-Importance- Adaptability-Evaluation	
	14	Emerging trends in entrepreneurial development practices	

### Recommended Assignments:

Learners are required to

1.Enable students to select a business concept that interest them and has potential for success. This could be a product based or service-based venture.

2.Imbibe learners to create realistic financial projections, including start-up costs, revenue forecasts and operating expenses and also discuss potential funding sources and strategies for financial management.

3.To enable the students to summarise key points of their business plan in a concise manner

4. Set up a group of students to analyse and discuss case studies of successful or failed entrepreneurial ventures-

5. Groups are given a specific entrepreneurial challenge to solve within a stipulated timeframe

6. Groups conduct market research on a particular industry or market segment, they gather

analyse trends and present their findings, along with recommendations for potential Entrepreneurial opportunities.

### Suggested Readings:

- Khanka, S. S. (2007). Entrepreneurial development: Chand publishers.
- Abha. Mathur. (2021). Entrepreneurship development. Taxmann publication
- Gupta C. B. & Srinivasan N. P. (2020). Entrepreneurship development. Sultan Chand & sons.

- Muzafar.Ahmed. (2020). Entrepreneurship development programme in sericulture. Innovative publications.
- Anil Kumar, S. (2021). Entrepreneurship development. New age international publishers.
- Ronald, Y. (2021). Entrepreneurial development. Nirmiti centre for social innovation and entrepreneurship.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Provides a foundational understanding of business idea generation among the students	R, U	1,2, 6,7
CO-2	Studying environment and entrepreneurship development empowers students to create businesses that not only generate economic value but also contribute to societal well being	R, U, An, E	1,3,6,7
CO-3	Educating key requirements essential for business plan	Ap, E	2,3,5,
CO-4	Studying the pattern of resource mobilisation for new ventures	An, C	3,4,6,7
CO-5	Understanding the emerging trends and issues is essential for entrepreneurs to stay ahead of the curve, adapt to changing market dynamics.	U, An, E	1,2,5,7

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

Name of the Course: Entrepreneurship Development & New venture planning

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

CO No.	CO	PSOs	POs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Provides a foundational understanding of business idea generation among the students.	1,2,6,	1,3	R, U	F, C	10	
2	Studying environment and	1,3,6,	1,3	R, U,	F, P	15	

	entrepreneurship development empowers students to create businesses that not only generate economic value but also contribute to societal well-being.			An, E			
3	Educating key elements necessary for setting up of a business plan	3,4,5,6	1,2,3	Ap, E	F, P, M	10	
4	Studying the pattern of resource mobilisation for new ventures	4,5,6	1,2,3	An, C	P, M	10	
5	Understanding the emerging trends and issues is essential for entrepreneurs to stay ahead of the curve, adapt to changing market dynamics	1,2,	1,3	U, An, E	M	15	

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	-	-	-	2	3	-	3	-	-	-	-
CO 2	1	-	2	-	-	3	3	-	3	-	-	-	-
CO 3	-	-	2	2	3	3	3	3	3	-	-	-	-
CO 4	-	-	-	3	2	3	3	3	3	-	-	-	-
CO 5	1	2	-	-	-	-	3	-	3	-	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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

**Discipline Specific Core: Company Administration**

Discipline	Commerce				
Course Code	MIUK6DSCCOM351.1				
Course Title	Company Administration				
Type of Course	DSC A-8				
Semester	VI				
Academic Level	300 – 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4			4 hours
Pre-requisites	MIUK5DSCCOM300.1				
Course Summary	The course imparts basic knowledge of the provisions of the Companies Act 2013. The paper aims to introduce to the students the nuance of corporate law and the obligations of it towards society in discharging its trade relations and to be a good corporate citizen.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Introduction to Company Law	10
	1	Introduction – History and Development of Company Law in India – Objects of Company Law – Kinds of Companies.	
	2	Documents of Company - Memorandum of Association & Articles of Association, Alteration of MOA & AOA, Doctrine of <i>Ultra Vires</i> , Doctrine of Constructive Notice & Indoor Management – Prospectus – Meaning, Contents, Legal rules relating to the issue of Prospectus – Shelf Prospectus, Red-herring Prospectus.	
	3	Pre-incorporation Contract - Lifting of Corporate Veil.	
II		Management and Administration of Company	15
	4	Directors (Position, powers, duties and responsibilities) – Appointment of Directors - Women Directors – Independent Directors- Director’s Identification Number - Key Managerial Personnel.	
	5	Board Committees – Types of Committees - Company Meetings – Classification of meetings – Requisites of valid meeting.	
	6	Voting – Proxy – Quorum – Minutes – Resolution –Types of resolution - E-resolution.	
III		Disclosure and Transparency	15
	7	Annual Return – Board’s Report – Director’s Responsibility Statement - Report on AGM – Promoters Holding – Disclosure of Interest by Directors- Related Party Disclosure – Online Filing of Documents.	
	8	Dividend – Legal provisions relating to declaration and payment of	

		dividend – Unpaid Dividend Account.	
	9	Maintenance of Books of Accounts – Legal provisions relating to the Books of Accounts – Financial Statements – Legal Provisions relating to Financial Statements.	
IV	Compliances, Governance and CSR		10
	10	Corporate Governance – Secretarial Audit - Company Secretary - Qualification and Qualities – Responsibilities, Powers and Duries – Role of a Secretary in a Company.	
	11	Corporate Social Responsibility and Companies Act 2013 – Concept – Arguments for and against CSR – CSR towards Shareholder’s, Community, Consumers, Government and Suppliers – CSR Models.	
V	Winding Up of Companies		10
	13	Winding up & Dissolution of companies – concept, Meaning, Definition – Modes of Winding Up – Voluntary winding up – Winding Up by NCLT – Summary procedure for liquidation.	
	14	Winding up procedures - Provisions of winding up under Insolvency and Bankruptcy Code 2016.	

### Recommended Exercises:

Learners are required to:

4. Prepare the procedure for filling SPICe+ form for incorporation of a company.
5. Collect MOA of different companies and study various clauses.
6. Collect prospectus of any recent public issue and study the details.
7. Prepare the minutes of company meetings of an imaginary company.
8. Examine the minutes of AGM/EGM of a listed company.
9. Visit a company in your locality for which CSR compliance is mandatory under requirements of the Companies Act, 2013. Collect details of their CSR Action Plans and CSR initiatives implemented by them and prepare a report.
10. Analyse a case study on the winding up of a company.

### Suggested Readings:

9. Jagota, R. (2021). Corporate Laws. New Delhi: Taxmann Pvt. Ltd.
10. Kapoor, N. D. (2022). Corporate Laws. New Delhi: Sultan Chand.
11. Kaur, H. (2022). Company Law. New Delhi: Kitab Mahal.
12. Kuchhal, M. C., & Kuchhal, A. (2013). Company Law, Mahavir Publications.
13. Kumar, A. (2021). Corporate Laws. New Delhi: Taxmann Pvt. Ltd.
14. Maheshwari, S. N., & Maheshwari, S. K. (2017). Elements of Corporate Laws. New Delhi: Himalaya Publishing House Pvt. Ltd.
15. Maheshwari, S. N., & Maheshwari, S. K. (2019). Company Law. New Delhi: Himalaya Publishing House Pvt. Ltd.
16. Ramaiya, A. (2020). A Guide to Companies Act. India: LexisNexis.
17. Business Laws – M.R. Sreenivasan, Margam Publications

18. Business Laws – M.V. Dhandapani, Sultan Chand and Sons
19. Company Law – Avtar Singh
20. M.C.Shukla and S.S. Gulshan – Principles of Company Law
21. S.M.Shah – Lectures on Company Law
22. S.Badri Alam and Saravanavel - Company Law- Himalaya Publications
23. P.P.S. Gogna – Text Book of Company Law – S.Chand

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the legal provisions the Company Law. Create understanding about the basic legal documents required for formation of a company	R, U	1, 3
CO-2	Analyse the managerial composition of companies and examine the process of company meetings.	R, U, An	1, 3
CO-3	Acquire application-oriented knowledge and develop understanding about regulatory framework with respect to disclosures and maintenance of accounts.	U, Ap	1, 3
CO-4	Acquire a thorough understanding of CSR and articulate the fundamental reasons why CSR is an effective organisational strategy. Recognise the Role of CSR in Corporate Governance. Compare arguments for and against the use of CSR by businesses.	U, Ap, E	1, 3
CO-5	Detailed analysis of the legal aspects in Winding Up of a Company under different modes.	U, An	1, 3

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

Name of the Course: Company Administration

Credits: 4:0 (Lecture: Practical)

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Analyse the regulatory aspects and the broader procedural aspects involved in formation	1	1, 3	R, U	C, P	L	

	of companies covering the Companies Act, 2013 and Rules. Create understanding about the basic legal documents required for formation of a company						
2	Analyse the managerial composition of companies and examine the process of company meetings.	1	1, 3	R, U, An	C, P	L	
3	Acquire application-oriented knowledge and develop understanding about regulatory framework with respect to disclosures and maintenance of accounts.	1	1, 3	U, Ap	C, F	L	
4	Acquire a thorough understanding of CSR and articulate the fundamental reasons why CSR is an effective organisational strategy. Recognise the Role of CSR in Corporate Governance. Compare arguments for and against the use of CSR by businesses.	1,4	1, 3	U, Ap, E	C, M	L	
5	Detailed analysis of the legal aspects in	1	1, 3	U, An	C, P	L	



	Winding Up of a Company under different modes.												
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F-Factual, C- Conceptual, P-Procedural, M-Metacognitive

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	3	-	-	-	3	-	-	-	-	-	-
CO 2	3	-	3	-	-	-	3	-	-	-	-	-	-
CO 3	3	-	3	-	-	-	3	-	-	-	-	-	-
CO 4	3	-	3	-	-	-	3	-	-	2	-	-	-
CO 5	3	-	3	-	-	-	3	-	-	-	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of Cos to Assessment Rubrics:**

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

**Discipline Specific Core A11: Research Methodology**

Discipline	Commerce				
Course Code	MIUK6DSCCOM352.1				
Course Title	Research Methodology				
Type of Course	<b>DSC</b>				
Semester	V				
Academic Level	300 – 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4
Pre-requisites	Students should have a basic knowledge about the concepts relating to research, basic statistics and business				
Course Summary	This course delves into Research Methodology, aiding students in acquiring crucial skills for tackling and understanding the issues humanity faces through gathering, analysing, and interpreting data. It covers the fundamentals of Social and Business research, including techniques such as problem identification, research design, data collection, sampling, hypothesis formulation, data processing, interpretation, and report preparation.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Introduction to Research Methodology	10
	1	Introduction to Basic Concepts; Stages in the Research Process; Problem Definition, Criteria, Sources, Selection of Research Problem, Research Objectives.	
	2	Types of Research, Significance of Business Research in Managerial Decision Making.	
	3	Research Design – Meaning – Characteristics – Importance –Types of Variables – Classification of Research Design.	
	4	Scope of Research in Business and Commerce	
II		Literature Review and Sampling Techniques	12
	5	Literature Review: Sources – Library Usage – Different Types of Literature Review -Process of Literature Review –	
	6	Different Formats of presenting Literature Review -Identification of Research Gap – Softwares available for Literature Review and Citation	
	7	Sampling Techniques: Census Survey and Sample Survey – Characteristics of Good Sample	
	8	Sampling Design Process – Types of Sampling Techniques – Probability and Non-Probability Sampling, Sampling and Non-Sampling Errors, Calculation of Sample Size.	
	9	Sources of Data – Primary Data & Secondary Data: Primary Data Vs Secondary Data – Interview – Questionnaire – Schedule – Observation – Case Study. Secondary Data: Sources	

III	Hypothesis Testing		12
	9	Hypothesis: Meaning – Importance – Characteristics – Limitations	
	10	Concepts – Basic concepts concerning testing of hypothesis – Null Hypothesis and Alternate hypothesis- Type I and Type II errors	
	11	Level of significance- Two tailed and One Tailed test – Parametric Vs Non-Parametric Tests.	
IV	Data Processing and Data Analysis		13
	12	Data Processing – Introduction, Editing – Coding – Classification – Tabulation – Pictorial and Graphical Presentation – Problems in Processing of Data.	
	13	Data Analysis – Introduction – Factors Influencing Data Analysis – Measures of Central Tendency, Dispersion, Distribution, Validating questionnaire through Pilot Study	
	14	Introduction to simple Data Analysis Tools – Correlation, Regression and Factor analysis	
V	Research report and Ethics in research		13
	15	Research Reports: Introduction – Meaning – Importance – Problems – Qualities of a good Research Report	
	16	Types of Reports, Steps in writing reports	
	17	Ethics in Research – Introduction, Ethical issues related to publishing, Plagiarism and Self-Plagiarism	

**Practical:**

1. Prepare a questionnaire and test validity and reliability
2. Make a pilot study based on the questionnaire prepared and collect data from minimum 15 respondents.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the basic framework of research process.	U	5
CO-2	Design a questionnaire for data collection	Ap	5
CO-3	Describe sampling techniques and formulate hypothesis for business problems	U, Ap	5
CO-4	Apply various statistical methods to test the hypothesis and understand the ethical issues in publishing	Ap	5
CO-5	Understand the practical aspect of research process	U, An	5

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

Name of the Course: Basics of Research Methodology

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

CO No.	CO	PO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the basic framework of research process.	6	5	U	F, C	L	
2	Design a questionnaire for data collection	6	5	Ap	P	L	
3	Describe sampling techniques and formulate hypothesis for business problems	6	5	U, Ap	P	L	
4	Apply various statistical methods to test the hypothesis and understand the ethical issues in publishing	6	5	Ap	P	L	
5	Understand the practical aspect of research process	6	5	U, An	P	L	

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

**Mapping of Cos with PSOs & POs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	-	-	-	-	3	-	-	-	-	-	-	2	-
CO 2	-	-	-	-	3	-	-	-	-	-	-	3	-
CO 3	-	-	-	-	3	-	-	-	-	-	-	3	-
CO 4	-	-	-	-	3	-	-	-	-	-	-	3	-
CO 5	-	-	-	-	3	-	-	-	-	-	-	3	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignment / Seminar
- Internal Exam
- End Semester Exam

**Mapping of COs to Assessment Rubrics :**

	Assignment/Seminar	Internal Exam	End Semester Examinations
CO 1	✓	✓	✓
CO 2	✓	✓	✓
CO 3	✓	✓	✓
CO 4	✓	✓	✓
CO 5	✓	✓	✓

**Discipline Specific Elective: Business Information System Stream**  
**Computerised Accounting-II**

Discipline	COMMERCE				
Course Code	MIUK5DSECOM350.1				
Course Title	Computerized Accounting- II				
Type of Course	Elective- Computer Application				
Semester	VI				
Academic Level	300- 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	3 hours	-	2 hours	5
Pre-requisites	Basic Knowledge of computerised accounting				
Course Summary	Provide practical knowledge in computerized accounting with regard to inventory and tax transactions.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Computerised Accounting for Inventory		10
	1	Meaning of Inventory-Inventory Vouchers-Types of Inventory Vouchers-Creation, alter and Deletion of Godown, units of measure, stock item, stock group and stock category.	
	2	Maintaining Bill-Wise details- Different actual and billed quantity related with inventory.	
	3	F11 features and F12 configuration related with inventory.	
	4	Recording of various inventory vouchers – display and print of inventory reports and Lab Exercise.	
II	Advance Inventory Transactions		10
	5	Order Processing -Recorder Levels -Batch-wise details -Bill of Materials -Batch-Wise Details -Different Actual and Billed Quantities -Price Lists -Zero-Valued Entries -Additional cost details-POS.	
III	Payroll Accounting		15
	6	Meaning of payroll- Features-Benefits.	
	8	Steps involved in the payroll preparation-Pay slip-steps involved in generating pay slip-pay roll configuration.	
	9	Pay head creation-pay roll vouchers-pay roll reports.	
IV	Goods and Service Tax		
	10	About GST-Activating Tally in GST-Setting up GST (Company Level, Ledger Level or Inventory Level)-GST Taxes and Invoices- Understanding SGST, CGST, and IGST-Creating GST Masters	

	11	Purchase Voucher with GST-Updating GST number of Suppliers- Practical on Intra-State Purchase Entry in GST (SGST+CGST)- Practical on Inter-State Purchase Entry in GST (IGST)-GST purchase entry for unregistered dealer in Tally-Reverse charge Mechanism Entry for GST in Tally.	25
	12	Sales Voucher with GST-Updating GST Number for Suppliers- Practical on Intra-State Sale Entry in GST (SGST+CGST)-Practical on Inter-State Sale Entry in GST (IGST)- Printing GST Sales Invoice from Tally Software.	
V	GST Reports and Returns		15
	13	GSTR 1 in Tally-GSTR 1 Return Filing	

Suggested Readings:

12. Learn Tally. ERP 9 by Soumya Ranjana Behera.
13. Tally ERP. 9 with GST by DT Editorial service.
14. Learn Tally Prime with GST by Gaurav Agarwal.
15. Mastering Tally Prime by Ashok K Nadhani.
16. Tally Prime with GST by Balaji Publication.
17. Nadhani, A.K and Nadhani, K.K. Implementing Tally 7.2 BPB Publication, New Delhi
18. Kiran Kumar, K. Tally 9, Laasya Publishers, Hyderabad
19. Fire Wall media, Tally 9.
20. Vishu Priya Singh, Tally 9, Computech Publications Ltd, New Delhi.
21. Sharma, KVS, Statistics mode simple, do it yourself and PC, Prentice Hall of India Pvt. Ltd., New Delhi
22. Goods and Services Tax, Himalaya Publishing House

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Inventory Masters	U	1,3,5
CO-2	Advance Inventory	U, Ap, C	1,2,3
CO-3	Payroll Accounting	Ap, An	2,3
CO-4	Goods and Service Tax	U, E	2,3
CO-5	GST Reports and Returns	Ap, C	2,3

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

Name of the Course: Computerised Accounting



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

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Inventory Masters	1	1,3,5	U	C	L	P
CO-2	Advance Inventory	1,3	1,2,3	U, Ap	C	L	P
CO-3	Payroll Accounting	1,2	2,3	U, Ap	C, P	L	P
CO-4	Goods and Service Tax	1,2,3	2,3	U, Ap	C	L	P
CO-5	GST Reports and Returns	1,3	2,3	U, Ap	C, P	L	P

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

### Mapping of COs with PSOs & POs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	1	-	3	-	2	-	3	-	-	-	-	-	-
CO 2	2	3	-	-	3	-	3	3	3	-	-	-	-
CO 3	-	2	3	-	-	-	3	3	-	-	-	-	-
CO 4	-	-	2	3	-	-	3	3	3	-	-	-	-
CO 5	-	1	2	-	-	-	3	-	3	-	-	-	-

### Correlation Levels:

Level	Correlation
-	Nil

1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

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

**Mapping of COs to Assessment Rubrics:**

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

**Discipline Specific Elective b5: Co-operation Stream**  
**Co-operative Legal System**

Discipline	COMMERCE				
Course Code	MIUK6DSECOM351.1				
Course Title	Co-operative Legal System				
Type of Course	DSE				
Semester	VI				
Academic Level	300- 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4 hours
Pre-requisites	Basic Understanding of Co-operative Principles				
Course Summary	This course will familiarize you with the legal principles and regulations required for governing the management and administration of cooperatives in a most effective manner.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Legal Framework of Co-operatives	12
	1	Introduction to Co-operative Legislations in India- meaning, objectives, importance – need for legal framework	
	2	Various legislative measures in India – 1904, 1912, 1991, 1995 and 2002	
	3	Co-operative legislations in Kerala: Evolution of Kerala State Co-operative Society Act - Historical background Cochin Co-operative Society 1913 and Travancore Co-operative Society 1952	
	4	Introduction to KCS Act 1956- objectives – Features	
	5	Amendments of Kerala Co-operative Society 1999 _Objectives _features and MSCS Amendments Act, Rules 2023 (Brief )	
II		Kerala Co-operative Societies Act	12
	6	Registration procedure of societies _cancellation of registration	
	7	Bye Law _ contents and its amendments	
	8	Amalgamation and Division of Societies	
	9	Eligibility Criteria for Membership_ Rights and Liabilities of Members	
	10	Termination and withdrawal of membership	
III		Governance and Management of Co-operatives	12
	11	Structure and Functions of Co-operatives_ objectives of Co-operative Management	
	12	General Meetings and Decision Making process	
	13	Procedure for Election	
	14	Roles and Responsibility of Secretary _President	

	15	Inquiry _ Inspection – Meaning and circumstances of Inquiry, Types of inspection- Procedure and Surcharge.	
IV	Arbitration and Settlement of Disputes		12
	16	Disputes – meaning , types	
	17	Arbitration Procedure _Procedure for Execution of Orders	
	18	Co-operative Tribunal – Appeal _ Revision _Review	
	19	Offences and Penalty _ Procedure and charges levied	
V	Dissolution of Co-operative Societies		12
	20	Meaning of dissolution _ Circumstances for dissolution of societies	
	21	Appointment of Liquidator_ Powers	
	22	Procedure for Voluntary and Compulsory dissolution	
	23	Legal consequences of Dissolution	

### Recommended Assignments:

Learners are required to

1. Visit the nearby co-operatives in your locality and identify the mission, structure and activities.
2. Compare and contrast the legal frameworks governing the different types of co-operative societies in terms of laws and provisions.
3. Critically analyse the bye laws of any specific co-operative society and identify whether it comply with the standard.
4. Conduct a group discussion with regard to the legal challenges or issues faced by co-operatives.
5. Write a detailed report on the mechanism adopted to resolve any one /more disputes that have arisen within the society.
6. Undertake a Case study of a specific society and identify any obstacles faced during registration process and their resolution.

### Suggested Readings:

1. Goyal B.B. Co-operative Legislation: Trends and Dimensions, Deep& Deep Publications
2. Bedi R.D. Law for Co-operation, National Council for Co-operative Training, New Delhi.
3. M A Oommen. Co-operative Movement in Kerala: A Historical Study
4. Mohanan P.N . Co-operative Societies Laws in Kerala, Swamy Law House, Ernakulam.
5. Trivedi B.B. Law and Management of Co-operatives, Loyal Book Depot, Meerut.
6. Weerman P.E. A Model Co-operative Societies Law, International Co-operative Alliance, New Delhi.

7. Journals, Reports published by KSCB, MILMA, Kerala Co-operative Employees' Provident Fund Board.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Demonstrate an understanding of the legal and regulatory framework governing the smooth conduct of functioning of co-operative societies	R, U	1, 3
CO-2	Evaluate the compliance of co-operative society with legal and regulatory requirements	U, An, E	1, 3
CO-3	Acquire knowledge of the governance structure and decision making process within society in-order to assess its effectiveness.	R, U,	1, 3
CO-4	Apply professional and ethical practice towards dispute resolution in a society.	U, An, E	1,2,3,5
CO-5	Equip the skills, knowledge and competencies necessary to effectively manage dissolution of societies	U, An, E	1,2,3,5

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

Name of the Course: Co-operative Legal System

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

C O No	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture(L) /Tutorial (T)	Practical (P)
1	Demonstrate an understanding of the legal and regulatory framework governing the smooth conduct of functioning of co-operative societies	1,3	1, 3	R, U	C	L	
	Evaluate the						

2	compliance of co-operative society with legal and regulatory requirements	1,3	1, 3	U, An, E	F, P	L	
3	Acquire knowledge of the governance structure and decision making process within society in-order to assess its effectiveness.	1,3	1, 3	R, U,	C, P	L	
4	Apply professional and ethical practice towards dispute resolution in a society.	1,2,3	1,2,3,5	U, An, E	C, P, M	L	
5	Equip the skills, knowledge and competencies necessary to effectively manage dissolution of societies	1,2,3	1,2,3,5	U, An, E	C, P, M	L	

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

### Mapping of COs with PSOs & POs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	2	-	-	-	3	-	-	-	-	-	-
CO 2	3	-	3	-	-	-	3	2	-	-	-	-	-
CO 3	3	-	2	-	-	-	3	-	-	-	3	-	-
CO 4	3	2	3	-	-	-	3	2	-	-	-	-	-
CO	3	2	3	-	-	-	3	2	-	-	-	-	-

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**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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

**Discipline Specific Elective: Taxation Stream**  
**Income Tax Law and Practice-II**

Discipline	COMMERCE				
Course Code	MIUK6DSECOM352.1				
Course Title	Income Tax Law and Practice- II				
Type of Course	DSE				
Semester	VI				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	MIUK5DSECOM305.1				
Course Summary	To acquire the skills in assessment of Firms and Computation of corporate tax. This course dissects the electronic media in income tax.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Assessment Procedure and Income Tax Authorities		12
	1	Assessment procedure-Types of Assessment-Tax Deducted at Source- Advance payment of tax- Role of electronic media in Income Tax - e-filing of return- Steps for e-filing of return - Income tax authorities- Appeal-revision and penalties.	
II	Assessment of Firms		12
	2	Meaning of firm – Classification of firms – Assessment when section 184 are complied with - Assessment when section 184 are not complied with – Provisions of Section 40(b) – Book Profit – Change in the constitution of the firm - Computation of Total Income and Tax Liability of Firm and Partners-Filing of return.	
III	Assessment of AOP/BOI		12
	3	Meaning of AOP and BOI – Computation of share of a Member of AOP/BOI – Computation of Tax liability where shares of members of AOP/BOI are unknown – Computation of Tax liability where shares of members of AOP/BOI unknown – Concept of Maximum Marginal Rate-Filing of return.	
IV	Overview of Indian Corporate Taxation and Key Concepts		12
	4	Introduction to corporate tax regime in India: - Historical background, objectives and significance-	
	5	The structure of corporate taxation in India: - Corporate tax rates, deductions and exemptions, setoff and carry forward of losses and depreciation.	
	6	Overview of recent developments and reforms in Indian Corporate tax laws.	
	7	Meaning of Company- Types of companies-Residential status of companies.	



	8	Computation of taxable income-allowable deductions and tax credits- Tax treatment of different types of Incomes.	
	9	Minimum Alternate Tax (MAT)- Computation-Filing of return-E Filing.	
V	Tax Planning		12
	11	Tax Planning -Tax Avoidance- Tax Evasion-Tax Management- Need of Tax Planning- Tax Planning of individuals – Advantages and Limitations of Tax Planning- Tax planning tips for individual assesses.	

**Recommended Books:**

1. Vinod Singhania & Monica Singhania, Corporate Tax Planning & Business Tax Procedures with Case Studies, Taxmann Publications, New Delhi.
2. Girish Ahuja & Ravi Gupta, Simplified Approach to Corporate Tax Planning & Management, Commercial Law Publishers India Ltd., New Delhi.
3. Mehrotra H C & Goyal S P, Corporate Tax Planning and Management, Sahitya Bhawan Publishers, Agra.
4. Divakar Vijayasarathy, Fundamentals of International Taxation, Bhart Law House Pvt Ltd. New Delhi.
5. Ravi Chawchharia, Direct tax Law and International Taxation, Taxmann, New Delhi.
6. Manoharan T N & Hari G R, Direct Tax law & International Taxation, Snow White Publishers, Mumbai.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the assessment procedure	U	1
CO-2	Describe about assessment of firms and its computation	U, Ap	1,6
CO-3	Describe about assessment of AOP/BOI and its computation	U, Ap	1,6
CO-4	Comprehend the Indian Taxation System and Solve the problems in computation of total income and tax of companies.	U, Ap	1,6
CO-5	Describe the role of electronic media in Income Tax	U, Ap, An, C	1, 3, 4, 6

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

Name of the Course: Income Tax Law and Practice-II

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

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Understand the assessment procedure	1	1	U	F, C	L	
CO-2	Describe about assessment of firms and its computation	1, 3	1,6	U, Ap	P	L	
CO-3	Describe about assessment of AOP/BOI and its computation	1, 5	1,6	U, Ap	C, P	L	
CO-4	Comprehend the Indian Taxation System and Solve the problems in computation of total income and tax of companies.	1, 5	1,6	U, Ap	P	L	
CO-5	Describe the role of electronic media in Income Tax	3, 4, 5	1, 3, 4, 6		C, P	L	

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

### Mapping of COs with PSOs & POs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	1	-	-	-	-	-	2	3	3	-	-	-
CO 2	2	3	-	3	3	2	-	-	-	3	-	-	-
CO 3	3	2	1	-	-	-	3	3	3	-	-	-	-
CO 4	-	-	2	3	-	-	2	-	3	3	-	-	-
CO 5	1	2	-	-	-	-	3	-	3	-	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

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

**Mapping of COs to Assessment Rubrics:**

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

**Discipline Specific Elective a6: Computer Application Stream****Basics of Python Programming**

Discipline	Commerce				
Course Code	MIUK5DSECOM350.1				
Course Title	Basics of Python Programming				
Type of Course	DSE				
Semester	VI				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	3		2	5
Pre-requisites	Basic knowledge in computer, statistics and machine learning				
Course Summary	It equips students with the fundamental knowledge and skills to write basic Python programs, preparing them for further exploration of the language's vast capabilities.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Introduction to Python Programming		10
	1	Concept of programming, Types of programming languages, applications of programming in various fields.	
	2	Python Programming-Key Features of Python-Installing and Running Python on the system	
II	Python Data Types, Operators and Expressions		20
	3	Data Types (Number, Boolean, String)-Number-Sequence (String, List, Tuple)-Set-None-Mapping (Dictionary)-Classification of data types (Mutable and Immutable Objects)-Deciding usage of python data types	
	4	Operators in Python (Arithmetical, Relational, Assignment, Logical, Identity, Membership)	
	5	Expressions-Statement-Input and Output-Type Conversion (Explicit and Implicit)-Debugging (Syntax errors, Logical errors, Run time errors)	
III	Flow of control		15
	6	Introduction to flow of control (Selection, Repetition and Indention)	
	7	The 'For Loop', The While Loop	
	8	Types of Statements in Loops (Break Statements and Continuous Statements)	
	9	Nested Loops	
IV	Introduction to functions and Module		20
	10	Functions-The advantages of functions-User Defined functions- Creating user defined functions-Arguments and Parameters-Functions	

		returning value-Flow of execution	
	11	Scope of a variable (Global variable and local variable)	
	12	Python standard library-Built in Functions	
	13	Module-Characteristics of modules-Benefits of using modular programming-Type of modules-Built in modules-From statement	
V		Strings, lists, Tuples and Dictionaries	20
	14	Basics of strings-String Operators-Traversing a string-Built in string functions-String handling	
	15	List-List operations (Concatenation, Repetition, Membership, Slicing)-Traversing a list-List methods and built in functions-Nested lists-copying lists-List as argument to a function-List manipulation	
	16	Tuples and Dictionaries-Tuples-Tuple operations (Concatenation, Repetition, Membership, Slicing )-Tuple methods and built in actions-Tuple assignment-Nested Tuples-Tuple Handling	
	17	Dictionaries-Adding a new Item and modifying an existing item-Dictionary operations-Traversing a dictionary-Dictionary methods and Built-in functions-Manipulating Dictionaries	

**Recommended Practical’s:**

Learners are required to

- 1) Research and list down 5 real-world examples of how programming is used in your everyday life (e.g., social media platforms, online shopping websites, mobile apps).
- 2) Write a Python program to print your name and age to the console.
- 3) Write a Python program that asks the user for their name and age, then greets them by name and tells them their age in 10 years.
- 4) Write a Python program that calculates the area and perimeter of a rectangle given its length and width as user inputs.
- 5) Write a Python program that checks if a number entered by the user is even or odd.
- 6) Write a Python program that asks the user for a grade and prints the corresponding letter grade (e.g., A for 90-100, B for 80-89, etc.). (Optional: Use an if-else chain)
- 7) Write a Python program that uses a for loop to print the first 10 natural numbers.
- 8) Write a Python program that uses a while loop to guess a random number generated by the computer (within a certain range).
- 9) Write a Python function that takes two numbers as arguments and returns their sum. Then, call the function from your main program to demonstrate its usage.
- 10) Write a Python program that defines a function to calculate the simple interest on a loan amount based on principal, interest rate, and time (provided as user inputs).
- 11) Write a Python program that asks the user for a list of comma-separated numbers, converts them to a list of integers, and then calculates the average of the numbers.
- 12) Develop a simple text-based guessing game where the computer generates a random number, and the user has a limited number of tries to guess it.

- 13) Create a Python program that reads data from a text file (containing names and ages) and calculates basic statistics like total number of people, average age, etc. (Introduce basic file handling concepts)

**Suggested Readings:**

Swiegart, A. (2015). *Automate the Boring Stuff with Python: Practical Programming for the Disinterested*. No Starch Press.

Matthes, E. (2019). *Python Crash Course, 2nd Edition*. No Starch Press.

Barry, P. (2010). *Head First Python, 2nd Edition*. O'Reilly Media.

Shaw, Z. (2017). *Learn Python the Hard Way, Anniversary Edition*. No Starch Press.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the basics of Python syntax, data types, and variables.	U	1,4
CO-2	Apply control flow statements (if-else, loops) to control program execution.	Ap	1,4
CO-3	Work with functions to create modular and reusable code.	U, Ap	1,4
CO-4	Utilize basic input and output functionalities to interact with users.	Ap	1,4
CO-5	Develop problem-solving skills through practical coding exercises.	Ap, An	1,4

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

Name of the Course: Python Programming for Business

Credits: 3:2 (Lecture: Tutorial)

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
	Understand the basics						

1	of Python syntax, data types, and variables.	1	1,4	U	F	L	P
2	Apply control flow statements (if-else, loops) to control program execution.	1,2	1,4	Ap	P	L	P
3	Work with functions to create modular and reusable code.	1,2,5	1,4	U, Ap	P	L	P
4	Utilize basic input and output functionalities to interact with users.	1,2	1,4	Ap	P	L	P
5	Develop problem-solving skills through practical coding exercises.	1,2	1,4	Ap, An	P, M	L	P

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

### Mapping of COs with PSOs & Pos

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2	-	-	3	-	-	3	-	-	-	-	-	-
CO 2	2	-	-	3	-	-	3	3	-	-	-	-	-
CO 3	2	-	-	3	-	-	3	3	-	-	3	-	-
CO 4	2	-	-	3	-	-	3	3	-	-	-	-	-
CO 5	2	-	-	3	-	-	3	3	-	-	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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



**Discipline Specific Elective: Co-operation Stream**  
**Co-operative Accounting**

Discipline	<b>COMMERCE</b>				
Course Code	MIUK6DSECOM354.1				
Course Title	Co-operative Accounting and Auditing				
Type of Course	DSE				
Semester	VI				
Academic Level	300 -399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	5 hours	-	-	5 hours
Pre-requisites	Basic Accounting Knowledge and Familiarity with Co-operative Principles				
Course Summary	This course will enable you to understand the system of maintaining books and accounts in co-operatives and develop the necessary skills in preparation of financial statements and conducting co-operative audit.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Fundamentals of Co-operative Accounting		15
	1	Meaning _Importance _Features of Accounting_ Objectives_ Functions	
	2	Book keeping – meaning & definition, difference between accounting and book keeping systems of book keeping – single & double entry systems.	
	3	Accounting System in Co-operatives, Day books _Types of Day books	
	4	Books and Registers maintained by the societies- Credit societies	
II	Preparation of Financial Statements		15
	5	Need for financial statements _objectives _ Types_ Accounting Cycle	
	6	Preparation of R&D statement for different societies	
	7	Preparation of Trading Account & P/L Account for different societies	
	8	Disposal of Net Profit _ Statutory and Non-Statutory Requirements	
III	Sources of Funds and Management of Over-dues		15
	10	Different sources of funds _owned and borrowed funds	
	11	State Aid to Co-operatives	
	12	Investment of Funds _Manner of investment	
	13	Meaning of Overdue_ Causes _ Remedies	
IV	14	Categories of NPA _ Capital Adequacy Norms	15
	Role of NCDC in Supporting Co-operatives		

	15	Establishment of NCDC_ Objectives _ Need	
	16	Functions _Activities of NCDC	
	17	Procedure to Avail Loan from NCDC	
	18	New Schemes of NCDC- Need to bring POs, FPOs and SHG into co-operatives	
V	Co-operative Audit		15
	19	Meaning _Definition_ Objectives _Features of Co-operative Audit_ Need	
	20	Types of Co-operative Audit , Administrative set –up of Co-operative Audit _Procedure of Audit	
	21	Co-operative Auditor _ Duties and Powers_ Audit Report_ Audit Certificate	
	22	Vouching and its Pre-requisites	
	23	Classification of Societies in Audit_ Assessment and levy of Audit Fees	

### Recommended Exercises:

Learners are required to:

1. Identify and list out the books and registers that a co-operative society is required to maintain.
2. Analyze the data to identify the components required for the preparation of financial statements
3. Review the case study of a society facing challenges with overdue payments from members.
4. Compile information on different programs and schemes in terms of eligibility criteria, procedure, benefits offered by NCDC to support co-operatives.
5. Visit the nearby society and analyze the financial statements and prepare an audit report of the co-operative society based on audit findings.

### Suggested Readings:

1. Krishnaswami O.R. Co-operative Account Keeping, Oxford & Company;IBH PublishingCo., New Delhi.
2. Krishnaswami O.R. Co-operative Audit, Oxford & IBH Publishing Co. New Delhi.
3. Khandelwal M.C. Co-operative Audit X-Rayed, Pitaliya, PustakBhandar,Jaipur.
4. R K Sharma. Co-operative Accounting and Costing.
5. Subramanian V K . Co-operative Audit and Inspection.
6. Satyamurthy B V. Accounting for Co-operative Society.
7. Saminddin, MahfoozurRahman and HifzurRehman .Co-operative Accounting and Auditing,Himalaya Publishing House, Mumbai.
8. Department of Co-operation, Government of Kerala:Co-operative Audit Manual.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the importance of compliance requirement and accurately record the financial transactions in appropriate books and registers	R, U	1
CO-2	Demonstrate the proficiency in applying the principles and practices in the preparation of financial statements	R, U, Ap	1
CO-3	Develop skills to identify the potential source of raising funds and analyse the trend related to overdue payments.	Ap, E	1,2,3
CO-4	Learn how to access NCDC assistance – eligibility criteria, application procedure and documentation required.	U, App	1,3
CO-5	Apply critical thinking skills while evaluating audit evidences and solving problems encountered while auditing.	U, App, E	1,5

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

Name of the Course: Co-operative Accounting and Auditing

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

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the importance of compliance requirement and accurately record the financial transactions in appropriate books and registers	1	1	R, U	C	L	
2	Demonstrate the proficiency in applying the principles and	1,5	1	R, U, Ap	C,	L	

	practices in the preparation of financial statements						
3	Develop skills to identify the potential source of raising funds and analyse the trend related to overdue payments.	1,2	1, 2,3	Ap, E	C, P	L	
4	Learn how to access NCDC assistance – eligibility criteria, application procedure and documentation required.	1,2	1,3	U, App	C, P	L	
5	Apply critical thinking skills while evaluating audit evidences and solving problems encountered while auditing.	1,2	1,5	U, App, E	C, P	L	

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

### Mapping of COs with PSOs & Pos

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	-	-	-	-	3	-	-	-	-	-	-
CO 2	3	-	-	-	-	-	3	-	-	-	2	-	-
CO 3	3	2	2	-	-	-	3	2	-	-	-	-	-
CO 4	3	-	3	-	-	-	3	2	-	-	-	-	-
CO 5	3	-	-	-	3	-	3	3	-	-	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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

**Discipline Specific Elective: Finance Stream**  
**Security Analysis and Portfolio Management**

Discipline	Commerce				
Course Code	MIUK6DSECOM355.1				
Course Title	Security Analysis and Portfolio Management				
Type of Course	DSE				
Semester	VI				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4
Pre-requisites	Have knowledge about capital market operations and different securities in capital market				
Course Summary	This course equips the students with comprehensive knowledge of stock market operations, focusing on techniques for making informed decisions regarding the buying and selling of securities. It also covers the key topics include Investment Fundamentals, Risk and Return analysis, Portfolio Risk-Return evaluation, the CAPM model, and strategies for Portfolio selection.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Security Analysis I		12
	1	Introduction, Fundamental Analysis, Dividend Growth Model and the PE Multiple (Economic, Company and Industry Analysis);	
	2	Technical Analysis (Assumption, Principle and Theories-Dow, Elliot Wave, Random Walk)	
	3	Difference between Fundamental and Technical Analysis.	
II	Security Analysis II		10
	4	Market Indicators, Support and Resistance level,	
	5	Interpreting Price pattern, Decision using data Analysis,	
	6	Evaluation of Technical analysis, Efficient Market theory (Efficient Market Hypothesis)	
III	Security Valuation and Risk Management		13
	7	Debt instruments and valuations, yield, Running yield, YTM And bond durations convexity (simple problems)	
	8	Equity instrument and valuations - Earning valuations revenue valuations yield valuation (simple problems)	
	9	Risk Management – Meaning, Objectives, Benefits, Steps in Risk Management Process (Identify And Analyse Loss Exposures, Select The Appropriate Techniques, Implement And Monitor RM Programme)	

IV	Portfolio Management I		13
	10	Introduction, Activities in Portfolio Management, Objectives of Portfolio Management	
	11	Phases of Portfolio Management - Security Analysis, Portfolio Analysis, Portfolio selection, Portfolio Revision, Portfolio Evaluation.	
	12	Portfolio Theories - Traditional Approach, Modern Approach.	
	13	Risk Analysis -Types, Diversion of Risk, Risk and Return	
	14	Portfolio Analysis –Portfolio return, Portfolio risk	
V	Portfolio Management II		12
	15	Markowitz Model of Risk Return Optimization – Assumption, Efficient Frontier.	
	16	Capital Market Theory, Single Index Model (Sharpe Index Model). CAPM, Arbitrage Pricing Theory Model, Portfolio Evaluation Model (Sharpe, Treynor, Jensen Alpha), Sharpe Optimal Portfolio.	
	17	Formulation of Portfolio strategy, Portfolio revision and rebalancing, Asset allocation strategies, Fixed Income Portfolio	

**Practical:**

1. Analyse and report company specific factors of atleast 5 companies as part of fundamental analysis.
2. Create own portfolio by using a minimum of 10 scrips.

**Reference Books:**

1. Singh, P. Portfolio Management. Mumbai: Himalaya Publications.
2. Bhalla, V. Investment Management. New Delhi: Sultan Chand Publications
3. Fischer, D. E., & Jordon, R. J. Security Analysis and Portfolio Management (6thEd.). New Delhi: Prentice Hall Of India
4. S, Kevin. Security Analysis and Portfolio Management. New Delhi: Prentice Hall Of India.
5. Lee, A. F., & Lee, C. F. Advances in Investment Analysis and Portfolio Management (Vol. 3, New Series). United Kingdom: Elsevier Science Ltd.
6. Chandra, P. Investment Analysis and Portfolio Management (4th ed.). McGrawHill Education.
7. Bodie, Kane & Marcus –Investments, McGraw-Hill Publications.
8. Reilly & Brown-Investment Analysis and Portfolio Management –Cengage Publications

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand basics of investment management –	U	1

	fundamental and technical analysis.		
CO-2	Assess securities using technical analysis	U, E	1,3
CO-3	Evaluate values of different type of securities	E	1
CO-4	Understand Portfolio management phases and create own optimal portfolio.	U, C	1,3
CO-5	Using asset-pricing models to generate returns	U, Ap	1

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

Name of the Course: Security Analysis and Portfolio Management

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

CO No.	CO	PO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand basics of investment management – fundamental and technical analysis.	1	1	U	F, C	L	
2	Assess securities using technical analysis	1,2	1,3	U, E	P	L	
3	Evaluate values of different type of securities	1,2	1	E	F	L	
4	Understand Portfolio management phases and create own optimal portfolio.	1,5	1,3	U, C	F	L	
5	Using asset-	1,2	1	U, Ap	F	L	



	pricing models to generate returns						
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F-Factual, C- Conceptual, P-Procedural, M-Metacognitive

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	-	-	-	-	3	-	-	-	-	-	-
CO 2	3	-	3	-	-	-	3	3	-	-	-	-	-
CO 3	3	-	-	-	-	-	3	3	-	-	-	-	-
CO 4	3	-	3	-	-	-	3	-	-	-	3	-	-
CO 5	3	-	-	-	-	-	3	3	-	-	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignment / Seminar
- Internal Exam
- End Semester Exam

**Mapping of COs to Assessment Rubrics :**

	Assignment/Seminar	Internal Exam	End Semester Examinations
CO 1	✓	✓	✓
CO 2	✓	✓	✓

CO 3	✓	✓	✓
CO 4	✓	✓	✓
CO 5	✓	✓	✓

**Skill Enhancement Course: Business Communication**

Discipline	COMMERCE				
Course Code	MIUK6SECCOM350.1				
Course Title	Business Communication				
Type of Course	SEC				
Semester	VI				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3 hours	-		3 Hrs
Pre-requisites	Basic awareness about concept of communication and its significance in Business Organisations.				
Course Summary	Aims to help the students in understanding the principles and techniques of effective business communication and enhance the oral and written communication skills of the learners in business related careers.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Nature of Communication	9
	1	Communication: concept-importance-need- process- principles	
	2	Classification of communication-Verbal-Nonverbal-Formal-Informal-Internal-Extrenal-Upward-Downward-Horizontal-Diagonal	
	3	Barriers to communication-Ways to overcome barriers-Cross cultural communication	
	4	Etiquette in communication-Social media communication: Essentials-Role in business	
II		Listening and Speaking Skills	9
	5	Oral Communication-Importance-Listening-Importance-Type of listening-Process of listening-Principles of listening	
	6	Types of listeners-Qualities for a good listener-Guidelines for effective listening	
	7	Interpersonal communication-Techniques for effective speaking-Group Discussions-Interviews	
	8	Effective negotiation-Elements-Process and general guidelines	
III		Writing Skills	9
	9	Written communication-Importance-Principles-Business Letter: Layout and Essentials	
	10	Report writing – Process of writing, Types of reports, Visual presentation of data-Tools and techniques of presentation	
	11	Formal reports-Components-Organising information in formal reports-	

		Layout of formal reports- Writing reports on field work/visit	
	12	Personal correspondence-Preparation of curriculum vitae-Essentials- Preparation of job application	
IV	Nonverbal Communication Skills		9
	13	Non-verbal /Gestural communication -Importance-Components	
	14	Sign Language-Role of signs and symbols in communication-Interpretation	
	15	Facial expressions-Gestures – Postures-Para language	
	16	Kinesics—Proxemics -Touch language and Time Language	
V	Digital Communication Skills		9
	17	Art of digital presentation-Essentials of effective presentations-Tools and Techniques	
	18	Technology for communication - IT communication tools-Role of AI in communication	
	19	Electronic mail: advantages, safety and smartness in email. E-mail etiquettes.	
	20	Essentials of effective e-communication-Communication in global virtual teams	

### Recommended practical

Learners are required to

1. Organise group discussions for team comprising 8 to 10 members on topic to issues and challenges for business in future.
2. Prepare curriculum vitae assuming that they completed the programme and have few years business experience
3. Organise mock interviews and understand the process through role play.
4. Prepare formats of various office documents like minutes circulars etc
5. Draft a business e-mail by imagining a typical business situation as the CEO of a company

### Suggested Readings:

1. Ludlow, R. & Panton, F.(1992). The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.
2. K.K. Sinha, Business Communication, Galgotia Publishing Co., Karol Bagh, New Delhi.

3. R.C. Sharma & Krishna Mohan Business Correspondence and Report Writing. Tata McGraw Hill Publishing Company Limited.
4. C.B.Gupta (2019). Essentials of Business Communication, Sultan Chand & Sons.
5. Kaul, A. Effective Business Communication, 2nd ed. PHI learning

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Identify the key principles in the process of business communication and differentiate between different types of communication	R, U	1,2,6
CO-2	Develop and demonstrate proficiency in effective speaking and listening for business negotiations.	An, Ap,E	1,2, 6
CO-3	Appreciate the need for effective writing in business communication and demonstrate the skill of writing business documents	U, Ap,E, C	1,2,,6
CO-4	Identify the components involved in nonverbal communication and recognise its importance in business communication	An, E	1,2, 6
CO-5	Familiarise with the digital modes and tools that can be effectively used in business communication	U, A	1,2, 6

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

Name of the Course: Business Communication

Credits: 3:0:0 (Lecture: Tutorial: Practical)

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Identify the key principles in the process of business communication and differentiate between different types of communication	1,4	1,2, 6	R, U	F, C	9	

2	Develop and demonstrate proficiency in effective speaking and listening for business negotiations.	1,4	1,2, 6	An, Ap,E	P,M	9	
3	Appreciate the need for effective writing in business communication and demonstrate the skill of writing business documents	1,4	1,2, 6	U, Ap,E, C	F,P	9	
4	Identify the components involved in nonverbal communication and recognise its importance in business communication	1,4	1,2, 6	An, E	F, M	9	
5	Familiarise with the digital modes and tools that can be effectively used in business communication	1,4	1,2,6	U, A	F,P	9	

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

### Mapping of COs with PSOs & POs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	-	-	-	2	2	-	-	3	-	-	-
CO 2	3	3	-	-	-	2	2	-	-	3	-	-	-
CO 3	3	3	-	-	-	2	2	-	-	3	-	-	-
CO 4	3	3	-	-	-	2	2	-	-	3	-	-	-
CO 5	3	3	-	-	-	2	2	-	-	3	-	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

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

**Mapping of COs to Assessment Rubrics:**

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

## SEMESTER VII

## Discipline Specific Core: Statistics for Business Research

Discipline	Commerce				
Course Code	MIUK7DSCCOM400.1				
Course Title	Statistics for Business Research				
Type of Course	DSC				
Semester	VII				
Academic Level	400 - 499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	4		4 hours
Pre-requisites	Basics of Research Methodology				
Course Summary	This course enables the students to data analysis using various quantitative techniques, model building and presentation of recommendations for a specific business scenario.				
Course Summary	This course enables the students to data analysis using various quantitative techniques, model building and presentation of recommendations for a specific business scenario.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Probability	15
	1	Basics Concepts of Probability	
	2	Permutations and Combinations	
	3	Addition and Multiplication Theorem of Probability	
	4	Baye's Theorem	
II		Theoretical Probability Distributions	15
	5	Discrete and Continuous Probability Distributions	
	6	Binomial Distribution-Properties -Utility-Fitting	
	7	Poisson Distribution- Properties -Utility -Fitting	
	8	Normal Distribution-Properties-Utility-Fitting Normal Distribution to Binomial Distribution-Fitting Normal Distribution to Poisson Distribution.	
	9	Other Distributions (Brief study only)	
III		Time Series Analysis	15
	10	Meaning – Characteristics -Components- Applications in Commerce	
	11	Decomposition Method- Moving averages-Exponential smoothing- Seasonal adjustment techniques	
	12	Time Series Forecasting-Short term and Long term Forecasting	
	13	Naive forecasting methods-Last value forecast-Moving average forecast using MS Excel	
	14	Statistical forecasting models-ARIMA (Autoregressive Integrated Moving Average) models-SARIMA (Seasonal ARIMA) models for data with seasonality-Exponential smoothing models (e.g., simple exponential smoothing, Holt-Winters) using MS Excel	



	15	Evaluating forecasting models-Mean squared error (MSE)-Mean absolute error (MAE)-MAPE (Mean Absolute Percentage Error) using MS Excel	
IV	Parametric and non-parametric test		15
	16	Parametric tests-large sample and small sample tests-Z test, t-test, F-test-application of parametric tests.	
	17	Non-parametric tests-Chi-square test, Sign test, Fisher-Irwin test, rank sum test, Run test, Mann-Whitney U test, Kruskal Wallis H test, Wilcoxon test, Mc Nemer test.	
	18	Analysis of Variance-Meaning-Assumptions of ANOVA, Techniques of ANOVA-One way classification-Two-way classification-Setting up ANOVA table, Conditions for application and uses of ANOVA	
V	Project		
	19	Students to work in teams on a project applying quantitative techniques to a specific business problem which involves data collection, analysis, model building (e.g., forecasting, optimization), and presentation of recommendations.	

### Recommended Exercises:

Learners are required to

1. Select a real-world business scenario requiring forecasting (e.g., sales forecasting, inventory management).
2. Choose appropriate forecasting techniques (e.g., moving average, ARIMA) based on data characteristics.
3. Apply the chosen forecasting method using software Excel add-ins.
4. Evaluate the forecasting model's performance and interpret the results.

### Suggested Readings:

1. O'Neil, C. (2017). The art of data analysis. HarperCollins.
2. Raden, N. (2015). Business analytics for dummies (3rd ed.). John Wiley & Sons.
3. Mahajan, V., & McCann, J. A. (2011). Case studies in business analytics and decision making (5th ed.). Prentice Hall.
4. Hyndman, R. J., & Athanasopoulos, G. (2013). Forecasting: Principles and practice (2nd ed.). Now Publishers.
5. Montgomery, D. C., Jennings, G., & Bozcanic, M. (2015). Introduction to time series analysis and forecasting (5th ed.). John Wiley & Sons.
6. Evans, J. R. (2016). Business analytics: Using data for informed decision making (4th ed.). South-Western Cengage Learning.
7. Anderson, D. R., Sweeney, D. J., & Cochran, T. A. (2015). Quantitative methods for business (12th ed.). Cengage Learning.
8. Kapoor, N. D., Kapoor, V., & Gupta, S. C. (2014). Quantitative techniques for business (12th ed.). Sultan Chand & Sons. (Original work published 2007)
9. Chatfield, C. (2003). Time series analysis: An introduction and its applications (4th ed.). Chapman and Hall/CRC.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Apply probability concepts to assess risk and make informed choices in business situations.	Ap	1,5
CO-2	Analyze time series data using decomposition methods, understand forecasting principles, and apply various forecasting techniques (e.g., moving averages, ARIMA).	Ap, An	1,4,5
CO-3	Work collaboratively in a team to apply quantitative techniques to a real-world business problem.	Ap, C	1,6
CO-4	Develop a project involving data collection, analysis, model building (e.g., forecasting), and presentation of recommendations for a specific business scenario.	E, C	1,4,5,6

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

Name of the Course: Quantitative Techniques

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

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Apply probability concepts to assess risk and make informed choices in business situations.	1,2	1,5	Ap	P	L	-
2	Analyze time series data using decomposition methods, understand forecasting principles, and apply various forecasting techniques (e.g., moving averages, ARIMA).	2	1,4,5	Ap, An	F, P	L	-

3	Work collaboratively in a team to apply quantitative techniques to a real-world business problem.	2	1,6	Ap, C	P	L	-
4	Develop a project involving data collection, analysis, model building (e.g., forecasting), and presentation of recommendations for a specific business scenario.	1,2,5	1,4,5,6	E, C	F, P, M	L	-

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

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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	-	-	3	-	3	3	-	-	-	-	-
CO 2	3	-	-	3	3	-	-	3	-	-	-	-	-
CO 3	3	-	-	-	-	3	-	3	-	-	-	-	-
CO 4	3	-	-	3	3	3	3	3	-	-	3	-	-

**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

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

**Discipline Specific Core: Accounting Standards and Disclosure**

Discipline	COMMERCE				
Course Code	MIUK7DSCCOM401.1				
Course Title	Accounting Standards				
Type of Course	DSC				
Semester	VII				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4 Hrs
Pre-requisites	A basic understanding of accounting principles, concepts, including the preparation of financial statements and auditing				
Course Summary	Provide in depth understanding about major accounting standards and there by equipping the learners for financial reporting in compliance with the regulatory requirements				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		Introduction to accounting standards	12
	1	Accounting manual- Generally Accepted Accounting Principles: Accounting Concepts/Assumptions, Accounting Principles/Conventions- Modifying Principles	
	2	Accounting Standards- Concept-Importance-Advantages and Limitations	
	3	Classification of enterprises and applicability of accounting standards for companies-Ind AS-Conceptual difference between Accounting Standard and Ind AS	
	4	IFRS-Meaning and significance- Need for convergence towards global standards- Applications of IFRS	
	5	Scope of Accounting Standards-Current Status- modifications and deletions	
II		Disclosure of Accounting Policy, Inventory valuation and Revenue Recognition	12
	6	Disclosure of accounting policies (AS 1)- Purpose-Coverage-Areas involving different accounting methods	
	7	Disclosures regarding accounting assumptions - Determinants regarding selection and application of accounting policies- Guidelines of ICAI	
	8	Valuation of inventory (As 2) – Concept of Inventory- Excluded Inventory- Rule for valuation- Measurement of inventory-Methods for valuation	
	9	Cost of purchase-Cost of inventory -Exclusions from the cost of inventory	
	10	Revenue recognition (AS 9): Definition of revenue as per AS 9-Recognition of revenue from various sources-Disclosures.	
		PPE and Leases	

III	11	Property, Plant and Equipment (AS 10) – Definition- Objectives -Scope – Recognition criteria for initial and subsequent costs	12
	12	Measurement at Recognition -Directly attributable costs-exclusion cost under PPE _ Measurement after Recognition ( Cost and Revaluation Model)	
	13	Depreciation-Concepts associated with depreciation-Methods-Retirement- Derecognition	
	14	Lease (AS 19): Meaning-Concepts associated with lease- classification of leases	
	15	Accounting treatments in the books of lessor and lessee(Operating and Financial Lease only)-Disclosures	
IV	Investments		12
	16	Accounting for investment (AS 13)- Definition of investment-Fair value and market value under AS 13	
	17	Classification of investment- Current Investment- Long Term Investment- Investment properties	
	18	Computation of cost of investments- Items to be added and deducted	
	19	Carrying amount of investment-Computation of carrying amount of current investment -Computation of carrying amount of long-term investments	
	20	Investment properties-Disposal of investments- Reclassification of investments	
V	Intangible Assets, Provisions, Contingent Assets and Liabilities		12
	21	Intangible Asset (AS 26)- Basic Definitions-Scope-Recognition and measurement of intangible assets under different methods of acquisition	
	22	Measurement subsequent to initial recognition-Retirement and Disposal- Disclosures	
	23	Provisions, Contingent Liabilities and Contingent Assets-Scope-Definition of key terms	
	24	Need for recognition of provisions-Factors to be considered in recognition of provisions	
	25	Application of the recognition and measurement rules - Disclosures	

### Recommended practical

Learners are required to

1. Compare and contrast the financial statements of companies that follow different accounting standards ( Eg GAAP vs IFRS)
2. Review the financial statements of various companies and identify whether they comply with AS 1 requirements.
3. Compare financial statements of two similar manufacturing companies and report on the compliance for inventory valuation as per AS 2.

4. Simulate mock audit by reviewing the financial statements and verify whether it adhere to compliance standard.
5. Form team of four members and assign them the task of identifying and listing intangible assets from various industries on real life examples.
6. Draft a sample lease agreements based on the criteria outlined in accounting standards.

### Suggested Readings:

1. Agarwal & Verma (2021) Accounting Theory and Disclosure Practice in India.
2. Asish K Bhattacharjee, Tata Mc Graw Hill, . Indian Accounting Standards
3. Israr Shaikh and Rajesh Makkar, Lexis Nexis. Accounting Standards
4. M P, Vijaykumar (2019). First lessons on Accounting Standards. Mumbai: Snow White Publications Pvt. Ltd.
5. PricewaterhouseCoopers (PWC): IFRS Essentials.
6. Rajkumar S Adukia, Lexi Nexis, Indian Accounting Standards
7. Rawat D. (2022). Students Guide to Accounting Standards. New Delhi. Taxmann Allied Services (P) Ltd.
8. Steve M Bragg. Accounting standards: A Comprehensive Guide.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Demonstrate the understanding of the accounting principles and practices adopted in business	R, U, An	1, 3
CO-2	Prepare financial statements in compliance with Policy disclosure, Valuation of inventory and revenue recognition standards	Ap, E, C	1, 3
CO-3	Differentiate the accounting procedures and standards to be maintained with regard to different classes of assets	U, Ap, E	1,3
CO-4	Recognise the different forms of investment and their accounting treatment in compliance with AS 13.	An, E	1,3
CO-5	Understand the accounting provisions with regard to intangible assets and contingency and draft financial statements accordingly	U, An,C	1,3

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

Name of the Course: Accounting Standards

Credits: 5:0:0 (Lecture: Tutorial: Practical)

CO No.	CO	PO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practicals
CO-1	Demonstrate the understanding of the accounting principles and practices adopted in business	1	1,3	R, U, An	F, C	12	
CO-2	Prepare financial statements in compliance with Policy disclosure, Valuation of inventory and revenue recognition standards	1	1,3	Ap, E, C	F,P	12	
CO-3	Differentiate the accounting procedures and standards to be maintained with regard to different classes of assets	1	1, 3	U, Ap, E	P, M	12	
CO-4	Recognise the different forms of investment and their accounting treatment in compliance with AS 13.	1	1,3	An, E	P,M	12	
CO-5	Understand the accounting provisions with regard to intangible assets and contingency and draft financial statements accordingly	1	1,3	U, An,C	C, P	12	

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

### Mapping of COs with PSOs & Pos

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	2	-	3	-	-	-	2	-	-	-	-	-	-
CO 2	2	-	3	-	-	-	2	-	-	-	-	-	-



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

**Correlation Levels:**

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

**Assessment Rubrics:**

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

**Mapping of COs to Assessment Rubrics:**

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

**Discipline Specific Elective: Business Information System Stream**

**AI Applications in Business**

Discipline	Commerce				
Course Code	MIUK7DSECOM400.1				
Course Title	AI Applications in Business				
Type of Course	DSE				
Semester	VII				
Academic Level	400 - 499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	3 hours		2 hours	5 hours
Pre-requisites	Grasp of core business functions like marketing, sales, and customer service.				
Course Summary	This course equips students with a foundational understanding of artificial intelligence (AI) and its transformative applications in the commerce sector.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Introduction to AI		10
	1	AI- History of AI- -	
	2	Different branches of AI (machine learning, deep learning)	
	3	Types of AI systems (Data driven, Autonomous systems, Recommender systems, Human like)	
II	Machine Learning		15
	4	Supervised learning basics-Training Data-Algorithms (linear regression, decision trees)	
	5	Unsupervised learning basics-Clustering Algorithms-Dimensionality reduction techniques.	
III	AI in Business		20
	6	AI for Customer Experience-Personalization: Recommendation engines, product search optimization, chatbots, virtual assistants-Customer segmentation and targeted marketing using AI-Sentiment analysis of customer reviews and social media data-AI-powered customer service chatbots for 24/7 support	
	7	AI for Marketing and Sales-Dynamic pricing strategies based on market trends and competitor analysis-AI-powered advertising platforms for targeted campaigns and budget optimization-Chatbots for lead generation and qualification-Sales forecasting and demand prediction using AI algorithms	
	8	AI for Business Operations-Inventory management and logistics optimization with AI-Supply chain automation and risk management-Fraud detection and prevention in online transactions-Smart warehousing and intelligent product fulfilment- Benefits and challenges of adopting AI in	

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		businesses	
IV	The Future of Business with AI		15
	9	Exploring emerging trends in AI (conversational AI, artificial general intelligence) and their future impact on Emerging Business - -	
	10	Potential Job Displacement Concerns	
	11	Ethical considerations of AI in Business: Bias, transparency, and data privacy	
V	Putting AI into Practice		15
	12	Students are to work in teams, identify business problem and propose AI-based solution, considering feasibility, ethical implications, and potential benefits for the chosen business case. The project culminates in group presentations showcasing their proposed AI solution.	

**Recommended Activity’s:**

- 1) Organize a class debate on the potential benefits and challenges of widespread AI adoption in various business disciplines (marketing, finance, logistics). Divide the class into opposing teams and assign them specific arguments to defend. Facilitate a structured debate format with opening statements, rebuttals, and a concluding discussion.
- 2) Students may use a spreadsheet or online tool like Google Sheets to create a dataset of fictitious customer data (purchase history, demographics). They can then use conditional formatting or basic formulas to classify customers based on their likelihood of purchasing a new product category (e.g., high-potential, medium-potential, low-potential). This exercise provides a hands-on introduction to supervised learning concepts.
- 3) Students may be directed to explore an online platform that utilizes machine learning for a business application (e.g., product recommendation systems on e-commerce websites like Amazon or Netflix). They can analyze how the system personalizes recommendations and discuss the potential benefits for businesses (increased sales) and consumers (discovering new products). Further encourage students to consider the potential bias inherent in recommendation systems.
- 4) Students may be directed to explore a free online image recognition tool (e.g., Google Cloud Vision API, Clarifai) and test its capabilities with different product images relevant to business (e.g., clothing, electronics). They can discuss the potential applications of image recognition in e-commerce (automatic product categorization, image search functionalities) and supply chain management (automated quality control checks).
- 5) Students may be directed to simulate a manual recommender system by creating a recommendation list for a customer based on their past purchase history and product categories. They can then compare this approach to AI-powered recommender systems, discussing the limitations of manual methods (time-consuming, less personalized) and the advantages of AI (scalability, ability to handle large datasets).
- 6) Students may be directed to research a recent news article or case study on an emerging AI trend with potential applications in business (e.g., conversational AI

for personalized marketing, AI-powered logistics optimization). They can summarize the key points and lead a class discussion on the ethical considerations involved (e.g., job displacement, data privacy concerns). Encourage students to consider potential solutions or regulations to address these concerns.

### Suggested Readings:

1. Russell, S. J., & Norvig, P. (2021). *Artificial intelligence: A modern approach* (4th ed.). Pearson Education Limited.
2. Klingenstein, L. (2020). *The AI revolution: Road to superintelligence* (1st ed.). PublicAffairs.
3. Mitchell, M. (2019). *AI: A guide for thinking people* (1st ed.). Farrar, Straus and Giroux.
4. Davenport, T. H. (2018). *Artificial intelligence for business* (2nd ed.). John Wiley & Sons.
5. Géron, A. (2017). *Hands-on machine learning with Scikit-Learn, Keras & TensorFlow: Concepts, tools, and techniques to build intelligent systems* (1st ed.). O'Reilly Media.
6. Gopnik, A., et al. (2017). *Case studies in artificial intelligence* (4th ed.). Pearson Education Limited.
7. Iansiti, M., & Lakhani, K. R. (2017). *Competing in the age of AI: Strategy and leadership when algorithms and networks rewrite the rules of business* (1st ed.). Harvard Business Review Press.
8. Mueller, J. P., & Massaron, L. (2017). *Machine learning for dummies* (2nd ed.). John Wiley & Sons.
9. Raj, S. (2016). *Building chatbots with Python: A practical guide to conversational AI with natural language processing* (1st ed.). Packt Publishing Ltd.
10. Bostrom, N. (2014). *Superintelligence: Paths, dangers, strategies*. Oxford University Press.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Gain a clear understanding of AI concepts and its growing impact on various business functions in commerce.	U	1,4
CO-2	Explore key AI techniques like machine learning, natural language processing (NLP), and computer vision, and their relevance to commerce applications.	U, A	1,4
CO-3	Identify business problems in marketing, finance, and customer service that can be addressed using AI solutions.	Ap	1,4,5
CO-4	Develop critical thinking skills to analyze the benefits and	An	1

	limitations of AI implementation in business strategies.		
CO-5	Understand the ethical considerations surrounding AI bias and fairness in commercial applications.	U	1

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

Name of the Course: AI Applications in Business

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

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Gain a clear understanding of AI concepts and its growing impact on various business functions in commerce.	1	1,4	U	F	L	P
2	Explore key AI techniques like machine learning, natural language processing (NLP), and computer vision, and their relevance to commerce applications.	1	1,4	U, A	F, C	L	P
3	Identify business problems in marketing, finance, and customer service that can be addressed using AI solutions.	1,2	1,4,5	Ap	F	L	P
4	Develop critical thinking skills to analyze the benefits and limitations of AI implementation in business strategies.	1,2	1	An	C, M	L	P
5	Understand the ethical considerations surrounding AI bias and fairness in commercial	1,7	1	U	F	L	P

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

### Mapping of COs with PSOs & POs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	-	-	-	-	-	-	2	2	-	-	-	-
CO 2	3	-	-	-	-	-	-	2	2	-	-	-	-
CO 3	3	3	3	-	-	-	-	-	-	-	-	-	-
CO 4	-	3	3	-	-	-	-	-	-	-	-	-	-
CO 5	-	-	3	-	-	-	-	-	-	-	3	-	-

### Correlation Levels:

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

### Assessment Rubrics:

- Assignments
- Internal Exam
- Final Exam

### Mapping of COs to Assessment Rubrics :

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

**Discipline Specific Elective: Co-operation Stream**  
**Functional Cooperative Societies**

Discipline	Commerce				
Course Code	MIUK7DSECOM401.1				
Course Title	Functional Co-operative Societies				
Type of Course	DSE				
Semester	VII				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4			4 hours
Pre-requisites	Basic knowledge about cooperative organisations.				
Course Summary	The course enables the students to familiarize the functioning of Production, Industrial, Dairy, Trade and Services Co-operatives in India.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I	Production Cooperatives		15
	1	Types of production Cooperatives – their significance.	
	2	Constitution and working of Cooperative Sugar Factories, Cooperative Spinning Mills, Tea Factories - their problems and suggestions.	
	3	Industrial Cooperatives: Types of Industrial Cooperatives.	
	4	Weavers Cooperatives: constitution-functions-structure-progress-and problems	
II	Dairy Cooperatives		15
	5	Importance-structure- Amul pattern.	
	6	Operation flood-functions-problems and suggestions-latest trends.	
III	Consumer Cooperatives		15
	7	Importance-structure-constitution-working -performance and latest trends.	
	8	Housing Cooperatives: Importance – types – Structure – constitution-working progress – problems	
IV	Cooperative Marketing		15
	9	Problems of agricultural marketing – importance-structure,and working progress-regulated markets – warehousing corporations.	
	Miscellaneous Cooperatives		15
	10	Working of Rural Electrification - IFFCO – Labour Cooperatives.	

V	11	Fisheries Cooperatives – Cooperative Hospitals.	
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**Recommended Exercises:**

Learners are required to:

4. Prepare the aims and functions of production cooperatives.
5. Make them to propose and justify starting New Generations Cooperatives.
6. Prepare the list of diversified activities for various non-credit cooperatives towards survival and avenue aspects.

**Suggested Readings:**

1. Abdul Kuddus. K.A and A.K. Zakir Hussain, Non-Credit Co-operatives (With Case Studies and Success Stories), Limra Publications, Chennai.
2. Ravichandran K and S.Nakkiran, Cooperation: Theory and Practice, Abijit Publications, Delhi.
3. Hajela, T.N. Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.
4. Mathur, B.S. Cooperation in India, Sahthya Bhavan Publishers, Agra, 2001.
5. Kulandaisamy.V. Cooperative Dairying in India, Rainbow Publication, Coimbatore.
6. Kamat, G.S. Managing Cooperative Marketing, Himalaya Publishing house, New Delhi.
7. Sing.L.P. Cooperative Marketing in India and Abroad, Himalaya Publishing house, New Delhi.

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Acquire basic knowledge on various types production-oriented cooperative.	R, U	1, 2
CO-2	Understand the dairy cooperatives and get aware about AMUL business pattern and operational flood.	R, U, An	1,2
CO-3	Familiarize with consumer cooperatives and its functional structure.	U, Ap	1,2,6
CO-4	Acquaint with marketing cooperatives and its functional structure.	U, Ap	1,2,6
CO-5	Learn about the new generation cooperatives.	U, An	1,2

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

Name of the Course: Functional Cooperative Societies



Credits: 4:0 (Lecture: Practical)

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Acquire basic knowledge on various types production-oriented cooperative.	1, 7	1, 2	R, U	F,C	15	
2	Understand the dairy cooperatives and get aware about AMUL business pattern and operational flood.	1, 7	1, 2	R, U, An	F,C	15	
3	Familiarize with consumer cooperatives and its functional structure.	1,7	1, 2, 6	U, Ap	F,C,P	15	
4	Acquaint with marketing cooperatives and its functional structure.	1,7	1, 2, 6	U, Ap	F,C,P	15	
5	Learn about the new generation cooperatives.	1,7	1, 2	U, An	F,C, P	15	

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

### Mapping of COs with PSOs & POs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	-	-	-	-	3	-	-	-	-	-	3
CO 2	3	2	-	-	-	-	3	-	-	-	-	-	3
CO 3	3	3	-	-	-	2	3	-	-	-	-	-	3
CO 4	3	3	-	-	-	2	3	-	-	-	-	-	3

CO 5	3	3	-	-	-	-	3	-	-	-	-	-	3
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**Correlation Levels:**

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

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

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

**Discipline Specific Elective: Taxation Stream****GST: Principles and Practices**

Discipline	COMMERCE				
Course Code	MIUK7DSECOM402.1				
Course Title	GST: Principles and Practice				
Type of Course	Elective-Finance				
Semester	VII				
Academic Level	400- 499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	5 hours	-	-	5
Pre-requisites	Basic knowledge on taxation system of our country and the purpose of taxation				
Course Summary	The course "Goods and Service Tax" aims to provide learners with a sound understanding on the basics of GST including Different types of GST in operation, GST rates applicable to different products and services. This course is designed to enhance the learner's skill in the computation of GST and filing of GST return.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
I		GST Introduction	15
	1	Indirect Taxes – overview	
	2	Pre-GST -Indirect Taxes in India	
	3	Problems of Pre-GST Calculation	
	4	Milestones in the adoption of GST in India	
	5	Constitution Amendments-need for amendments	
	6	Indirect Taxes merged in GST	
II		Basic Provisions of GST	15
	7	GST- Features, Merits and Limitations	
	8	GST Models- Union GST model- State GST model-Dual GST model- Dual GST model introduced in India.	
	9	Types of GST- CGST-SGST-IGST-UTGST	
	10	RNR, GST Tax slabs in India	
	11	GST Legislation- CGST ACT, SGST Act, UTGST Act	
	12	Tax before and after GST (simple illustrations)- Comparison of GST with Indirect taxes before GST	
III		Levy and Collection of GST	15
	13	GSTN, HSN, SAAC, Compensation (GST) Law	
	14	Threshold limit and Compensation Scheme	
	15	Supply- Concept, forms, taxable and non-taxable supply, time, value and place.	
	16	Mixed Supply and Composite Supply- GST applicable.	

	17	Input Tax Credit- Eligibility and Conditions- Simple illustrations	
	18	Registration- Compulsory, exempted, procedure.	
IV	Filing of GST Returns		15
	19	Relevant definitions of return filing	
	20	Types of GSTR and Connected Rules- GSTR1, 3B, 4, 5, 5A, 6,7, 8, 9, 9A, 9B, 9C, 10 and 11	
	21	Computation of tax liability, Payment via electronic ledger, Refund of Tax	
	22	Penalties for non-filing, TDS and TCS	
V	Administration, Appeal and Revision		15
	23	Administration- CGST Act, SGST Act, GST Council- Constitution- Powers	
	24	GSTN- Structure, features and functions	
	25	Powers of search, inspect and seizure	
	26	Appeal- Appellate authority, Appellate tribunal, Appeal to High Court and Supreme Court	
	27	E Way Bill, Offences and Penalties	

### Recommended Practicals

1. Prepare a list of goods of your daily use and its applicable GST rates
2. Collect 20 GST bills and prepare a chart of different GST charged and identify the reasons for charging different GST.
3. Internship with a GST practitioner and prepare a record of works related to GST and How do GSTRs are filed.

### Suggested Reading:

1. GST in a Nutshell by Harvin education
2. GST Acts with Rules and Forms by Taxmann Editorial
3. GST for CA Intermediate by Jaspreet Johar
4. Centax's GST Law Manual 2023-24 by R.K Jain
5. GST by Sahitya Bhavan publications
6. GST Manual by Rakesh Garg
7. Students Guide to Income Tax including GST (Taxmann)
8. Taxmann GST Ready Reckoner
9. GST; A Practical Guide by Sudhir Sachideva
10. GST Gide: A Quick Reference Guide by CA Yashvant Mangal

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the basics of GST	U	1,2
CO-2	Describe the basic provisions of GST	U, Ap	1,5
CO-3	Describe levy and collection of GST	U, Ap	1,5

CO-4	Explain the filing of GST returns	U, Ap	1,5
CO-5	Describe the administration, appeal and revisions under GST	U, An	1,5

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

Name of the Course: GST: Principles and Practices

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

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Understand the basics of GST	1,3	1,2	U	F, C	15	
CO-2	Describe the basic provisions of GST	1,3	1,5	U, Ap	C	15	
CO-3	Describe levy and collection of GST	1,3	1,5	U, Ap	P, C	15	
CO-4	Explain the filing of GST returns	1,3	1,5	U, Ap	F, C	15	
CO-5	Describe the administration, appeal and revisions under GST	1,3	1,5	U, Ap	C	15	

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

### Mapping of COs with PSOs & POs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2	-	-	-	-	2	3	-	3	-	-	-
CO	1	-	2	-	-	-	3	3	-	3	2	-	-

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

**Correlation Levels:**

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

**Assessment Rubrics:**

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

**Mapping of COs to Assessment Rubrics :**

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

**MAR IVANIOS COLLEGE (AUTONOMOUS),  
THIRUVANANTHAPURAM  
BOARD OF STUDIES IN COMMERCE, 2023 – 2026**

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	Dr. Santhosh Kumar S	Professor, School of Management Studies Cochin University of Science and Technology
	Dr. B Johnson	Former Professor, Department of Commerce and Management Studies Calicut University
	Dr.K G Satheesh Kumar	Visiting Professor, Digital University, Trivandrum
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	Dr.Joma Joseph	Assistant Professor Department of Commerce Mar Ivanios College
	Dr.Mamitha J.S	Assistant Professor

		Department of Commerce Mar Ivanios College
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	Dr.Arun Lawrence	Assistant Professor Department of Commerce Mar Ivanios College
	Dr. Ratheesh R	Assistant Professor Department of Commerce Mar Ivanios College
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	Mr.K S Balagopal	Director Devi Pharma, Trivandrum