

MAR IVANIOS COLLEGE (AUTONOMOUS)
Affiliated to the University of Kerala,
Thiruvananthapuram
Kerala



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

MAJOR DISCIPLINE
B.COM ACCOUNTS & AUDIT
(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 30th 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**.

Introduction to the Programme

Bachelor of Commerce (Accounts and Audit) Honours, designed under FYUGP curriculum framework is designed exclusively for students who wish to pursue Chartered Accountancy (CA) as a career. A student who opts for this course can pursue B.Com and at the same time concentrate on CA, as several subjects of CA is included in the programme. This would save time & effort and help CA aspirants retain their prime focus. By the end of the programme the student would complete B.Com and is also expected to clear CA Foundation and Intermediate course making him / her eligible to pursue articleship.

The curriculum is framed according to the policy initiatives envisaged in NEP 2020. The four year B.Com (Accounts and Audit) Honours degree programme is divided into eight semesters and is designed as per the Four Year Under Graduate Programme Framework recommended by UGC and Kerala University. It includes discipline specific core papers and discipline specific elective papers. In addition to this discipline specific courses ability enhancement course multidisciplinary courses, value added courses and skill enhancement courses are also included in the syllabus.

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 Demonstrate the acquisition of all necessary knowledge and skills within their disciplinary/ multi-disciplinary areas of learning. **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;**
- **essential knowledge for skilled work in chosen field(s), including self-employment and entrepreneurship skills;**
- **proficiency in specialized areas within chosen fields of study, encompassing diverse practical skills applicable to different situations within those fields;**
- **the ability to apply learned knowledge to novel situations, solve problems, and relate concepts to real-world scenarios rather than just memorizing curriculum content.**

PO 2 Acquire problem-solving, critical thinking, analytical reasoning skills and demonstrate creativity in their thought processes 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;
- 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;
- analyse and synthesize data from a variety of sources and draw valid conclusions and support them with evidence and examples.
- the ability to plan, execute and report the results of an experiment or investigation;
- adhere to scientific temper and ethics in their thought process;
- adopt innovative, imaginative, lateral thinking, interpersonal skills and emotional intelligence; and
- incubate entrepreneurial and start-up ideas.

PO 3 Develop a profound environmental dedication by fostering ecological awareness and engaging in actions that promote sustainable development 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;
- 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.
- participate in community-engaged services/ developmental activities and thus exemplify the ideals of community engagement and service learning and deep social commitment.

PO 4 Accomplish perfect communication, teamwork, and leadership skills, particularly in academic and professional settings, while demonstrating nuance and attention to etiquette in all communicative contexts. This will enable them to:

- listen carefully, and read texts and research documents, and present

- complex information with clarity and precision to different audiences;
- express thoughts and ideas and communicate effectively through speech and writing using appropriate media;
- communicate using language which is respectful of gender and minority orientations;
- act together as a group or a team in the interests of a common cause and working efficiently as a member of a team;
- inspire the team with a vision to achieve a stated goal, and use management skills to guide the team in the right direction.

PO5 **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 by demonstrating the ability to:**

- 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;
- work independently, identify appropriate resources required for further learning;
- acquire organizational and time management skills to set self-defined goals and targets with timelines;
- be a proactive life-long learner.
- use ICT in a variety of learning and work situations;
- access, evaluate, and use a variety of relevant information sources, and use appropriate software for analysis of data;
- navigate cyberspaces by following appropriate ethical principles and cyber etiquette.
- use cutting edge AI tools with equal commitment to efficiency and ethics.
- think ‘out of the box’ and generate solutions to complex problems in unfamiliar contexts;

PO6 **Develop research-related skills including the ability to conceptualize research hypotheses/projects and adopt suitable tools and methodologies for analysis with:**

- a keen sense of observation, inquiry, and capability for asking relevant/appropriate research questions;
- the ability to problematize, synthesize, and articulate issues and design research proposals;
- 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;
- the capacity to develop appropriate methodology and tools for data collection;
- the appropriate use of statistical and other analytical tools and techniques;

- the ability to plan, execute and report the results of an experiment or investigation;
- 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

PO7	<p>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. This will enable them to:</p> <ul style="list-style-type: none"> • 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; • 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; • 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; • 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; • effectively engage in a multicultural group/society and interact respectfully with diverse groups; • identify with or understand the perspective, experiences, or points of view and emotions of another individual or group. • 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; • 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.
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Programme Specific Outcomes

Bachelors Programme in Commerce (Accounts and Audit) Honours aims at:

PSO1	Providing a strong foundation level understanding of the functioning of business organizations, commercial transactions and of various specialized operations by offering a comprehensive curriculum.
PSO2	Demonstrate extensive and comprehensive knowledge of Commerce and its practical application in real life situations
PSO3	Developing necessary professional knowledge and skills in Accounting, Finance,

	Taxation and Law by adopting learner centered pedagogical practices
PSO4	Enhancing employability of students to take up challenging job assignments in various fields of business, specifically as Chartered Accountants.
PSO5	Nurturing in students intellectual, personal, interpersonal and societal skills with a bent on Holistic Education.
PSO6	Developing decision making and problem-solving skills to equip the learners to add on to their employability and inculcate entrepreneurial qualities.
PSO7	Building capabilities to synthesise and apply knowledge regarding industry, marketing, finance and accounting to pursue careers in these sectors.
PSO8	Acquire soft skills like communication, organising and leadership which are essential to undertake and manage different roles in the field of commerce.

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)- 3	VAC- 1		6	22
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	DSE - 5		SEC- 3				6	23

	A-11	DSE - 6							
Total	A (11) B (3) C (3)	6	4	3	3	3	1*	36	133
EXIT OPTION AVAILABLE AND STUDENTS WILL BE AWARDED UG DEGREE WITH MAJOR IN A									
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.

Internship: Every students is required to undertake an internship in a reputed organization during the end of fourth semester.

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 (Formative) - 5 % of the total.
- Discipline specific formative assessment - 15% of the total.
- Summative Assessment (Practical Record, Practical test, skill, etc). - 10% of the total

The above is given in detailed tabular form as follows:

Sl. No.	Activity	Percentage (%) of the total	
		Theory courses	Courses with practical
1.	Summative Assessment (written Test or any other discipline specific assessment tools like Open book test, Lab reports, problem-based assignments, individual or team project report, case study report, literature survey, book reviews, video/film/documentary productions, etc)	15	10
2.	Summative Assessment (Practical Record, Practical test, skill, etc)	----- -	10
3.	Formative Assessment (Attendance)	5	5
4.	Formative Assessment (Class room activities, observation of skills, viva voce, quiz, interview, oral presentations, in class discussions, computerized adaptive testing, group tutorial work, reflection writing assignments, field study reports, self and peer assessments, service-learning activities, etc.)	10	15
	Total	30	40

- 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

Course	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

1. 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.
2. 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

A+ (Excellent)	9	$85\% \leq X < 95\%$	WITH DISTINCTION
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,

$$S_j = \frac{\sum(C_{ij} \times G_{ij})}{\sum C_{ij}}, \text{ where } S_j \text{ is the SGPA in the } j^{\text{th}} \text{ semester,}$$

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

G_{ij} is the the grade point scored by the student in the i^{th} course in the j^{th} semester. where S_i is the SGPA in the i^{th} semester,

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

G_i is the the grade point scored by the student in the i^{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^{th} semester and $\sum C_i$ is the total number of credits in the i^{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.

Dr. Sarin Thomas

Chairman BoS

(Commerce)

Mar Ivanios College (Autonomous),

Thiruvananthapuram

Thiruvananthapuram

10-05-2024

**SCHEME AND SYLLABUS FOR BACHELOR OF COMMERCE (ACCOUNTS AND AUDIT)
HONOURS**

**FYUGP Scheme and Syllabus: Summary
Department: Department of Commerce
Major: Commerce**

Semester I					
Course Type	Course Code	Course Title	Number of credits	Number of hours per week	Total Marks
DSC	MIUK1DSCCOA100.1	Financial Accounting	4	4	100
DSC	MIUK1DSCCOA101.1	Business Laws	4	4	100
DSC	MIUK1DSCCOA102.1	Business Economics	4	4	100
AEC		English - 1	3	3	100
AEC		Other Languages - 1	3	3	100
MDC	MIUK1MDCCOA100.1	Fundamentals of Financial Accounting	3	3	100
Semester II					
Course Type	Course Code	Course Title	Number of credits	Number of hours per week	Total Marks
DSC	MIUK2DSCCOA100.1	Advanced Financial Accounting	4	4	100
DSC	MIUK2DSCCOA101.1	Business Regulatory Framework	4	4	100
DSC	MIUK2DSCCOA102.1	Economics for Finance	4	4	100
AEC		English - 1	3	3	100
AEC		Other Languages - 1	3	3	100
MDC	MIUK2MDCCOA100.1	Capital Market	3	3	100
Semester III					
Course Type	Course Code	Course Title	Number of credits	Number of hours per week	Total Marks
DSC	MIUK3DSCCOA200.1	Accounting Standards	4	4	100

DSC	MIUK3DSCCOA201.1	Company Law	4	4	100
DSC	MIUK3DSCCOA202.1	Fundamentals of Income Tax	4	4	100
DSE	MIUK3DSECOA200.1	Financial Markets	4	4	100
MDC	MIUK3MDCCOA200.1	Kerala Studies	3	3	100
VAC	MIUK3VACCOA200.1	Environmental Studies	3	3	100
Semester IV					
Course Type	Course Code	Course Title	Number of credits	Number of hours per week	Total Marks
DSC	MIUK4DSCCOA200.1	Corporate Accounting	4	4	100
DSC	MIUK4DSCCOA201.1	Income Tax Law and Practice	4	4	100
DSE	MIUK4DSECOA200.1	Management Accounting	4	4	100
SEC	MIUK4SECCOA200.1	GST Law and Practice	3	4	100
VAC	MIUK4VACCOA200.1	Constitutional Rights and Duties	3	3	100
VAC	MIUK4VACCOA201.1	Business Ethics	3	3	100
INT	MIUK4INTCOA200.1	Internship			
Semester V					
Course Type	Course Code	Course Title	Number of credits	Number of hours per week	Total Marks
DSC	MIUK5DSCCOA300.1	Cost Accounting	4	4	100
DSC	MIUK5DSCCOA301.1	Auditing	4	4	100
DSC	MIUK5DSCCOA302.1	Strategic Management	4	4	100
DSE	MIUK5DSECOA300.1	Financial Management	4	4	100
DSE	MIUK5DSECOA301.1	Banking Theory and Practice	4	4	100
SEC	MIUK5SECCOA300.1	Digital Marketing	3	3	100
Semester VI					
Course Type	Course Code	Course Title	Number of credits	Number of hours per week	Total Marks

DSC	MIUK6DSCCOA300.1	Methods and Techniques of Costing	4	4	100
DSC	MIUK6DSCCOA301.1	Audit Process and Practice	4	4	100
DSC	MIUK6DSCCOA302.1	International Trade	4	4	100
DSE	MIUK6DSECOA300.1	Capital Investment and Working Capital	4	4	100
DSE	MIUK6DSECOA301.1	Financial Services	4	4	100
SEC	MIUK6SECCOA300.1	Stock Market Analysis	3	4	100
Semester VII					
Course Type	Course Code	Course Title	Number of credits	Number of hours per week	Total Marks
DSC	MIUK7DSCCOA400.1	Derivatives	4	4	100
DSC	MIUK7DSCCOA401.1	Logistics and Supply Chain Management	4	4	100
DSC	MIUK7DSCCOA402.1	Computerised Accounting	4	5	100
DSC	MIUK7DSCCOA403.1	Risk Management	4	4	100
DSC	MIUK7DSCCOA404.1	Personal Finance and Investment	4	4	100
SEC	MIUK7DSECOA400.1	Portfolio Management	4	4	100
Semester VIII					
Course Type	Course Code	Course Title	Number of credits	Number of hours per week	Total Marks
Online	MIUK8DSCCOA405.1	Online Course-I			
Online	MIUK8DSCCOA406.1	Online Course-II			
Online	MIUK8CIPCOA400.1	Capstone Internship			
	MIUK8RPHCOA400.1	Internship project for UG Hons	12		

Semester-I

Discipline	Commerce				
Course Code	MIUK1DSCCOA100.1				
Course Title	Financial Accounting				
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
Pre-requisites	Accounting in Higher Secondary				
Course Summary	Provide knowledge and understanding of the principles and concepts of financial accounting and develop the skills required for the preparation of financial statements.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Theoretical Framework		8
	1	Meaning, Definition and Scope of Accounting	
	2	Objectives, Advantages and Limitations of Accounting	
	3	Accounting and Book Keeping	
	4	Users of Accounting Information	
II	5	Generally Accepted Accounting Principles	8
	Accounting Process		
	6	Trial Balance- Meaning, features and Objectives	
	7	Preparation of Trial Balance	
	8	Errors- Types of Errors	
III	9	Rectification of Error- Do not affect the agreement of Trial Balance	12
	10	Rectification of Error- affect the agreement of Trial Balance	
	Bank Reconciliation Statement		
	11	Meaning, Need and Importance	
	12	Cash book and Pass book	
IV	13	Causes of difference between Cash book and Pass book	14
	14	Preparation of Bank Reconciliation Statement	
	15	Reconciliation in the case of Overdraft	
	Depreciation Accounting		
	16	Meaning and Causes of Depreciation	
	17	Importance and factors affecting Depreciation	
	18	Computation and accounting treatment of depreciation- Straight line method	
	19	WDV	
20	Sum of digit method		

	21	Production Module method	
	22	Machine hour method	
	23	Change in depreciation methods	
V	Final Accounts for Sole Trading Concern		18
	24	Trading Account	
	25	Profit & Loss Account	
	26	Balance Sheet	
	27	Adjustments	
	28	Preparation of Final Accounts for Sole Trading Concerns with Adjustments	

Suggested Readings:

- CA Foundation Study Materials
- Gupta R. L. and Radhaswamy .M. Advanced Accounting , Sultan Chand & Sons , New Delhi.
 - Jain S.P. and Narang K. L. Financial Accounting, Kalyani Publishers, New Delhi
- NaseemAhmed ,Nawab Ali Khan and Gupta . M. L. Fundamentals of Financial Accounting Theory and Practice ,Ane Books Pvt . L td.New Delhi
- Shukla M. C .Grewal .T. S. and S.C. Gupta. Advanced Accounts S. Chand &Co. Ltd. New Delhi.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Recognize the basic of accounting	R, U	PSO-1,2,3,7
CO-2	Realize the process of accounting	U, Ap	PSO-1,2,3,7
CO-3	Practical Application of Bank Reconciliation Statements	U, Ap, C	PSO-1,2,3,4,7
CO-4	Develop computation skill in depreciation	U, Ap, C, An	PSO-1,2,3,4,7
CO-5	Apply the knowledge of accounting in the preparation of final accounts of sole trader	U, Ap, C, An	PSO-1,2,3,4,7

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

Note: 1 or 2 COs/module

Name of the Course: Financial Accounting

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

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
CO-1	Recognize the basic of accounting	PSO-1,2,3,7	R, U	C	8	-
CO-2	Realize the process of accounting	PSO-1,2,3,7	U, Ap	F, C	8	-
CO-3	Practical Application of Bank Reconciliation	PSO-1,2,3,4,7	U, Ap, C	P,M	12	-

	Statements					
CO-4	Develop computation skill in depreciation	PSO-1,2,3,4,7	U, Ap, C, An	P,M	14	-
CO-5	Apply the knowledge of accounting in the preparation of final accounts of sole trader	PSO-1,2,3,4,7	U, Ap, C, An	P,M	18	-

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

Mapping of COs with PSOs and POs :

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO 1	3	1	2	-	-	-	2	-
CO 2	3	1	2	-	-	-	2	-
CO 3	3	3	2	2	-	-	2	-
CO 4	3	3	2	2	-	-	2	-
CO 5	3	3	2	2	-	-	2	-

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	-	-	-	-
CO2	3	3	-	1	2	-	-
CO3	3	2	-	1	-	-	1
CO4	3	3	-	2	1	-	-
CO5	2	3	-	1	-	-	1

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	COMMERCE				
Course Code	MIUK1DSCCOA101.1				
Course Title	BUSINESS LAW				
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 hours
Pre-requisites	Nil				
Course Summary	Create a general legal knowledge of the law of Contracts and to acquire the ability to address basic application-oriented issues.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Law		7
	1	Meaning, definition and importance or functions of law	
	2	Branches or classifications of law	
	3	Mercantile law, meaning, definition and Importance	
	4	Sources of Mercantile Law and other business regulations	
	5	Statutory and professional objectives of Mercantile Law	
II	The Indian Contract Act 1872		15
	6	Meaning, Definition, essential elements of valid contract and classification of contracts	
	7	Offer and Acceptance- meaning, definition, essential elements and types of offers- Acceptance- meaning, definition, essential elements and communication and revocation of offer and acceptance	
	8	Consideration- meaning, definition, essentials, exceptions, privity of contract, privity of consideration and exceptions	
	9	Capacity to contract- meaning, definition and persons not competent to contract	
	10	Free consent- meaning, definition, coercion, duress, undue influence, fraud, mis representation and mistake	
III	Legality of Objects, Consideration and Performance of Contract		8
	11	Legality- meaning and unlawful object or consideration	
	12	Doctrine of public policy and agreements opposed to public policy	
	13	Performance of contract-actual performance, tender of performance and essentials	
	14	Performance of joint promises, rules relating to the performance of joint	

		promises, Time and place of performance and performance of reciprocal promises	
	15	Impossibility of performance of contract, initial impossibility and supervening impossibility	
IV	Discharge of Contracts and Remedies for Breach of Contract		10
	16	Discharge of contract- meaning and definition	
	17	Modes of discharge of contract	
	18	Breach of contract-actual breach and anticipatory breach of contract	
	19	Remedies for breach of contract	
	20	Damages and types of damages	
V	Special Contracts		20
	21	Bailment- meaning, definition, essentials, classifications, rights and duties of bailor and bailee, Termination of bailment	
	22	Pledge or pawn- meaning, definition, essentials, Duties and rights of Pawner and Pawnee, pledge by non-owner	
	23	Contract of indemnity- meaning, definition, essentials, rights of indemnity holder	
	24	Contract of guarantee- meaning, definition, essentials, types, nature and extent of surety's liability, discharge of surety from liability, rights of a surety	
	25	The law of agency- meaning, Definition, legal rules for valid contract of agency, kinds of agents, duties and rights of principal and agent, liabilities of principal to third parties, Personal liability of an agent and termination of agency.	

Recommended Assignments:

Learners are required to

- Prepare charts and presentations on the basic concepts of Business Law.
- Conduct group discussions on case studies
- Prepare the documents required for the general and special contracts
- Conduct focus group discussions to conceive students' perceptions, attitudes, opinion or new ideas regarding the legal provisions of general and special contracts.
- Consultation with the law practitioners and prepare reports with regard to the issues faced by the parties engaged in general and specific contracts.
- Visit business concerns in the locality and critically examine the contractual agreements made by them.

Suggested Readings:

1. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
2. Sreenivasan, M.R. Business Laws, Margam Publications.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
4. Badre Alam, S. & Saravanel, P. Mercantile Law
5. Pillai, R.S.N. & Chand, S, Business Law, S Chand & Co, Delhi
6. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi

7. Shukla,M.C, BusinessLaw , S.Chand &Co.

8.Balachandran.V&Thothadri.S, BusinessLaw,VijayNicoleImprintsPvt.Ltd.Chennai

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 mercantile law	R, U	1,3
CO-2	Apply and understand the legal provisions for the important elements for the General contract	R, U, Ap, An, C	1,2,3,4,6,7
CO-3	Apply and understand the legal provisions for the effective performance of contracts.	R, U, Ap, An	2,3,4,6,7
CO-4	Understand and analyse the consequences of breach of contract	R, U, An,	1,2,3,4
CO-5	Understand the concepts of special contracts and apply the legal provisions for the formation and termination of special contracts.	R, U, Ap, C	1,2,3,4,7

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

Name of the Course: Managerial Economics

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

CO No.	CO	PO/ PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the mercantile law	1,3	R, U	F, C	7	
2	Apply and understand the legal provisions for the important elements for the General contract	1,2,3,4,4,6,7	R, U, Ap, An, C	F, C, P, M	15	
3	Apply and understand the legal provisions for the effective performance of contracts.	2,3,4,6,7	R, U, Ap, An	F, C, P	8	
4	Understand and analyse the consequences of breach of contract	1,2,3,4	R, U, An,	F, C, P	10	
5	Understand the concepts of special contracts and apply the legal provisions for the formation and termination of special contracts.	1,2,3,4,4,7	R, U, Ap, C	F, C, P, M	20	

F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**Mapping of COs with PSOs:**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	-	3	-	-	-	-	-
CO 2	3	3	3	2	-	1	1	-
CO 3	-	1	2	-	1	1	1	-
CO 4	2	1	2	1				-
CO 5	3	3	3	3	-	-	1	-

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO 1	3	-	-	-	-	-	2
CO 2	1	3	-	3	1	-	-
CO 3	3	3	-	2	-	-	-
CO 4	1	2	-	3	1	-	1
CO 5	3	2	-	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	MIUK1DSCCOA102.1				
Course Title	BUSINESS ECONOMICS				
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 hours
Pre-requisites	1. Economics at Plus Two level				
Course Summary	Acquainting the students with the application of economics in the context of business and managerial decision making.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Economics		10
	1	Economics, Macro and Micro economics, Business economics.	
	2	Characteristics and scope of business economics.	
	3	Distinction between business economics and traditional economics.	
	4	Application of economic theories in business decisions.	
II	Theory of Demand and Supply		10
	6	Demand, Utility, Law of demand, determinants of demand, Types of demand,.	
	7	Elasticity of demand, meaning, uses and measurement of price, income, advertisement, and cross elasticity.	
	8	Demand forecasting – short term and Long-term forecasting – methods of forecasting – forecasting the demand for new products.	
	9	Meaning of Supply, determinants of supply,	
III	Theory of Production and Cost		15
	10	Law of supply and elasticity of supply.	
	11	Production function – Cobb Douglas Production function —.	
	12	Laws of production–Law of Diminishing Returns–Law of returns to scale–	
	13	Economies and diseconomies of scale	
IV	Pricing Policy and Practices		15
	14	Isoquant curve – Isocost curve–optimum combination of inputs.	
	15	Concepts of cost- Short-run and long-run costs-Average and marginal costs- Total, fixed and variable costs.	
	16	Markets - meaning and structures,	
	17	Various forms of markets-Perfect Competition, Monopoly, Monopolistic competition and Oligopoly	

	18	Pricing, meaning, importance, equilibrium price, Pricing policy and practice, Objectives, Factors governing pricing policy.	15
	19	Role of cost and demand in pricing, Different methods of pricing.	
	20	Price determination in different situations, pricing of new products, pricing over the life cycle of a product	
V	Business Cycles		10
	21	Meaning and definition of business cycle.	
	22	Phases, features and relevance of business cycle	
	23	Causes and indicators of business cycle.	
	24	Theories of business cycles, Consequences of business cycle.	
	25	Measures to minimise the effects of business cycle, Measures to control business cycles.	

Recommended Assignments:

Learners are required to

- Prepare charts and presentations on the basic concepts in economics which helps in managerial decision making.
- Conduct a survey and prepare the report for identifying the price, income, advertisement and cross elasticity of selected products.
- Pursue short term online/MOOC courses on Managerial economics.
- Conduct group discussions and open forum with regard to the state and central annual budgets immediately after they are presented in Assembly/ Parliament.
- Conceive a new product idea, fix a suitable price and justify it. Students may develop the various aspects regarding product features, product content, pricing and promotional strategies.
- Visit business concerns in the locality and identify best practices implemented by them with regard to demand, production, supply, cost, price etc.
- Study the growth stage of a company, its origin, vision and mission statement, objectives, market access, expansion and diversification.

Suggested Readings:

1. Maheswari. K. L and Varshney., Managerial Economics ,Sultan Chand & Sons, New Delhi.
2. Mote V.L, Samuel Paul and Gupta G.S. Managerial Economics, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
3. Gupta G.S. Managerial Economics, Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
4. Dwivedi N.D. Managerial Economics, Vikas Publishing House, New Delhi.

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 use of economic theories and principles in managerial decision making.	R, U	1,2, 6
CO-2	Recognise the importance of demand and supply in the effective working of an organisation.	R, U, An, E	1,3,6,7

CO-3	Apply the concepts relating to the laws of production in decision making situations	U, An, E	2,3,5,6
CO-4	Inculcate the cost and pricing skills so as to equip to decide on the cost and pricing of products	Ap, An, C	3,4,5,7
CO-5	Analyse the ups and downs in aggregate economic activities and its causes and effects.	U, An, E	1,2,7

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

Name of the Course: Business Economics

Credits: 4 (Lecture: Tutorial:)

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the use of economic theories and principles in managerial decision making.	1,2,6,	R, U	F, C	10	
2	Recognise the importance of demand and supply in the effective working of an organisation.	1,3,6,7	R, U, An, E	F, P	10	
3	Apply the concepts relating to the laws of production in decision making situations	2,3,5,6	U, An, E	F, P, M	15	
4	Inculcate the cost and pricing skills so as to equip to decide on the cost and pricing of products	3,4,5,7	Ap, An, C	P, M	15	
5	Analyse the ups and downs in aggregate economic activities and its causes and effects.	1,2,7	U, An, E	P, M	10	

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

Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	2	1	1	1	2	2	1
CO 2	1	2	2	3	2	3	3	1
CO 3	-2	2	2	3	3	3	2	1
CO 4	2	2	3	3	2	3	2	1
CO 5	1	2	3	3	2	2	2	1

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	1	1	-	-	-
CO2	3	2	2	1	2	-	1
CO3	3	3	2	1	2	-	1
CO4	3	3	2	1	2	-	-
CO5	3	2	2	1	1	-	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	Practical training	End Semester Examinations
CO 1	✓			✓
CO 2	✓	✓	✓	✓
CO 3	✓	✓		✓
CO 4	✓	✓	✓	✓
CO 5		✓		✓

Discipline	COMMERCE				
Course Code	MIUK1MDCCOA100.1bu				
Course Title	Fundamentals of Financial Accounting				
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 Hrs
Pre-requisites					
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		8
	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- Difference between single entry and double entry system	
II	Recording of transactions		10
	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)	

		Errors of Accounting		
IV	13	Errors: types-errors of omission, commission, principles, and compensating; their effect on Trial Balance.		7
	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		
		Financial Statement		
V	17	Financial Statements: Concept, objective and importance		12
	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

- Prepare formats of journal, ledger, Trial Balance and Final accounts
- Collect source documents like invoice and cash memo related with daily life transactions.
- Identify 10 assets that may be required in a supermarket and classify them as fixed assets and current assets.
- Prepare balance sheet with imaginary figures and present the items in the order of liquidity.
- 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	An, Ap	1,3

	books of accounts and differentiate different types of journals used in business		
CO-3	Develop an understanding about the concept of accounts and demonstrate the skill of preparing accounts	U, Ap, C	1,3
CO-4	Analyse different types of accounting errors and develop problem solving skill with regard to error rectification.	An, E	3,6
CO-5	Attain skills to prepare profit and loss account and balance sheet of a sole proprietorship concern.	Ap, C	1,2

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

Name of the Course: Fundamentals of Financial Accounting

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

CO No.	CO	PO/ PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
CO-1	Recognise the importance of accounting and understand the basic concepts in financial accounting	1,2,3	R, U, E	F, C	8	
CO-2	Illustrate the process of recording transactions in books of accounts and differentiate different types of journals used in business	1,3	An, Ap	P,M	10	
CO-3	Develop an understanding about the concept of accounts and demonstrate the skill of preparing accounts	1,3	U, Ap, C	C,P	8	
CO-4	Analyse different types of accounting errors and develop problem solving skill with regard to error rectification.	1,3	An, E	P, M	7	
CO-5	Attain skills to prepare profit and loss account and balance sheet of a sole proprietorship concern.	3,,6,	Ap, C	P,M	12	

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

Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	2	3	-	-	-	-	-
CO 2	2	-	2	-	-	-	-	-
CO 3	3	-	3	-	-	-	-	-
CO 4	-	-	2	-	-	2	-	-
CO 5	3	2	-	-	-	-	-	-

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-		-	-	-	-
CO2	3	3		1	2	-	-
CO3	-	-	3	1	2	-	-
CO4	3	3	2	2	2	-	1
CO5	2	3	3	1	-	-	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	✓	✓	✓

Semester-II

Discipline	Commerce				
Course Code	MIUK2DSCCOA100.1				
Course Title	Advanced Financial Accounting				
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
Pre-requisites	Financial Accounting				
Course Summary	To expose the students to the accounting practices prevailing in different forms of organisation sector.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Accounting for Partnership		15
	1	Basic Concepts, Characteristics of Partnership, Partnership Deed, Contents of Partnership Deed.	
	2	Maintenance of Capital Accounts of Partners	
	3	Modes of Reconstitution of a Partnership Firm.	
		Admission of a New Partner- Matters relating to admission of a New Partner, New Profit-Sharing Ratio, Sacrificing Ratio.	
	4	Methods of valuation of Goodwill	
	5	Revaluation of assets and Re-assessment of liabilities.	
	6	Ascertaining the amount due to Retiring/Deceased Partner.	
II	Dissolution of Partnership Firm		12
	8	Meaning and Concept.	
	9	Distinctions between dissolution of Partnership and dissolution of a Firm	
	10	Accounting Treatments.	
III	Accounting for Shares		10
	11	Share Capital- Meaning, Classification, Nature and Types of shares	
	12	Issue, forfeiture & reissue of shares	
	13	Redemption of Preference Shares	
	14	Accounting for Bonus Shares	
	15	Accounting for Right Issue	
IV	Accounting for Debentures		10
	17	Meaning and Types. Distinctions between Shares and Debentures	
	18	Issue and redemption of debentures	
	19	Purchase of own debentures as investment	
	20	Redemption of debentures through Sinking Fund	

	21	Redemption of debentures through Conversion	
V	Accounts of Non- profit Organizations		13
	22	Meaning, Features and Significance	
	23	Receipt and Payments Accounts	
	24	Income and Expenditure Accounts	
	25	Balance Sheet	
	26	Difference between profit and loss account and Income and Expenditure Account	
	27	Preparation of Final Accounts	

Suggested Readings:

- CA Foundation Study Material.
- R.L. Gupta and V.K. Gupta, Partnership Accounts.
- M.C. Shukla, T.S. Grewal, and R.K. Gupta, Partnership Accounts.
- S.N. Maheshwari and S.K. Maheshwari, Partnership Accounts.
- Ramesh K. Arora and Rajni Sofat, Accounting for Non-profit Organizations.
- Steven M. Bragg, Accounting for Non-profit Organizations.
- M.C. Shukla, T.S. Grewal, and S.C. Gupta, Company Accounts and Analysis of Financial Statements.
- S.N. Maheshwari and S.K. Maheshwari, Advanced Accountancy: Corporate Accounting.
- M.C. Shukla, Grewal T.S. and Gupta S.C. Advanced Accounts S.Chand & Co. Ltd., New Delhi.
- Jain S.P and Narang K.L . Corporate Accounting, Kalyani Publishers, New Delhi.
- Pillai R.S N., Bhagavathi and Uma S. Fundamentals of Advanced Accounting, S Chand & Co. Ltd., New Delhi.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understanding the principles of partnership accounting, including formation, operation, and dissolution of partnerships.	U,R	PSO-1,2,3,4,7
CO-2	Applying accounting principles to calculate and distribute profits among partners, considering different scenarios and adjustments.	Ap	PSO-1,2,3,4,7
CO-3	Developing skills in partnership accounting to interpret financial statements and make informed business decisions.	C	PSO-1,2,3,4,7
CO-4	Analyzing the financial implications of issuing shares and debentures on the company's capital and shareholders' equity.	An,Ap	PSO-1,2,3,4,7
CO-5	Apply knowledge of accounting in the preparation of accounts of Non-Profit Organisation.	Ap	PSO-1,2,3,4,7

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

Note: 1 or 2 COs/module

Name of the Course: Advanced Financial Accounting

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

CO No.	CO	PO/ PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
CO-1	Understanding the principles of partnership accounting, including formation, operation, and dissolution of partnerships.	PSO-1,2,3,4,7	U,R	F, C	8	-
CO-2	Applying accounting principles to calculate and distribute profits among partners, considering different scenarios and adjustments.	PSO-1,2,3,4,7	Ap	P	12	-
CO-3	Developing skills in partnership accounting to interpret financial statements and make informed business decisions.	PSO-1,2,3,4,7	C	M	7	-
CO-4	Analyzing the financial implications of issuing shares and debentures on the company's capital and shareholders' equity.	PSO-1,2,3,4,7	An,Ap	C,P	20	-
CO-5	Apply knowledge of accounting in the preparation of accounts of Non-Profit Organisation.	PSO-1,2,3,4,7	Ap	C,P	13	-

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

Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	2	1	2	-	-	2	-
CO 2	3	3	3	2	-	-	3	-
CO 3	3	3	3	3	-	-	3	-
CO 4	3	3	2	3	-	-	3	-
CO 5	3	3	2	2	-	-	3	-

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	-	-	-	-
CO2	3	3	-	1	2	-	-
CO3	3	2	-	1	-	-	1
CO4	3	3	-	2	1	-	-
CO5	2	3	-	1	-	-	1

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	COMMERCE				
Course Code	MIUK2DSCCOA101.1				
Course Title	Business Regulatory Framework				
Type of Course	DSC				
Semester	2				
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	Business Law (Semester 1)				
Course Summary	This course offers a comprehensive exploration of various legal frameworks relevant to business operations, with a specific focus on the integration of artificial intelligence (AI) technologies. Students will get an idea about the Sale of Goods Act, 1930, Indian Partnership Act, 1932, Limited Liability Partnership Act, 2008, Negotiable Instruments Act, 1881, and the legal and ethical implications of AI.				

Detailed Syllabus:

Module	Unit	Content	Hours
I		The Sale of Goods Act, 1930	12
	1.	Formation of the contract of sale.	
	2.	Conditions and Warranties.	
	3.	Transfer of ownership and Delivery of goods.	
II	4.	Unpaid seller and his rights.	12
		The Indian Partnership Act, 1932	
	5.	General Nature of Partnership.	
	6.	Rights and Duties of partners.	
III	7.	Reconstitution of firms.	12
	8.	Registration and Dissolution of a firm.	
		The Limited Liability Partnership Act, 2008	
	9.	Introduction-covering nature and scope.	
IV	10.	Essential features.	12
	11.	Incorporation and Differences with other forms of organizations.	
		The Negotiable Instruments Act, 1881	
	12.	Meaning of Negotiable Instruments.	
	13.	Characteristics.	
	14.	Classification of Instruments.	
V	15.	Different provisions relating to Negotiation.	12
	16.	Presentment of Instruments.	
	17.	Rules of Compensation.	
	18.	Legal and Ethical Implications of AI	
		Introduction to artificial intelligence (AI) and its applications in business.	

	19.	Legal considerations for AI implementation: data privacy, security, liability.	
	20.	Ethical dilemmas in AI: bias, transparency, accountability.	

Recommended Assignments:

1. Analyse case studies on business law and ethics, focusing on the Sale of Goods Act, 1930, and propose legal solutions for various scenarios.
2. Draft partnership agreements based on the Indian Partnership Act, 1932, ensuring compliance with legal requirements and addressing rights and duties of partners.
3. Compare limited liability partnerships (LLPs) with other forms of business organizations, highlighting key features and differences as per the Limited Liability Partnership Act, 2008.
4. Analyse case studies involving negotiable instruments under the Negotiable Instruments Act, 1881, and recommend appropriate actions for each scenario.
5. Debate the ethical implications of artificial intelligence (AI) integration in businesses, discussing topics such as data privacy, security, bias, and accountability.
6. Conduct mock trials based on hypothetical legal disputes related to AI implementation, allowing students to apply relevant legal principles.
7. Perform regulatory compliance audits for companies, assessing adherence to AI-related laws and regulations and proposing improvements.
8. Research and present landmark legal cases relevant to business law or AI ethics, discussing their implications for current practices.
9. Draft policy proposals addressing legal and ethical considerations in AI adoption within specific industries or organizations.
10. Participate in ethical decision-making simulations, where students navigate AI-related ethical dilemmas and justify their decisions based on ethical principles.

Suggested Readings:

1. Sale of Goods Act, 1930 by Avatar Singh.
2. Business Law by P.C. Tulsian and Bharat Tulsian.
3. The Indian Partnership Act, 1932 by Avtar Singh.
4. Partnership Deed by Aparajita Sharma.
5. Limited Liability Partnership Act, 2008 by Taxmann.
6. Limited Liability Partnership: Law and Practice by Avtar Singh.
7. The Negotiable Instruments Act, 1881 by Avtar Singh.
8. Negotiable Instruments Act, 1881 by Taxmann.
9. Artificial Intelligence: A Guide for Thinking Humans by Melanie Mitchell.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Gain a comprehensive understanding of the Sale of Goods Act, 1930, including the formation of contracts, conditions, warranties, transfer of ownership, and the rights of unpaid sellers.	R, U, Ap	1,2, 5
CO-2	Demonstrate proficiency in analysing and applying the provisions of the Indian Partnership Act, 1932, including understanding the general nature of partnerships, rights and duties of partners, and procedures for registration and dissolution of firms.	U, An, E	3,6,7
CO-3	Develop critical thinking skills to assess and compare the essential features of limited liability partnerships (LLPs) with other forms of organizations, understanding incorporation procedures and differences in organizational structures.	U, Ap, C	3,6,7
CO-4	Acquire practical knowledge and skills in interpreting and applying the provisions of the Negotiable Instruments Act, 1881, including understanding the meaning and characteristics of negotiable instruments, classification, negotiation process, and rules of compensation.	U, An, E	1,3,7
CO-5	Enhance understanding of the legal and ethical challenges posed by artificial intelligence (AI) in business contexts, including data privacy, security, liability, bias, transparency, and accountability, and develop strategies to address these challenges ethically and responsibly.	U, Ap, E	2,5,6

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

Name of the Course: Business Regulatory Framework

Credits: 4 (Lecture: Tutorial:)

CO No.	CO	PO/ PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
CO-1	Gain a comprehensive understanding of the Sale of Goods Act, 1930, including the formation of contracts, conditions, warranties, transfer of ownership, and the rights of unpaid sellers.	1,2, 5	R, U, Ap	F, C	12	
CO-2	Demonstrate proficiency in analyzing and applying the provisions of the Indian Partnership Act, 1932, including understanding the	3,6,7	U, An, E	F, P	12	

	general nature of partnerships, rights and duties of partners, and procedures for registration and dissolution of firms.					
CO-3	Develop critical thinking skills to assess and compare the essential features of limited liability partnerships (LLPs) with other forms of organizations, understanding incorporation procedures and differences in organizational structures.	3,6,7	U, Ap, C	F, C	12	
CO-4	Acquire practical knowledge and skills in interpreting and applying the provisions of the Negotiable Instruments Act, 1881, including understanding the meaning and characteristics of negotiable instruments, classification, negotiation process, and rules of compensation.	1,3,7	U, An, E	F, P	12	
CO-5	Enhance understanding of the legal and ethical challenges posed by artificial intelligence (AI) in business contexts, including data privacy, security, liability, bias, transparency, and accountability, and develop strategies to address these challenges ethically and responsibly.	2,5,6	U, Ap, E	F, M	12	

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

Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	2	-	-	2		-	-
CO 2	-	-	3	-	-	3	2	-
CO 3	-	-	2	-	-	3	2	-
CO 4	1	-	3	-	-	-	2	-
CO 5	-	2	-	-	2	2	-	-

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	-		-	-	-	-
CO2	3	3		1	2	-	-
CO3	3	1	3	1	2	-	-
CO4	2	3	2	2	2	-	1
CO5	2	3	3	1	-	-	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		✓	✓

Discipline	COMMERCE				
Course Code	MIUK2DSCCOA102.1				
Course Title	ECONOMICS FOR FINANCE				
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	1. Business Economics				
Course Summary	Acquainting the students with the concepts and theories of Economics in the context of Finance.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	National Income		10
	1	National Income Accounting: Introduction – importance,	
	2	Different concepts of National Income.	
	3	Uses and significance of national income estimates.	
	4	Limitations and challenges of National Income computation –	
II	Public Finance		10
	6	Public Finance: meaning, scope,	
	7	Components of public finance.	
	8	Role of Government in an economic system.	
	9	Market failure -	
III	Fiscal Policy		15
	10	Government interventions to correct market failure	
	11	Fiscal policy: Introduction, meaning, objectives -	
	12	Uses and application of fiscal policy.	
	13	Types of fiscal policy	
IV	Money Market		15
	14	Instruments of fiscal policy	
	15	Limitations of fiscal policy.	
	16	Money Market: Introduction – functions of money – demand for money-	
	17	Theories of demand for money- Post Keynesian Developments in the Theory of demand.	
V	Monetary Policy		10
	18	Money supply – Sources of money supply-	
	19	Measurement of money supply- Determinants of money supply –.	
	20	The Concept of Money Multiplier - The Money Multiplier Approach to Supply of Money	
	21	Monetary Policy: Concept, Objectives, significance.	
	22	Transmission Mechanisms	10
	23	Operating Targets and Instruments	
	24	The Organization Structure	
	25	Monetary Policy Decisions.	

Recommended Assignments:

Learners are required to

- Prepare charts and presentations on the basic concepts in economics for finance.
- Prepare the report for identifying the uses of national income.
- Pursue short term online/MOOC courses on Economics for finance.
- Conduct group discussions and open forum with regard to the public finance, fiscal policy.
- Prepare a report showing the impact of fiscal and monetary policy in India during the last five years.
- Conduct a study on the growth of money market in India during the last few years.

Recommended Books

1. D. Bose, A. Marimuthu & S. Ganesan, “An Introduction to Public Finance”, S Chand Publishing, New Delhi.
2. Gaurav Datt and Ashwani Mahajan, “Indian Economy”, S Chand Publishing, New Delhi.
3. H L Bhatia, “Public Finance”, Vikas Publishing, New Delhi.
4. M Girija, U K Sudha Nayak, R Cauvery, N Kruparani & R. Meenakshi, “Public Finance (Fiscal Policy)”, S Chand Publishing, New Delhi
5. M.L. Jhingan, “Money, Banking, International Trade and Public Finance”, Vrinda Publications (P) Ltd, New Delhi.
6. Mishra S.K. and Puri V.K, “Indian Economy”, Himalaya Publishing House Pvt. Ltd., Mumbai.
7. S.K. Singh, “Public Finance in Theory & Practice”, S Chand Publishing, New Delhi.

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 different concepts relating to national accounting	R, U	1,2, 6
CO-2	Acquaint with role of government in an economic system	R, U, An, E	1,3,6,7
CO-3	Apply the concepts relating to fiscal policy and the various instruments associated with it	U, An, Ap,E	2,3,5,6
CO-4	Conversant with demand and supply aspects of money	Ap, An, C	3,4,5,7,8
CO-5	Informed about monetary policy and its use in decision making	U, An, E	1,2,7

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

Name of the Course: Economics for Finance

Credits: 4 (Lecture: Tutorial:)

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the different concepts relating to national accounting.	1,2,6 ,	R, U	F, C	10	
2	Acquaint with role of government in an economic system.	1,3,6 ,7	R, U, An, E	F, P	10	
3	Apply the concepts relating to fiscal policy and the various instruments associated with it.	2,3,5 ,6	U, An, Ap, E	F, P, M	15	
4	Conversant with demand and supply aspects of money.	3,4,5 ,7,8	Ap, An, C	F, P, M	15	
5	Informed about monetary policy and its use in decision making.	1,2,7	U, An, E	F, P, M	10	

F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**Mapping of COs with PSOs and POs :**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	2	2	3	2	2	2	1
CO 2	1	2	2	3	2	3	3	1
CO 3	2	2	2	3	3	3	2	2
CO 4	2	2	3	3	2	3	2	2
CO 5	1	2	2	3	2	3	2	2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	-	1	-	-
CO2	3	2	1	1	1	-	1
CO3	3	2	2	2	2	-	1-
CO4	3	2	2	2	2	-	-
CO5	3	2	2	1	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	Practical training	End Semester Examinations
CO 1	✓		-	✓
CO 2	✓	✓	-	✓
CO 3	✓	✓	-	✓
CO 4	✓	✓	-	✓
CO 5		✓	-	✓

Discipline	COMMERCE				
Course Code	MIUK2MDCCOA100.1				
	CAPITAL MARKET				
Type of Course	MDC				
Semester	2				
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					
Course Summary	Acquire knowledge about the trading mechanism of both stock and derivative market and with this skill set the student will be equipped to trade and invest in the stock market as well as derivative market.				

Detailed Syllabus:			
Module	Unit	Content	Hrs
I	Introduction to Capital Market		10
	1	Capital Market –Meaning and Definition-- structure	
	2	Capital market instruments- shares, debentures, bonds(brief discussion only)	
	3	Primary market- methods of public issue	
	4	Book building- meaning - procedure	
II	Secondary market		12
	5	Meaning and functions of stock exchange	
	6	Leading stock exchanges in India- NSE, BSE,OTCEI,CSE, ICEX	
	7	Securities traded in the stock exchange- ownership and creditor ship securities (Concept only)	
	8	Procedure for buying and selling securities	
	9	Types of orders – Online trading- procedure of online trading	
	10	Stock market indices-SENSEX,NIFTY	
III	Dematerialization of Securities		8
	11	Meaning – advantages of dematerialization – steps in dematerialisation at NSDL, securities eligible for dematerialisation	
	12	Depositories – benefits - functions of depositories. Clearing and settlement- Rolling settlement	
	13	Procedure for buying and selling of dematerialized securities – current scenario of Indian stock market	

IV	Investors		7
	14	Meaning of investor- types of investors, various options available for investment.	
	15	Speculators – meaning, definition, types of speculators	
	16	Distinguish investor and speculator- speculative transactions in stock exchanges	
V	Derivatives		8
	17	Meaning – definition, features, need, participants in derivative market, types of derivatives- commodity derivatives, financial derivatives	
	18	Commodity derivative Vs financial derivatives – forward contract	
	19	Futures – types , characteristics, difference between forwards and futures	
	20	Options – types of options	

Recommended Assignments:

Learners are required to

- Open a de mat account with registered stock broker
- Conduct an online trading of security through your account
- Conduct group discussions regarding derivatives
- Identify various stock exchanges in India

Suggested Readings:

1. Dr S Guruswamy, “Merchant Banking and Financial Services”, Tata McGraw- Hill Publishing C0. Ltd. New Delhi
2. Khan M Y, “Indian Financial System”. Tata McGraw- Hill Publishing C0. Ltd. New Delhi
3. KevinS.*SecurityAnalysisandPortfolioManagement*,PHI,New Delhi.
4. AvadhaniV.A.*SecurityAnalysisandPortfolioManagement*,HimalayaPublishingHouse,NewDelhi.
5. DonaldM.Fischerand Ronald J. Jordon.*SecurityAnalysisandPortfolioManagement*,PHI,NewDelhi.
6. BholeL.M.*Financial Markets and Institutions*,TataMcGraw-HillPublishingCo.Ltd.,NewDelhi.
7. Bharathi.V. Pathak.*Indian Financial System*, Pearson Education, NewDelhi.
8. VasanthDesai.*Indian Financial System*, Himalaya Publishing House, NewDelhi.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Identify the process of issue of shares to the public in the primary market	R, U	1,6,7
CO-2	Understand the process of trading through a De mat account with a broker	R, U, Ap	1,5,6,7
CO-3	Understand the clearing and settlement process in stock exchange	U, E	1,7
CO-4	Recognise the logic of investment in shares and other stock market products and evaluate the pros and cons of investing in the stock market	Ap, An, C	2,3,4,7
CO-5	Understand the types of derivatives and derivative trading operations in Indian stock market	R, U, E	1,2,7

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

Name of the Course: CAPITAL MARKET

Credits: 3 (Lecture: Tutorial:)

CO No.	CO	PO/ PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Identify the process of issue of shares to the public in the primary market.	1,6,7	R, U	F, C	8	
2	Understand the process of trading through a De mat account with a broker	1,5,6,7	R, U, Ap	F, P	12	
3	Understand the clearing and settlement process in stock exchange	1,7	U, E	F, P, M	7	
4	Recognise the logic of investment in shares and other stock market products and evaluate the pros and cons of investing in the stock market	2,3,4,7	Ap, An, C	P, M	10	
5	Understand the types of derivatives and derivative trading operations in Indian stock market.	1,2,7	R, U, E	P, M	8	

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

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	-	-	-	-	2	1	-
CO 2	2	-	-	-	3	3	2	-
CO 3	3	-	-	-	-	-	1	-

CO 4	-	1	1	2	-	-	1	-
CO 5	2	3	-	-	-	-	2	-

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	-	-	-	-	3	-	-
CO2	3	3	-	-	-	-	-
CO3	-	-	2	-	-	-	-
CO4	3	-	-	-	2	2	-
CO5	-	-	-	-	3	-	-

Correlation Levels:

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

Assessment Rubrics:

- Assignments
- Internal Exam
- End Semester Exam

Mapping of COs to Assessment Rubrics :

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

Semester III

Discipline	COMMERCE				
Course Code	MIUK3DSCCOA200.1				
Course Title	ACCOUNTING STANDARDS				
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. Knowledge about the Fundamentals of Accounting				
Course Summary	Students are familiarised with the accounting standards and they are equipped to prepare the accounts in accordance with the provisions of the accounting standards.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Accounting Standards		10
	1	Introduction to Accounting Standards : Generally Accepted Accounting Principles : Meaning - Concept - Need.	
	2	Accounting Standards : Meaning - Scope - Benefits	
	3	IFRS : Convergence Vs Adoption; Objectives and concepts of carve outs – Need for convergence towards global standards	
	4	Conceptual difference between Accounting Standards (AS) and Indian Accounting Standards (Ind AS)	
	5	Accounting Standards 1 to 29 except 6 and 8: Scope of each Accounting standard	
II	Accounting standards, Revenue recognition and Inventory valuation		10
	6	Disclosure of accounting policies (AS 1): Need and purpose – Disclosure regarding accounting assumptions and policies followed (Theory only)	
	7	Valuation of Inventory (AS 2): Meaning of Inventory – Measurement of Inventories – Cost of purchase of inventories.	
	8	Cost of conversion of inventories – Joint or by-products – other costs – exclusions from the cost of inventory – Cost formula	
	9	Other techniques of cost measurement – Estimates of net realisable value – comparison of cost and net realisable value – net realisable value of materials held for use or disposal – Disclosures. (Problems required)	
	10	Revenue recognition (AS 9) : Definition of revenue as per AS-9. Recognition of revenue from various sources - effect of uncertainties on revenue recognition.	
III	Property, Plant & Equipments and Leases		15
	11	Property, Plant and Equipment (AS-10): Definition of property, plant and equipment as per AS-10 – Scope of the AS.	
	12	Recognition criteria for initial costs and subsequent costs - Measurement of PPE at and after recognition	
	13	Depreciation – Concepts associated with depreciation – Depreciation	

		methods.	
	14	Leases AS - 19) : Meaning – Concepts associated with lease - Parameters for classification of leases	
	15	Sale and leaseback transactions – Disclosures required as per the standards.	
IV		Investments	
	16	Accounting for Investments (AS-13): Definition of Investments , fair value and market value under AS-13	
	17	Forms of investments – Classification of investments - Current investments - Long-term investments	15
	18	Computation of cost of investments – Items to be added and deducted while computing the cost of investments.	
	19	Carrying amount of investments – Computation of carrying amount of current investments – computation of carrying amount of long-term investments	
	20	Investment properties - Disposal of investments – Reclassification of investments	
V		Intangible Assets and Provisions, Contingent Liabilities & Contingent Assets	
	21	Intangible Assets (AS 26) : Definition – Parameters for recognition and initial measurement of an intangible asset under different modes of acquisition – measurement subsequent to initial recognition	10
	22	Principles for amortisation period, amortisation method, residual value, review of amortisation period and amortisation method – Retirement and disposals – Disclosure as per the standard.	
	23	Provisions, Contingent Liabilities and Contingent Assets (AS 29) : Scope of AS-29 – Definitions of Executory contracts, provision, liability, obligating event, contingent liability, contingent asset, present obligation, past event, possible obligation and restructuring.	
	24	Need for recognition of provision. Factors to be considered in the recognition of provisions	
	25	Application of the recognition and measurement rules. Disclosure	

Recommended Books:

1. Vijayakumar, M P. First Lessons in Accounting Standards, Snow White Publications; Mumbai.
2. Gopi Shibu. *Accounting Standards*, Kalyani publishers; New Delhi.
3. Rawat D S. and Shroff Nazar. *Students guide to Accounting Standards*, Taxmann Publications; New Delhi.
4. Sharma, N K. *Introduction to Accounting Standards*, Horizon Press; Jaipur.
5. Tulsian, P C. And Bharat Tulsian. *Tulsian's Select Accounting Standards*, S Chand & Co., New Delhi.

Reference Materials : CA Inter Study Materials

Recommended Assignments: Analyse the Accounts published by small joint stock companies and prepare a report on the application of accounting standards there

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the concept of Accounting Standard	R, U	2
CO-2	Know the contents of various Accounting Standards	R, U	1,3,4
CO-3	Acquire knowledge about the principles and procedures for recognising revenue	U, Ap, An	2,3,4,5,6,7,
CO-4	Acquire knowledge about the principles to be followed in the valuation of assets	U, Ap, An	2,3,4,5,6,7
CO-5	Acquire knowledge about the principles to be followed in identifying and valuing liabilities	U, Ap, An	2,3,4,5,6,7

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

Name of the Course: Corporate Accounting

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

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Understand the concept of Accounting Standard	1,5	2	R, U	F, C	5	
2	Know the contents of various Accounting Standards	1,5	1,3,4	R, U	F, C	5	
3	Acquire knowledge about the principles and procedures for recognising revenue	1,2,5	2,3,4,5,6,7	U, Ap, An	C, P	8	
4	Acquire knowledge about the principles to be followed in the valuation of assets	1,2,5	2,3,4,5,6,7	U, Ap, An	C, P	28	
5	Acquire knowledge about the principles to be followed in identifying and valuing liabilities	1,2,5	2,3,4,5,6,7	U, Ap, An	C,P	14	

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

Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1		3	-	-	-			
CO 2	2	-	2	-	-	2		
CO 3	-	2	2	3	2	3	3	
CO 4	-	2	3	3	2	3	3	
CO 5		2	3	3	2	3	3	

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-		-	2	-	-
CO2	3	-		-	2	-	-
CO3	3	3		-	3	-	-
CO4	3	3		-	3	-	-
CO5	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	MIUK3DSCCOA201.1				
Course Title	COMPANY LAW				
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. Business Law 2. Business Regulatory Framework				
Course Summary	Acquainting the students with the practical and procedural aspects of company formation and compliance requirements.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Company Law		8
	1	Company- meaning, definition, characteristics, types of companies	
	2	Corporate veil and piercing the corporate veil	
	3	Formation and incorporation- promotion, promoter, duties and rights of promoter	
	4	Incorporation-procedure for incorporation of companies and certificate of commencement of business	
	5	Pre-incorporation contracts and effects	
II	Company Documents		10
	6	Memorandum of Association-meaning, Contents, Alteration of Memorandum	
	7	Doctrine of Ultra-vires	
	8	Articles of Association-contents-Alteration of articles	
	9	Doctrine of constructive notice-Doctrine of indoor management	
	10	Prospectus-contents-statements in lieu of prospectus	
III	Management and Administration		15
	11	Director, Board of Directors, Constitution of Board of Directors-Appointment- functions and responsibilities of Board of Directors	
	12	Independent director, selection, role and functions	
	13	Board Committees, Company Meetings and General Body Meetings	
	14	Quorum for board meetings, Voting at general meeting	
	15	Proxy, Resolutions and E-resolution	
IV	Company Accounts and Audit		15
	16	Financial Statement- Meaning, consolidated financial statement	
	17	Company auditor, Appointment of auditors, Removal resignation of auditors, Eligibility and Qualification of auditors, Disqualification, Remuneration of	

		auditors and Powers and duties of auditors,	
	18	Audit reports and its contents	
	19	Cost audit, secretarial audit and objectives of secretarial audit	
	20	Legal provisions of the payment of interim dividend and final dividend	
V	Winding-up of Companies		12
	21	Meaning, definition, modes of winding -up	
	22	Winding up by NCLT, Reasons, Petition for winding up, procedure- powers and duties of liquidator in compulsory winding up	
	23	Advisory committee, Company liquidator and legal provisions for their appointments	
	24	Voluntary winding up- procedure- powers and duties of liquidator in voluntary winding up	
	25	Winding up by summary procedure	

Recommended Assignments:

Learners are required to

- Prepare charts and presentations on the basic concepts of companies.
- Conduct group discussions on the case studies of companies
- Prepare the memorandum of associations, articles of associations and prospectus of dummy companies.
- Critically evaluate the memorandum of associations, articles of associations and prospectus of selected companies.
- Conduct focus group discussions to conceive students' perceptions, attitudes, opinion or new ideas regarding the legal provisions for the formation, administration and winding up of companies.
- Consultation with the law practitioners and prepare a report on the compliance practices of companies.
- Consultation with the auditors of companies and prepare a report on the recent issues in auditing.
- Visit business concerns in the locality and examine the composition of their board members.

Suggested Readings:

1. Dr. B. Ravi – Company Law and Secretarial Practice (New Companies Act 2013)
2. N. D Kapoor – Company Law, Sultan Chand & Sons, New Delhi
3. Gaffoor & Thothadri – Company Law and Secretarial Paractice, Vijay Nicole Prints, Chennai
4. V.Balachandran and M.Govindarajan – A Student Handbook on Company Law and Practice, Vijay Nicole Prints, Chennai
5. Taxman's Companies Act 2013 - Taxman Publications, New Delhi
6. Vinod Kothari – Understanding Companies Act 2013 – Jain book agency, New Delhi.
7. Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications, Chennai

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 company and apply the procedure for the incorporation of companies.	R, U, Ap, C	1,2, 3,4
CO-2	Recognise the contents and the legal provisions regarding the important documents of companies	U, Ap, E, C	1,2,6,7

CO-3	Analyse and apply the legal provisions for the management and administration of companies	U, Ap, E, C	2,3,4,5,6
CO-4	Understand and apply the legal provisions regarding the accounts and audit of companies	U, Ap, An,	2,3,4,7
CO-5	Understand and apply the procedure for the winding up of companies	U, Ap, An, E	1,2,3,4,

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

Name of the Course: Managerial Economics

Credits: 4 (Lecture: Tutorial:)

CO No.	CO	PO/PS O	Cognitive Level	Knowledge Category	Lecture (L) /Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the company and apply the procedure for the incorporation of companies.	1,2,3,4	R, U, Ap, C	F, C, P	8	
2	Recognise the contents and the legal provisions regarding the important documents of companies	1,2,6,7	U, Ap, E, C	F, P	10	
3	Analyse and apply the legal provisions for the management and administration of companies	2,3,4,5,6	U, Ap, E, C	F, P, M	15	
4	Understand and apply the legal provisions regarding the accounts and audit of companies	2,3,4,7	U, Ap, An,	F, P, M	15	
5	Understand and apply the procedure for the winding up of companies	1,2,3,4	U, Ap, An, E	F, P	12	

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

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	2	2	3	-	-	-	-
CO 2	2	1	-	-	-	3	1	-
CO 3	-	3	3	3	-	2		-
CO 4	-	3	3	-	-		3	-
CO 5	1	2	3	2	-	-	-	-

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO 1	3	3	-	2	2	-	-
CO 2	3	3	-	3	1	-	2
CO 3	3	3	3	3	3	-	-
CO 4	3	3	-	2	1	-	-
CO 5	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			✓

Course Code	MIUK3DSCCOA202.1				
Course Title	FUNDAMENTALS OF INCOME TAX				
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
Pre-requisites	1. 2.				
Course Summary	60% Problem and 40% Theory				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction		10
	1	Basic Concepts and Definitions	
	2	Residential Status of Persons	
	3	Incidence of Tax	
	4	Exempted incomes	
II	Income from Salaries		15
	5	Meaning and Definitions	
	6	Valuation of Allowances	
	7	Valuation of perquisites	
	8	Provident Fund	
	9	Deductions from salary	
	10	Computation of Income from salaries	
III	Income from House Property		10
	11	Definition of Annual Value and its computation	
	12	Exempted income from house property	
	11	Conditions under Rule 4	
	12	Deductions from Annual Value	
	13	Computation of Income from House Property	
IV	Profit and Gains from Business or Profession		10
	14	Definitions of Business and Profession	
	15	Disallowable expenses and incomes	
	16	Allowable expenses and incomes	
	17	General deductions	
	18	Computation of business income	
V	Capital Gains and Income from other source		15
	19	Definitions of Capital assets and Transfer	
	20	Indexed cost of acquisition and Indexed cost of improvement	
	21	Exempted Capital gains	

	22	Computation of Capital Gains (Simple problems)	
	23	Incomes chargeable under other source	
	24	Grossing up of Incomes	
	25	Kinds of securities	
	26	Deductions allowable	
	27	Computation of income from other source (Simple problems)	

Reference Materials:

1. CA materials by ICAI
2. Fundamentals of Income Tax by Dr. H.C. Mehrotra and Dr. S.P. Goyal

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Discuss the basic concepts of Income Tax and definitions of basic terms and exempted incomes	U, R	PSO-1
CO-2	Apply the provisions for estimating income from salary	Ap	PSO 1,3
CO-3	Discuss computation of Income under House Property as per the provisions of the Income Tax Act	R, Ap	PSO 1,3
CO-4	Discuss the computation of Profits and Gains from Business and Profession as per the provisions of the Income Tax Act	R, U, Ap	PSO 1,3
CO-5	Apply the provisions for estimating Income under Capital Gains and Income from Other Sources	Ap	PSO 1,3

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

Note: 1 or 2 COs/module

Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
CO-1	Discuss the basic concepts of Income Tax and definitions of basic terms and exempted incomes	PSO-1	U, R	F, C	10	
CO-2	Apply the provisions for estimating income from salary	PSO 1,3	Ap	F, C, P	15	
CO-3	Discuss computation of Income under House Property as per the provisions of the Income Tax Act	PSO 1,3	R, Ap	F, C, P	10	
CO-4	Discuss the computation	PSO	R, U, Ap	F, P, M	10	

	of Profits and Gains from Business and Profession as per the provisions of the Income Tax Act	1,3				
CO-5	Apply the provisions for estimating Income under Capital Gains and Income from Other Sources	PSO 1,3	Ap	F, M, P	15	

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

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	1	-	3	3	-	-	1	-
CO 2	-	3	3	3	-	-	1	-
CO 3	1	-	3	3	-	-	1	-
CO 4	-	-	3	3	-	-	1	-
CO 5	-	1	3	3	-	-	1	-

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	-	-	-	-	-
CO2	3	3	-	-	-	-	-
CO3	3	3	-	-	-	-	-
CO4	3	3	-	-	-	-	-
CO5	3	3	-	-	-	-	-

Correlation Levels:

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

Assessment Rubrics:

- Assignment
- Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

Mapping of COs to Assessment Rubrics :

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

Discipline	COMMERCE				
Course Code	MIUK3DSECOA200.1				
Course Title	FINANCIAL MARKETS				
Type of Course	DSE				
Semester	3				
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.				
Course Summary	Acquainting the students with an in-depth knowledge on Financial Markets and its operations				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Financial market		10
	1	Meaning – Structure of financial market	
	2	Capital market - Meaning - Instruments	
	3	IDR, ADR, GDR– Classification	
	4	Primary and secondary – Structure - Industrial securities market – Govt. Securities market	
	5	Money market-meaning, instruments- features	
II	Primary Market		15
	6	Meaning – Methods of floatation of capital	
	7	Public issue – IPO - Procedure of public issue	
	8	Secondary Market -Book building process	
	9	Fixed price issue Vs Book building	
	10	Green shoe-option- Private placement- Role of intermediaries	
III	Stock exchange		15
	11	Meaning – Functions of stock exchange	
	12	Securities traded in the stock exchange –Dematerialization of securities	
	13	Major stock exchanges in India – BSE--NSE	
	14	Listing – Trading procedure – Online trading – Clearing and settlement – Rolling settlement	
	15	Investment Vs Speculation- types of speculators	
	16	Role of intermediaries- Unfair trade practices in the stock exchange	
	17	Membership in stock exchange	

IV	Derivatives		10
	18	Meaning - Types of derivatives	
	19	Commodity vs financial derivatives	
	20	Forwards – Futures – Options –	
21	SWAPS- Trading mechanism		
V	Regulatory framework of financial market		10
	22	Securities Contract (Regulation) Act	
	23	Role and functions of SEBI	
	24	Regulatory functions	
	25	Developmental functions	

Recommended Assignments:

Learners are required to

- Prepare charts and presentations on the basic concepts in financial markets
- Conduct a survey and prepare the report regarding Stock Exchange Indices
- Pursue short term online/MOOC courses on Online Trading in Stock Exchange
- Conduct group discussions and open forum with regard to the Role and Functions of SEBI

Suggested Readings:

1. Khan M.Y. Indian Financial System Tata McGraw Hill Publishing Co. Ltd., New Delhi 2
2. Dr S Guruswamy, Merchant Banking and Financial services, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
3. Preethi Singh .Dynamics of Indian Financial System, Ane Books Pvt. Ltd., New Delhi.
4. Sojikumar.K and Alex Mathew .Indian Financial System and Markets, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
5. Kevin S .Security Analysis and Portfolio Management ,PHI, New Delhi
6. Bharathi V. Pathak .Indian Financial System , Pearson Education,Noida.
7. Gupta S. L. Financial derivatives Theory, Concepts and Problems, Prentice hall of indiaPvt.Ltd.

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 functioning of Indian Financial Market and Capital market operations	R, U	1,2, 6
CO-2	Recognise the role and importance of primary market and secondary market	R, U, E	1,3,6,7
CO-3	Develop an insight into stock exchanges	U, Ap, E	2,3,5,6
CO-4	Develop conceptual understanding about derivatives	R, U, C	3,4,5,7
CO-5	Analyse and understand the regulatory framework of financial markets	U, Ap, E	1,2,7

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

Name of the Course: Financial Markets**Credits: 4**

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the functioning of Indian Financial Market and Capital market operations	1,2,6	R, U	F, C	10	
2	Recognize the role and importance of primary market and secondary market	1,3,6,7	R, U, E	F, P	15	
3	Develop an insight into stock exchanges	2,3,5,6	U, Ap, E	F, P, M	15	
4	Develop conceptual understanding about derivatives	3,4,5,7	R, U, C	P, M	10	
5	Analyze and understand the regulatory framework of financial markets	1,2,7	U, Ap, E	P, M	10	

F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**Mapping of COs with PSOs:**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	2	-	-	-	2	-	-
CO 2	1	-	2	-	-	3	3	-
CO 3	-	2	2	-	3	3		-
CO 4	-	-	3	3	2		2	-
CO 5	1	2	-	-	-	-	2	-

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	-	-	-	-
CO2	3	-	-	-	-	-	-
CO3	3	-	-	-	-	-	-
CO4	3	-	-	-	-	-	-
CO5	3	3	-	-	-	-	-

Correlation Levels:

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

Assessment Rubrics:

- Assignments
- Internal Exam
- End Semester Examination

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	MIUK3VACCOA200.1				
Course Title	ENVIRONMENTAL STUDIES				
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	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	
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	
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 ,Minimization Methods,Technologies,Reduce,Recycle etc ,Solid Waste Management	
IV	SOCIAL ISSUES AND ENVIRONMENT		
	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	10
	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	

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 environmental issues	U,An,Ap	1,5
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 conceptualizing on sustainable development	U, An ,E	5, 6
CO-5	Elaborate on health standards and compare demographic variables of different countries	U,An,E	5, 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	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	R,U,A	F,C	5
2	Discuss on environmental issues and techniques of dealing with environmental issues	1,5	U,An,Ap	F,C,M	10
3	Explain the types of pollution and describe the technologies for waste management	4	R,U,An	F,C	10
4	Discuss on conservation and protection of environment by conceptualizing on sustainable development	5, 6	U,An,E	F,C,M	10
5	Elaborate on health standards and compare demographic variables of different countries	5,6	U,An ,E	F,C	10

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

Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	2							
CO 2	3				3			
CO 3				2				
CO 4					3	2		
CO 5					3	2		

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3						
CO2	3	3	3				
CO3			3		3		2
CO4			3		3	2	3
CO5			3		3	2	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 IV

Discipline	COMMERCE				
Course Code	MIUK4DSCCOA203.1				
Course Title	CORPORATE 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 hours	-	-	4 hours
Pre-requisites	1. Accounting Standards 2. Advanced Financial Accounting				
Course Summary	Equip the students with the ability to prepare the accounts of companies.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Final Accounts of Companies		18
	1	Meaning of Company – Types of companies: Companies limited by guarantee – Companies limited by shares – One person company – Small company – Private company – Public company	
	2	Statutory records of companies – Financial statements as per Sec 2 (40) of Companies Act 2013.	
	3	Form and contents of Balance Sheet (Vertical form with notes) and Profit and Loss account (Vertical form with notes)	
	4	Preparation of final accounts of Companies according to schedule III of Companies Act 2013.	
II	Buy-back of Securities		10
	5	Buy Back of Securities – Meaning – Objectives – Provisions of Sec 68 (1) and Sec 68 (2) of the Companies Act 2013 regarding buy-back of securities.	
	6	Restrictions imposed on buy-back of securities under Sec 70 of Companies Act 2013.	
	7	Provisions of Securities and Exchange Board of India Act 1992 regarding buy-back of equity shares.	
	8	Journal Entries for effecting the buy-back of equity shares. Balance sheet after the buy back of equity shares.	

III	Earnings Per Share		8
	9	Introduction – Meaning of earnings and earnings per share – Provisions of AS-20 regarding earnings per share	
	10	Meaning of the terms equity share, preference share, financial instrument, financial asset, financial liability, potential equity share, share warrants and fair value as per AS-20	
	11	Computation of earnings and weighted average number of equity shares for the computation of earnings per share - Shares issued in a scheme of amalgamation – Amalgamation in the nature of purchase and in the form of merger	
	12	Treatment of partly paid equity shares – shares with different nominal values – Contingently issuable shares – bonus issue, share split and rights issue.	
	13	Diluted earnings per share – dilutive potential equity shares – Calculation of Earnings per share and diluted earnings per share.	
IV	Internal Reconstruction		12
	14	Meaning of reconstruction –Types of reconstruction - Difference between Internal and External reconstruction	
	15	Methods of internal reconstruction Alteration of share capital – Types of alteration – subdivision and consolidation of shares – Conversion of fully paid shares into stock and stock into shares.	
	16	Variation of shareholders rights – reduction of share capital – compromise arrangements – surrender of shares	
	17	Entries in the case of internal reconstruction – capital reduction / reconstruction account.	
	18	Preparation of balance sheet after internal reconstruction – problems.	
V	Amalgamation of Companies		12
	19	Amalgamation of companies (Excluding inter company holdings) – Introduction – Meaning – difference between amalgamation, absorption and external reconstruction	
	20	Types of amalgamation – Amalgamation in the nature of merger – Amalgamation in the nature of purchase - Difference between amalgamation in the nature of merger and amalgamation in the nature of purchase.	
	21	Purchase consideration – Methods of computing purchase consideration – lump sum method – net payments method – net assets method – intrinsic value method	

	22	Methods of accounting for amalgamation – Pooling of interests method – purchases method	
	23	Journal entries to close the books of vendor company – closing the books of the vendor company - realisation account.	
	24	Entries in the books of the purchasing company – treatment of inter-company owing – inter-company loans – adjustment in the value of stock	
	25	Preparation of Balance sheet in the books of the purchasing company.	

Recommended structure for preparing question paper: Theory 30% Problems 70%

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.

Reference Materials : CA Inter Study Materials

Recommended Assignments:

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Aware of corporate accounting in conformity with the provisions of Companies Act, AS and IFRS.	R, U	1,4
CO-2	Having knowledge about the statutory books of companies	R, U, An, E	1,4
CO-3	Equipped to prepare the final accounts of companies	Ap, E	1,2,3,4,6,7
CO-4	Aware of the formalities and accounting procedures to be followed in connection with the buy back of	Ap, An, C	1,2,3,4,5,6,7

	securities.		
CO-5	Capable of preparing the accounts in connection with the re-organisation of companies.	Ap, An, E	1,2,3,4,,5,6 7

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

Name of the Course: Corporate Accounting

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

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Aware of corporate accounting in conformity with the provisions of Companies Act, AS and IFRS.	1,2,5	1,4	R, U	F	5	
2	Having knowledge about the statutory books of companies	1.2,5	1,4	R, U, An, E	C	5	
3	Equipped to prepare the final accounts of companies	1,2,5	1,2,3, 4,5,6, 7	Ap, E	P	18	
4	Aware of the formalities and accounting procedures to be followed in connection with the buy back of securities.	1,2,5	1,2,3, 4,5,6, 7	Ap, An, C	P, M	8	
5	Capable of preparing the accounts in connection with the re-organisation of companies.	1,2,5	1,2,3, 4,5,6, 7	Ap, An, E	P	24	

F-Factual, C- Conceptual, P-Procedural, M-Metacognitive
Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3			3				
CO 2	3			3				
CO 3	3	3	3	3	2	3	3	
CO 4	3	3	3	3	3	3	3	
CO 5	3	3	3	3	3	3	3	

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2		-	3	-	-
CO2	3	2		-	3	-	-
CO3	3	3		-	3	-	-
CO4	3	3		-	3	-	-
CO5	3	2		-	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	MIUK4DSCCOA201.1				
Course Title	INCOME TAX LAW AND PRACTICE				
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 hours	-	
Pre-requisites	1. 2.				
Course Summary	70% Problem and 30% Theory				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Gross Total Income		10
	1	Computation of Gross Total Income	
	2	Income of other persons included in assessee's total income	
	3	Set off and carry forward of losses.	
	4	Aggregation of income	
II	Deductions from gross total income		15
	5	General provisions	
	6	Deductions in respect of certain payments	
	7	Specific deductions in respect of certain income	
	8	Deductions in respect of other income	
III	Computation of total income and tax liability of individuals		15
	10	Income to be considered while computing total income of individuals	
	11	Procedure for computation of total income	
	12	Procedure for computation of tax liability of individual	
IV	Advance tax, TDS and introduction to tax collection at source		10
	18	Advance payment of tax	
	19	Interest for defaults in payment of advance tax	
	20	Basic concept of Tax collection at source and Tax Deducted at source	
	21	Tax deduction and collection account number	
V	Provisions for filing return of income and assessment		10
	23	Types of Returns	
	24	Types of assessments	
	25	E-Filing of return and procedures	

Reference Materials:

- CA materials by ICAI
- Income Tax Law and Accounts by Dr. H.C. Mehrotra and Dr. S.P. Goyal

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the provisions of Income Tax for computing Gross Total Income of Assesses	U, An, Ap	PSO-1,6
CO-2	Acquainted with the deductions which can be made from Gross Total Income under Income Tax Act	An. R	PSO-1, 4
CO-3	Ability to Compute total income and tax liability of individuals under Income Tax Act	Ap	PSO-2, 6, 7
CO-4	Aware about the provisions of Income Tax Act with respect to Advance Tax, TDS and TCS	U, An, Ap	PSO-2, 7
CO-5	Explain the provisions of Income tax with respect to filing return of income and assessment including E-Filing	U. An, R	PSO-1

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

Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Explain the provisions of Income Tax for computing Gross Total Income of Assesses	PSO-1,6	U, An, Ap	F, C	10	
CO-2	Acquainted with the deductions which can be made from Gross Total Income under Income Tax Act	PSO-1, 4	An. R	C, P	15	
CO-3	Ability to Compute total income and tax liability of individuals under Income Tax Act	PSO-2, 6, 7	Ap	F, C, P	15	
CO-4	Aware about the provisions of Income Tax Act with respect to Advance Tax, TDS and TCS	PSO-2, 7	An, Ap	P, M	10	
CO-5	Explain the provisions of Income tax with respect to filing return of income and assessment including E-Filing	PSO-1	U. An, R	F, C, P	10	

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

Mapping of COs with POs :

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	3	-	-	-	-	-
CO2	2	3	-	-	-	-	-
CO3	2	3	-	-	-	-	-
CO4	2	3	-	-	-	-	-
CO5	2	3	-	-	-	-	-

Mapping of COs with PSOs:

	PSO 1	PSO 2	PSO 3	PSO4	PSO 5	PSO 6	PSO 7	PSO 8
CO 1	1	-	3	3	-	-	1	-
CO 2	-	3	3	3	-	-	1	-
CO 3	1	-	3	3	-	-	1	-
CO 4	-	-	3	3	-	-	1	-
CO 5	-	1	3	3	-	-	1	-

Correlation Levels:

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

Assessment Rubrics:

- Assignment
- Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

Mapping of COs to Assessment Rubrics:

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

Discipline	COMMERCE				
Course Code	MIUK4DSECOA201.1				
Course Title	MANAGEMENT ACCOUNTING				
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 hours
Pre-requisites	1. Advanced Financial Accounting				
Course Summary	1. Equip the students with the ability to analyse the financial statements and arrive at conclusions. 2. Make the students capable of making financial decisions.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Management Accounting		8
	1	Nature and functions of Management Accounting – Features of management accounting - Financial Accounting Vs Management Accounting	
	2	Cost Accounting Vs Management Accounting - Tools and techniques of management accounting	
	3	Role of Management Accountant - Role of management accounting in decision making	
	4	Management Reporting - Essentials of a good report – Methods and types of reports	
II	Cash Flow statement		14
	5	Meaning of cash and cash equivalent – meaning of cash flow - Objectives of cash flow statement - Uses of cash flow statement	
	6	Sources and application of cash - Cash flow from operating activities - computation of cash flow from operating activities by Direct method – Computation of cash flow from operating activities by indirect method.	
	7	Cash flow from investment activities – computation of cash flow from investment activities.	
	8	Cash flow from financing activities – Computation of cash flow from financing activities	
	9	Preparation of consolidated cash flow statement.	
III	Ratio Analysis		14
	10	Definition of ratio – Objectives of ratio analysis – sources financial data for analysis - Types of ratios – Liquidity ratios – Leverage ratios – Activity ratios – Profitability ratios	
	11	Liquidity ratio – current ratio – quick ratio – cash ratio – basic defence	

		interval ratio - net working capital	
	12	Long term solvency ratio – Capital structure ratios – equity ratio, debt ratio, debt to equity ratio, debt to total assets ratio, capital gearing ratio, proprietary ratio.	
	13	Coverage ratios – debt-service coverage ratio, interest coverage ratio, preference dividend coverage ratio, fixed charges coverage ratio.	
	14	Activity ratios – total assets turnover ratio, fixed assets turnover ratio, capital turnover ratio, current assets turnover ratio, inventory turnover ratio, debtors turnover ratio, creditors turnover ratio.	
	15	Profitability ratios – Gross profit ratio, net profit ratio, operating profit ratio, expenses ratio, return on investment, return on capital employed, return on equity.	
IV	Application of Ratio Analysis in Financial Decision Making		12
	16	Financial Ratios for evaluating performance – Liquidity position – practical problems;	
	17	Long term solvency – practical problems;	
	18	Operating efficiency – practical problems;	
	19	Overall profitability – Practical problems;	
	20	Inter-firm comparison. Financial Analysis – Horizontal analysis – vertical analysis. Limitations of financial ratios - Decision making with the help of ratio analysis	
V	Budgeting and Control		12
	21	Meaning of budget and budgeting – Features – Objectives of budgeting	
	22	Budgetary control – Objectives of budgetary control – steps in the establishment of budgetary control	
	23	Role of budget committee and budget officer	
	24	Types of budgets - Preparation of flexible budgets.	
	25	Functional budgets – preparation of cash budget – meaning and concept of master budget – Zero based budgeting.	

Recommended structure for preparing question paper: Theory 30% Problems 70%

Recommended Practicals :

Students are expected to analyse live cases of cost and management accounting reports attached to Annual Reports and make a presentation in the class.

Recommended Books:

Note: Latest edition of text book may be used.

1. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
2. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*, Tata McGraw Hill Co. New Delhi
3. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, PublishingCo., New Delhi.

4. Man Mohan, Goyal S.N. *Principles of Management Accounting*, SahityaBhawan Publications, Agra.
5. ShashiK.Gupta and Sharma R.K. *Management Accounting*, Kalyani Publishers, New Delhi.
6. Arora M.N. *Principles and Practice of Cost Accounting*, Vikas Publishing House, New Delhi.
7. Jain S.P.,Narang K.L and Simi Agarwal. *Advanced Cost Accounting*, Kalyani Publishers, New Delhi.
8. Maheswari S.N. *Cost and management Accounting*, Sultan Chand & Sons, New Delhi.
9. Nigam B.M and Jain K. *Cost Accounting*, PHI, New Delhi.
10. Prasad N.K. *Advanced Cost Accounting*, Book Syndicate Pvt. Ltd., Kolkata.
11. Thulsian P.C. *Practical Costing*, Vikas Publishing House, New Delhi.

Reference Materials : CA Inter Study Materials

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Have sound knowledge of concepts, methods and techniques of management accounting	R, U	1,
CO-2	Have competence in taking managerial decisions.	Ap, An, E	2,3,4,6,7,
CO-3	Monitor the flow of cash in the business and with this information, can take decisions regarding the management of cash.	Ap, E, C	2,3,4,5,7
CO-4	Identify the lacunae in financial management and suggest remedies for rectifying the issues.	An, Ap	2,4,6,7,
CO-5	Know, how to use the funds of the business concern judiciously.	E, An, Ap	2,3,5,6,7,

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

Name of the Course: Management Accounting

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

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Have sound knowledge of concepts, methods and techniques of management accounting	1,5	1	R, U	F, C	8	
2	Have competence in taking managerial decisions.	1,2,5	2,3,4,6,7	R, U, An, E	P	10	
3	Monitor the flow of cash in the business and with this information, can take	1,2,5	2,3,4,5,7	Ap, E	P, M	8	

	decisions regarding the management of cash.						
4	Identify the lacunae in financial management and suggest remedies for rectifying the issues.	1,2,5	2,4,6,7	Ap, An, C	P, M	9	
5	Know, how to use the funds of the business concern judiciously.	1,2,5	2,3,5,6,7	Ap, An, E	p	10	

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

Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3							
CO 2		3	3	3	3		3	
CO 3		2	3	3	2		3	
CO 4		3	3			3	3	
CO 5		3	3		2	3	3	

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3				3		
CO2	3	3			3		
CO3	3	3			3		
CO4		3			3		
CO5	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	MIUK4SECCOA200.1				
Course Title	GOODS AND SERVICES TAX- LAW AND PRACTICE				
Type of Course	SEC				
Semester	IV				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	2 hours	-	2	4 hours
Pre-requisites	1. Basic Concept of Indirect Tax Mechanism				
Course Summary	Acquainting the students with the provisions of CGST/SGST/UTGST Act. Capacity building of students in the practical areas of Registration, Filing of GST return and payment of tax within the context of Goods and Service Tax Law.				

Detailed Syllabus

Module	Unit	Content	Hours
I	Introduction to Basic Concept of GST		15
	1	Basic concept of GST	
	2	Benefits and Drawback of GST	
	3	Framework of GST introduced in India	
	4	Constitutional Provisions	
	5	Formation GST Council	
	6	Powers of GST Council	
	7	Structure of GST Council	
	8	Voting Mechanism in GST Council	
II	Supply		15
	1	Meaning of Supply	
	2	Intra and Interstate supply	
	3	Composite and Mixed Supply	
	4	Forms of Supply	
	5	Deemed Supply	
	6	Provisions of Schedule I, CGST Act – Activities to be treated as supply even if made without consideration	
	7	Provisions of Schedule II , CGST Act- Activities or transactions to be treated as supply of goods or as supply of services	
	8	Provisions of Schedule III, CGST Act- Activities or transactions which shall be treated neither as supply of goods nor as supply of services.	
9	Nil, Exempt, Zero rated and Non GST supply.		
III	Charges of GST		10
	1	Levy and collection of CGST/SGST/IGST	
	2	Composition Levy	

	3	Reverse Charge Mechanism	
	4	Input Tax Credit	
	5	Eligibility and Conditions for Taking input Tax Credit	
	6	Blocked Credit	
IV		Registration (Practicum)	10
	1	Persons Liable for Registration	
	2	Compulsory registration	
	3	Voluntary registration	
	4	Procedure of registration	
	5	Cancellation of registration	
	6	Revocation of cancellation of registration	
	7	Documentation	
	8	Tax Invoice	
	9	E-way bill	
	10	HSN code	
	11	SAC code	
V		GSTR Returns(Practicum)	10
	1	Furnishing details of outward supplies	
	2	Furnishing details of inward supplies	
	3	Furnishing of Returns	
	4	First Return	
	5	Annual Return	
	6	Final Return	
	7	Notice to return defaulters	
	8	Levy of late fee	
	9	Goods and Services tax practitioners	

Recommended Books:

1. Garg Rakesh & Garg Sandeep - Hand Book of GST in India Concepts and Procedures, Bloomsbury India Publications, New Delhi.
2. Datey, V.S, All About GST- -Taxman Publications, New Delhi.
3. Jain Bimal & BensalIsha, GST Law & Analysis with Conceptual Procedure, Young Global, New Delhi.
4. Mehrotra H.C. and Agarwal V.P., Goods and Service Tax (G.S.T.), Sahitya Bhawan Publications, Agra
5. Chartered Accountant Study Material

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the need and the framework of GST introduced in India.	R, An , E	3
CO-2	Able to identify the taxable events along with corresponding provisions in CGST Act and CGST rules	R, U, An, Ap	2,3,
CO-3	Capable of giving advice to small entrepreneurs regarding the alternative options of GST registration	U, An, Ap, C	3,6

	and calculation and claiming of Input Tax Credit		
CO-4	Obtain Practical Knowledge in the area of GST registration	Ap, An, C	2,4,6,7
CO-5	Obtain Practical Knowledge in the area of GST return filing	Ap, An, C	2,4,6, 7

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

Name of the Course:

Credits: 3 (Lecture: Tutorial:)

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Explain the need and the framework of GST introduced in India.	3	R, An , E	F,C	15	
2	Able to identify the taxable events along with corresponding provisions in CGST Act and CGST rules	2,3,	R, U, An, Ap	F,C	15	
3	Capable of giving advice to small entrepreneurs regarding the alternative options of GST registration and calculation and claiming of Input Tax Credit	3,5	U, An, Ap, C	C,P	10	
4	Obtain Practical Knowledge in the area of GST registration	2,4,6,7	Ap, An, C	P,M		10
5	Obtain Practical Knowledge in the area of GST return filing	2,4,6,7	Ap, An, C	P,M		10

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

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1			3					
CO 2		3	2					
CO 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

Mapping of COs with POs :

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3						
CO2	3	3					
CO3	3	3		3			
CO4				3			3
CO5				3			3

Correlation Levels:

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

Assessment Rubrics:

- Assignment
- Discussion
- Seminar
- Practical Training
- Midterm Exam
- Final Exam

Mapping of COs to Assessment Rubrics :

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

Discipline	Commerce				
Course Code	MIUK4VACCOA200.1				
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
	3	3			3 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. Right to Equality (Art 14-18) - Equality before law and equal protection of laws – concept of rule of law – reasonable classification.	
	5	Right to Freedom (Art 19-22) – Meaning and scope – Test of reasonable restrictions – Freedom of speech and expression – Scope and effect – Right to know and Right to Information Act, 2005. Protection in Respect of Conviction for Offences (Art 20) – Protection against expost facto laws, double jeopardy and self-incrimination – Collection of evidence through scientific methods.	
	6	Right to Life and Personal Liberty (Art 21) – 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	Safeguards against Arbitrary Arrest and Detention (Art 22) – Rights of arrested persons – Rights of detainee – Preventive detention laws.	

		Right against Exploitation (Art 23-24) – 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	Cultural and Educational Rights (Art 29-30) - Rights of minorities to establish and administer educational institutions – Government ‘s power to regulate minority run educational institutions – Reservation – Minority Commission.	
	10	Right to Property (Art. 300A) – Concept of <i>eminent domain</i> – Public purpose – Law – Compensation – 44th Amendment Act and Right to Property.	
	11	Right to Constitutional Remedies (Art 32-35) – Concept of locus standi – 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 drafting of the constitution.	1,7	6	R, U, An	C, F	8	-
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	12	-
3	Understand the fundamental aspects of freedom of religion and minority rights.	1,7	6	U, Ap	C, F	10	-
4	Enable student to understand the effectiveness and enforcement of DPSP, their relationship with fundamental rights	1,7	6	U, Ap	C, P	8	-
5	Enumerate on the fundamental duties and its importance on society.	1,7	6	U, An, Ap	C, M	7	-

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

Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	2	2	-	-	-	-	-	-
CO 2	-	-	2	1	-	-	-	-
CO 3	-	-	-	-	-	-	3	-
CO 4	-	-	-	2	-	2	-	-
CO 5	-	-	-	-	3	-	-	1

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	3	-	-	-
CO2	3	3	-	1	2	-	-
CO3	3	2	-	2	2	-	-
CO4	3	3	2	2	2	-	1
CO5	2	3	3	1	-	-	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		✓	✓

Discipline	COMMERCE				
Course Code	MIUK4VACCOA201.1				
Course Title	BUSINESS ETHICS				
Type of Course	VAC -2				
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 an understanding of ethical practices involved in business and impact of it on operations				
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	Introduction to Business Ethics		5
	1	Definition -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	ORGANISATIONAL ETHICS ,DECISION MAKING & ETHICAL ISSUES		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	MANAGING ETHICS IN BUSINESS & UNETHICAL PRACTICES		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	ETHICAL APPROACHES AND THEORIES		10
	16	Importance Of Ethical Theories In Business	
	17	Traditional Theories	
	18	Normative Theories	
	19	Prominent Areas Of theory Application	
	20	CSR	
V	ETHICS IN FUNCTIONAL AREAS		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 present a report on any fraudulent practices identified in marketing , accounting etc

Suggested Readings

1. Business Ethics: K Aswathappa, J Usha Rani, Sunanda Gunda Vajhala; 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. 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	3
CO-3	Identify ethical and unethical practices and identify the values systems that can be developed	U,Ap,An E	2,11
CO-4	Gain understanding of the importance of ethics in today's scenario	U,An	12,14
CO-5	Discuss the ethical issues in different functional areas	An,E	5,8

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	5
2	They will acquire the ability to assess ethical values at work within management decisions and analyze their empowerment in business methodologies	1,5	3	U,An.E	C,M	10
3	Identify ethical and unethical practices and identify the values systems that can be developed	1,5,6	2,11	U,Ap,An E	F,C	10
4	Gain understanding of the importance of ethics in today,s scenario	2,3	12,14	U,An	C,M	10
5	Discuss the ethical issues in different functional areas	2,3,4	5,8	An,E	F,C	10

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

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	-	-	-	2	-	1	-
CO 2	2	-	-	-	3	-	-	-
CO 3	2	-	-	-	-	2	-	-
CO 4	-	1	-	-	-	3	2	-
CO 5	-	2	-	-	2	-	1	-

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	3	-	-	-	3
CO2	-	-	-	-	2	-	-
CO3	-	-	3	-	3	-	2
CO4	-	-	3	-	-	2	-
CO5	3	-	-	-	-	3	2

Correlation Levels:

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

Assessment Rubrics:

- Assignments
- Internal Exam
- End Semester 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	COMMERCE				
Course Code	MIUK5DSCCOA300.1				
Course Title	COST 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 hours	-	-	4 hours
Pre-requisites	1. Basics of Accounting				
Course Summary	Acquainting the students with the cost accounting system and with the cost ascertainment and cost control related to the elements of cost, and the preparation of the cost sheet.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Cost Accounting		10
	1	Meaning and definition, cost concepts, cost centre, cost unit, profit centre, cost control, cost reduction.	
	2	Objectives – Distinction between financial accounting and cost accounting.	
	3	Methods and Techniques of costing – advantage of cost accounting, limitations of cost accounting	
	4	Installation of costing system – Cost Accounting with the use of Information Technology	
	5	Role of cost accounting departments in an organization and its relation with other departments	
II	Material Cost Control		10
	6	Materials, meaning, types, records for material cost, Purchase of materials, Centralised and decentralised, EOQ.	
	7	Material records, Levels of inventory, Methods of pricing of issues.	
	8	ABC, VED and FSN analysis – perpetual and periodical inventory system – continuous stock taking	
	9	Material losses and the accounting treatment –treatment of primary and secondary packing materials cost.	
	10	Material Control, Elements of material control- Use of control ratios.	
III	Labour Cost Control		15
	11	Labour, meaning, types, records for labour, Time keeping – time booking –	
	12	Systems of wage payment - incentive plans.	
	13	Idle time - overtime and their accounting treatment.	
	14	Labour turnover – concept of learning curve.	
	15	Labour cost control	
IV	Overhead Cost Control		15
	16	Overheads- Meaning, definition, Classification, records for overheads.	
	17	Departmentalisation (allocation and apportionment, reapportionment).	

	18	Absorption of overhead, methods, machine hour rate, under / over absorption - accounting treatment.	15
	19	Determination of overhead absorption rates.	
	20	Allocation of overheads under Activity Based Costing.	
V	Cost Accounting Records		10
	21	Integral and non-integral systems	
	22	Preparation and presentation of cost sheets	
	23	Unit Costing	
	24	Tender - Quotations	
	25	Reconciliation of cost and financial accounts	

(Recommended Structure of Preparing question: Theory: 30 per cent Problem: 70 per cent)

Recommended Assignments:

Learners are required to

- Prepare various vouchers, ledgers and accounting books related to various elements of cost. Visit a manufacturing company and report the cost accounting system they follow.
- Prepare a report on the various cost accounting methods and techniques followed by some leading companies in your state.
- Prepare a detailed report on the installation of a cost accounting system in a manufacturing concern.
- Pursue short term online/MOOC courses on Cost Accounting.
- Conduct group discussions and open forum on Cost Accounting Standards.
- Visit business concerns in the locality and identify best practices implemented by them with regard to the reconciliation of the financial accounts with cost accounts.

Recommended Books:

1. Arora M.N., Principles and Practice of Cost Accounting, Vikas Publishing House, New Delhi.
2. Jain S.P and Narang K.L. Advanced Cost Accounting, Kalyani Publishers, New Delhi.
3. Khan M.Y. and Jain P.K. Advanced Cost Accounting, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
4. Maheswari S.N., Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
5. Nigam B.M. and Jain K., Cost Accounting, PHI, New Delhi.
6. Prasad N.K. Advanced Cost Accounting, Book Syndicate Pvt. Ltd., Kolkata.
7. Thulsian P.C., Practical Costing, Vikas Publishing House, New Delhi.

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 various concepts of cost.	R, U	1,2, 6
CO-2	Recognise and apply the importance of material cost control.	R, U, An, E	1,3,6,7
CO-3	Acquaint with the basics of accounting and control of labour cost	R,U, An, E	2,3,5,6
CO-4	Inculcate the cost reduction and cost control related to the overhead expenses.	R, Ap, An, E	3,4,5,7
CO-5	Analyse the cost accounting records, cost sheets and the reconciliation statement.	U, Ap, An, C	1,2,7

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

Name of the Course: Cost Accounting

Credits: 4 (Lecture: Tutorial:)

CO No.	CO	PO/PS O	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the various concepts of cost.	1,2,6,	R, U	F, C	10	
2	Recognise and apply the importance of material cost control.	1,3,6, 7	R, U, An, E	C, F, P	10	
3	Acquaint with the basics of accounting and control of labour cost	2,3,5, 6	R,U, An, E	F, P, M	15	
4	Inculcate the cost reduction and cost control related to the overhead expenses.	3,4,5, 7	R, Ap, An, E	C, P, M	15	
5	Analyse the cost accounting records, cost sheets and the reconciliation statement	1,2,7	U, Ap, An, C	P, M	10	

F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**Mapping of COs with PSOs and POs :**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	2	2	3	1	2	2	1
CO 2	2	2	2	3	1	3	3	2
CO 3	2	2	2	3	2	3	2	1
CO 4	2	2	3	3	2	3	2	2
CO 5	1	2	3	3	2	3	2	1

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-		-	-	-	-
CO2	3	3		1	2	-	-
CO3	3	3	3	1	2	-	-
CO4	3	3	3	2	2	-	1
CO5	3	3	3	2	-	-	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	Practical training	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓	✓	✓
CO 3	✓	✓	✓	✓
CO 4	✓	✓	✓	✓
CO 5	✓		✓	✓

Discipline	COMMERCE				
Course Code	MIUK5DSCCOA301.1				
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 hours
Pre-requisites					
Course Summary	Acquainting the students with the principles and procedure of auditing.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Auditing		15
	1	Meaning and Definition of Auditing- Features of Auditing	
	2	Objectives of Auditing	
	3	Accounting Ethics and Auditing - Audit Evidence - Concept of True and Fair view	
	4	Types of Audit-Statutory Audit- Internal Audit- Continuous Audit-	
II	Audit of Joint Stock Companies		15
	6	Auditors qualifications	
	7	Disqualifications of an auditor	
	8	Appointment- Remuneration-Removal-Status	
	9	Powers, Duties and Liabilities of auditor	
III	Audit Evidence		10
	11	Introduction	
	12	Audit procedures to obtain audit evidence	
	13	Types of audit evidences	
	14	Reliability of Audit evidence	
IV	Vouching & Verification		10
	16	Meaning - Definition – Importance – Objectives – Principles of Vouching	
	17	Verification - Difference between vouching and verification	
	18	General principles for verifying assets	

	19	Valuation of assets-Difference between verification and Valuation	
	20	Verification of Liabilities	
V	Investigation		10
	21	Meaning and Definition of Investigation	
	22	Distinction between investigation and auditing	
	23	Types of Investigation	
	24	Investigation on acquisition of running business	
	25	Investigation when fraud is suspected.	

Recommended Assignments:

Learners are required to

- Prepare charts and presentations on the basic concepts of Auditing and Auditing Ethics
- Make the report regarding various types of audit.
- Conduct group discussions regarding rights, duties and liabilities of an auditor

Suggested Readings:

1. Bhatia R.C. Auditing, Vikas Publishing House, New Delhi.
2. Gupta Kamal, Contemporary Auditing, Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
3. Pagare Dinkar. Auditing, Sultan Chand & Sons, New Delhi.
4. Prakash Jagadeesh, Auditing: Principles and Practices, Chaitanya Publishing House, Allahabad.
5. Saxena and Saravanel . Practical Auditing, Himalaya Publishing House, Mumbai.
6. Sharma R. Auditing, Lakshmi Narain Agarwal, Agra.
7. Sharma T.R. Auditing, Sahityan Bhawan Publications, Agra.
8. Tandon B.N. Practical Auditing ,S Chand & Co.Ltd. New Delhi

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 preliminaries of auditing	R, U	1,2, 6
CO-2	Recognise and understand the qualifications and duties of an auditor.	R, U, E	1,3,6,7
CO-3	Understand the concepts relating with audit procedures to obtain audit evidence	U, Ap, E	2,3,5,6
CO-4	Conversant with verification and valuation of assets and liabilities	U, Ap, C	3,4,5,7
CO-5	Acquainted with types of investigation conducted by an auditor	R, U, Ap	1,2,7

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

Name of the Course: Auditing

Credits: 4

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the preliminaries of auditing	1,2,6	R, U	F, C	15	
2	Recognise and understand the qualifications and duties of an auditor.	1,3,6,7	R, U, E	F, P	15	
3	Understand the concepts relating with audit procedures to obtain audit evidence	2,3,5,6	U, Ap, E	F, P, M	10	
4	Conversant with verification and valuation of assets and liabilities	3,4,5,7	U, Ap, C	P, M	10	
5	Acquainted with types of investigation conducted by an auditor	1,2,7	R, U, Ap	P, M	10	

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

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	2	-	-	-	2	-	-
CO 2	1	-	2	-	-	3	3	-
CO 3	-	2	2	-	3	3		-
CO 4	-	-	3	3	2		2	-
CO 5	1	2	-	-	-	-	2	-

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	-	-	-	-
CO2	3	-	-	-	-	-	-
CO3	3	3	-	-	-	-	-
CO4	3	3	-	-	-	-	-
CO5	3	3	-	-	-	-	-

Correlation Levels:

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

Assessment Rubrics:

- Assignments
- Seminar
- Internal Exam
- End Semester Examination

Mapping of COs to Assessment Rubrics :

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

Discipline	COMMERCE				
Course Code	MIUK5DSCCOA302.1				
Course Title	Strategic Management				
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					
Course Summary	<p>The Strategic Management course provides a comprehensive exploration of the fundamental concepts, processes, and techniques essential for effective strategic decision-making within organizations. Through a structured approach, students will understand the meaning and features of strategy, analysing the external and internal environment, and crafting strategic alternatives at corporate, business, and functional levels. Emphasis is placed on developing strategic vision, mission, and objectives, as well as evaluating industry dynamics and competitive landscapes. Additionally, the course covers organizational structure, leadership, and culture, alongside strategy implementation and control mechanisms. By the end of the course, students gain the necessary knowledge and skills to navigate complex business environments and drive sustainable competitive advantage through strategic management practices.</p>				

Detailed Syllabus:

Module	Unit	Content	Hours
I		Concept of strategy	12
	1.	Meaning	
	2.	Definition	
	3.	Features of strategic management	
	4.	Levels of strategy	
	5.	Process of strategic management	
	6.	SBU	
	7.	Strategic decision making	
	8.	Approaches to strategic decision making	
	9.	Strategic Intent	
	10.	Developing a strategic vision and mission	
	11.	Setting of objectives.	
II		Environment analysis	10

	12.	Components of environment	
	13.	Environmental scanning	
	14.	Environmental Threat and Opportunity Profile (ETOP)	
	15.	Organisational appraisal	
	16.	SWOT analysis	
	17.	Industry and Competitive Analysis	
	18.	Michael Porters“ industry analysis-competitive analysis	
	19.	Strategic Advantage Profile	
	20.	Comparative advantage and Core competence	
	21.	TOWS matrix.	
III		Strategic Alternatives	15
	22.	Corporate level strategies	
	23.	Stability	
	24.	Growth\Expansion	
	25.	Business Combinations (merger and acquisition)	
	26.	Strategic Alliances	
	27.	Retrenchment/Turnaround Combination	
	28.	Business Level Strategies	
	29.	Micheal Porter’s Generic Strategies	
	30.	Best Cost Provider strategy	
	31.	Functional Level strategies	
	32.	Strategies in Marketing	
	33.	Strategies in Finance	
	34.	Strategies in Operations	
	35.	Strategies in Human Resource	
	36.	Strategies in Research and Development.	
IV		Organization and Strategic Leadership	10
	37.	Organization Structure	
	38.	Strategic Leadership, Strategy supportive culture	
	39.	Entrepreneurship and Intrapreneurship	
V		Strategy Implementation and control	13
	40.	Strategy Implementation	
	41.	Relationship between strategy implementation and formulation	
	42.	Issues in strategy implementation	
	43.	Strategic Change	
	44.	Strategic Control	
	45.	Strategic Audit	
	46.	Business Process Reengineering	
	47.	Bench Marking	

Recommended Assignments:

1. Analyse case studies of companies facing strategic challenges and propose solutions.
2. Conduct an environmental analysis report for an industry or organization and recommend strategic actions.
3. Develop a strategic plan for a hypothetical organization, including mission, vision, objectives, and strategic initiatives.
4. Participate in interactive simulations to make strategic decisions and justify choices.
5. Explore how organizational structure influences strategic decision-making through case studies.
6. Research and analyse the strategic leadership styles of successful CEOs and discuss their impact on organizations.
7. Develop implementation plans for strategic initiatives and devise control mechanisms for monitoring progress.
8. Conduct a strategic audit of a company's existing strategies and propose improvements.
9. Explore innovative strategies and entrepreneurial initiatives within organizations and assess their strategic implications.
10. Collaborate with peers to research and present strategic alternatives for a given scenario, discussing their feasibility and effectiveness.

Suggested Readings:

1. Arthur A Thompson and AJ Stickland III, Strategic Management, Tata McGraw Hill, New Delhi
2. Budhiraja, S.B. and M.B. Athreya: Cases in Strategic Management, Tata McGrawHill, New Delhi.
3. David Fred R, Strategic Management, Prentice Hall, New Jersey
4. Michal, E Porter: The Competitive Advantage of Nations, Macmillan, New Delhi.
5. Sharma R.A, Strategic Management in Indian Companies, Deep and DeepPublications, NewDelhi.
6. SubhaRao, Business Policy and Strategic Management, Himalaya Publishing House, Mumbai

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Develop a foundational understanding of strategy, encompassing its meaning, definition, and key features, to facilitate informed strategic decision-making.	U, Ap	1,2
CO-2	Master the tools and techniques for environmental	Ap, An, E	2,7

	analysis, including environmental scanning and SWOT analysis, to identify and capitalize on opportunities while mitigating threats.		
CO-3	Gain insight into various strategic alternatives, such as corporate-level strategies, alliances, and mergers, to devise tailored strategies for organizational growth and competitiveness.	An, E	1,6
CO-4	Understand the significance of organizational structure and strategic leadership in shaping and executing organizational strategies, fostering a culture conducive to strategic success.	U, E	5,6
CO-5	Develop proficiency in strategy implementation and control mechanisms, including strategic change management and strategic audits, to ensure effective execution and continuous improvement of organizational strategies.	Ap, An, E	4,6

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

Name of the Course: Strategic Management

Credits: 4 (Lecture: Tutorial:)

CO No.	CO	PO/ PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
CO-1	Develop a foundational understanding of strategy, encompassing its meaning, definition, and key features, to facilitate informed strategic decision-making.	1,2	U, Ap	C, P, M	12	
CO-2	Master the tools and techniques for environmental analysis, including environmental scanning and SWOT analysis, to identify and capitalize on opportunities while mitigating threats.	2,7	Ap, An, E	P, C, F	10	
CO-3	Gain insight into various strategic alternatives, such as corporate-level strategies, alliances, and mergers, to devise tailored strategies for organizational growth and competitiveness.	1,6	An, E	C, P, M	15	
CO-4	Understand the significance of organizational structure and strategic leadership in shaping and executing organizational	5,6	U, E	C, F, M	10	

	strategies, fostering a culture conducive to strategic success.					
CO-5	Develop proficiency in strategy implementation and control mechanisms, including strategic change management and strategic audits, to ensure effective execution and continuous improvement of organizational strategies.	4,6	Ap, An, E	C, P, M	13	

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

Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	2	3	-	-	-	-	-	-
CO 2	-	3	-	-	-	-	2	-
CO 3	1	-	-	-	-	1	-	-
CO 4	-	-	-	-	2	2	-	-
CO 5	-	-	-	2	-	3	-	-

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-		-	-	-	-
CO2	3	3		1	2	-	-
CO3	3	2	3	1	2	-	-
CO4	3	3	2	2	2	-	1
CO5	2	3	3	1	-	-	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		✓	✓

Discipline	COMMERCE				
Course Code	MIUK5DSECOA300.1				
Course Title	FINANCIAL MANAGEMENT				
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 hours	-	-	4 hours
Pre-requisites					
Course Summary	Acquainting the students with the various concepts related to sources of funds, Capacity building of students in the calculation of cost of various sources of funds.				

Detailed Syllabus

Module	Unit	Content	Hours
I	Introduction to Basic Concept of Financial Management		
	1	Meaning of Financial Management	15
	2	Utilisation of Funds	
	3	Evolution of Financial Management	
	4	Finance Functions/Finance Decision	
	5	Importance of Financial Management	
	6	Scope of Financial Management	
	7	Objectives of Financial Management	
	8	Profit Maximisation	
	9	Wealth Maximisation/ Value Creation	
	10	Conflicts in Profit Versus Value Maximisation Principle	
	11	Role of Financial Executive	
12	Financial Distress and Insolvency		
II		Source of Finance	10
	13	Financial needs and Sources of Finance of a Business	
	14	Classification of Financial Sources	
	15	Long term Sources of Finance	
	16	Venture Capital Financing	
	17	Debt Securitisation	
	18	Lease Financing	

	19	Short Term Sources of Finance	
	20	Other Sources of Financing	
	21	International Financing	
	22	Contemporary Source of Funding	
III		Cost of Capital	15
	23	Meaning of Cost of Capital	
	24	Significance of Cost of Capital	
	25	Determination of Cost of Capital	
	26	Cost of Long Term Debt	
	27	Cost of Preference Share Capital	
	28	Cost of Equity Share Capital	
	29	Cost of Retained Earnings	
	30	Weighted Average Cost of Capital	
	31	Marginal cost of Capital	
IV		Capital Structure	10
	32	Capital Structure Theories	
	33	Factors Determining Capital Structure	
	34	Optimal Capital Structure	
	35	EBIT-EPS-MPS Analysis	
	36	Operating Leverage	
	37	Financial Leverage	
	38	Combined Leverage	
V		Dividend Decisions	10
	39	Forms of Dividend	
	40	Significance of Dividend Policy	
	41	Relationship Between Retained Earnings and Growth	
	42	Determinants of Dividend Decisions	
	43	Practical considerations in Dividend Policy	
	44	Theories of Dividend	
	45	Stock splits	
	46	Share Buyback	

Books Recommended:

1. Shashi. K. Gupta and Sharma R.K. *Financial Management*, Kalyani Publishers, New Delhi.
2. Pandey.I.M. *Financial Management*, Vikas Publishing House, New Delhi.
3. Prasanna Chandra .*Financial Management*, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
4. Khan. M.Y and Jain. P.K. *Financial Management: Text and Problems*, Tata McGraw-Hill Co. Ltd., NewDelhi.
5. Srivastava.R.M. *Financial Management*, Pragati Prakashan, Meerut.
6. Bhabatosh Banarjee. *Fundamentals of Financial Management* ,PHI, New Delhi.
7. James C Van Horne. *Fundamentals of Financial Management*, PHI, New Delhi.
8. Preeti Singh. *Fundamentals of Financial Management* ,Ane Books Pvt.Ltd. New Delhi.
9. Kulshestia.R.S. *Financial Management*, SahityaBhawan Publications, Agra.
10. Sharan.V. *Fundamentals of Financial Management*, Pearson Education
11. Viswanath.S.R. *Financial Management*, Sage Publications, New Delhi
- 12.Chartered Accountant Course's Study Material

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the two basic concept of financial management. Able to examine the role and functions of finance executives in an Entity	U, An , E	1
CO-2	Able to identify the different sources of funds in terms of long term and short term, National and International level.	R, U, An,	3,4,7
CO-3	Able to calculate the cost of Long Term Debt , Preference Share Capital, equity , Equity Share Capital debt and Retained earnings	An, Ap, C	2,3,6,7
CO-4	Able to analyse the relationship between the performance of a company and its impact on the earnings of shareholders.	Ap, An, C	2,4,6,7
CO-5	Able to explain the practical considerations in dividend policy.	Ap, An, C	2,4,6, 7

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

Name of the Course:

Credits: 4 (Lecture: Tutorial:)

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Understand the two basic concept of financial management. Able to examine the role and functions of finance executives in an Entity	1	U, An , E	F,C	15	
2	Able to identify the different sources of funds in terms of long term and short term, National and International level.	3,4,7	R, U, An,	F,C	10	
3	Able to calculate the cost of Long Term Debt , Preference Share Capital, equity , Equity Share Capital debt and Retained earnings	2,3,6 ,7	An, Ap, C	C,P	15	
4	Able to analyse the relationship between the performance of a company and its impact on the earnings of shareholders.	2,4,6 ,7	Ap, An, C	P,M	10	
5	Able to explain the practical considerations in dividend policy.	2,4,6 ,7	Ap, An, C	P,M	10	

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

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3							
CO 2			3	3			2	
CO 3		3	3			3	2	
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

Mapping of COs with POs :

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3						
CO2	3	3			3		
CO3	3	3			3		
CO4	3	3			3		
CO5	3	3			3		3

Correlation Levels:

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

Recommended Assignments:**Assessment Rubrics:**

- Assignment
- Discussion
- Seminar
- Practical Training
- 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	Commerce				
Course Code	MIUK5DSECOA301.1				
Course Title	Banking Theory and Practice				
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 hours	-	-	4
Pre-requisites					
Course Summary	Expose the students to the changing scenario of Indian banking.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Banking		12
	1	Meaning and definition	
	2	Types of Banks in India – Public Sector Banks and Private Sector Banks	
	3	Scheduled Banks – Foreign Banks	
	4	Commercial banks- Meaning and Functions	
	5	Credit Creation	
II	Central Banking		10
	6	Origin and Functions of Central Banks	
	7	Important central banks of the world	
	8	RBI – Constitution of RBI	
	9	Functions of RBI	
	10	Credit Control – Methods of Credit Control	
III	Banking Practice		14
	11	Banker and Customer - Meaning	
	12	Relationship between Banker and Customer	
	13	Negotiable instruments – cheque – essentials of a valid cheque	
	14	Crossing – General and Special	
	15	Dishonour of Cheque	
	16	Liabilities of Wrongful Dishonour	
	17	Opening and operation of accounts by special types of customers – minor, married woman, firms & company	
IV	Innovations and E-banking		14
	18	Meaning, Dimensions and Models of E-banking	
	19	Advantages and Constrains of E-banking	
	20	CORE Banking	
	21	ECS – EFT (Advantages and Constrains)	

	22	RTGS – NEFT –SWIFT (Advantages and Constrains)	
	23	UPI- Mobile Banking – Internet banking (Advantages and Constrains)	
	24	Artificial Intelligence in Banking	
	25	Machine Learning & Cloud Computing	
	26	Data Analytics and Blockchain	
	27	Open Banking- Instant Payment- Contact Less Payment	
V	Reforms in Banking		10
	28	Banking Ombudsman (Objects, Appointment, Powers and Duties & Procedure for Redressal of Grievances)	
	29	Banking sector reforms	
	30	Capital adequacy norms	
	31	Management of NPA	

Suggested Readings:

- Dekock . Central Banking, Crosby Lockwood Staples, London.
- Gordon E. and Natarajan K. Banking Theory Law and Practice, Himalaya PublishingHouse, Mumbai.
- Lall Nigam B.M. Banking Law and Practice, Konark Publishers Pvt. Ltd., New Delhi
- MaheswariS.N . Banking Theory Law and Practice, Kalyani Publishers New Delhi
- Radhaswami M. Practical Banking, Sultan Chand & Sons, New Delhi
- Sekhar K.C. Banking Theory Law and Practice, Vikas Publishing House, New Delhi
- Sundaram K.P.M and Varshney P.N. Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi.
- William S. Inge, Electronic Banking: The Ultimate Guide to Business and Technology of Online Banking
- Saibal Kumar Pal, E-Banking Management: Issues, Solutions, and Strategies
- S. Balasubramanian, Electronic Banking: The Indian Scenario

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the basics of banking	U	PSO-1,3
CO-2	Central Banking Operations	R, U	PSO-1,3
CO-3	Conversant with the banking practices in India	E	PSO-1,2,3,5
CO-4	Current Trends and Developments	An, E	PSO-1,2,3,4,7
CO-5	Banking Technology and Innovation	An, E, C	PSO-1,2,3,4,5,7

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

Note: 1 or 2 COs/module

Name of the Course: Banking Theory and Practice**Credits: 4:0:0 (Lecture:Tutorial:Practical)**

CO No.	CO	PO/ PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
CO-1	Understand the basics of banking	PSO-1,3	U	F, C	12	-
CO-2	Central Banking Operations	PSO-1,3	R, U	F, C	10	-
CO-3	Conversant with the banking practices in India	PSO-1,2,3,5	E	F, C	14	-
CO-4	Current Trends and Developments	PSO-1,2,3,4,7	An, E	F,M	14	-
CO-5	Banking Technology and Innovation	PSO-1,2,3,4,5,7	An, E, C	F,M	10	-

F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**Mapping of COs with PSOs and POs :**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	-	3	-	-	-	-	-
CO 2	3	-	2	-	-	-	-	-
CO 3	3	3	2	-	1	-	-	-
CO 4	3	2	3	2	-	-	3	-
CO 5	3	3	3	2	2	-	3	-

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	-	-	-	-
CO2	3	1	-	1	2	-	-
CO3	2	2	-	2	-	-	1
CO4	3	3	-	1	1	-	-
CO5	2	3	-	1	-	-	1

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	COMMERCE				
Course Code	MIUK5SECCOA300.1				
Course Title	Digital Marketing				
Type of Course	SEC				
Semester	5				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3 hours	-	-	3 hours
Pre-requisites					
Course Summary	The digital marketing course covers essential concepts and strategies for effective online marketing. Topics include personalized advertising, social media marketing, SEO, SEM, email marketing, website analysis, monetization methods, and mobile marketing techniques. Students learn practical skills to navigate the digital landscape and achieve marketing goals effectively.				

Detailed Syllabus:

Module	Unit	Content	Hours
I		Introduction to Digital Marketing	9
	1.	Overview of Digital Marketing Concepts	
	2.	Personalized, Customized, Targeted and Contextual Ads	
	3.	Differentiation with Traditional Marketing	
	4.	Understanding Various Social channels	
	5.	Search Engine Optimization (SEO)	
II	6.	Search Engine Marketing (SEM), PSA, PPM/CPM, PPC/ CPC	9
		Online Marketing	
	7.	Email Marketing – Building Users Lists, Deliver Emails in Inbox & Generate Relevant Clicks	
III	8.	Social Media Marketing - Build Brand preferences, Generate Leads, Aggregate Audience,	9
		Web Analysis: Measure, Monitor and Evaluate the Website Traffic and Campaign Statistics	
	9.	Introduction to Google Webmaster Tools	
	10.	Integration of Google Webmaster Tools	
	11.	Viewing and Understanding Reports	
	12.	Drilling to Individual Keywords	

	13.	Keywords Research and Analysis	
IV		Website Monetization	9
	14.	Ways to generate revenues online - Blog writing, selling products, Affiliate programs, Conditional Advertising, Ad sales and Contextual Ads, Google AdSense.	
V		Mobile Marketing	9
	15.	App-based marketing	
	16.	QR codes	
	17.	Location-based marketing	
	18.	SMS Marketing	
	19.	Content and Blog Marketing	
	20.	Info graphics, White paper, Brochure, Case studies, Word press	

Recommended Assignments:

1. Conduct a comparative analysis between traditional marketing methods and digital marketing techniques, highlighting the advantages and limitations of each.
2. Create a social media marketing plan for a fictional company, outlining goals, target audience, content strategy, and key performance indicators (KPIs).
3. Design and execute an email marketing campaign for a chosen product or service, including audience segmentation, content creation, and performance tracking.
4. Develop a social media advertising campaign targeting a specific demographic, incorporating A/B testing to optimize ad performance.
5. Utilize Google Webmaster Tools to analyze the performance of a website, identify areas for improvement, and propose actionable recommendations.
6. Conduct keyword research for a chosen industry or niche, identifying high-volume and low-competition keywords to enhance search engine visibility.
7. Create a blog monetization strategy for a niche topic, exploring options such as affiliate marketing, sponsored content, and display advertising.
8. Develop a comprehensive plan to implement Google AdSense on a website, optimizing ad placement and targeting to maximize revenue potential.
9. Design a mobile marketing campaign leveraging QR codes or location-based targeting to promote a local business or event.
10. Develop a content marketing strategy focused on creating and distributing engaging content formats such as infographics, white papers, or case studies to attract and retain customers.

Suggested Readings:

1. Paul Russell Smith, Dave Chaffey, E-Marketing Excellence: The Heart of E-Business, Elsevier Butterworth-Heinemann, 2005, USA.
2. Judy Strauss, Raymond Frost, E-Marketing, Prentice Hall, India.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Develop a solid understanding of fundamental digital marketing concepts and strategies, including personalized advertising and social media channel utilization.	U, An, Ap	1, 2, 5
CO-2	Acquire practical skills in executing effective email marketing campaigns to engage and retain customers, enhancing brand loyalty and generating leads.	Ap, An, C	2, 5
CO-3	Gain proficiency in utilizing Google Webmaster Tools to measure, monitor, and evaluate website traffic and campaign statistics, optimizing website performance and visibility.	Ap, E, C	1, 3
CO-4	Learn diverse website monetization strategies, such as blogging, affiliate programs, and contextual advertising, to maximize revenue generation potential and profitability.	U, An, C	1, 2, 4
CO-5	Understand the dynamic landscape of mobile marketing, including app-based marketing and location-based targeting, and develop strategies to reach and engage with mobile audiences effectively.	U, E, C	1, 2, 7

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

Name of the Course: Digital Marketing

Credits: 3 (Lecture: 3 Tutorial:)

CO No.	CO	PO/ PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
CO-1	Develop a solid understanding of fundamental digital marketing concepts and strategies, including personalized advertising and social media channel utilization.	1, 2, 5	U, An, Ap	C, P	9	
CO-2	Acquire practical skills in executing effective email marketing campaigns to engage and retain customers, enhancing brand loyalty	2, 5	Ap, An, C	P, M	9	

	and generating leads.					
CO-3	Gain proficiency in utilizing Google Webmaster Tools to measure, monitor, and evaluate website traffic and campaign statistics, optimizing website performance and visibility.	1, 3	Ap, E, C	P, M	9	
CO-4	Learn diverse website monetization strategies, such as blogging, affiliate programs, and contextual advertising, to maximize revenue generation potential and profitability.	1, 2, 4	U, An, C	C, P, M	9	
CO-5	Understand the dynamic landscape of mobile marketing, including app-based marketing and location-based targeting, and develop strategies to reach and engage with mobile audiences effectively.	1, 2, 7	U, E, C	C, P	9	

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

Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	2	1	-	-	3	-	-	-
CO 2	-	2	-	-	2	-	-	-
CO 3	2	-	1	-	-	-	-	-
CO 4	1	1	-	2	-	-	-	-
CO 5	1	1	-	-	-	-	3	-

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>	<i>PO5</i>	<i>PO6</i>	<i>PO7</i>
<i>CO1</i>	3	-		-	-	-	-
<i>CO2</i>	3	3		1	2	-	-
<i>CO3</i>	3	2	3	1	2	-	-
<i>CO4</i>	1	3	2	2	2	-	1
<i>CO5</i>	2	3	3	1	-	-	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 VI

Discipline	COMMERCE				
Course Code	MIUK6DSCCOA300.1				
Course Title	METHODS AND TECHNIQUES OF COSTING				
Type of Course	DSC				
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. Cost Accounting				
Course Summary	Acquainting the students with the skill required for the application of the methods and techniques of costing in managerial decisions.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Methods of Costing		10
	1	Introduction on various methods of Costing and their uses.	
	2	Introduction of different techniques of costing and their uses.	
	3	Job costing – meaning– procedure –accounting-	
	4	Batch costing meaning-procedure-	
II	Contract Costing		10
	6	Contract costing– meaning, definition, uses, advantages.	
	7	Determination of profit or loss on contract.	
	8	Accounting of incomplete contracts.	
	9	Work certified and uncertified – work in progress account.	
III	Process Costing		15
	11	Process costing- meaning, uses, advantages,	
	12	Process Losses – Abnormal gain and their treatment.	
	13	Methods of apportioning- joint cost.	
	14	Joint products and by products.	
IV	Marginal Costing		15
	16	Marginal Costing-Meaning- uses, applications	
	17	Difference between marginal costing and absorption costing.	
	18	Break Even Analysis – Cost Volume Profit analysis.	
	19	Break even charts.	
V	Standard Costing		
	20	Decision Making – Key Factor- Make or Buy – Product/Sales Mix- Pricing Decisions-capacity determination	

	21	Standard Costing-Meaning – concept – standard cost – estimated cost.	10
	22	Historical costing Vs standard costing	
	23	Components of standard cost.	
	24	Variance Analysis, meaning, uses, types.	
	25	Material variances – quantity, price, cost, mix and yield variances.	

Recommended Assignments:

Learners are required to

- Prepare charts and presentations on the basic concepts in costing that helps in managerial decision making.
- Conduct a survey and prepare the report on the various methods of costing and techniques of costing followed by different business organisations.
- Pursue short term online/MOOC courses on Methods and Techniques of Costing.
- Conduct group discussions and open forum with regard to the application of the marginal costing techniques in business.
- Visit business concerns in the locality and identify best practices implemented by them with regard to cost reduction and cost control.

Recommended Books:

1. Arora M.N., Principles and Practice of Cost Accounting, Vikas Publishing House, New Delhi.
2. Jain S.P., Narang K.L and Simi Agarwal., Advanced Cost Accounting, Kalyani Publishers, New Delhi.
3. Khan M.Y and Jain P.K., Advanced Cost Accounting, Tata McGraw-Hill Publishing Co. .Ltd., New Delhi.
4. Maheswari S.N., Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
5. Nigam B.M and Jain K., Cost Accounting, PHI, New Delhi.
6. Prasad N.K., Advanced Cost Accounting, Book Syndicate Pvt. Ltd., Kolkata.
7. Thulsian P.C., Practical Costing, Vikas Publishing House, New Delhi

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 use of cost accounting process followed with specific orders.	R, U	1,2, 6
CO-2	Recognise the importance and the application of contract costing.	R, U, An, E	1,3,6,7
CO-3	Apply the concepts relating to the process costing as a method of costing.	U, Ap, An, E	2,3,5,6
CO-4	Analyse and apply the knowledge of marginal costing in business decisions.	U, Ap, An, C	3,4,5,7
CO-5	Analyse and compute the cost variances.	U, An, Ap, E	1,2,7

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

Name of the Course: Methods and Techniques of Costing

Credits: 4 (Lecture: Tutorial: Practicum)

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the use of cost accounting process followed with specific orders.	1,2,6	R, U	F, C	10	
2	Recognise the importance and the application of contract costing.	1,3,6,7	R, U, An, E	F, P	10	
3	Apply the concepts relating to the process costing as a method of costing.	2,3,5,6	U, Ap, An, E	F, P, M	10	
4	Analyse and apply the knowledge of marginal costing in business decisions.	3,4,5,7	U, Ap, An, C	P, M	15	
5	Analyse and compute the cost variances.	1,2,7	U, An, E	P, M	10	

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

Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	2	2	3	2	2	2	1
CO 2	2	2	2	3	2	3	3	1
CO 3	2	2	2	3	2	3	2	1
CO 4	2	2	3	3	2	3	2	1
CO 5	1	2	3	3	2	3	2	1

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	-	-	-	-
CO2	3	3	2	2	2	-	-
CO3	3	3	3	1	2	-	1
CO4	3	3	3	2	3	-	1
CO5	3	3	3	2	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	Practical training	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓	✓	✓
CO 3	✓	✓	✓	✓
CO 4	✓	✓	✓	✓
CO 5		✓	✓	✓

Discipline	COMMERCE				
Course Code	MIUK6DSCCOA301.1				
Course Title	Audit Process and Practice				
Type of Course	DSC				
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	Have knowledge about Auditing				
Course Summary	Acquainting the students with auditing practices followed in different types of entities..				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	The Company Audit		10
	1	Meaning - Appointment of an auditor	
	2	Audit Committee-Auditor's Remuneration	
	3	Audit report as per Companies Act 2013	
	4	Joint Audit-Audit of Branch	
	5	Cost Audit-Punishment for Non-Compliance	
II	Audit Process, Documentation and Internal Check		15
	6	Preparation before audit	
	7	Audit Programme-Audit Process	
	8	Audit Note Book-Audit Working Papers-Audit Files	
	9	InternalControl- Internal Check	
	10	Duties of an auditor in connection with internal check as regards cash transactions, purchases, sales, wages and stores.	
III	Audit of Different Types of Entities		15
	11	Audit Procedure	
	12	Audit Report in respect of different Category of Entities	
	13	Government- Local bodies and not-for-profit organizations	
	14	Partnership Firms- Audit of different type of Undertakings	
	15	Educational Institutions—Hospitals- Clubs- Co-operative Societies Audit	
IV	Fraud and Responsibilities of the Auditor		10

	16	Fraud-Types of Errors and Frauds	
	17	Detection of fraud and error	
	18	Duty of an auditor	
	19	Fraud Risk Factors	10
	20	Fraud Reporting	
V	Audit in automated environment		
	21	Meaning	
	22	Key Features	
	23	Relevance of IT in an audit	10
	24	Automation related risks	
	25	Audit tests in automated environment.	

Recommended Assignments:

Learners are required to

- Prepare charts and presentations on the basic concepts of Company Audit
- Submit assignments regarding different types of entities under audit.
- Make the report regarding appointment and remuneration of auditor.
- Conduct group discussions regarding the relevance of IT in audit

Suggested Readings:

1. Bhatia R.C. Auditing, Vikas Publishing House, New Delhi.
2. Gupta Kamal, Contemporary Auditing, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
3. Pagare Dinkar. Auditing, Sultan Chand & Sons, New Delhi.
4. Prakash Jagadeesh, Auditing: Principles and Practices, Chaitanya Publishing House, Allahabad.
5. Saxena and Saravanavel . Practical Auditing, Himalaya Publishing House, Mumbai.
6. Sharma R. Auditing, Lakshmi Narain Agarwal, Agra.
7. Sharma T.R. Auditing, Sahityan Bhawan Publications, Agra.
8. Tandon B.N. Practical Auditing ,S Chand & Co.Ltd. New Delhi.

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 various aspects associated with company audit	R, U	1,2, 6
CO-2	Acquainted with audit process, documentation and internal check.	R, U, E	1,3,6,7
CO-3	Acquaint about the auditing procedure involved in different types of entities	U, Ap, E	2,3,5,6
CO-4	Aware about the responsibilities of the auditor in the case of fraud	R, U, C	3,4,5,7
CO-5	Informed about audit in automated environment	C, Ap, E	1,2,7

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

Name of the Course: Audit Process and Practice

Credits: 4

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the various aspects associated with company audit	1,2,6,	R, U	F, C	10	
2	Acquainted with audit process, documentation and internal check	1,3,6, 7	R, U, E	F, P	15	
3	Acquaint about the auditing procedure involved in different types of entities	2,3,5, 6	U, Ap, E	F, P, M	15	
4	Aware about the responsibilities of the auditor in the case of fraud	3,4,5, 7	R, U, C	P, M	10	
5	Informed about audit in automated environment	1,2,7	C, Ap, E	P, M	10	

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

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	2	-	-	-	2	-	-
CO 2	1	-	2	-	-	3	3	-
CO 3	-	2	2	-	3	3		-
CO 4	-	-	3	3	2		2	-
CO 5	1	2	-	-	-	-	2	-

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	-	-	-	-
CO2	3	-	-	-	-	-	-
CO3	3	-	-	-	-	-	-
CO4	3	3	-	-	-	-	-
CO5	3	3	-	-	-	-	-

Correlation Levels:

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

Assessment Rubrics:

- Assignments
- Internal Exam
- End Semester Examination

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	MIUK6DSCCOA302.1				
Course Title	International Trade				
Type of Course	DSC				
Semester	6				
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					
Course Summary	<p>This course provides a comprehensive overview of international trade and finance, covering theories, policies, negotiations, exchange rates, and capital movements. Topics include theories like absolute and comparative advantage, trade policy instruments such as tariffs and non-tariff measures, trade negotiations including RTAs and WTO agreements, exchange rate dynamics, and international capital movements like FDI and FPI. Through this course, students gain a holistic understanding of the complexities and interconnections within the global economy.</p>				

Detailed Syllabus:

Module	Unit	Content	Hours
I		Theories of International Trade	12
	1.	Meaning	
	2.	Advantages and Disadvantages	
	3.	Theories of International Trade	
	4.	The Theory of Absolute Advantage	
	5.	The Theory of Comparative Advantage	
	6.	The Hecksher Ohlin Theory	
	7.	New Trade Theory	
II		The Instruments of Trade Policy	12
	8.	Forms of Import Tariffs	
	9.	Effects of Tariffs	
	10.	Non-Tariff Measures (NTMs)	
	11.	Technical NTMs	
	12.	Non-Technical NTMs	
III		Trade Negotiations	12
	13.	RTAs	
	14.	Types of RTA	
	15.	GATT	

	16.	WTO	
	17.	The Structure of the WTO	
	18.	Guiding Principles of WTO	
	19.	Overview of WTO agreements	
	20.	WTO Achievements and Concerns	
IV		Exchange Rate and Its Economic Effects	15
	21.	The Exchange Rate	
	22.	Exchange Rate Regimes	
	23.	Nominal Vs Real Exchange Rate	
	24.	The Foreign Exchange Market	
	25.	Determination of Nominal Exchange Rate	
	26.	Changes in Exchange Rates (Currency Appreciation and Currency Depreciation)	
	27.	Devaluation Vs Depreciation	
	28.	Effect of exchange Rate on the Economy	
V		International Capital Movements	9
	29.	Foreign Capital	
	30.	Types of Foreign Capital	
	31.	FDI	
	32.	FPI	
	33.	FDI vs FPI	
	34.	Reasons for FDI	
	35.	Benefits and Problems of FDI	

Recommended Assignments:

1. Research paper: Investigate the evolution of international trade theories over time.
2. Case study analysis: Analyse a recent trade dispute and propose solutions based on course theories.
3. Policy brief: Outline pros and cons of implementing import tariffs in a specific industry.
4. Presentation: Examine the impact of a recent Regional Trade Agreement on participating economies.
5. Debate: Discuss the WTO's role in global trade regulation and development.
6. Market analysis: Assess how exchange rate fluctuations affect industry competitiveness.
7. Investment report: Evaluate a foreign market's attractiveness for FDI or FPI.
8. Case study discussion: Identify challenges for multinational corporations operating internationally.
9. Policy analysis: Examine how non-tariff measures impact regional trade dynamics.
10. Simulation exercise: Simulate a multi-country trade negotiation scenario, considering various factors.

Suggested Readings:

1. International Economics by Robert J. Carbaugh.
2. International Business: Competing in the Global Marketplace by Charles W. L. Hill and G. Tomas M. Hult.
3. Principles of Economics by N. Gregory Mankiw.
4. International Trade and Economic Relations in a Nutshell by Ralph H. Folsom and Michael W. Gordon.
5. International Financial Management by Cheol Eun and Bruce G. Resnick.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the fundamental concepts and principles of international trade.	U, An	2,7
CO-2	Evaluate the effectiveness of different trade policy instruments.	R, An, E	3,6
CO-3	Analyse the role and functions of international trade agreements.	U, An, E	2,7
CO-4	Assess the impact of exchange rate fluctuations on trade competitiveness.	U, An, E	2,4
CO-5	Evaluate the factors driving international capital movements	R, An, E	3,6

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

Name of the Course: International Trade

Credits: 4 (Lecture: Tutorial:)

CO No.	CO	PO/PS O	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Understand the fundamental concepts and principles of international trade.	2,7	U, An	C, F, M	12	
CO-2	Evaluate the effectiveness of different trade policy instruments.	3,6	R, An, E	P, C, M	12	
CO-3	Analyze the role and functions of international trade agreements.	2,7	U, An, E	C, F, M	12	
CO-4	Assess the impact of exchange rate fluctuations	2,4	U, An, E		15	

	on trade competitiveness.			C, F, M		
CO-5	Evaluate the factors driving international capital movements.	3,6	R, An, E	C, F, M	9	

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

Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	-	2	-	-	-	-	3	-
CO 2	-	1	-	-	-	2	-	-
CO 3	-	3	-	-	-	-	2	-
CO 4	-	1	-	2	-	-	-	-
CO 5	-	-	2	-	-	3	-	-

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	-		-	-	1	-
CO2	1	3		1	2	2	-
CO3	3	2	1	1	2	1	-
CO4	3	3	2	2	2	3	1
CO5	2	3	3	1	-	-	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		✓	✓

Discipline	COMMERCE				
Course Code	MIUK6DSECOA300.1				
Course Title	Capital Investment and Working Capital 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 hours
Pre-requisites	1. Financial Management				
Course Summary	Acquainting the students with the methods used for evaluating investment proposals and important techniques employed for working capital management				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Capital Investment		8
	1	Capital Budgeting- Meaning, Definition and nature	
	2	Need, Importance and scope of Capital Budgeting	
	3	Steps in identification of investment opportunities and principles in identification of investments	
	4	Capital budgeting process	
	5	Kinds of capital budgeting decisions	
II	Evaluation of Investment Proposals		15
	6	Methods of capital budgeting- Traditional methods and Time-adjusted methods	
	7	Pay back period- Meaning, advantages, disadvantages, Improvements in pay-back period method-calculation of pay-back period	
	8	Average rate of return Method- Meaning, advantages, disadvantages and calculation of ARR, Difference between pay- back period and ARR	
	9	Net Present Value Method- Meaning, advantages, Disadvantages, Calculation of NPV	
	10	Internal rate of return- Meaning, advantages, disadvantages, calculation of IRR, difference between NPV and IRR and Profitability Index	
III	Introduction to Working Capital Management		8
	11	Meaning, concepts of working capital and classification of working capital Importance of working capital management	
	12	Excess or inadequate working capital and need or objects of working capital	
	13	Factors determining the working capital requirements	
	14	Methods of estimating working capital requirements, approaches for	

		determining working capital	
	15	Sources of working Capital	
IV	Cash Management		15
	16	Meaning and Importance of cash management	
	17	Factors influencing Cash Balance	
	18	Cash budgeting and Determining Optimum Cash Balance	
	19	Cash management models	
	20	Controlling and Monitoring Collection and disbursements	
V	Receivables Management and Inventory Management		14
	21	Receivables Management- Meaning, need for receivables management, cost of maintaining receivables	
	22	Factors influencing the size of receivables	
	23	Techniques of receivables management	
	24	Inventory management- Meaning, Nature of inventory, objects of inventory management	
	25	Tools and techniques of inventory management (Concepts only)	

Recommended Assignments:

Learners are required to

- Prepare charts and presentations on the basic concepts in capital budgeting and working capital management.
- Critically examine the cash management practices of selected companies and identify the best practices implemented by them.
- Critically examine the receivables management practices of selected companies and identify the best practices implemented by them.
- Critically examine the inventory management practices of selected companies and identify the best practices implemented by them.
- Conduct group discussions to develop new ideas and practices for effective management of cash, receivables and inventories of business concerns
- Conduct brain storming sessions for conceiving solutions to problems regarding the management of working capital
- Conduct an analysis to identify the relative benefits of the different methods used for evaluating capital investment proposals.

Suggested Readings:

1. Hrishikes Battacharya, Working Capital Management strategies and Techniques prentice hall of India 2001.
2. Joshi R.N. Cash Management, New Age International Publishers 1999.
3. Chitnis, K.M. Working Capital Management of large Industrial units, Dastane Ramachandra and company Poona.
4. Gupta RK, Gupta Himanshu, Working Capital Management & Finance: A Handbook For Bankers And Finance Managers, NotionPress.

5. Dr. Sawalia BM, Working Capital Management, Paperback English Latest Edition.
6. S. Chand, Financial Management, Tulsian PC, & Others.

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 importance of capital budgeting decisions in business.	R, U	1,3
CO-2	Apply the techniques for the evaluation of investment proposals	U, Ap, E	3,4,6, 7
CO-3	Recognise and understand the importance of working capital management in business concerns	R, U	1, 2, 3,4
CO-4	Understand and apply the techniques for effective management of cash in business	U, An, AP, E, C	4,6,7
CO-5	Apply the techniques for management of receivables and inventories in business concerns	U, AP, An E, C	4, 6,7

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

Name of the Course: Managerial Economics

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

CO No.	CO	PO/PS O	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the importance of capital budgeting decisions in business	1,3	R, U	F, C	8	
2	Apply the techniques for the evaluation of investment proposals	3,4,6, 7	U, Ap, E	F, P	15	
3	Recognise and understand the importance of working capital management in business concerns	1, 2, 3,4	R, U	F, C	8	
4	Understand and apply the techniques for effective management of cash in business	4,6,7	U, An, AP, E, C	F, P, M	15	
5	Apply the techniques for management of receivables and inventories in business concerns	4, 6,7	U, AP, An E, C	F, P, M	14	

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

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	-	1	-	-	-	-	-
CO 2	-	-	1	3	-	3	3	-
CO 3	3	1	1	1	-	-	-	-
CO 4	-	-	-	2	-	1	2	-
CO 5	-	-	-	2	-	1	2	-

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO 1	3	-	--	-	-	-	-
CO 2	-	3	-	1	3	-	-
CO 3	2	-	1	3	3	-	1
CO 4	3	3	-	3	2	-	1
CO 5	3	3	-	3	2	-	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		✓	✓

Discipline	COMMERCE				
Course Code	MIUK6DSECOA301.1				
Course Title	FINANCIAL SERVICES				
Type of Course	DSE				
Semester	6				
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					
Course Summary	Acquainting the students with the general awareness, structure and functioning of financial services				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Financial services		10
	1	Financial services – Meaning and Definition- - developments-	
	2	Features of Financial services	
	3	Role and developments of financial services in Indian Financial system	
	4	Classification of Financial services	
II	Fund based financial services		15
	5	Meaning, Features	
	6	Venture Capital – features, types, process, players in the Indian market.	
	7	Leasing – types, advantages, limitations – Leasing institutions in India	
	8	Factoring – objectives, features, types	
	9	Forfeiting features ,types	
III	Other Fund based Financial Services		15
	11	Hire purchase – features – institutions – operators	
	12	Instalment system – features – Distinction between Hire purchase and Instalment	
	13	Insurance – type of insurance – Schemes – Modern trends in insurance sector	
	14	Mutual Funds- definition and meaning, types of Schemes, Advantage and disadvantages of Investment in Mutual Fund	
	15	Growth and present position of mutual fund business in India – SIP – benefits	
IV	Fee based financial services		10

	16	Merchant banking – Difference between Commercial Banking and Merchant Banking	
	17	Functions – Classification – Role in primary and secondary markets	
	18	Regulation of Merchant banking in India – major players	
	19	Underwriting- meaning – types – role in primary market	
	20	liability calculation of underwriter – advantages – Major players	
V	Credit rating		10
	21	Meaning – objectives – Significance	
	22	credit rating methodology and factors	
	23	Process and Advantages of credit rating	
	24	Credit rating agencies in India	
	25	Foreign rating agencies -The Credit Information Bureau (India) Limited (CIBIL)	

Recommended Assignments:

Learners are required to

- Prepare charts and presentations on the basic concepts of fund based and other fund based financial services
- Conduct a survey and prepare the report for identifying the growth and present position of mutual fund business
- Pursue short term online/MOOC courses on SIP and investment in Mutual Funds
- Conduct group discussions regarding Leasing, Factoring and Forfeiting
- Identify various credit rating agencies in India

Suggested Readings:

1. Gupta N.K and Monika Chopra .*Financial Markets, Institutions and Services*, Ane Books India, New Delhi.
2. Yogesh Maheswari .*Investment Management*, PHI, New Delhi.
3. Kevin S. *Security Analysis and Portfolio Management*, PHI, New Delhi.
4. Avadhani V.A .*Security Analysis and Portfolio Management*, Himalaya Publishing House, New Delhi.
5. Donald M. Fischer and Ronald J. Jordon. *Security Analysis and Portfolio Management*, PHI, New Delhi.
6. Bhole L.M .*Financial Markets and Institutions*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
7. Bharathi. V. Pathak. *Indian Financial System*, Pearson Education, New Delhi.
8. Vasanth Desai .*Indian Financial System*, Himalaya Publishing House, New Delhi.
9. Khan M.Y. *Financial Services*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
- 10 Dr S Guruswamy. *Merchant banking and financial services*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.

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 structure and functioning of financial service sector	R, U	1,2, 6
CO-2	Recognise the importance of leasing institutions Venture Capital	R, U, E	1,3,6,7
CO-3	Apply the concepts relating to Investment in Mutual Funds	Ap, U, E	2,3,5,6
CO-4	Inculcate an insight into Merchant Banking	Ap, An, C	3,4,5,7
CO-5	Analyse and to know about Credit Rating Agencies	R, U, E	1,2,7

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

Name of the Course: Financial Services

Credits: 4

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the structure and functioning of financial service sector.	1,2,6	R, U	F, C	10	
2	Recognize the importance of leasing institutions Venture Capital	1,3,6,7	R, U, E	F, P	15	
3	Apply the concepts relating to Investment in Mutual Funds	2,3,5,6	Ap, U, E	F, P, M	15	
4	Inculcate an insight into Merchant Banking	3,4,5,7	Ap, An, C	P, M	10	
5	Analyze and to know about Credit Rating Agencies.	1,2,7	R, U, E	P, M	10	

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

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	2	-	-	-	2	-	-
CO 2	1	-	2	-	-	3	3	-
CO 3	-	2	2	-	3	3		-
CO 4	-	-	3	3	2		2	-
CO 5	1	2	-	-	-	-	2	-

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	-	-	-	-
CO2	3	-	-	-	-	-	-
CO3	3	-	-	-	-	-	-
CO4	3	3	-	-	-	-	-
CO5	3	3	-	-	-	-	-

Correlation Levels:

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

Assessment Rubrics:

- Assignments
- Internal Exam
- End Semester 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	MIUK6SECCOA300.1				
Course Title	Stock Market Analysis				
Type of Course	SEC				
Semester	VI				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	2 hours	-	2	4
Pre-requisites	Students should have a basic knowledge about stock market investment				
Course Summary	This course aims to acquaint students with the investment in stock market. By the end, students will gain practical knowledge based on rational investment in stock market.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Trading system and Strategies		
	1	Trading System in Stock Exchange: Introduction, NEAT & AMPS; BOLT, Screen Based Trading System (SBTS), Market Phases, Order Management, Trade Management.	10
	2	Trading Strategies: Long v/s Short and Brief Introduction to Hedging, Daily Settlement and Market Margins.	
	3	Trading Introduction, NEAT system, Market types, corporate hierarchy, local databases, market phases, order management, trade management, auction, RETDEBT market (RDM), trading.	
II	Online trading platforms		15
	4	Demat Account -Introduction	
	5	Open Demat account - online mode	
	6	Trading through authorised online trading platform	
	7	Linking Bank Account with authorised online trading platforms	
	8	Order placement	
	9	Stop-loss order	
	10	Margin money investment	
	11	Intraday investment	
	12	Buying and Selling of stock through authorised online trading platforms	
III	Stock Analysis -I		10
	13	Technical analysis tools available in online trading platforms	
	14	Charts, Basic Candlestick patterns, Moving averages	
	15	Fundamental Analysis tools available in online trading platforms	
	16	Stock market indices-Sensex, Nifty and Sector-wise indices.	
	17	Role of live Stock market news analysis in stock selection	
	18	Own Strategy Creation	
	19	Online Stock trading courses	
	20	Unauthorised Investment advice from online and social media, issues and legal consequences and implications.	
	Stock Analysis -II		15

IV	21	Market Indicators, Support and Resistance level,	
	22	Interpreting Price pattern, Decision using data Analysis,	
	23	Activities in Portfolio Management	
	24	Evaluation of Technical analysis, Efficient Market theory (Efficient Market Hypothesis)	
	25	Formulation of Portfolio strategy, Portfolio revision and rebalancing, Asset allocation strategies, Fixed Income Portfolio	
V		Clearing and Settlement	10
	26	Introduction, key terminologies, Transaction cycle, Settlement process, Settlement agencies	
	27	Risks in settlement, Securities settlement, Funds settlement, Shortages handling, Risk containment measures.	
	28	International securities, identification number, Demat and Electronic transfer of securities, Investor protection fund.	

Practical:

1. Visit a stock broking 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.

Recommended Books

1. Kevin S .Security Analysis and Portfolio Management ,PHI, New Delhi.
2. PreethiSingh .Dynamics of Indian Financial System, Ane Books Pvt. Ltd., New Delhi
3. Sojikumar.K and Alex Mathew .Indian Financial System and Markets, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
4. Bharathi V. Pathak .Indian Financial System, Pearson Education,Noida

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the trading systems in stock exchanges	U	1
CO-2	Understand how to open demat account through online trade platform and buy and sell securities	R, U, Ap, An	1,2
CO-3	Able to analyse the past share price movement with the support of market indicators available in authorized online trading platforms.	Ap, An, C	2,6,7
CO-4	Able to formulate different portfolios and compare risk and return.	Ap, An, C	2,6,7
CO-5	Understand the working of online mode of clearing and settlement system	U	1,2

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

Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the trading systems in stock exchanges	1	U	F, C	10	
2	Understand how to open demat account via online trade platform and buy and sell securities	1,2	R, U, Ap, An	P,M		15
3	Able to analyse the past share price movement with the support of market indicators available in authorized online trading platforms.	2,6,7	Ap, An, C	P, M		10
4	Able to formulate different portfolios and compare risk and return.	2,6,7	Ap, An, C	P, M		15
5	Understand the working of online mode of clearing and settlement system	1,2	U	F	10	

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

Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	-	-	-	-	-	-	-
CO 2	3	3	-	-	-	-	-	-
CO 3	-	3	-	-	-	3	3	-
CO 4	-	3	-	-	-	3	3	-
CO 5	3	3	-	-	-	-	-	-

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3						
CO2	3	3					
CO3	3	3				3	3
CO4	3	3				3	3
CO5	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	✓	✓	✓

Semester VII

Discipline	COMMERCE				
Course Code	MIUK7DSCCOA400.1				
Course Title	DERIVATIVES				
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 hours
Pre-requisites	1. Financial Markets 2. Stock Market Analysis				
Course Summary	Students are familiarised with the actual happenings in the derivatives market and make them capable of trading in the derivatives market.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Derivatives		8
	1	Meaning of Derivatives. Types of Derivatives – Forwards – Futures – Options – Swaps.	
	2	Types of Traders in Derivative Markets – Hedgers – Speculators – Arbitrageurs.	
II	Forwards		13
	3	Meaning and definition of forwards – Scope of forwards – Features of forwards - Forwards in real estates and gold.	
	4	Determination of forward prices – Calculation of interest – Continuous compounding	
	5	Forward prices of investment assets – Computation of forward prices of Investment assets.	
	6	Advantages of forward contracts – Disadvantages of forward contracts.	
III	Futures		13
	7	Meaning and definition of futures – Features of futures contracts - Underlying asset – Delivery terms – Price and price limits – Long and short positions and open interest.	
	8	Features of futures contracts – Uses of futures. Pricing of futures – Spot price – Basis – Convergence – Spreads – Arbitrage.	
	9	Futures pricing models – Cost-of- carry model in Perfect Market Environment – Cost-of- carry model in Imperfect Market Environment – Deviations from the model - Expectations model of future pricing.	
IV	Commodity Derivatives		13
	10	Meaning of commodity derivatives – Commodity futures trading in India – Commodity futures contracts – Trading mechanism.	
	11	Commodity futures exchanges – Organisation and governance of futures exchanges. Forward markets commission.	

	12	Uses of commodity futures – Role of commodity futures market – Impact of commodity futures trading on cash prices.	
	13	Futures price of commodities – Determination of futures price of commodities.	
	14	Impact of commodity futures trading. Market participants in the commodity futures market.	
	15	Trading procedure in the commodity futures market.	
V	Options		13
	16	Stock Options – Meaning of stock option – Features of options trading - Types of stock options	
	17	Specifications of stock options – Expiration date	
	18	OTC options and Exchange traded options	
	19	Call options - Trading in call options – Profit and loss of call option writer – Determinants of call option premium	
	20	Put options – Profit and loss of put option writer – Determination of put option premium. Closing out of options – Uses of options.	

Recommended Books:

1. Kevin S. *Commodity and Financial Derivatives*, PHI Learning Private Limited, Delhi.
2. Gupta S.L. *Financial Derivatives: Theory, Concepts and Problems*, PHI Learning Private Limited, Delhi.
3. Rajib Prabina. *Commodity Derivatives and Risk Management*, PHI Learning Private Limited, Delhi.
4. Bhole L.M. *Financial Markets and Institutions*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.

Reading Materials

1. NISM, *Commodity Derivatives*, Taxmann Publications Private Limited. New Delhi.

Recommended Assignments:

Visit the office of a broker trading in commodity derivatives and prepare a report of the trading mechanism and procedures.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the concept of commodity derivatives	R, U	1
CO-2	Acquire skill in fixing the forwards prices.	Ap, C	2, 3, 5,6, 7
CO-3	Acquire skill in fixing the futures prices	Ap, C	2,3,5,6,7
CO-4	Trade in the commodity derivatives market	Ap	2, 3, 4,5, 6,7
CO-5	Acquire skills in fixing the options premium and trade in the options market.	Ap, C	2,3,4,5,6,7

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

Name of the Course: Corporate Accounting

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

CO No.	CO	POs	PSOs	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Understand the concept of commodity derivatives	1,2	1	R, U	F, C	8	
2	Acquire skill in fixing the forwards prices.	1,2, 5,6	2, 3, 5,6, 7	Ap, C	P, M	13	
3	Acquire skill in fixing the futures prices	1,2, 5,6	2,3,5, 6,7	Ap, c	P, M	13	
4	Trade in the commodity derivatives market	1,2,	2, 3, 4,5, 6,7	Ap	P, M	13	
5	Acquire skills in fixing the options premium and trade in the options market.	1,2, 5,6	2,3,4, 5,6, 7	Ap, C	P, C	13	

F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**Mapping of COs with PSOs and POs :**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3							
CO 2		3	3		3	3	3	
CO 3		3	3		3	3	3	
CO 4		3	3	3	3	3	3	
CO 5		3	3	3	3	3	3	

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2		-		-	-
CO2	3	3		-	3	1	-
CO3	3	3		-	3	1	-
CO4	3	3		-	-	-	-
CO5	3	3		-	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	✓	✓	✓

Discipline	COMMERCE				
Course Code	MIUK7DSCCOA401.1				
Course Title	LOGISTICS AND SUPPLY CHAIN MANAGEMENT				
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 hours
Pre-requisites	Plus two pass				
Course Summary	Acquainting the students with the various concept related to logistics and supply chain management				

Detailed Syllabus

Module	Unit	Content	Hours
I	Introduction to Basic Concept of Logistics		10
	1	Meaning and types of logistics	
	2	Basic concept of logistics	
	3	Role of logistics in economy	
	4	Role of logistics in organization	
	5	Logistics management	
II	Supply Chain		15
	6	Logistics management development.	
	7	Supply chain objectives	
	8	Supply chain-Phases	
	9	Historical Perspectives	
	10	Generalised supply chain model	
	11	Strategic fit in a supply chain	
	12	Competitive and supply chain strategies	
	13	Challenges to achieving and maintaining strategic fit	
	14	Case study I- The demise of Blockbuster-Meeting the Service Challenge-innovative products	
15	Rise and fall of Subhiksha: A classic case of Lack of strategic fit.		
III	Supply Chain Management		
	16	Meaning of supply chain management	10
	17	Evolution and development of supply chain management	
	18	Key issues of supply chain management	
IV	19	Role of logistics in supply chain management	
	Global Logistics		15
	20	Global Market Forces	
	21	Technological forces	
	22	Global cost forces	
	23	Political forces	

	24	Economic forces	
	25	Issues in international supply chain management	
	26	Regional difference in logistics	
V		E-Commerce Logistics	10
	27	E-commerce logistics- requirements	
	28	Structure and operations	
	29	Logistics resource management	
	30	Reverse logistics- meaning	
	31	Scope of reverse logistics	
	32	System design considerations	
	33	Reverse logistics- A competitive tool	

Recommended books

1. Bowersox J. Donald, Closs J. David, Cooper Bixby M., Bowersox John C. - Supply Chain – Logistics Management, Mc Graw Hill Publications.
2. Sople V.V., Logistics Management, Pearson
3. Bhat K Shridhara, Logistics Management, Himalaya Publishing House
4. Shankar Ravi, Levi Simchi Edith, Kaminsky Philip, Simchi-Levi David, Designing and Managing the Supply chain, Concepts, strategies and case studies, McGraw Hill Education (India) Private Limited, New Delhi
5. Bhat K Shridhara, Logistics and Supply Chain Management, Himalaya Publishing House
6. Rangaraj N, Raghuram G, Logistics and Supply Chain Management, Case and Concepts, Trinity Publications
7. Gibson J. Robert, Novak A Robert, JR. Langley John C., Coyle, J, John, Supply Chain Management, A logistics Perspective, Cengage
8. Leong Keong G., Tan Choon-keah, Wisner D. Joel, Principles of Supply Chain Management- A Balanced Approach, Cengage
9. Leong, Tan, Wisner, Supply Chain Management- A balanced approach, Cengage.
10. Bhat K Shridhara, Supply Chain Management, Himalaya Publishing House

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the role of logistics management in the current competitive business environment	U, An,	1,2
CO-2	Able to identify why achieving strategic fit is critical to a company's overall success	, U, An,	2,3,7
CO-3	Understand the importance of supply chain management for the expansion and development of business	An, Ap, C	1,4,6
CO-4	Able to analyse the risk and benefits associated by global supply chain management	Ap, An, C	1,4,6
CO-5	Able to analyse and interpret e-logistics structure and operation.	Ap, An, C	1,4,6

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

Name of the Course:

Credits: 4 (Lecture: Tutorial:)

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Understand the role of logistics management in the current competitive business environment	1,2	U, An ,	F,C	10	
2	Able to identify why achieving strategic fit is critical to a company's overall success	2,3,7	, U, An,	F,C,P	15	
3	Understand the importance of supply chain management for the expansion and development of business	1,4,6	An, Ap, C	C,P	10	
4	Able to analyse the risk and benefits associated by global supply chain management	1,4,6	Ap, An, C	P,M	15	
5	Able to analyse and interpret e-logistics structure and operation.	1,4,6	Ap, An, C	P,M	10	

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

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	3	-	-	-	-	-	-
CO 2	-	2	3	-	-	-	3	-
CO 3	3	-	-	3	-	2	-	-
CO 4	3	-	-	3	-	2	-	-
CO 5	3	-	-	3	-	3	-	-

Correlation Levels:

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

Mapping of COs with POs :

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3						
CO2	3	3					
CO3		3					
CO4		3		3		3	3
CO5		3		3		3	3

Correlation Levels:

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

Assessment Rubrics:

- Assignment
- Discussion
- Seminar
- Midterm Exam
- Final Exam
- Case Study analysis

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	MIUK7DSCCOA402.1				
Course Title	COMPUTERIZED ACCOUNTING				
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	3 hours	-	2 hours	5
Pre-requisites	Financial Accounting				
Course Summary	Acquire basic knowledge in the Computerized accounting systems and its applications in the area of business				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Computerized Accounting		10
	1	Importance and Application	
	2	Advantages and disadvantages	
	3	Difference between Manual Accounting and Computerized Accounting	
	4	Features of Accounting packages	
	5	Types of Accounting packages	
II	Company Creation and Accounting Masters		15
	6	Creation of Company- Steps	
	7	Selecting a Company	
	8	Closing a Company-alter -delete a company	
	9	Accounts Groups-Predefined Groups	
	10	Ledgers – create-alter- delete	
III	Voucher		15
	11	Voucher types – short cut keys	
	12	Voucher Entry-display - alter – delete	
	13	Features – Accounting Features- Inventory Features	
	14	Configuration menu	
	15	Day Book – Cash and Bank Books- Bank Reconciliation Statement	
IV	Accounts with Inventory		15
	16	Creation of Stock Groups – display-alter-delete	
	17	Stock categories – creation - Stock items- create-display-alter-delete	
	18	Godowns - Units of Measure	
	19	Inventory Vouchers	
	20	Display of inventory reports & statements	
V	Final Accounts and Report Generation Final Accounts of Sole Traders		20
	21	Preparation of Trial Balance	
	22	Preparation of Profit and Loss Account	
	23	Preparation of Balance Sheet	
	24	Generation of Reports	
	25	Account Books – Registers - Statement of Accounts	

Suggested Readings:

- Kathleen Villani and James B. Rosa, Computerized Accounting with QuickBooks Online
- Mary Purbhoo, Using Sage 50 Accounting
- Carol Yacht and Matthew G. Sadiku, Computerized Accounting Using Microsoft Office 365

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand Software Functionality	R, U	PSO-1,5,8
CO-2	Perform Data Entry and Transaction	R, U	PSO- 1,2,3
CO-3	Generate Financial Reports	Ap, C	PSO- 1,3
CO-4	Utilize Software for Decision Making	Ap, C, E	PSO- 1,2,3,4,6,8
CO-5	Ensure Data Accuracy and Integrity	An	PSO- 1
CO-6	Apply Accounting Skills in Real-world Scenarios	Ap, C	PSO- 1,2,3,4,5,8

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

Note: 1 or 2 COs/module

Name of the Course: COMPUTERIZED ACCOUNTING

Credits: 3:0:2 (Lecture:Tutorial:Practical)

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
CO-1	Understand Software Functionality	PSO- 1,5,8	R, U	F, C	6	4
CO-2	Perform Data Entry and Transaction	PSO- 1,2,3	R, U	P, M	6	4
CO-3	Generate Financial Reports	PSO- 1,3	Ap, C	C, P	12	8
CO-4	Utilize Software for Decision Making	PSO- 1,2,3,4,6,8	Ap, C, E	C, M	9	6
CO-5	Ensure Data Accuracy and Integrity	PSO- 1	An	F,M	6	4
CO-6	Apply Accounting Skills in Real-world Scenarios	PSO- 1,2,3,4,5,8	Ap, C	P,M	6	4

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

Mapping of COs with PSOs and POs :

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	-	-	-	3	-	-	1
CO 2	3	2	3	-	-	-	-	-
CO 3	3	-	3	-	-	-	-	-
CO 4	3	3	3	3	-	3	-	1
CO 5	2	-	-	-	-	-	-	-
CO 6	3	3	3	3	2	-	-	1

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	-	-	-	-
CO2	3	3	-	2	1	-	-
CO3	3	2	-	1	-	-	1
CO4	2	2	-	2	1	-	-
CO5	2	3	-	1	-	-	1

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			✓	
CO 6			✓	

Discipline	COMMERCE				
Course Code	MIUK7DSCCOA403.1				
Course Title	RISK MANAGEMENT				
Type of Course	DSC				
Semester	7				
Academic Level	400 – 499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4 hours
Pre-requisites					
Course Summary	To gain knowledge and acquire an insight into the spectrum of risks faced by businesses and to develop an understanding of the techniques of managing risks in practical case scenarios				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Investment		10
	Introduction: Introduction to risk and uncertainty, classification and types of risks, importance and objectives, overview of mitigation and controls, opportunities in RM for CAs		
II	Risk strategy and Governance: Risk management frameworks, implementation of risk management policies and processes, enterprise risk and linkage to business, governance and ethical dimensions, legal, regulatory and compliance. Role of risk stakeholders.		15
III	Risk assessment: risk identification, risk evaluation, risk quantification and ratings. Risk response – risk appetite- risk treatment techniques, controlling risk-contingency planning. Auditing and evaluating risk		10
IV	Strategic and Operational risk: Business portfolio risks – industry/competition risks- investments and funding of growth-product / service risks. Operational risk- process level risk management- outsourcing risks and third party risk, supply chain- product/service quality etc – emerging areas in ERM		10
V	Risk management through Derivatives Meaning –types-short hedge through option-futures &index futures- long hedge through option, futures- credit derivatives-		

	special issues in derivatives-combination and spread-exotic options- hedging strategies with index futures, options and swap – speculative trading strategies- arbitrage strategies with options	15
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Recommended Assignments:

Learners are required to

- Understand the basic concepts of risk management
- Find solutions relating to risk management
- Conduct group discussions regarding hedging
- Pursue short term online /MOOC courses on ERM

Suggested Readings:

1. Kumar S S , Financial derivatives, PHI
2. Michel Crouhy, Dan Galai and Robert Mark, The essentials of Risk management, The McGRAW Hill Companies
3. John C Hull, risk management in Financial institutions, John Wiley and Sons Inc
4. Rangarajan K Sundaram & Sanjiv R Das, Derivatives
5. Bharati V Pathak, the Indian financial system- Markets, institutions and services, pearson
6. George E Rejda, principles of risk management and insurance, pearson

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the basics of risk management	R, U	1
CO-2	To access knowledge about legal framework for implementing risk management	U, R	2,4
CO-3	To know evaluating risk	Ap ,R	5,6
CO-4	Understand and analyse the techniques used for managing risk	An, E, Ap, U	1, 4,6
CO-5	Evaluate and create new methods for reducing risk	E, C	7

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

Name of the Course: RISK MANAGEMENT**Credits: 4 (Lecture: Tutorial:)**

CO No.	CO	PO/ PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Understand the basics of risk management	1	R, U	F, C	12	
2	To access knowledge about legal framework for implementing risk management	2,4	U, R	F, P	10	
3	To know evaluating risk	5,6	Ap, R	F, P, M	8	
4	Understand and analyse the techniques used for managing risk	1,4,6	An, E, Ap, U	C, M	15	
5	Evaluate and create new methods for reducing risk	8	U, C	P, M	15	

F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**Mapping of COs with PSOs:**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	2	-	-	-	-	-	-	-
CO 2	-	2	-	1	-	-	-	-
CO 3	-	-	-	-	2	2	-	-
CO 4	2	-	-	3	-	2	-	-
CO 5	-	-	-	-	-	-	-	2

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	-	-	-	-
CO2	-	2	-	-	-	-	-
CO3	-	2	-	-	3	-	-
CO4	3	-	-	-	-	2	-
CO5	3	-	2	-	-	-	-

Correlation Levels:

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

Assessment Rubrics:

- Assignments
- Internal Exam
- End Semester 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	DSC – B9				
Course Title	PERSONAL FINANCE AND INVESTMENT				
Type of Course	DSC				
Semester	II				
Academic Level	400 - 499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4 hours
Pre-requisites					
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 PERSONAL FINANCE		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 MANAGEMENT		15
	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 -shares, bonds, real estate, gold, mutual funds	
	10	Instruments, derivatives, international investment, digital currency	
III	PERSONAL TAX MANAGEMENT		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	

IV	INSURANCE PLANNING		10
	16	Need for insurance	
	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, businessmen 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:

Halan Monika. *Let's talk money*, Happer Collins Publishers India., Haryana.

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)
1	Explain the concept of financial discipline	1,2	1	R,U	F,C	3
2	Explain the precautions in financial dealings	3	2,3	U,Ap,An	F,C,M	3
3	Describe on the sources of income & investment options available.	5	1,8	R,U,An	F,C	3
4	Explain insurance as a tool of risk management	5,6	1,3,4	U,An,E	F,C	3
5	Describe the process of retirement planning	1,5,6	1,2,3	R,U,An	F,C	3

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

Mapping of COs with PSOs and POs :

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-		-	-	-	-
CO2		3	3	-	-	-	-
CO3	3			-	-	-	-
CO4	3		3	3	-	-	-
CO5	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	MIUK7DSECOA400.1				
Course Title	PORTFOLIO MANAGEMENT				
Type of Course	DSE				
Semester	7				
Academic Level	400 - 499				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4 hours
Pre-requisites					
Course Summary	Knowledge and skill in analysing securities and constructing portfolio for optimal investment				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Investment		10
	1	Meaning and definition-nature and characteristics	
	2	Objectives- investment process- financial market	
	3	Investment Vs Speculation, Types of Investors- Investment avenues.	
	4	Financial markets- primary and secondary market- securities- money market instruments	
II	Portfolio management		15
	5	Meaning of portfolio management-phases of portfolio management-securities market	
	6	security analysis- portfolio analysis-portfolio selection- portfolio revision-portfolio evaluation	
	7	Evaluation of portfolio management, role of portfolio management.	
	8	Security analysis-fundamental analysis	
	9	Economy analysis-industry analysis- Company analysis	
III	Risk return analysis		10
	10	Expected return vs actual return- computation of return	
	11	meaning of risk –elements of risk-systematic and unsystematic risk- measurement of risk	
	12	Variance and beta- value at Risk(VaR) analysis-risk return trade off	

IV	Valuation of Securities		10
	13	Share valuation-models-bond valuation-bond returns-bond pricing theorem- bond risk-bond duration	
	14	Technical analysis- meaning-basic principles-price charts-chart patterns- reversal patterns and continuation patterns	
	15	Dow theory- Elliot wave theory-mathematical indicators-moving averages- oscillators-efficient market hypothesis-weak form, semi strong form and strong form	
V	Portfolio Analysis		15
	16	Meaning-risk return calculation of portfolios- portfolio selection	
	17	Feasible set of portfolios- efficient set-efficient frontier-selection of optimal portfolio	
	18	Markowitz model-Single index model-Capital Asset Pricing Model(CAPM)	
	19	Pricing of securities with CAPM-Arbitrage Pricing Theory(APT)-portfolio revision- formula plans	
	20	Portfolio evaluation-risk adjusted returns- Sharpe ratio-Treynor ratio, Jensen ratio and Fama ratio	

Recommended Assignments:

Learners are required to

- Understand the basic concepts of portfolio management
- Undertake an optimal investment portfolio
- Conduct group discussions regarding risk return characteristics of each security.
- Pursue short term online /MOOC courses on CAPM.

Suggested Readings:

1. **Ambika Prasad.**(2009). Security Analysis and Portfolio Management. Daryaganj,Delhi:I.K. Internatioal Publishing House Pvt Ltd
2. **Avadhani V A** (2016). Security Analysis and Portfolio Management Bengaluru, Karnataka: Himalaya publishing house
3. **Fischer,D E&Jordan R J**(2017). Security Analysis and Portfolio management. London : pearson
4. **Preethi Singh**(2011). Security Analysis and Portfolio Management, Bengaluru, Karnataka: Himalaya publishing house
5. **Punithavathy Pandian**(2013). Security Analysis and Portfolio Management,Noida, U P, Vikaas publishing house pvt ltd

6. Kevin (2015). Security Analysis and Portfolio Management, 2nd edition. Delhi:PHI Learning Pvt Ltd

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the basic characteristics of investment in securities	R, U	1,7
CO-2	Analyse and explain various factors to be considered in analysing of securities	U, An	2,4
CO-3	Compute return and risk of investment in securities	Ap ,R	5,6
CO-4	Utilize valuation models for valuation of securities and assess share price movements using tools of technical analysis	An, E, Ap, U	1,2,3,4,6
CO-5	Explain the principles of constructing and managing an optimal portfolio	U, C	8

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

Name of the Course: PORTFOLIO MANAGEMENT

Credits: 4 (Lecture: Tutorial:)

CO No.	CO	PO/ PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Explain the basic characteristics of investment in securities	1,7	R, U	F, C	8	
2	Analyse and explain various factors to be considered in analysing of securities	2,4	U, An	F, P	15	
3	Compute return and risk of investment in securities	5,6	Ap ,R	F, P, M	15	
4	Utilize valuation models for valuation of securities and assess share price movements using tools of technical analysis	1,2,3, 4,6	An, E, Ap, U	C, M	12	
5	Explain the principles of constructing and managing an optimal portfolio	8	U, C	P, M	10	

F-Factual, C- Conceptual, P-Procedural, M-Meta cognitive

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	-	-	-	-	-	2	-
CO 2	-	2	-	2	-	-	-	-
CO 3	-	-	-	-	2	1	-	-
CO 4	2	1	3	3	-	3	-	-
CO 5	-	-	-	-	-	-	-	2

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	-	-	-	-
CO2	-	-	2	-	2	-	-
CO3	3	-	-	-	-	2	-
CO4	-	-	3	-	2	2	1
CO5	3	-	-	-	-	3	-

Correlation Levels:

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

Assessment Rubrics:

- Assignments
- Internal Exam
- End Semester Exam

Mapping of COs to Assessment Rubrics:

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

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