

**ST. TERESA'S COLLEGE (AUTONOMOUS)  
ERNAKULAM**

**Affiliated to Mahatma Gandhi University, Kottayam**



**CURRICULUM AND SYLLABI FOR THE PROGRAMME**

**B.Com (Capital Market)**

**Programme code: B.ComC**

**Under Choice Based Credit and Semester System  
(2023 Admissions Onwards)**

**St. Teresa's College (Autonomous), Ernakulam**

**Department of Commerce**

**Board of Studies in Commerce (2021-2024)**

| <b>Sl. No</b> | <b>Category</b>                          | <b>Name</b>                 | <b>Designation</b>  | <b>Official Address</b>  |
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|    |   |                             |  |  |
|----|---|-----------------------------|--|--|
|    |   |                             |  | Ernakulam  |
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## **Preface**

The curriculum, which encompasses the totality of student experience, should ensure a collective and dedicated effort to birth an inspiring academic culture in a campus. It is this vision of quality knowledge, its production and transmission, that has fueled the Teresian quest for essential and elemental student development. St. Teresa's College has taken meticulous care in the conception of the new well-balanced curriculum by retaining the fundamental prerequisites mentioned by the University/Higher Education Council. With the constraints of a prescribed syllabus in mind, we have created an academic sanctuary, where a deeper access to knowledge is achievable to students and teachers as well.

The Syllabus restructuring of 2023 instigates opportunities of real-world learning to equip a modern scholar with the practicality of experience. As an autonomous institution under Mahatma Gandhi University, St. Teresa's College offers a significant number of Programmes with definite placement windows to the learners. Student knowledge and training across a range of subject areas is efficiently enriched by engaging them in work-based learning, as provided by the revised and restructured curriculum.

The indefatigable effort taken by the teachers in developing Programmes and Course outcomes is commendable. The blossoming of the cognitive and intellectual skills of the scholars, the initiation of a research mentality, and pragmatic skill sets to venture out confidently into a professional space, are the core off-shoots that are anticipated. The curriculum should equip the students to be educators themselves, with a voice that echoes global effectiveness.

I congratulate the efforts taken by the Principal Dr. Alphonsa Vijaya Joseph and her team for restructuring the syllabus in keeping with the latest demands in academia. We trust that the syllabus will transform minds to embark upon higher academic summits and thereby mould learners who will make significant contributions to the world. We look forward to sharing the outcomes of our restructured curriculum and the positive changes that would reshape the academic lives of all our scholars.

**Dr. Sr. Vinitha**

**Manager**

## **FOREWORD**

The most significant characteristic of an autonomous college is its commitment to curriculum renewal or revision. Academic autonomy has granted the college the freedom to fine tune the syllabus keeping in mind the changing needs of the new generation of students, the new educational scenario in the global context and incorporation of skill based curricula. Revision of the syllabus implies responsibility and accountability and this in turn leads to excellence in academics and proactive governance. Education in the current scenario throws up a multitude of challenges and the curricula and syllabi ought to reflect the paradigm shift that has occurred in the various disciplines.

A revision of the syllabus is implemented by modifying the curriculum after review to evaluate the effectiveness of the curriculum after it has been implemented and to reflect on what students did and did not get out of it. In line with the new Educational policy, a big educational reform can be effected by restructuring of syllabi to maintain a high level of quality in the standard of education that we impart.

The three themes under Higher Education relevant to policy initiative for restructuring of the curriculum i.e., integrating skill development in higher education, linking higher education to society and integration of new knowledge are considered with utmost importance during revision of the syllabus.

Outcome-Based Education emphasizes that the learning process is innovative, interactive and effective, where the main goal is student achievement at the end of the learning period. St. Teresa's College in its pursuit of imparting quality education has adopted Outcome Based Education (OBE) system that involves restructuring of curriculum, academic processes, teaching methodologies, assessment and evaluation systems in education to reflect the achievement of high order learning. It is a student-centric instruction model that focuses on measuring student performance through outcomes that include knowledge, skills and attitudes.

The revised syllabus and curriculum is the result of the combined efforts of the members of the Board of studies, curriculum expert committee and the syllabus committee who worked as a team to revise the syllabus and curriculum in the stipulated period. Active consultations were held with various stakeholders to elicit multiple perspectives in higher education which were incorporated in the new curriculum.

With sincere gratitude I acknowledge the instinct support and constant guidance extended by Rev. Dr. Sr. Vinitha, Provincial Superior and Manager, Rev. Sr. Emeline, Director, Dr. Sajimol Augustine M., Senior Administrator, Smt. Betty Joseph, Vice-Principal and Dr. Beena Job, Dean of self-financed programmes. I specially thank the team headed by Dr. Betty Rani Isaac, the Heads of the Departments and all the faculty members for their diligence, commitment and exceptional contribution towards this endeavour.

**Prof. Alphonsa Vijaya Joseph**

**Principal**

## **ACKNOWLEDGEMENT**

I acknowledge with gratitude all the guidance, support and help given by our Manager, Rev. Dr. Sr. Vinitha CSST, Principal Dr. Alphonsa Vijaya Joseph, Director Rev. Sr. Emeline CSST, Senior Administrator, Dr. Sajimol Augustine M, Vice Principal Ms. Betty Joseph, Dean of Self-financing programmes, Dr. Beena Job during the course of restructuring of the syllabi. I am also grateful to all the esteemed members of the Board of Studies in Commerce, and faculty members of the department for their constructive suggestions and contributions in this process. I place on record my gratitude to all the members of the Curriculum Committee and the Syllabus Restructuring Committee of the college for their effort and guidance during the syllabus restructuring process. I express our whole-hearted gratitude to all those who have helped us in this endeavour. Above all, I bow my head before God Almighty for all the guidance he has continuously given to us in all our endeavours.

**Ms. Ann Thomas Kiriyanthan,**

Chairperson

Board of Studies in Commerce

St. Teresa's College (Autonomous).

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**B.Com (Capital Market)**

**Under choice based credit and semester system**

**(2023 admission onwards)**

**Preamble**

The Department of Commerce points its vision ‘To be the Centre of Commerce & Management Education’ by its mission as moulding empowered, committed and socially responsible women leaders. The department frames its motto as ‘Excelsior – ever upwards’.

Commerce has been a versatile subject of study right from its beginning. The Board of Studies in Commerce has designed the curriculum with an aim to support and encourage the revitalization of Commerce programme with a view to increase the employability of Commerce students.

The course structure of the programme has been reorganized and made updated and current as feasible as possible. The professional content of the programme has also been made as competitive as the changing business and economic scenario in the country necessitates.

To make the discipline of Commerce socially relevant in the present context of the fast developing economy of India, the Board of Studies in Commerce has structured its curriculum by including the broad instructional goals such as basic knowledge of the discipline of Commerce, concepts and fundamental principles, theories and techniques. It aims to provide practical and theoretical knowledge and to familiarize the students with each and every aspects of Commerce. It also aims at the exploration of the management and administration skill of Commerce students

Outcome based education involves assessment and evaluation practices in education reflecting the attainment of expected learning and mastery in the programme. It is a systematic way to determine if a programme has achieved its goal. This approach of learning makes the student an active learner, the teacher a good facilitator and together they lay the foundation for life-long learning. The process includes framing of specific course outcomes at various appropriate levels of taxonomy, mapping the course outcomes of each course with the Programme Specific Outcomes and finally calculating the course attainment based on the marks scored by the student in both the Internal and External assessments.



**PROGRAMME OUTCOMES (PO)**

On completion of an undergraduate programme from St. Teresa's College (Autonomous), Ernakulam, students should be able to demonstrate the programme outcomes listed below:

***PO 1. Disciplinary knowledge***

- Demonstrate a mastery of the fundamental knowledge and skills required in the discipline to function effectively as an entry-level professional in the field.

***PO 2. Scientific Temper***

- Experiment with new approaches, challenge existing knowledge boundaries and take informed action to solve problems related to society.
- Identify, define, and deal with problems through logical, analytical and critical thinking acquired from different domains of knowledge

***PO 3. Research and Digital Competence***

- Develop a research culture for lifelong learning and demonstrate competency in creating new knowledge.
- Analyze and choose from available data and information sources to communicate, collaborate and network through a range of digital media.

***PO 4. Communication Skills***

- Develop language proficiency through interactions embedded in meaningful contexts.
- Demonstrate communicative competence particularly using technology in social and global environments.

***PO 5. Leadership, Teamwork and Interpersonal Skills***

- Function effectively both as leader and/or member of a team.
- Collaborate and interact effectively with others.

***PO 6. Moral & Ethical Awareness and Social Responsibility***

- Demonstrate social and national responsibility.
- Engage in activities that contribute to the betterment of society, with a preferential option for the economically challenged and the marginalized.

**PROGRAMME SPECIFIC OUTCOMES (PSO)**

On completion of the Bachelor of Commerce (Finance and Taxation) programme, students should be able to demonstrate the programme specific outcomes listed below:

- PSO1:** Explain the concepts in Finance, Taxation, Business Law, Company Law, Entrepreneurship, Environment Studies, Economics, Statistics, and other areas in Commerce (Understand)
- PSO2:** Develop the skills and attitude to become a better learner, thinker and professional in the areas of Commerce (Apply)
- PSO3:** Articulate problem-solving skill and research aptitude in finding solutions to real-life problems in the discipline of Commerce (Apply)
- PSO4:** Employ effective business communication skills and technology readiness for solving challenges in Commerce (Apply)
- PSO5:** Integrate analytical competence and intellectual curiosity for further studies in Commerce and Management (Create)

## **ELIGIBILITY**

Admission to the B. Com Degree Programme shall be open only to candidates who have passed the Plus Two or equivalent Examination recognized by this University with Book Keeping and Accountancy and any two of the following subjects, viz., (1) Commerce (2) Commercial Correspondence and Commercial Geography (3) Economics (4) Life Insurance with Salesmanship (5) Banking with Secretarial Practice (6) Business Studies (7) Mathematics (8) Computer Science/ Computer applications (9) Informatics Practice & Management (10) Informatics Practice (11) Management (12) Accountancy as optional under Part III of the Examination.

OR

Have passed Plus Two or equivalent Examination recognized by this University with other subjects under Part III optional subjects provided they have secured 45% of the aggregate marks.

## **PROGRAMME DESIGN**

The B.Com programme includes (a) Common courses, (b) Core courses, (c) Complementary Courses, (d) Open Courses and (e) Project. No course carries more than 4 credits. The student shall select any Choice based course offered by the department which offers the core courses, depending on the availability of teachers and infrastructure facilities, in the institution. Open course shall be offered in any subject and the student shall have the option to do courses offered by other departments.

## **PROGRAMME STRUCTURE - B.COM PROGRAMME (Model I)**

|   |   |             |
|---|---|-------------|
| A | Programme Duration  | 6 Semesters |
| B | Total Credits required for successful completion of the Programme | 120         |
| C | Credits required from Common Courses                              | 22          |
| D | Credits required from Core Courses                                | 72          |
| E | Credits required from Choice Based Core Courses                   | 16          |
| F | Credits required from Complementary Courses I & II                | 6           |
| G | Credits required from Open Course                                 | 3           |
| H | Credits required from Project                                     | 1           |
| I | Minimum attendance required                                       | 75%         |

## **Courses**

The number of Courses for the B.Com programme contains 20 compulsory core courses and 4 choice based course from the frontier area of the core courses, one open course and a project; 2 complementary courses, from the relevant subjects for complementing the core of study. There are 6 common courses which includes the English and second language of study.

## **SCHEMES OF COURSES**

The different types of courses and its number is as follows:

| <b>Model- I</b>                                  |               |
|--|---------------|
| <b><i>Courses</i></b>                            | <b>Number</b> |
| Common Courses                                   | 6             |
| Core Courses                                     | 20            |
| Choice Based Core Course                         | 4             |
| Complementary Courses                            | 2             |
| Open Course                                      | 1             |
| Project/ Industrial Visit and comprehensive viva | 1             |
| <b>Total</b>                                     | <b>34</b>     |

**SCHEME OF DISTRIBUTION OF INSTRUCTIONAL HOURS FOR CORE COURSES- B.COM PROGRAMME (Model I)**

| <b>Semester</b> | <b>Model I</b> |
|-----------------|----------------|
| First           | 12             |
| Second          | 12             |
| Third           | 22             |
| Fourth          | 22             |
| Fifth           | 21             |
| Sixth           | 25             |

**COURSE CODE FORMAT**

The programme is coded according to the following criteria.

- A. The first letter plus second letter/any letter from the programme ie., **CO<sup>st</sup>**
- B. One digit to indicate the semester. i.e., **CO1 (Commerce, 1<sup>st</sup> semester)**
- C. One letter from the type of courses such as, **A** for common course, **B** for Complementary

course, **C** for Core course, **D** for Open course, ie., **CO1C** (Commerce, 1<sup>st</sup> semester Core course) and **PR** for project and **I** for Internship

**D.** Two digits to indicate the course number of that semester. ie., **CO1C01** Commerce, 1<sup>st</sup> semester, Core course, course number is 01)

**E.** The letter **B** to indicate Bachelors Programme.

**F.** **CO1C01B** (Commerce, 1<sup>st</sup> semester, Core course, courses number 01, and B for Bachelors Programme)

**G.** 23 to indicate the year. ie., **CO1C01B23**

**H.** The letter **PR** denotes project ie.. Commerce Core Project: **CO6PRB23**

**I.** The letters in the Course Code represents the options selected; **\_A\_** Finance & Taxation and **\_B\_** Marketing ; **CO3C11AB23** (Commerce, 3<sup>rd</sup> Semester, Core Course, Course number 11, Core optional paper of Finance & Taxation (A), Bachelor's Programme, 2023 admission)

## **COURSES WITH CREDITS**

For MODEL 1 is given below

| <b>Model- I</b>                                  |                |
|--|----------------|
| <b><i>Courses</i></b>                            | <b>Credits</b> |
| Common Courses                                   | 22             |
| Core Courses                                     | 72             |
| Choice Based Core Course                         | 16             |
| Complementary Courses                            | 6              |
| Open Course                                      | 3              |
| Project/ Industrial Visit and comprehensive viva | 1              |
| <b>Total</b>                                     | <b>120</b>     |

**DURATION OF PROGRAMME**

- The duration of U.G. Programme shall be **6 semesters**.
- A student may be permitted to complete the programme, on valid reasons, within a period of 12 continuous semesters from the date of commencement of the first semester of the programme.
- Attendance: Students having a minimum of 75% average attendance for all the courses only, can register for the examination.

**DETAILED PROGRAMME STRUCTURE**

**B. COM PROGRAMME (MODEL 1, STREAM –CAPITAL MARKET, OPEN COURSE –  
FUNDAMENTALS OF ACCOUNTING)**

| Semester | Course Type            | Course Code | Title of the course                            | Number of hours per week | Total Credits | Marks |     |
|----------|------------------------|-------------|--|--------------------------|---------------|-------|-----|
|          |                        |             |  |                          |               | ISA   | ESA |
| 1        | Common Course I        | EN1A01B23   | Fine-tune Your English                         | 5                        | 4             | 20    | 80  |
|          | Common Course II       | FR1A02B23   | French for Business communication -I           | 4                        | 4             | 20    | 80  |
|          |                        | HN1A02B23   | Gadya aur sanchar media                        | 4                        | 4             | 20    | 80  |
|          |                        | MA1A02B23   | Kathayum Kavithayum                            | 4                        | 4             | 20    | 80  |
|          | Complementary Course I | CO1B01B23   | Banking and Insurance                          | 4                        | 3             | 20    | 80  |
|          | Core Course I          | CO1C01B23   | Dimensions and Methodology of Business Studies | 3                        | 2             | 20    | 80  |
|          |                        | CO1C02B23   | Financial Accounting I                         | 5                        | 4             | 20    | 80  |
|          |                        | CO1C03B23   | Corporate Regulations and Administration       | 4                        | 3             | 20    | 80  |
|          |                        |             | <b>Total credits</b>                           |                          | <b>20</b>     |       |     |
| 2        | Common Course I        | EN2A03B23   | Issues that Matter                             | 5                        | 4             | 20    | 80  |
|          | Common Course II       | FR2A04B23   | French for Business communication -II          | 4                        | 4             | 20    | 80  |
|          |                        | HN2A04B23   | Kavita, vyavsayik patralekhan aur anuvad       | 4                        | 4             | 20    | 80  |



|   |                        |            |   |   |           |    |    |
|---|------------------------|------------|---|---|-----------|----|----|
|   |                        | MA2A04B23  | Athmakatha, Lekhanam                                | 4 | 4         | 20 | 80 |
|   | Complementary Course I | CO2B01B23  | Principles of Business Decisions                    | 4 | 3         | 20 | 80 |
|   | Core Course II         | CO2C04B23  | Financial Accounting II                             | 5 | 4         | 20 | 80 |
|   | Core Course II         | CO2C05B23  | Business Regulatory Framework                       | 4 | 3         | 20 | 80 |
|   |                        | CO2C06B23  | Business Management                                 | 3 | 3         | 20 | 80 |
|   |                        |            | <b>Total credits</b>                                |   | <b>21</b> |    |    |
|   | Common Course I        | EN3A07B23  | Gems of Imagination                                 | 3 | 3         |    |    |
| 3 | Core Course III        | CO3C07B23  | Corporate Accounts I                                | 5 | 4         | 20 | 80 |
|   |                        | CO3C08B23  | Quantitative Techniques for Business I              | 5 | 4         | 20 | 80 |
|   |                        | CO3C09B23  | Financial Markets and Operations                    | 4 | 3         | 20 | 80 |
|   |                        | CO3C10B23  | Marketing Management                                | 3 | 3         | 20 | 80 |
|   |                        | CO3C11AB23 | Goods and Services Tax                              | 5 | 4         | 20 | 80 |
|   |                        |            | <b>Total credits</b>                                |   | <b>21</b> |    |    |
|   | Common Course I        | EN4A08B23  | Revisiting the Classics                             | 3 | 3         |    |    |
| 4 | Core Course IV         | CO4C12B23  | Corporate Accounts II                               | 6 | 4         | 20 | 80 |
|   |                        | CO4C13B23  | Quantitative Techniques for Business II             | 6 | 4         | 20 | 80 |
|   |                        | CO4C14B23  | Entrepreneurship Development and Project Management | 5 | 4         | 20 | 80 |

|   |                |             |   |   |           |    |    |
|---|----------------|-------------|---|---|-----------|----|----|
|   |                | CO4C15AB23  | Financial Services                        | 5 | 4         | 20 | 80 |
|   |                |             | <b>Total credits</b>                      |   | <b>19</b> |    |    |
| 5 | Core Course V  | CO5C16B23   | Environmental Management and Human Rights | 5 | 4         | 20 | 80 |
|   |                | CO5C17B23   | Cost Accounting I                         | 6 | 4         | 20 | 80 |
|   |                | CO5C18B23   | Financial Management                      | 5 | 4         | 20 | 80 |
|   |                | CO5C19ACB23 | Investment Management                     | 5 | 4         | 90 | 20 |
|   | Open Course    |             | Offered By other departments              | 4 | 3         | 20 | 80 |
|   |                |             | <b>Total credits</b>                      |   | <b>19</b> |    |    |
| 6 | Core Course VI | CO6C20B23   | Cost Accounting II                        | 6 | 4         | 20 | 80 |
|   |                | CO6C21B23   | Advertising and Sales Promotion           | 4 | 3         | 20 | 80 |
|   |                | CO6C22B23   | Auditing and Assurance                    | 5 | 4         | 20 | 80 |
|   | Core Course VI | CO6C23B23   | Management Accounting                     | 5 | 4         | 20 | 80 |
|   |                | CO6C24ACB23 | Derivatives                               | 5 | 4         | 90 | 20 |
|   |                | CO6PRB23    | Project and Viva                          |   | 1         | 20 | 80 |
|   |                |             | <b>Total credits</b>                      |   | <b>20</b> |    |    |

### **Project**

All students have to start the project at the end of the **FIFTH** semester which will be completed in the **SIXTH** semester. There will be one teacher in charge of the entire class. One teacher in the department will supervise a group of five or six students in the project work. Students should identify their topics in consultation with the supervising teacher. Each department has the freedom to select the area of the project. Credit must be given to original contributions, so students should take care not to copy from other projects. The project report must have a minimum of 25 pages. There must be a bibliography at the end and prescribed methodology of research must be followed

while writing the project report. The last date published for submitting the project is to be adhered to.

**CONSOLIDATED SCHEME FOR I TO VI SEMESTERS  
PROGRAMME STRUCTURE**

**Scheme- Core Course**

The following table shows the structure of the programme which indicates course code, course title, instructional hours and credits.

| Semester | Course Code | Title of the course                            | Number of hours per week | Total Credits | Total hours/ semester | Marks |     |
|----------|-------------|--|--------------------------|---------------|-----------------------|-------|-----|
|          |             |  |                          |               |                       | ISA   | ESA |
| 1        | CO1C01B23   | Dimensions and Methodology of Business Studies | 3                        | 2             | 54                    | 20    | 80  |
|          | CO1C02B23   | Financial Accounting I                         | 5                        | 4             | 90                    | 20    | 80  |
|          | CO1C03B23   | Corporate Regulations and Administration       | 4                        | 3             | 72                    | 20    | 80  |
| 2        | CO2C04B23   | Financial Accounting II                        | 5                        | 4             | 90                    | 20    | 80  |
|          | CO2C05B23   | Business Regulatory Framework                  | 4                        | 3             | 72                    | 20    | 80  |
|          | CO2C06B23   | Business Management                            | 3                        | 3             | 54                    | 20    | 80  |
| 3        | CO3C07B23   | Corporate Accounts I                           | 5                        | 4             | 90                    | 20    | 80  |
|          | CO3C08B23   | Quantitative Techniques for Business I         | 5                        | 4             | 90                    | 20    | 80  |
|          | CO3C09B23   | Financial Markets and Operations               | 4                        | 3             | 72                    | 20    | 80  |
|          | CO3C10B23   | Marketing Management                           | 3                        | 3             | 54                    | 20    | 80  |
|          | CO3C11AB23  | Goods and Services Tax                         | 5                        | 4             | 90                    | 20    | 80  |

|   |             |   |            |           |     |    |    |
|---|-------------|---|------------|-----------|-----|----|----|
| 4 | CO4C12B23   | Corporate Accounts II                               | 6          | 4         | 108 | 20 | 80 |
|   | CO4C13B23   | Quantitative Techniques for Business II             | 6          | 4         | 108 | 20 | 80 |
|   | CO4C14B23   | Entrepreneurship Development and Project Management | 5          | 4         | 90  | 20 | 80 |
|   | CO4C15AB23  | Financial Services                                  | 5          | 4         | 90  | 20 | 80 |
| 5 | CO5C16B23   | Environmental Management and Human Rights           | 5          | 4         | 90  | 20 | 80 |
|   | CO5C17B23   | Cost Accounting I                                   | 6          | 4         | 108 | 20 | 80 |
|   | CO5C18B23   | Financial Management                                | 5          | 4         | 90  | 20 | 80 |
|   | CO5C19ACB23 | Investment Management                               | 5          | 4         | 90  | 20 | 80 |
| 6 | CO6C20B23   | Cost Accounting II                                  | 6          | 4         | 108 | 20 | 80 |
|   | CO6C21B23   | Advertising and Sales Promotion                     | 4          | 3         | 72  | 20 | 80 |
|   | CO6C22B23   | Auditing and Assurance                              | 5          | 4         | 90  | 20 | 80 |
|   | CO6C23B23   | Management Accounting                               | 5          | 4         | 90  | 20 | 80 |
|   | CO6C24ACB23 | Derivatives   | 5          | 4         | 90  | 20 | 80 |
|   | CO6PRB23    | Project and Viva                                    |            | 1         |     | 20 | 80 |
|   |             |   | <b>114</b> | <b>89</b> |     |    |    |

**Scheme- Open Course (Choose any one)**

| Semester | Course Code | Title of the course | Number of hours per week | Total Credit | Total hours/ semester | Marks |     |
|----------|-------------|---------------------|--------------------------|--------------|-----------------------|-------|-----|
|          |             |                     |                          |              |                       | ISA   | ESA |

|   |            |  |          |          |    |    |    |
|---|------------|--|----------|----------|----|----|----|
| 5 | CO5D01AB23 | Fundamentals of Accounting               | 4        | 3        | 72 | 20 | 80 |
|   | CO5D01BB23 | Fundamentals of Banking and Insurance    | 4        | 3        | 72 | 20 | 80 |
|   | CO5D01CB23 | Capital Market and Investment Management | 4        | 3        | 72 | 20 | 80 |
|   |            |  | <b>4</b> | <b>3</b> |    |    |    |

**Scheme- Choice Based Core Courses (Choose any one stream)**

| Semester | Course Code | Title of the course  | Number of hours per week | Total Credit | Total hours/ semester | Marks     |           |
|----------|-------------|--|--------------------------|--------------|-----------------------|-----------|-----------|
|          |             |  |                          |              |                       | ISA       | ESA       |
| 3        | CO3C11AB23  | <b>Core Optional I</b><br><b><u>A. Finance &amp; Taxation:</u></b><br>Goods and Services Tax | 5                        | 4            | 90                    | 20        | 80        |
|          | CO3C11BB23  | <b><u>B. Marketing:</u></b><br>Customer Relationship Management                              | 5                        | 4            | 90                    | 20        | 80        |
| 4        | CO4C15AB23  | <b>Core Optional II</b><br><b><u>A. Finance &amp; Taxation:</u></b><br>Financial Services    | 5                        | 4            | 90                    | 20        | 80        |
|          | CO4C15BB23  | <b><u>B. Marketing:</u></b><br>Services Marketing  | 5                        | 4            | 90                    | 20        | 80        |
| 5        | CO5C19ACB23 | <b>Core Optional III</b><br><b><u>A. Capital Market:</u></b><br>Investment Management        | 5                        | 4            | 90                    | 20        | 80        |
|          | CO5C19BB23  | <b><u>B. Marketing:</u></b><br>Marketing Research  | 5                        | 4            | 90                    | 20        | 80        |
| 6        | CO6C24ACB23 | <b>Core Optional IV</b><br><b><u>A. Capital Market:</u></b><br>Derivatives                   | <b>5</b>                 | <b>4</b>     | <b>90</b>             | <b>20</b> | <b>80</b> |

|  |            |  |           |           |    |    |    |
|--|------------|--|-----------|-----------|----|----|----|
|  | CO6C24BB23 | <b><u>B. Marketing:</u></b><br>International Marketing | 5         | 4         | 90 | 20 | 80 |
|  |            |  | <b>20</b> | <b>16</b> |    |    |    |

### **Scheme- Complementary Courses**

| Semester | Course Code | Title of the course              | Number of hours per week | Total Credit | Total hours / semester | Marks |     |
|----------|-------------|----------------------------------|--------------------------|--------------|------------------------|-------|-----|
|          |             |                                  |                          |              |                        | ISA   | ESA |
| 1        | CO1B01B23   | Banking and Insurance            | 4                        | 3            | 72                     | 20    | 80  |
| 2        | CO2B01B23   | Principles of Business Decisions | 4                        | 3            | 72                     | 20    | 80  |
|          |             |                                  | <b>8</b>                 | <b>6</b>     |                        |       |     |

#### **Choice Based Core Course**

Departments have the freedom to change current papers /choose other papers if found relevant. But changes should not affect number of teaching hours (workload of each teacher) of each department.

#### **CHOICE BASED CORE COURSES (Choose any one stream)**

| Sl. No.                          | Course Code | Title                            |
|----------------------------------|-------------|----------------------------------|
| <b>A. Finance &amp; Taxation</b> |             |                                  |
| 1                                | CO3C11ACB23 | Financial Markets and Operations |
| 2                                | CO4C15ACB23 | Financial Services               |
| 3                                | CO5C19ACB23 | Investment Management            |
| 4                                | CO6C24ACB23 | Derivatives                      |
| <b>B. Marketing</b>              |             |                                  |
| 1                                | CO3C11BB18  | Customer Relationship Management |
| 2                                | CO4C15BB18  | Services Marketing               |
| 3                                | CO5C19BB18  | Marketing Research               |
| 4                                | CO6C24BB18  | International Marketing          |

### **Open Course**

All students are expected to do one open course. From the three open courses given, one open course has to be chosen for the fifth semester.

#### **OPEN COURSES (Choose any one)**

| <b>Sl. No.</b> | <b>Course Code</b> | <b>Title</b>                             |
|----------------|--------------------|--|
| 1              | CO5D01AB23         | Fundamentals of Accounting               |
| 2              | CO5D01AB23         | Fundamentals of Banking and Insurance    |
| 3              | CO5D01C B23        | Capital Market and Investment Management |

### **EXAMINATIONS**

The external theory examination of all semesters shall be conducted by the College at the end of each semester. Internal evaluation is to be done by continuous assessment

Examinations have two parts: Internal or In-Semester Assessment (ISA) & External or End-Semester Assessment (ESA). The ratio between ISA and ESA shall be 1:4. Both internal and external marks are to be rounded to the next integer.

#### **MARKS DISTRIBUTION FOR END-SEMESTER ASSESSMENT (ESA) AND IN-SEMESTER ASSESSMENT (ISA)**

Marks distribution for ESA and ISA and the components for internal evaluation with their marks are shown below:

Components of the internal evaluation and their marks are as below.

##### **For all courses without practical**

- a) End-Semester Assessment (ESA): 80 marks
- b) In-Semester Assessment (ISA): 20 marks

| <b>ISA - Theory</b>        | <b>Marks</b> |
|----------------------------|--------------|
| <b>Attendance</b>          | <b>5</b>     |
| <b>Assignment*</b>         | <b>5</b>     |
| <b>Test papers (2 x 5)</b> | <b>10</b>    |
| <b>Total</b>               | <b>20</b>    |

**Attendance:**

| % of Attendance         | Marks |
|-------------------------|-------|
| 90% or above            | 5     |
| Between 85 and below 90 | 4     |
| Between 80 and below 85 | 3     |
| Above 75 and below 80   | 2     |
| 75 %                    | 1     |
| < 75                    | 0     |

**FOR PROJECTS/ INDUSTRIAL VISIT AND COMPREHENSIVE VIVA-VOCE\*:**

|                                    |    |
|------------------------------------|----|
| (a) End–Semester Assessment (ESA): | 80 |
| (b) In-Semester Assessment (ISA):  | 20 |

| Components of Project/I.V. and Viva – ESA | Marks     |
|---|-----------|
| Dissertation (External)                   | 50        |
| Comprehensive Viva-voce (External)        | 30        |
| <b>Total</b>                              | <b>80</b> |

- \*Projects which are preferably socially relevant/ industry oriented/ research oriented are to be undertaken by the students and the reports have to be submitted.

**All the four components of the ISA are mandatory.**

| Components of Project/ I.V. – ISA | Marks     |
|-----------------------------------|-----------|
| Punctuality                       | 5         |
| Experimentation / Data Collection | 5         |
| Knowledge                         | 5         |
| Report                            | 5         |
| <b>Total</b>                      | <b>20</b> |

**ASSIGNMENT:**

- (i) \***Assignment:** for core papers (III & IV Semester), the student must undertake a Project/ Field work/ Industrial Visit/ Internship and the report of the same should be submitted for evaluation. The marks awarded to this can be considered for assignment



of any one core paper

**(ii)\* Assignment** (project/field work/ Industrial Visit) for Semester I & II- to be given by language teachers, report of which has to be submitted and for those programmes which do not have additional language the students must undertake the assignment (project/field work/ Industrial Visit) for any one core paper.

### **IN-SEMESTER ASSESSMENT - TEST PAPERS**

Two internal test- papers are to be attended in each semester for each paper. The evaluations of all components are to be published and are to be acknowledged by the students. All documents of internal assessments are to be kept in the college for two years. The responsibility of evaluating internal assessment is vested on the teachers who teach the course.

### **END-SEMESTER ASSESSMENT:**

The End-Semester examination of all courses shall be conducted by the College on the close of each semester. For reappearance/ improvement, students can appear along with the next batch.

### **Pattern of Question Paper:**

A question paper shall be a judicious mix of short answer type, short essay type/ problem solving type and long essay type questions.

For each course the End-semester Assessment is of 3 hours duration. The question paper has 3 parts. Part A contains 12 objective type questions of which 10 are to be answered .Part B contains 9 short essay questions of which 6 are to be answered. Part C has 4 long essay questions of which 2 are to be answered.

| <b>Part</b>           | <b>No. of Questions</b> | <b>No. of questions to be answered</b> | <b>Marks<br/>( for courses without practical)</b> |
|-----------------------|-------------------------|--|---|
| A (Short Answer type) | 12                      | 10                                     | 10 x 2 = 20                                       |
| B (Short Essay)       | 9                       | 6                                      | 6 x 5 = 30  |
|                       |                         | 2                                      | 2 x 15 = 30                                       |

|  |                |   |  |  |
|--|----------------|---|--|--|
|  | C (Long Essay) | 4 |  |  |
|--|----------------|---|--|--|

### **PATTERN OF QUESTION PAPERS**

Pattern of questions for end-semester assessment of practical papers will be decided by the concerned Board of practical examination.

### **GRADES**

A 10-point scale based on the total percentage of marks (ISA + ESA) for all courses (theory, practical, project)

| <b>% of marks</b> | <b>Grade</b>                     | <b>Grade point</b> |
|-------------------|----------------------------------|--------------------|
| <b>&gt;95</b>     | <b>S - Outstanding</b>           | <b>10</b>          |
| <b>85 - 95</b>    | <b>A<sup>+</sup> - Excellent</b> | <b>9</b>           |
| <b>75 - 85</b>    | <b>A - Very good</b>             | <b>8</b>           |
| <b>65 - 75</b>    | <b>B<sup>+</sup> - Good</b>      | <b>7</b>           |
| <b>55 - 65</b>    | <b>B - Above average</b>         | <b>6</b>           |
| <b>45 - 55</b>    | <b>C - Satisfactory</b>          | <b>5</b>           |
| <b>35 - 45</b>    | <b>D - Pass</b>                  | <b>4</b>           |
| <b>&lt;35</b>     | <b>F - Failure</b>               | <b>0</b>           |
|                   | <b>Ab - Absent</b>               | <b>0</b>           |

### **PASS CRITERIA:**

- A separate minimum of 30% marks each for ISA and ESA (for both theory and practical) and aggregate minimum of 35% is required for a pass in a course.
- For a pass in a programme, a separate minimum of Grade D is required for all the individual courses.
- If a candidate secures F Grade for any one of the courses in a semester/programme, only F grade will be awarded for that semester/programme until she improves this to D Grade or above within the permitted period.
- Students who complete the programme with D grade will have one betterment chance within 12 months, immediately after the publication of the result of the whole programme.

### **CREDIT POINT AND CREDIT POINT AVERAGE**

Credit Point (CP) of a course is calculated:

$$CP = C \times GP$$

C = Credit; GP = Grade point

Semester Credit Point Average (SCPA) of a semester:

$$\text{SCPA} = \text{TCP}/\text{TC}$$

TCP = Total Credit Point of that semester

TC = Total Credit of that semester

Cumulative Credit Point Average (CCPA) is calculated:

$$\text{CCPA} = \text{TCP}/\text{TC}$$

TCP = Total Credit Point of that programme

TC = Total Credit of that programme

### **CREDIT POINT AVERAGE (CPA)**

**CPA** of different category of courses viz. Common courses, Complementary courses, Core courses etc. are calculated:

$$\text{CPA} = \text{TCP}/\text{TC}$$

TCP = Total Credit Point of a category of course

TC = Total Credit of that category of course

Grades for the different courses, semesters and overall programme are given based on the corresponding CPA

| <b>CPA</b>                       | <b>Grade</b>         |                      |
|----------------------------------|----------------------|----------------------|
| <b>Equal to 9.5 and above</b>    | <b>S</b>             | <b>Outstanding</b>   |
| <b>Equal to 8.5 and &lt; 9.5</b> | <b>A<sup>+</sup></b> | <b>Excellent</b>     |
| <b>Equal to 7.5 and &lt; 8.5</b> | <b>A</b>             | <b>Very good</b>     |
| <b>Equal to 6.5 and &lt; 7.5</b> | <b>B<sup>+</sup></b> | <b>Good</b>          |
| <b>Equal to 5.5 and &lt; 6.5</b> | <b>B</b>             | <b>Above average</b> |
| <b>Equal to 4.5 and &lt; 5.5</b> | <b>C</b>             | <b>Satisfactory</b>  |
| <b>Equal to 4 and &lt; 4.5</b>   | <b>D</b>             | <b>Pass</b>          |
| <b>Below 4</b>                   | <b>F</b>             | <b>Failure</b>       |

- For reappearance/improvement of I, II, III & IV semesters, candidate have to appear along with the next batch.
- There Shall be supplementary exams only (no improvement) for V semester in the respective academic year.
- Notionally registered candidates can also apply for the said supplementary examinations.
- A student who registers her name for the end semester assessment for a semester will be eligible for promotion to the next semester.
- A student who has completed the entire curriculum requirement, but could not register for the Semester examination can register notionally, for getting eligibility for promotion to the next semester.
- A candidate who has not secured minimum marks/credits in ISA can re-do the same registering along with the ESA for the same semester, subsequently
- There shall be no improvement for internal evaluation
- **All rules and regulations are subject to change as and when modified by Mahatma Gandhi University, Kottayam to which St.Teresa's College (Autonomous), is affiliated.**

## **SYLLABI FOR CORE COURSES**

**SEMESTER 1**

**CORE COURSE**

**CO1C01B23 - DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES**

**Credits: 2**

**Hours per week: 3**

**Total Lecture Hours: 54**

**Course Overview and Context:**

The course provides a deep insight on the role of business in the society. It gives an idea about Business ethics, Corporate Social responsibility and the various dimensions of business environment and the technology integration.

The course focuses on the scope of setting up enterprises which promotes entrepreneurship and generation of employment. Development of various skill required for the setting up of business enterprises are also focused.

This course addresses issues related to Gender/Environmental sustainability/Human values/Professional ethics in various dimensions of business.

**Course Outcomes:**

**CO1:** Identify the different forms of business and business environment and the recent economic initiatives of government (Understand)

**CO2:** Describe different technology integration in business (Understand)

**CO3:** Discuss the social responsibilities of business towards public (Understand)

**CO4:** Explain research methods critically (Apply)

**Content:**

**Module I: (6 Hours)**

**Business and Environment** Business Environment – Definition - Features- Importance -

Components of business environment- Internal environment and external environment - Micro

environment and macro environment- Global business environment

**Module II: (10 Hours)**

**Business in India-** Stages and developments of business in the Indian economy since independence - Role of public private, co-operative sectors - Liberalisation, Privatisation and Globalization – Disinvestment – Outsourcing –Recent economic initiatives - NitiAyog - Make in India initiative

**Module III: (13 Hours)**

**Technology integration in business-** E Commerce- Meaning- Functions - Operation of E-commerce - Types of E-Commerce -B2C-B2B-C2C- C2B- B2E- B2G- P2P- E-Commerce and E-Business – M-Commerce- Meaning- Advantages- Challenges – E-Payment systems (brief study) Debit/Credit card payment, e-cheque, e-cash –Payment gateway.

**Module IV: (10 Hours)**

**Business Ethics** – Importance - Principles of business ethics - Factors influencing Business Ethics - Arguments in favour and against business ethics - Social responsibility of business – objectives and principles - Arguments in favour and against social responsibility. Corporate Governance – Meaning and importance – Objectives– Principles

**Module V: (15 Hours)**

**Business Research** – Research- Meaning and Definition- Importance of research- Quantitative and qualitative approach to research-Inductive and deductive reasoning- Major Types of Research (Pure- Applied - Exploratory- Descriptive- Empirical- Analytical) - Business Research- Elements of Business Research-Management Research- - Objectives- Research Methods vs Research Methodology -Research Process(brief outline only)–Research report- Tools for Data Collection: Collections of Primary Data, Collection of Data through questionnaire and Schedules, other Observation Interview Methods, Collection of Secondary Data, Selection of appropriate method for data collection, Case Study, Focus Group Discussion, Techniques of developing research tools, viz. Questionnaire and rating scales etc. Reliability and validity of Research tools. Sampling: Probability and Non Probability sampling- types and criteria for selection. Developing sampling Frames.

**Textbooks:**

1. Keith Davis and William C.Frederick: Business and Society Management, Public Policy, Ethics.
2. Peter F. Drucker: Management Tasks, Responsibilities, Practices.
3. Cherunilam, Fransis, Business environment, Himalaya Publishing House,Mumbai.
4. C R Kothari Research Methodology, New Age Publishers

**References**

1. Peter F Drucker: The Practice of Management.
2. P.T.Joseph, S.J, E-Commerce: An Indian Perspective , Prentice Hall of India
3. KamaleshKBajajandDebjaniNag:E-Commerce,theCuttingEdgeofBusiness:,TataMcGrawHill.
4. Schneider: E-Commerce :Thomson Publication
5. CSV Murthy, Business Ethics, Himalaya Publishing House, Mumbai
6. O R Krishnaswamy: Research Methodology- Himalaya Publications
7. 10.N V Badi and R.V. Badi: Business Ethics: Vrinda Publications
- 8.Fernando, A, C,. Business Environment, Pearson, New Delhi
9. Francis, Ronald & Mishra, Muktha, Business Ethics: An Indian Perspective, Tata McGraw Hill Pvt Ltd, New Delhi
10. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.
11. Ghosh, B.N., Business Ethics and Corporate Governance, Tata McGraw Hill Pvt Ltd, Delhi.



**MODEL QUESTION PAPER**  
**(without practical)**  
**B.COM DEGREE (C.B.C.S.S) EXAMINATION, NOVEMBER 2023**  
**SEMESTER I- CORE COURSE FOR COMMERCE**  
**CO1C01B23: DIMENSIONS AND METHODOLOGY OF BUSINESS**  
**STUDIES**

Time : 3 hours

Maximum marks: 80

**Part A**

**(Answer any ten questions. Each question carries 2 marks)**

| <b>Qn.No.</b> | <b>Questions</b>  | <b>CO</b> | <b>Level of question</b> |
|---------------|---|-----------|--------------------------|
| <b>1.</b>     | List are the qualities of a good researcher.                        | 4         | R                        |
| <b>2.</b>     | Briefly outline the meaning of exploratory research.                | 4         | U                        |
| <b>3.</b>     | Differentiate pure research from applied research.                  | 4         | U                        |
| <b>4.</b>     | Discuss your understanding of ethical responsibility.               | 3         | U                        |
| <b>5.</b>     | Explain the elements of business ethics.                            | 3         | U                        |
| <b>6.</b>     | Differentiate debit card from Credit Card.                          | 2         | U                        |
| <b>7.</b>     | Explain the concept of net banking.                                 | 2         | U                        |
| <b>8.</b>     | Discuss your idea on any digital wallet that you are familiar with. | 2         | U                        |
| <b>9.</b>     | Explain the need of outsourcing in business.                        | 1         | U                        |
| <b>10.</b>    | Discuss NITI Ayog Scheme.   | 1         | U                        |
| <b>11.</b>    | Explain the business environment.                                   | 1         | U                        |
| <b>12.</b>    | Discuss 'Partner by holding out'.                                   | 1         | U                        |

**(10 x 2 = 20 marks)**

**Part B**

**(Answer any six questions. Each question carries 5 marks)**

| <b>Qn.No.</b> | <b>Questions</b>                                       | <b>CO</b> | <b>Level</b> |
|---------------|--|-----------|--------------|
| <b>13.</b>    | Describe the essential qualities of a research report. | 4         | U            |

|            |  |   |   |
|------------|--|---|---|
| <b>14.</b> | Explain the arguments for and against social responsibility. | 3 | U |
| <b>15.</b> | Explain the importance corporate governance.                 | 3 | U |
| <b>16.</b> | Discuss the advantages and disadvantages of mobile commerce. | 2 | U |
| <b>17.</b> | Discuss the advantages of e-cheque.                          | 2 | U |
| <b>18.</b> | Explain the different types of e-commerce.                   | 2 | U |
| <b>19.</b> | Elaborate on the functions of payment gateway.               | 2 | U |
| <b>20.</b> | Explain the role of private sector in India.                 | 1 | U |
| <b>21.</b> | Explain the reasons for outsourcing.                         | 1 | U |

(6 x 5 = 30 marks)

### **Part C**

**(Answer any two questions. Each question carries 15 marks.)**

| <b>Qn.No.</b> | <b>Questions</b>   | <b>CO</b> | <b>Level</b> |
|---------------|--|-----------|--------------|
| <b>22.</b>    | Explain the component of business environment.                               | <b>3</b>  | U            |
| <b>23.</b>    | Explain liberalization, privatization and globalization.                     | <b>1</b>  | U            |
| <b>24.</b>    | Elaborate on the social responsibility of business towards different groups. | <b>3</b>  | U            |
| <b>25.</b>    | Elucidate are the steps in research process.                                 | <b>4</b>  | U            |

(2 x 15 = 30 marks)

**CO: Course Outcomes**

**Level: R – Remember, U – Understand, Ap- Apply, An- Analyze, E- Evaluate, C- Create**

**SEMESTER I**

**CORE COURSE**

**CO1C02B23– FINANCIAL ACCOUNTING - I**

**Credits: 4**

**Hours per week: 5**

**Total Lecture Hours: 90**

**Course Overview and Context:**

The Course provides a deep knowledge about the concepts and principles of accounting and how to do accounts under Incomplete records, Royalty, Consignment and finally farm accounting.

The course gives a basic understanding about the above accounts and which will help the students to get more employment opportunities and they may go on to work in finance, business, investment banking and consulting. Students can also pursue careers as financial planners and finance managers.

Financial accounting ethics form the basis for legal and regulatory requirements and include issues related to maintaining public trust.

**Course Outcomes:**

**CO1:** Identify the various assumptions, principles, and concepts in accounting (Understand)

**CO2:** Interpret the theoretical and practical aspects of incomplete records (Understand)

**CO3:** Articulate the theoretical concepts of accounting of sole proprietors and prepare the financial statements (Apply)

**CO4:** Prepare royalty and consignment accounts by applying the principles (Apply)

**CO5:** Prepare accounts for farms by combining the principles of accounting and special accounting for farming activities (Apply)

**Content:**

**Module – I: (26 Hours)**

**Preparation of Financial Statements** –Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure - Capital and Revenue Receipts - Capital and Revenue Losses - Deferred Revenue Expenditure–

Accounting Standards- Objectives -Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments.

**Module –II: (20 Hours)**

**Accounting of Incomplete Records** - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet.

**Module – III: (18 Hours)**

**Royalty Accounts** – Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account – Royalty Account (Excluding Sublease)– Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts

**Module – IV: (18 Hours)**

**Accounting for Consignment** - Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee's Account – Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss

**Module – V: (8 Hours)**

**Farm Accounts-** Meaning- Characteristics- Objectives and advantages- Recording of farm transactions- Preparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities-

**Text Books:**

1. Dr. Jayan- Financial Accounting I-Prakash Publications-Changanacherry
2. Dr. KGC Nair : Financial Accounting I-Chand Publications, Trivandrum

**References:**

1. S.P. Jain and K L Narang : Advanced Accountancy
2. S.N maheswari and S.K maheswari : Advanced Accounting
3. S.N maheswari : Financial Accounting
4. .ZC Shukla T.S Grewal ans S c GUPTA : Advanced Accounts,S.Chand & Co., New Delhi

**MODEL QUESTION PAPER**

**(without practical)**

**B. Com DEGREE (C.B.C.S.S) EXAMINATION, NOVEMBER 2023**

**SEMESTER I- CORE COURSE FOR COMMERCE**

**CO1C02B23– FINANCIAL ACCOUNTING - I**

**Time: 3hours**

**Maximum marks: 80**

**Part A**

**(Answer any 10 questions. Each carries 2 marks)**

| <b>Qn. No.</b> | <b>Questions</b>  | <b>CO</b> | <b>Level of question</b> |
|----------------|---|-----------|--------------------------|
| 1.             | Discuss direct expenses. Give any two examples.             | 1         | U                        |
| 2.             | Explain Outstanding expenses . Give journal entries.        | 1         | U                        |
| 3.             | Identify the objectives of setting accounting standards.    | 1         | U                        |
| 4.             | Differentiate Single- entry System and Double-entry System. | 2         | U                        |
| 5.             | Explain the term Statement of Affairs.                      | 2         | U                        |
| 6.             | Compare the Balance Sheet with Statement of Affairs         | 2         | U                        |
| 7.             | Explain the term "Copyright Royalty".                       | 3         | U                        |
| 8.             | Express the reason why the minimum rent is fixed.           | 3         | U                        |
| 9.             | Discover any four differences between consignment and sale. | 4         | U                        |
| 10.            | Explain the need for sending goods at invoice price.        | 4         | U                        |
| 11.            | Discuss why farm accounting is unpopular even now.          | 5         | U                        |
| 12.            | Explain Farm Accounting.                                    | 5         | U                        |

**(10 x 2 = 20 marks)**

**Part B**

**(Answer any six questions. Each question carries 5 marks)**

| <b>Qn.No</b> | <b>Questions</b>  | <b>CO</b> | <b>Level</b> |
|--------------|---|-----------|--------------|
| 13.          | How will you treat the following while preparing final accounts. a) Goods distributed as free samples. b) Goods lost by fire. c) Inter business owings. d) Goods in transit. e) Goods sent on sale or return basis. | 1         | U            |
| 14.          | Find out purchases:<br>Opening stock 10,000   | 1         | Ap           |

|            |  |         |   |    |
|------------|--|---------|---|----|
|            | Closing stock  | 12,000  |   |    |
|            | Wages  | 8,000   |   |    |
|            | Salary   | 13,000  |   |    |
|            | Sales  | 60,000  |   |    |
|            | Gross profit, 1/4 th of cost.  |         |   |    |
| <b>15.</b> | Explain the preparation of Total Creditors Account.  |         | 2 | U  |
| <b>16.</b> | A trader had a capital of Rs.14,250 at the beginning of the year. At the end of the year he had cash in hand Rs.4,220 , cash at bank Rs.3,300, Debtors Rs.14,200, Stock Rs. 9,400, Furniture Rs.4,000 and creditors Rs.7,200. During the year he withdrew Rs.125 per month for personal purpose and brought in Rs. 800 during the year for additional capital. Calculate the profit made by the trader.          |         | 2 | Ap |
| <b>17.</b> | Prepare Total Debtors Account to find out credit sales form the following: Opening debtors Rs.7,500, Closing debtors Rs.11,250, Cash received from debtors Rs.72,550, Discount allowed Rs.2,250, Bad debts written off Rs.350, Goods returned by debtors Rs.2,200, Bills received from debtors Rs.7,500.   |         | 2 | Ap |
| <b>18.</b> | Discuss the differences between Royalty and Rent.  |         | 3 | U  |
| <b>19.</b> | X consigned 1000 Kgs of coconut oil to Y of Kanpur at Rs. 45 per Kg. He spent Rs.2,000 for packing and carriage. Y sold 700 Kgs @ Rs.60 and reported a loss of 20 Kg by leakage, weighing handling etc. The expenses of Y amounted to Rs.2,000 for octroi and Rs.400 for sales expenses. He is to get a commission of 4½ % on sales. Prepare consignment account and also show the calculation of closing stock. |         | 4 | Ap |
| <b>20.</b> | Explain the treatment of the following items. a) Land development cost b) Drawings in kind c) Wages in kind d) Farm produce consumed by live stock e) Depreciation   |         | 5 | U  |
| <b>21.</b> | From the information given below prepare a crop account to ascertain the gross margin made by the crop division of the farm.   |         | 5 | Ap |
|            | PARTICULARS  | Amount. |   |    |
|            | Opening stock: Grain   | 3000    |   |    |
|            | : Seeds and Fertilizers  | 2000    |   |    |
|            | Purchases: Seeds   | 500     |   |    |
|            | : Fertilizers  | 1500    |   |    |
|            | Sale of grain  | 15000   |   |    |

|  |   |      |  |
|--|---|------|--|
|  | Grains distributed as wages               | 2000 |  |
|  | Paid wages in cash                        | 3000 |  |
|  | Grain consumed by proprietor              | 2000 |  |
|  | Grain consumed by livestock section       | 1500 |  |
|  | Repairs and maintenance of farm machinery | 1200 |  |
|  | Depreciation on farm machinery            | 300  |  |
|  | Crop insurance                            | 500  |  |
|  | Closing stock: Grain                      | 6000 |  |
|  | : Seeds and Fertilizers                   | 3000 |  |

(6 x 5 = 30 marks)

### Part C

(Answer any two questions. Each question carries 15 marks)

| Qn. No.                                   | Questions  | CO  | Level  |                                     |           |            |       |                   |       |                   |       |   |    |
|---|--|---|--------|-------------------------------------|-----------|------------|-------|-------------------|-------|-------------------|-------|---|----|
| 22  | Describe accounting concepts.  | 1   | U      |                                     |           |            |       |                   |       |                   |       |   |    |
| 23  | <p>Kurien commenced business with Rs.30,000. On the same day he purchased furniture for Rs.6, 000.The following were his transactions for the year.</p> <table><tr><td>Total purchase (Cash purchase Rs.40, 000)</td><td>80,000</td></tr><tr><td>Total sales (Cash sales Rs.80, 000)</td><td>1, 20,000</td></tr><tr><td>Wages paid</td><td>3,000</td></tr><tr><td>Business expenses</td><td>4,500</td></tr><tr><td>Personal drawings</td><td>3,800</td></tr></table> <p>Closing stock was valued at Rs.9, 500, Closing debtors were Rs.8, 000 and closing creditors were Rs.7, 500. Depreciation on furniture was 10% per annum.</p> <p>Prepare Trading and Profit and Loss account and Balance Sheet.</p> | Total purchase (Cash purchase Rs.40, 000) | 80,000 | Total sales (Cash sales Rs.80, 000) | 1, 20,000 | Wages paid | 3,000 | Business expenses | 4,500 | Personal drawings | 3,800 | 2 | Ap |
| Total purchase (Cash purchase Rs.40, 000) | 80,000   |   |        |                                     |           |            |       |                   |       |                   |       |   |    |
| Total sales (Cash sales Rs.80, 000)       | 1, 20,000  |   |        |                                     |           |            |       |                   |       |                   |       |   |    |
| Wages paid                                | 3,000  |   |        |                                     |           |            |       |                   |       |                   |       |   |    |
| Business expenses                         | 4,500  |   |        |                                     |           |            |       |                   |       |                   |       |   |    |
| Personal drawings                         | 3,800  |   |        |                                     |           |            |       |                   |       |                   |       |   |    |
| 24  | <p>A Colliery worked under a lease which provided for the payment of royalties at Rs.5 per tonne with a minimum rent of Rs.1, 70,000 per annum. Each year's excess of minimum rent over actual royalties was recoverable during the subsequent three years. The lease ,however ,stipulated that if in any year the normal rent was not attained due to strike or accident the minimum rent was to be regarded as having been reduced proportionately having regard to the length of the stoppage. The output was as follows:</p> <p>For the year ended 31st March 2009      4,000 tonnes</p> <p>For the year ended 31st March 2010      28,000 tonnes</p>  | 3   | Ap     |                                     |           |            |       |                   |       |                   |       |   |    |

|    |   |   |    |
|----|---|---|----|
|    | For the year ended 31st March 2011 30,000 tonnes<br>For the year ended 31st March 2012 46,000 tonnes<br>For the year ended 31st March 2013 30,000 tonnes<br>For the year ended 31st March 2014 50,000 tonnes<br>During the year 2012-2013 there was a stoppage in work due to strike lasting for three months. Prepare necessary ledger accounts in the books of colliery for each of the above years.  |   |    |
| 25 | Arun stores of Kollam consigned on 1st January 2019, 50 cases of goods at Rs 200 each to Amala Traders of Kottayam for sale on commission at 10% on gross sales. Arun stores paid Rs 500 for packing, freight and insurance. Amala Traders took delivery of the goods on 4th January 2019 after accepting a 15 days bill for Rs 5,000 and paid Rs 150 for carriage. They sold 40 cases of goods @ Rs 250 and balance for Rs 260 each. Their sales expenses amounted to Rs 200. On 31st January 2019 Amala Traders forwarded an account sales together with a draft for the balance. Prepare account sales rendered by Amala Traders and also give journal entries and ledgers in the books of Arun traders. | 4 | Ap |

(2 x 15 = 30 marks)

**CO : Course Outcomes**

**Level : R – Remember, U – Understand, Ap- Apply, An- Analyze, E- Evaluate, C- Create**



**SEMESTER I**

**CORE COURSE**

**CO1C03B23 – CORPORATE REGULATIONS AND ADMINISTRATION**

**Credits: 3**

**Hours per week: 4**

**Total Lecture Hours: 72**

**Course Overview and Context**

This course provides a detailed knowledge about the administration and management of corporate form of business. It also gives a firsthand exposure to corporate laws, especially Indian Companies Act 2013.

The course gives an in-depth knowledge regarding the provisions in the companies act on various aspects in a company form of business enterprise and this enables students to consider career opportunities such as business analyst, compliance officer etc.

It provides insights on the ethical standards, duties and code of conduct of directors, promoters, managers and members of a company.

**Course Outcomes:**

**CO1:** Describe the framework of Companies Act 2013 and the procedure in the promotion and formation of the company (Understand)

**CO2:** Describe the types, related concepts and procedure of issue of share capital (Understand)

**CO3:** Explain the modes of acquiring membership in a company and procedure of meetings (Understand)

**CO4:** Explain the various grounds and procedures of winding up of companies (Understand)

**Content:**

**Module I: (10 Hours)**

**Company** - Definition – Characteristics – Classifications –History and framework of Company Law in India - Companies Act 2013 – NCLT- National Company Law Appellate Tribunal-one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association

**Module II: (15 Hours)**

**Promotion and formation of a company-** Body Corporate - promoter- legal position-duties-remuneration - Memorandum of Association – Articles of Association - Contents and alteration - Incorporation of Company – Advantages and Disadvantages of incorporation- Formation of a One person company-On-line registration of a company – CIN - Doctrines of Indoor Management, Constructive Notice, Ultra-vires - Lifting up of Corporate veil - Conversion of Companies - Public Offer - Private Placement - Prospectus - Contents of Prospectus - Liability for Misstatements in Prospectus.

**.Module III: (20 Hours)**

**Management and Membership in a Company** -Members and Shareholders – Who can become a member? -Modes of acquiring membership- rights and liabilities of members- cessation of membership- Register of Members - Directors – Number of Directors-Restrictions on number of directorship-Composition of the Board of Directors-Independent Director – Women Directors- legal position – Appointment - Duties -Disqualifications DIN- Vacation of Office – Resignation – Removal – Meetings of Board – Resolutions and Proceedings Powers of Board - Key Managerial Personnel- CEO- CFO -Managing Director- Appointment of managing director, whole-time director or manager-Audit and Audit Committee – Powers and Duties of the audit committee- related party- transactions - Corporate Social Responsibility -Obligations under the Act

**Module IV: (12 Hours)**

**Company Meetings-** - Meetings – Annual General Meeting - Extraordinary General Meeting- Meetings of Directors-Meeting of the Board of Directors- Meeting of the Committee of Directors-Notice Of Meeting - Quorum - Chairman - Proxies - Voting - Show of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books of accounts - Annual Return-

**Module V: (15 Hours)**

**Winding up** – Contributory – Modes of winding up – Winding Up by Tribunal - Petition for Winding Up Powers of Tribunal- Liquidators - Appointments- Submission of Report - Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances - Declaration Of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company Official Liquidators – Appointment -Powers - Functions - Winding up of unregistered companies.

**Textbooks:**

1. Kapoor, N.D., Company Law and Secretarial Practice, Sultan Chand, New Delhi.

**References:**

1. Shukla, M.C., & Gulshan, Principles of Company Law, S.Chand, New Delhi.
2. Venkataramana, K., Corporate Administration, Seven Hills, Books Publications.
3. Bansal C.L., Business and Corporate Law, Vikas Publishers, New Delhi.
4. Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
5. S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications,
6. Kuchal, S.C., Company Law and Secretarial Practice, Vikas Publishers, New Delhi
7. Company Law Study Material – Institute of Company Secretaries of India

**MODEL QUESTION PAPER**  
**(without practical)**  
**B.COM DEGREE (C.B.C.S.S) EXAMINATION, NOVEMBER 2023**  
**SEMESTER I - CORE COURSE**  
**CO1C03B23 – CORPORATE REGULATIONS AND ADMINISTRATION**

Time : 3 hours

Maximum marks: 80

**Part A**

(Answer any ten questions. Each question carries 2 marks)

| Qn.No. | Questions   | CO | Level of question |
|--------|---|----|-------------------|
| 1.     | Describe company.                                 | 1  | U                 |
| 2.     | Explain the term company limited by guarantee.    | 1  | U                 |
| 3.     | Describe a producer company.                      | 1  | U                 |
| 4.     | Explain the purpose of memorandum of association. | 1  | U                 |
| 5.     | Explain the concept of entrenchment of articles.  | 1  | U                 |
| 6.     | Explain the role of CEO of a Company.             | 2  | U                 |
| 7.     | Illustrate CSR.                                   | 2  | U                 |
| 8.     | Infer the meaning of proxy.                       | 3  | U                 |
| 9.     | Interpret the concept of resolution.              | 3  | U                 |
| 10.    | Explain Quorum.                                   | 3  | U                 |
| 11.    | Describe contributory.                            | 4  | U                 |
| 12.    | Rephrase the meaning of official liquidator.      | 4  | U                 |

(10 x 2 = 20 marks)

**Part B**

(Answer any six questions. Each question carries 5 marks)

| Qn.No. | Questions                                  | CO | Level |
|--------|--|----|-------|
| 13.    | Explain the salient features of a Company. | 1  | U     |

|            |  |          |          |
|------------|--|----------|----------|
| <b>14.</b> | Classify companies on the basis of liability.                                      | <b>1</b> | <b>U</b> |
| <b>15.</b> | Give the difference between Memorandum of Association and Articles of Association. | <b>1</b> | <b>U</b> |
| <b>16.</b> | Enumerate contents of articles of association.                                     | <b>1</b> | <b>U</b> |
| <b>17.</b> | Discuss the rules regarding disqualification of a director.                        | <b>2</b> | <b>U</b> |
| <b>18.</b> | Discuss the norms regarding the appointment of a managing director.                | <b>2</b> | <b>U</b> |
| <b>19.</b> | Describe the differences between ordinary resolution and special resolution.       | <b>3</b> | <b>U</b> |
| <b>20.</b> | Explain the norms with regard to the appointment of Official Liquidator.           | <b>4</b> | <b>U</b> |
| <b>21.</b> | Discuss the grounds for compulsory winding up.                                     | <b>4</b> | <b>U</b> |

**(6 x 5 = 30 marks)**

**Part C**

**(Answer any two questions. Each question carries 15 marks.)**

| <b>Qn.No.</b> | <b>Questions</b>   | <b>CO</b> | <b>Level</b> |
|---------------|--|-----------|--------------|
| <b>22.</b>    | Explain the contents of a Memorandum of Association.   | <b>1</b>  | <b>U</b>     |
| <b>23.</b>    | Elucidate the various modes of appointment of directors.                                     | <b>2</b>  | <b>U</b>     |
| <b>24.</b>    | Illustrate the essential requirements for a valid meeting.                                   | <b>3</b>  | <b>U</b>     |
| <b>25.</b>    | Discuss the powers and duties of a company liquidator in compulsory winding up of a company. | <b>4</b>  | <b>U</b>     |

**(2 x 15 = 30 marks)**

**CO: Course Outcomes**

**Level: R – Remember, U – Understand, Ap- Apply, An- Analyze, E- Evaluate, C- Create**

**SEMESTER II**

**CORE COURSE**

**CO2C04B23– FINANCIAL ACCOUNTING II**

**Credits: 4**

**Hours per week: 5**

**Total Lecture Hours: 90**

**Course Overview and Context:**

The Course provides a deep knowledge about the accounts of Hire purchase, Branch accounts Departmental accounts and Dissolution of partnership firms. It also gives an awareness about the accounting standards and its applicability.

The course gives a basic understanding about the above accounts and which will help the students to get more employment opportunities and they may go on to work in finance, business, investment banking and consulting. Students can also pursue careers as financial planners and finance managers.

Financial accounting ethics form the basis for legal and regulatory requirements and include issues related to maintaining public trust.

**Course Outcomes:**

**CO1 :** Construct the Books of Accounts of Hire Purchaser and Vendor(Apply)

**CO2 :** Determine the types of Branches and Construct Branch Accounts using various methods  
(Apply)

**CO3 :** Evaluate the types of Inter-Departmental transfers and the preparation of Final accounts  
of departments(Analyze)

**CO4 :** Interpret the modes of Dissolution of Partnership Firms and preparation of various  
accounts (Apply)

**CO5 :** Identify the different Accounting Standards and its applicability (Understanding)

**Content:**

**Module I: (25 Hours)**

**Accounting for Hire Purchase** – Meaning and Features of Hire Purchase System – Hire purchase Agreement – Hire purchase and Sale - Hire Purchase and Installment – Interest Calculation – Recording Transactions in the Books of both the Parties – Default and Repossession- Complete repossession- Partial repossession

**Module II: (20 Hours)**

**Branch Accounts** – Objectives- Features – Types – Accounting for Branches keeping full system of accounting – Debtors System – Stock and Debtors System – Independent Branches and Incorporation of Branch Accounts in the Books of H.O – Cash in Transit and Goods in Transit – Consolidated Balance Sheet.(accounting for foreign branches excluded)

**Module III: (10 Hours)**

**Departmental Accounts** – Meaning – Objectives – Advantages – Distinction between branch and department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits.

**Module IV: (25 Hours)**

**Accounting for Dissolution of partnership firm-** Dissolution of a firm- Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method- Maximum Possible Loss method

**Module V: (10 Hours)**

**Accounting Standards-** Importance- Accounting Standards Board- Applicability of Accounting Standards – Brief learning of AS1, AS2, AS9, AS10 and AS19 (Theory only) International Financial Reporting Standards (IFRS) (brief study only)

**Text Books:**

1. Jain S.P & Narang K.L., Advanced Accountancy, Kalyani Publishers, New Delhi

**References:**

1. Maheshwari, S.N., & Maheshwari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.

2. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company Pvt.Ltd, New Delhi.
3. Ashok Sehgal & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt) Ltd, New Delhi.
4. Paul, S. K., & Chandrani Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
5. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.

## **SEMESTER II**

### **CORE COURSE**

#### **CO2B05B23- BUSINESS REGULATORY FRAMEWORK**

**Credits: 3**

**Hours per week: 4**

**Total Lecture Hours: 72**

#### **Course Overview and Context:**

The course provides a deep knowledge about the law of contracts and how to enter into a contract. Special contracts and Sale of Goods Act are discussed in detail.

The course builds an understanding of the legal aspects required in the mercantile world which enables students to avail employment opportunities such as corporate paralegal. Legal counselor, business analyst, business process manager etc.

It provides insights on the duties of parties in different types of contracts.

#### **Course Outcomes:**

**CO1:** Describe the measures to control various kinds of Commercial and Business contracts and the legal rights, duties and obligations of parties to the contract. (Understand)

**CO2:** Describe the essential characteristics, rights duties and liabilities of parties to the special contract. (Understand)

**CO3:** Discuss the principles of contract of agency and the rights, duties and liabilities of principal and agent. (Understand)

**CO4:** Explain the rules regarding sale of goods, condition and warranties and transfer of



ownership (Understand).

**Content:**

**Module I: (25 Hours)**

**Introduction to Mercantile Law** -Law of Contract - Definition - Kinds of Contracts - Valid – Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of Contract.

**Module II: (15 Hours)**

**Special Contract I**-Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties of Pawner and Pawnee.

**Module III: (10 Hours)**

**Special Contract II**- Indemnity and Guarantee- Indemnity - Meaning and Definition - Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety.

**Module IV: (12 Hours)**

**Law of Agency** - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents-Relationship

**Module V: (10 Hours)**

**Sale of Goods Act, 1930** -Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller – Auction Sale.

**Textbooks:**

1. N D Kapoor, Elements of Mercantile Law (Latest Edition). New Delhi: Sultan Chand & Sons Publication
2. Aswathappa, K., Business Laws, Himalaya Publishing House, Bengaluru.

**References:**

1. Sharma, S.C., Business Law, International Publishers, Bengaluru
2. Tulsian, Business Law, McGraw-Hill Education Mumbai.
3. Indian Contract Act No. IX, 1972
4. Indian Sale of Goods Act, 1930

**SEMESTER II**

**CORE COURSE**

**CO2C06B23 – BUSINESS MANAGEMENT**

**Credits: 3**

**Hours per week: 3**

**Total Lecture Hours: 54**

**Course Overview and Context:**

The course provides an insight into the concepts, theories and techniques of business management across the functional areas of business.

The course enhances the analytical skill for planning and decision making in various spheres of business which is the vital area in business management. It also builds the leadership skills and supports the management of various enterprises which leads to employability.

It provides insights on the management ethics and professionalism in an organization.

**Course Outcomes:**

**CO1:** Discuss core concepts, theories and techniques of business management across functional areas of business (Understand)

**CO2:** Employ the analytical skills for planning and to make decisions. (Apply)

**CO3:** Distinguish between different organizational structures and leadership styles. (Understand)

**CO4:** Interpret different types of control process. (Understand)

**Content:**

**Module I: (12 Hours)**

**Introduction to Management** - Meaning , Nature, Scope and Functional Areas of Management - Management as a Science, Art and Profession - Management & Administration - Principles of Management- Managerial roles: Mintzberg Model - Functions of Management - Contributions of F.W.Taylor and Henry Fayol.

**Module II: (10 Hours)**

Planning - Meaning - Nature - Importance - Types of Plans - Planning Process- Barriers to Effective Planning - M.B.O - Features – Steps – Coordination- Meaning and Importance - Techniques for Effective Coordination

**Module III: (10 Hours)**

**Organizing-** Meaning - Nature - Importance - Principles of Organisation - Types of Organisation - Organisation Chart - Organisation Manual - Centralization – Decentralization- Authority - Delegation of Authority -Responsibility and Accountability.

**Module IV: (12 Hours) Direction and Control** – Principles of direction- Leadership: Concept and Styles; Trait and Situational Theory of Leadership Managerial Grid by Blake and Mouton , Likert's Four System Model - Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg's Two Factors Theory. Control: Concept and Process- Control Techniques.

**Module V: (10 Hours)**

**Management Techniques** – (Brief Study) Quality circle-Total Quality Management - Business Process Reengineering (BPR)- Six sigma-Kaizen

**Textbooks:**

1. Prasad, L. M., Principles of management, Sultan Chand and Sons.

**References:**

1. Koontz, O Donnell, Management, McGraw-Hill
2. Appaniah, Reddy, Essentials of Management, Himalaya Publishing House.
3. Srinivasan, Chunawalla, Management Principles and Practice, Himalaya Publishing House.
4. Tulsian, P.C., & Pandey, Vishal, Business Organization and Management, Pearson Education

**SEMESTER III**

**CORE COURSE**

**CO3C07B23 – CORPORATE ACCOUNTS I**

**Credits: 4**

**Hours per week: 5**

**Total Lecture Hours: 90**

**Course overview and context:**

This course covers the Accounting for share capital, bonus issue, rights issue, redemption of preference shares, final accounts of companies, investment accounts and insurance accounts.

Corporate accounting is performed so as to ensure that the financial activities of a company comply with the laws and regulations stipulated by oversight bodies. It also ensures that the business activities stay in tune with organizational policies.

Thus this helps to inculcate values to adhere with the norms existing in the corporate world. The course enhances employability of the learners as it helps them to prepare the final accounts of the companies, investment accounts, appreciate and practice special cases like bonus issue, redemption of preference shares and so on.

**Course Outcomes:**

**CO1:** Practice the accounting procedure to be followed in the issue and redemption of shares.  
(Apply)

**CO2:** Prepare the statements relating to underwriting of shares and debentures (Apply)

**CO3:** Develop accounting skills to prepare final accounts of companies and calculate managerial remuneration and profit prior to incorporation. (Apply)

**CO4:** Prepare investment accounts of fixed income and variable income bearing securities.  
(Apply)

**CO5:** Compute insurance claim for loss of stock and loss of profit policy. (Apply)

**Content:**

**Module 1 : (20 Hours)**

**Accounting for Shares**—Redemption of Preference Shares— ESOP- Rights Issue – Bonus Issue – Buy back of Shares -Practical aspects of share issue in accounting lines

**Module II : (10 Hours)**

**Underwriting of Shares and Debentures** – Marked and Unmarked Applications– Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting

**Module III : (30 Hours)**

**Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)**Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation

**Module IV : (15 Hours)**

**Investment Account** – Cum-interest- Ex-interest- Cum-dividend- Ex- dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts

**Module V : (15 Hours)**

**Insurance claims**- Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim.

**Textbooks:**

1. Jain, S.P., &Narang, K.L. , Advanced Accountancy, Kalyani Publishers, NewDelhi
2. Maheswari, S.N &Maheswari, S.K., Advanced Accounting, Vikas Publishing House, NewDelhi

**References:**

1. Shukla, M.C., &Grewal, T. S., Advanced AccountancyS. Chand and Company Pvt. Ltd, NewDelhi
2. Shukla, S.M., & Gupta, S.P., Advanced Accounting, SahityaBhavanPublications,Agra

3. Raman B S Corporate Accounting United Publishers
4. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
5. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

### **SEMESTER III**

#### **CORE COURSE**

#### **CO3C08B23 – QUANTITATIVE TECHNIQUES FOR BUSINESS - I**

**Credits: 4**

**Hours per week: 5**

**Total Lecture Hours: 90**

#### **Course overview and context:**

The course covers concept of business statistics, various statistical survey components, statistical measures and its analysis.

This course develops the analytical ability which creates employability in various fields of commerce.

#### **Course Outcomes:**

**CO1:** Describe the theoretical concepts of Statistics (Understand)

**CO2:** Explain the different components of statistical survey (Understand)

**CO3:** Analyse the measures of Central Tendency and make inferences (Analyse)

**CO4:** Analyse the measures of spread and make inferences to generalize (Analyse)

**CO5:** Infer the values to extrapolate and interpolate using various methods (Analyse)

#### **Content:**

##### **Module 1 : (8 Hours)**

**Introduction to Statistics-** Origin and Growth- Meaning- definition- Statistics as data- Statistics as methods- Empirical and quantitative analysis- Descriptive statistics and Inferential statistics- Functions of statistics-, Planning and Business- Limitations of Statistics- Distrust of Statistics

##### **Module II : (25 Hours)**

**Statistical Survey-** Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data— Drafting a questionnaire-

Collection of secondary data- Census method and Sampling – Sampling Methods Probability Sampling and Non- Probability Sampling- Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table-Statistical Series

### **Module III : (20 Hours)**

**Uni-Variate Data Analysis I** -Measures of Central Tendency – Concept –Functions of an average- Characteristics- Arithmetic Mean –Simple mean- Weighted mean- Combined mean- Properties of mean- Median –Quartiles and other partition values- Mode- Empirical relation between mean, median and mode- Graphical location of median and mode- Geometric Mean- Harmonic Mean-relation between Arithmetic mean, Geometric mean and Harmonic Mean Application of various measures- Merits and Demerits of various measures of central tendency-

### **Module IV : (25 Hours)**

**Uni-Variate Data Analysis II**- Measures of dispersion - Concept-Properties of a good measure of dispersion- Absolute and Relative Measure-Range-Inter Quartile Range- Quartile Deviation-Mean Deviation-Standard Deviation-Lorenz curve- Merits and Demerits of various measures-Relevance and Applications in Business-Mathematical properties of standard deviation - Variance and Co-efficient of Variation–Measures of Skewness –Definition of skewness- types- Test of skewness- Relatives measures of skewness- Moments- Central moments- Raw moments- Conversion of raw moments into central moments- Skewness based on moments- Kurtosis-meaning and types

### **Module V : (12 Hours)**

**Interpolation and Extrapolation**- Meaning of interpolation and extrapolation- Significance and utility- Assumptions- Methods of Interpolation- (a) Newton's Method of Advancing differences (b) Binomial Expansion method (c) Lagrange's method – Extrapolation- Forecasting using extrapolation

#### **Text books:**

1. Gupta, S.P. & Gupta, Archana, Elementary Statistics, Sultan Chand and Sons, NewDelhi.
2. Elhance D N, Elhance, Veena and Aggarwal B M Fundamentals of Statistics , KitabMahal

#### **References:**

1. Richard, Levin & Rubin, David, S., Statistics for Management, Prentice Hall of India, NewDelhi.
2. Spiegel, M.R., Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
3. Kothari, C.R., Research Methodology, New Age Publications, NewDelhi.
4. Sharma, J. K., Business Statistics, PearsonEducation.

5. Gupta, C B and Gupta, Vijay., An Introduction to Statistical Methods, Vikas Publishing House

**SEMESTER III**

**CORE COURSE**

**CO3C09B23 – FINANCIAL MARKETS AND OPERATIONS**

**Credits: 3**

**Hours per week:4**

**Total Lecture Hours: 72**

**Course Overview and Context:**

Provide a broad view of the various components of Indian financial system, SEBI, primary market, Indian and international stock exchanges and derivatives.

The in-depth knowledge acquired from this course will enable the students to avail the career opportunities such as stock market dealer, business associate, Sub-broker, Customer care E-broking executive etc.

**Course Outcomes:**

**CO1:** Illustrate the components of Indian financial system (Understand)

**CO2:** Indicate the methods of floating new issues and the intermediaries in the new issue market. (Understand)

**CO3:** Describe the role and functions of secondary market. (Understand)

**CO4:** Discuss the constitution and management of mutual funds in India (Understand)

**CO5:** Explain the types of derivatives. (Understand)

**Content:**

**Module I: (16 Hours)**

**Indian Financial System-** Savings and Investment – The Indian Financial System – Features- Components- Role and Functions-Interactions among the Components- Recent Developments in the Indian Financial System- Financial Markets- Classification- Capital Market and Money Market Instruments- IndianMoneyMarket-Components-Weaknesses-RoleofRBIinMoneyMarket-SEBI-



Establishment-Objectives-Powers and functions.

**Module II: (14 Hours)**

**Primary Market**–Functions of New Issue Market- Methods of New Issue-IPO- FPO- ASBA- Green Shoe Option-Forms of Offer Document- Public Issue-Categories of Investors-Bonus Issue- Right Issue- Private Placement-Book Building- ESOP and its types-Indian Depository Receipts-Intermediaries in the New Issue Market-Registrars to the Issue- Brokers to the Issue– Bankers to the Issue – Underwriters– Qualified Institutional Placement and Qualified Institutional Buyers- Innovative Financial Instruments.

**Module III: (18 Hours)**

**Secondary Market** – Role and Functions of Stock Exchanges- Listing of Securities- Requirements for listing-Advantages and disadvantages of listing- Delisting-Stock Exchanges in India- Members of the Stock Exchanges – Methods of Trading in a Stock Exchange- Online Trading- Trading process-Depositories–Role – Mark to Market System – Stock Market Indices- Methodology for Calculating Index.– Type of Speculators –Speculative Transactions in Stock Exchanges – Insider trading- SEBI regulations- Rematerialisation- Foreign Institutional Investors in Securities market – Foreign Portfolio Investment– Private Equity.

**Module IV: (12 Hours)**

**Mutual Funds**– Meaning– Objectives–Features-Advantages and disadvantages – Classification of Mutual Funds –Exchange Traded Fund- Constitution and Management of Mutual Funds in India- AMFI- Concept of Net Asset Value– Advantages and limitations of Mutual Funds-

**Module V: (12 Hours)**

**Derivatives (Brief study only)**-Features of Derivatives– Types of Derivatives–Forwards – Futures –Margins in futures- Options – Types of options- Swaps–Currency swaps- Interest rate swaps- Commodity Futures– Major Commodity Exchanges in India

**Textbooks:**

1. Khan, M.Y., Indian Financial System, Tata McGraw Hill, New Delhi.

**References:**

2. Singh, Preethi, Dynamics of Indian Financial System, Ane Books, New Delhi
3. Guruswami, S., Capital Markets, Tata McGraw Hill, New Delhi

4. Avadhani, V.A., Investment and Securities Market in India, Himalaya Publishing House.
5. SEBI and Corporate Laws - Taxmann, New Delhi
6. SEBI Monthly Bulletin

### **SEMESTER III**

#### **CORE COURSE**

#### **CO3C10B23 – MARKETING MANAGEMENT**

**Credits: 3**

**Hours per week: 3**

**Total Lecture Hours: 54**

#### **Course overview and context:**

Marketing is the core of all business activities as it aims at the satisfaction of the customers. The profits of the business comes from the market place. The course explains the nature of marketing and its process.

Entrepreneurial ventures and start-ups rarely succeed without an excellent marketing strategy. The course enhances critical thinking and analytical skills amongst the learners.

The course covers strategies for effective marketing process and thus it helps to appreciate ethical issues in marketing or business.

#### **Course Outcomes:**

**CO1:** Apply key marketing theories, frameworks and tools to solve Marketing problems (Apply)

**CO2:** Employ the concepts of consumer behaviour to choose the relevant STP strategy (Apply)

**CO3:** Evaluate the key analytical frameworks and tools used in marketing (Analyse)

**CO4:** Integrate information of a firm's external and internal marketing environment to identify and prioritise appropriate marketing strategies (Create)

#### **Content:**

##### **Module 1 : (12 Hours)**

**Marketing Management**–Market and Marketing- Meaning- Definition of marketing- Marketing Concepts – Marketing environment- Functions of marketing-Marketing Management- Marketing Mix-4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix- Market Segmentation-Concept – Need – Basis-benefits- Market Targeting- Market Positioning-differentiated and undifferentiated marketing.

**Module II : (12 Hours)**

**Product Mix-** Product – Meaning- Classification of products- -Product Line and Product Mix- New Product development- Steps- Reasons for failure of new products- - Product Life Cycle- – Branding- Types of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging-Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services- Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies -Types of Pricing

**Module III : (12 Hours)**

**Price Mix** – Pricing-Factors affecting pricing decision- Role of pricing in marketing strategy- Steps in formulating pricing- Pricing methods and strategies- Pricing of a new product- Resale Price Maintenance

**Module IV: (12 Hours)**

**Physical Distribution Mix-** - Logistic and Supply Chain Management – Elements- Channels of Distribution –Types- Factors Affecting the Choice of a Channel of Distribution-Functions of various Intermediaries – retailing- Types of retailing- Direct Marketing- Merits and demerits

**Module V: (6 Hours)**

**Recent Trends in Marketing (Overview Only)**-Relationship Marketing - Social Marketing - Online Marketing- -Green Marketing-Tele Marketing -Viral Marketing- Relationship Marketing- De-marketing- Remarketing- Guerilla marketing –Ambush Marketing -Digital marketing / social media marketing.

**Text Books:**

1. Rajan Nair and Varma M M– Marketing Management- Sultan Chand and Sons

**References:**

1. Kotler, Philip & Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha, Marketing Management, A South Asian Perspective, Pearson Education.
2. Armstrong, Gary, and Kotler, Philip, The Essentials of Marketing, Pearson Education, New Delhi
3. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
4. Chhabra, T.N., Principles of Marketing, Sun India Publication.
5. Czimkora, Marketing Management, Vikas Publishing House (P)Ltd.
6. Biplab S Bose, Marketing management, Himalaya Publishing House, Mumbai
7. Sontakki C N, Marketing Management- Kalyani Publishers
8. Ramaswamy V S and Namakumari Marketing Management , McMillan India Ltd

**SEMESTER IV**

**CORE COURSE**

**CO4C12B23 -CORPORATE ACCOUNTS - II**

**Credits: 4**

**Hours per week: 6**

**Total Lecture Hours: 108**

**Course Overview and Context:**

Provide an insight into the important accounting terms like Liquidation, internal reconstruction, capital reconstruction and capital reduction etc. and to give awareness about the preparation of accounts relating to the same.

This course is a planned sequence of content meant for developing employability and accounting skill competencies of students.

**Course Outcomes:**

**CO1:** Construct the Final Accounts of Life Insurance and General Insurance Companies (**Apply**)

**CO2:** Construct the Financial statements of Banking Companies within the framework of Banking Regulation Act, 1949 (**Apply**)

**CO3:** Evaluate the accounting treatment for Internal Reconstruction (**Apply**)

**CO4:** Calibrate the procedure involved in Amalgamation, Absorption and External Reconstruction of Companies (**Apply**)

**CO5:** Determine the types of liquidation of Companies and prepare the Liquidator's Final Statement of Accounts (**Apply**)

**Content:**

**Module I (20 Hours)**

**Accounts of Insurance Companies** – Insurance Companies - Principles of Insurance– Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) – Determination of Profit in Life Insurance Business – Valuation Balance Sheet – Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act)

**Module – II (20 hours)**

**Accounts of Banking Companies** – Meaning – Important Provisions of Banking Companies Act, 1949 – Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet – Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non Performing Assets-Capital Adequacy.

**Module – III (20Hours)**

**Internal Reconstruction** -Alteration of Share Capital- Capital Reduction –Accounting procedure- Surrender of Shares- Accounting Treatment – RevisedBalance Sheet.

**Module – VI (34 Hours)**

**Amalgamation, Absorption and External Reconstruction** – Meaning- Amalgamation in the nature of Merger, Purchase , External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

**Module – V (14 Hours)**

**Liquidation of Companies** – Meaning-Types – Contributories-Preferential Creditors- Fraudulent Preference- Preparation of Liquidator's Final Statement of Account (Statement of Affairs excluded) .

**References:**

1. Jain, S.P & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheswari, S.N &Maheswari, S.K., Advanced Accounting, Vikas Publishing House, New Delhi
3. Shukla, M.C., &Grewal, T.S., Advanced Accountancy, S Chand and Company Pvt. Ltd, New Delhi
4. Shukla, S.M., & Gupta, S.P, Advanced Accounting, Sahitya Bhavan Publications ,Agra.

5. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.

6. Raman B S, Corporate Accounting United Publishers

7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

## **SEMESTER IV**

### **CORE COURSE**

#### **CO4C13B23 - QUANTITATIVE TECHNIQUES FOR BUSINESS- II**

**Credits: 4**

**Hours per week: 6**

**Total Lecture Hours: 108**

#### **Course Overview and Context:**

The course covers correlation, types of correlation, methods of correlation, regression analysis, regression equations under algebraic method, theory of probability, index numbers and time series.

Analytical skill will be developed as it involves applying statistical and mathematical methods to financial, business and risk management problems.

#### **Course outcomes:**

**CO1:** Apply various techniques or methods of Correlation in identifying the relation (Apply)

**CO2:** Apply the Regression Equations and interpret the results. (Apply)

**CO3:** Test the consistency of the index number. (Analyze)

**CO4:** Construct different mathematical models using time series (Apply)

**CO5:** Determine the probability of various events based on the concepts and theories (Apply)

#### **Content:**

#### **Module I (22 Hours)**

**Bi-Variate Data Analysis- I-** Correlation - Concept- Correlation and Causation -Types of Correlation- Methods- Scatter diagram and Correlation graph- -Karl Pearson's Co-efficient of

Correlation-Spearman's Rank Correlation Co-efficient- Probable Error-Concurrent Deviation Method- Concept of lag and lead in correlation (Problems- Un grouped Data only)

**Module II (20 Hours)**

**Bi-Variate Data Analysis- II** -Regression Analysis- Concept-Utility- Comparison of correlation and regression- Lines of Regression- Regression Equations and regression co-efficient- Algebraic Methods of studying regression- Standard Error of estimate - (Problems- Un grouped Data only)

**Module – III (22 Hours)**

**Index Numbers**-Meaning-Importance- Characteristics and uses of Index Numbers- Types of index numbers- Problems in construction of index numbers- Methods of constructing price index, quantity index and value index- : Unweighted Index numbers- Simple aggregative method and Simple average of price relatives method- Weighted Index numbers- Weighted average of price relative method- Weighted aggregative method applying Laspeyer's, Paasche's and Fishers methods- Test of Consistency of index numbers- Cost of Living Index Numbers and its Uses- Construction of cost of living index numbers- Aggregate expenditure method and family budget method- Concepts of Fixed base index numbers, chain based index numbers, base shifting, deflating and splicing(*theory only*) –Limitations of index numbers

**Module - IV (20 Hours)**

**Time Series Analysis**-Meaning-Definition- Components of Time Series-Time series analysis- Utility of Time Series Analysis- Mathematical models- Determination of Trend- Free hand curve method- Method of semi averages- Method of Moving Average-Method of Least Squares (first degree only)- Shifting the origin of trend- converting annual trend into monthly trend-

**Module – V (24 Hours)**

**Probability**-Meaning-Definition - Basic Terms-Concepts-Approaches to Assigning Probability - Permutation and Combination-Theorems of Probability- Addition Theorem- Multiplication Theorem- Conditional Probability- Baye's Theorem of Inverse probability

**References:**

1. Richard, Levin & Rubin, David, S., Statistics for Management, Prentice Hall of India, NewDelhi.
2. Spiegel, M.R., Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
3. Kothari, C.R., Research Methodology, New Age Publications, NewDelhi.
4. Sharma, J. K., Business Statistics, PearsonEducation.
5. Gupta, S.C., Fundamentals of Statistics, Himalaya PublishingHouse.
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, Sultan Chand and Sons, NewDelhi.
7. Elhance D N, Elhance, Veena and Aggarwal B M Fundamentals of Statistics , KitabMahal
8. Gupta, C B and Gupta, Vijay., An Introduction to Statistical Methods, Vikas PublishingHouse
9. Pillai , R S N and Bagavathi, V., Statistics , S Chand & Co



**SEMESTER IV**

**CORE COURSE**

**CO4C14B23 - ENTREPRENEURSHIP DEVELOPMENT AND PROJECT  
MANAGEMENT**

**Credits: 4**

**Hours per week: 5**

**Total Lecture Hours: 90**

**Course Overview and Context:**

The course covers a rich combination of educative and intensive entrepreneurial development in the economy. It helps the students to understand the contents involved in the bringing out of entrepreneurship progress through self developed business ventures.

Employability can be outlined wherein the students can be moulded to start self owned enterprises. Their skills may be charted after understanding Project Identification & Formulation technology. Entrepreneurship can be a great venture especially in India, as government agencies extend assistance for joint units, start-ups etc.

The study of entrepreneurship maintains both economic and environment sustainability. Human values and individual skills & abilities can be raised by absorbing the professional element in the field of study.

**Course outcomes:**

**CO1:** Describe the factors effecting entrepreneurship and the role of entrepreneurship in economic development (Understand)

**CO2:** Explain the dimensions of entrepreneurship and the steps in setting up MSME (Understand)

**CO3:** Describe the concept of project and the aspects related to project identification (Understand)

**CO4:** Articulate the elements in project formulation and in the preparation of project report (Apply)

**CO5:** Identify the programmes for entrepreneurial support in India (Understand)

**Content:**

**Module I (10 Hours)**

Introduction to Entrepreneurship- Definition and Meaning- Distinction between entrepreneur and manager- Characteristics and traits of an entrepreneur- Skills - Motivation of Entrepreneur- - Functions of an Entrepreneur- Role and importance of Entrepreneurship in economic development- Factors affecting growth of entrepreneurship

**Module II (25 Hours)**

Classification of entrepreneurs- Dimensions of Entrepreneurship-Intrapreneurship- Technopreneurship- Cultural Entrepreneurship- International Entrepreneurship- Ecopreneurship- Social Entrepreneurship and Women Entrepreneurship- Problems faced by Women Entrepreneurs- Entrepreneurship in Agriculture sector and service sectors- New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME- Micro Small Medium Enterprises-Definition- Role of MSME- Steps to establish an enterprise.

**Module III (15 Hours)**

Project Identification-Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project- Sources of Business idea-Protecting the Idea-Legal Protection in India-Trademarks- Copyright- Patent- Geographical Indication- Designs-Plant andFarmer Rights-

**Module IV (20Hours)**

Project Formulation and Report- Formulation of a project- Stages in project formulation- - preparation of a project report- contents- project appraisal- various aspects of appraisal (Problems of appraisal techniques excluded)

**Module V (20Hours)**

Entrepreneurial Support in India- Entrepreneurial Education and training- Entrepreneurship Development Programmes- Objectives and Methodology- The Concept, Role and Functions of Business Incubators- Start-Ups- Govt. of India Funding and Support for Start-Ups- Cluster Development Schemes- PradhanMantri Mudra Yojana- Industrial Estates- Special Economic Zones- Other initiatives and assistance- Green Channel clearances- - Bridge Capital- Seed Capital Assistance- Special Institutions for Entrepreneurial Development and assistance in India-Functions of EDII, NIESBUD, NSIC, SIDBI and DIC-Entrepreneurial finance, venture capital, cloud funding, social entrepreneurship

**REFERENCES**

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

**SEMESTER V**

**CORE COURSE**

**CO5C16B23- ENVIRONMENTAL MANAGEMENT AND HUMAN RIGHTS**

**Credits: 4**

**Hours per week: 5**

**Total Lecture Hours : 90**

**Course Overview and Context:**

This course sets out to examine the nexus between the environment and human rights, particularly environmental degradation and the protection, enforcement and realization of fundamental rights of the citizens.

The course aims at developing the entrepreneurial skills among students by nurturing the budding student entrepreneurs to carry out their venture in a socially and eco-friendly manner.

This course addresses issues related to Human Values by focusing on the protection of human rights and on the Environmental Sustainability by creating an awareness regarding the natural resources, environmental aspects and management and legislation involved.

**Course outcome:**

**CO1:** Explain the concept of environmental studies, various natural resources and ecosystems (Understand)

**CO2:** Describe the various issues relating with biodiversity and pollution and its management with the environment laws in India (Understand)

**CO3:** Summarise the recent developments in the field of Commerce and Management (Understand)

**CO4:** Explain the associated terms and the procedure to apply under Right to Information Act 2005 (Understand)

**CO5:** Discuss the national and international perspectives on Human Rights (Understand)

**Content:**

**Module I (20 hours)**

Unit 1 : Multidisciplinary nature of environmental studies Definition, scope and importance -need for public awareness

Unit 2 : Natural Resources- Renewable and non-renewable resources : Natural resources and associated problems. Forest resources : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. -Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies. Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, Case studies. Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of individual in conservation of natural resources- Equitable use of resources for sustainable lifestyles.

Unit 3: Ecosystems- Concept of an ecosystem -Structure and function of an ecosystem -Producers, consumers and decomposers- Energy flow in the ecosystem -Ecological succession-Food chains, food webs and ecological pyramids-Introduction, types, characteristic features, structure and function of the given ecosystem:-Forest ecosystem

**Module II (25 hours)**

Unit 1: Biodiversity and its conservation- Introduction –Bio geographical classification of India - Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values-India as a mega-diversity nation-Hot- spots of biodiversity-Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts-Endangered and endemic species of India

Unit 2: Environmental Pollution - Definition,Causes, effects and control measures of: - Air pollution,Water pollution, Soil pollution, Marine pollution, Noise pollution,Thermal pollution, Nuclear hazards,Solid waste Management: Causes, effects and control measures of urban and

industrial wastes-Role of an individual in prevention of pollution,Pollution case studies, Disaster management: floods, earthquake, cyclone and landslides.

Unit 3: Social Issues and the Environment - Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people: its problems and concerns, Case studies, Environmental ethics: Issues and possible solutions,-Climate change, global warming, acid rain, ozone layer depletion , nuclear accidents and holocaust, Case studies- Consumerism and waste products- Environment Protection Act - Air ( Prevention and Control of Pollution) Act,Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness.

### **Module III (15 hours)**

Recent developments- Green Accounting- Meaning- History- Scope and Importance- Importance- Advantages and limitations- Green Banking- Meaning- benefits- coverage- steps in green banking- environmental risks for banks- Green banking initiatives- International initiatives- Initiatives in India- Green Marketing- Meaning- Need and benefits- Challenge Green marketing in India- Green washing and consequences- Eco tourism- significance- eco tourism activities in India- Opportunities and challenges – carbon credit and carbon exchanges (over view only) - Environmental audit- concept- need and scope.

### **Module IV (12 hours)**

Right to Information Act 2005- Basic terms- Public authority- Competent authority- Appropriate Government- Third Part- Information – record- Right to information-

Objectives of the Act- Features of the Act- Obligation of Public authority- Procedure for request of information- time limit- fee- ground of rejection- appeal- exemption from disclosure- Right to access information on specific issues- Banking transactions, insurance transactions, government dealing and related services.

### **Module V (18 hours)**

Unit 1- Human Rights– An Introduction to Human Rights, Meaning, concept and development, Three Generations of Human Rights (Civil and Political Rights; Economic, Social and Cultural Rights).

Unit-2 Human Rights and United Nations – contributions, main human rights related organs UNESCO, UNICEF, WHO, ILO, Declarations for women and children, Universal Declaration of Human Rights.

Human Rights in India – Fundamental rights and Indian Constitution, Rights for children and women, Scheduled Castes, Scheduled Tribes, Other Backward Castes and Minorities

Unit-3 Environment and Human Rights - Right to Clean Environment and Public Safety: Issues of Industrial Pollution, Prevention, Rehabilitation and Safety Aspect of New Technologies such as Chemical and Nuclear Technologies, Issues of Waste Disposal, Protection of Environment Conservation of natural resources and human rights: Reports, Case studies and policy formulation. Conservation issues of Western Ghats- mention Gadgil committee report, Kasthurirangan report. Over exploitation of ground water resources, marine fisheries, sand mining etc.

**Textbooks:**

1. Environment Management and Human Rights, Chand Publications
2. Human Rights under International Law and Indian Law, Central Law Agency

**References:**

1. Dr. K.G.C Nair, Environment Management and Human Rights, Chand Publications
2. Dr. S.K. Kapoor, Human Rights under International Law and Indian Law, Central Law Agency

**SEMESTER V**

**CORE COURSE**

**CO5C17B23- COST ACCOUNTING I**

**Credits: 4**

**Hours per week: 6**

**Total Lecture Hours: 108**

**Course Overview and Context:**

The Course covers the fundamentals of Cost Accounting, its objectives, reconciliation between Cost Accounting and Financial Accounting, classification of overheads, the different methods used in the absorption of overheads and preparation of Cost Sheet.

This course is a planned sequence of content meant for developing employability and skill competencies of students.

**Course outcome:**

**CO1:** Explain the basic fundamentals and different techniques of Cost accounting. (Apply)

**CO2:** Explain various methods of Inventory management and its basic concepts (Apply)

**CO3:** Analyse the different methods of Labour Cost. (Analyze)

**CO4:** Discuss the various methods of Apportionment of Overheads. (Understand)

**CO5:** Construct Cost sheet and Reconciliation Statement. (Create)

**Content:**

**Module I (18 hours)**

Introduction to Cost Accounting- Meaning- Definition- Cost Concepts-Costing- Cost Accounting- Cost Accountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre-



Responsibility Centers- Profit Centre- Cost Control- Cost Reduction-Distinction between Cost Accounting and Financial Accounting-Essentials of a good costing system- Installation of costing system- Methods and Techniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts and classification- elements of cost.

**Module II (25 hours)**

Accounting and Control of Material Cost- Material Purchase Procedure- Inventory control-Material Stock Level-EOQ- ABC- VED and FSN Analysis-JIT- Stock turnover-Material Issue control- Stores records- Bincard and Stores ledger- Documents authorizing movement of materials- Inventory systems: Perpetual and Periodic Inventory System-Continuous Stock Taking - Material Losses-Wastage- Scrap- Spoilage-Defectives- Pricing of issue of materials- FIFO- LIFO- Simple Average- Weighted Average methods.

**Module III (20 hours)**

Accounting and Control of Labour Cost- Time Keeping and Time Booking-Methods -Systems of Wage Payment-Preparation of Wage Sheet/Payroll-Time Rate System- Piece Rate System- Differential Piece Rate – Taylor's differential piece rate system- Merrick's differential piece rate system- Prevention of fraud in wage payment -Gantt Task and Bonus plan- Incentive Plans- Halsey Plan - Rowan Plan-Idle Time , Overtime and their Accounting Treatment- Labour Turnover- Causes and effects- Methods of Calculation of Labour Turnover.

**Module IV (25 hours)**

Accounting for Overhead-Classification of Overhead- Departmentalisation of Overhead- Advantages and disadvantages- Segregation of semi variable overhead- Production overhead- Allocation and apportionment- Primary and Secondary Distribution Summary- Absorption of Overhead- Methods of absorption of overheads-Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates-Over-absorption and Under-absorption- Reasons- Disposal- Introduction to Activity Based Costing (Problems of ABC excluded).

**Module V (20 hours)**

Preparation of Cost Sheet- Cost sheet- Objectives- preparation- Tender and Quotation- Reconciliation Statement –Need- Reasons for disagreements in Profits –Preparation-Memorandum Reconciliation Account

**Textbooks:**

1. Cost Accounting- Kalyani Publishers
2. Cost Accounting- Vikas Publishing House Pvt. Ltd.

**References:**

1. Jain S. P. & Narang K. L., Cost Accounting, Kalyani Publishers, New Delhi.
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswari, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. J Madegowda, Advanced Cost accounting, Himalaya Publishing House, Mumbai
6. Shukla, M.C., and Grewal, T.S., Cost Accounting, Sultan Chand & Sons, New Delhi.
7. Lall Nigam B M and Jain IC, Cost Accounting Principles and Practice, Prentice Hall of India.

**SEMESTER V**

**CORE COURSE**

**CO5C18B23- FINANCIAL MANAGEMENT**

**Credits: 4**

**Hours per week: 5**

**Total Lecture Hours: 90**

**Course Overview and Context:**

The course starts with deep commitment to make businesses and commerce better through proper management of finance. The course covers areas of long term financing decisions and also evaluates various capital budgeting techniques that can be used in investment decisions. It provides knowledge about capital structure of a firm and also the importance of working capital management. Various Concepts related to Dividend policies are also explained in detail.

The course focus on making the student well versed in the basic fundamentals of financial management and improving the analytical skill of a student in financial planning and decision making. It also improve the employability of the candidate by offering a wide range of career choices like Finance manager, Credit manager, Relationship manager, Treasurer etc.

**Course Outcomes:**

**CO1-** Explain the overall role and importance of finance function. (Understand)

**CO2-** Describe the various sources of finance (Understand)

**CO3-** Determine the impact of different types of leverage in capital structure decisions (Apply)

**CO4-** Evaluate the different techniques in capital budgeting decisions. (Analyze)

**CO5-** Explain the type of dividend policies and different forms of dividend. (Understand)

**CO6-** Prepare the working capital requirement of a business enterprise. (Create)

**Content:**

**Module I (15 Hours)**

**Introduction**-Meaning of Finance – Financial Management-Importance - Scope – Objectives – Profit Maximization – Wealth Maximization – Finance Function -Role of Finance Manager- Financial Management and other Disciplines- Concept of Time value of money-Discounting technique and compounding technique .

**Module II (30 Hours)**

**Financing Decision** - Sources of Finance – Equity – Debt – Preference-Retained earnings- Capital Structure- Factors Determining Capital Structure- Leverage-Meaning- Types- Operating Leverage- Meaning and Computation -Financial Leverage- Meaning and Computation- Composite Leverage- Meaning and Computation- Financial risk and Business risk. (Capital Structure theories excluded)

**Module III (20 Hours)**

**Investment Decision**- Capital Budgeting – Meaning- Importance- Determination of Cash Flows – Evaluation Methods –Traditional Techniques- Pay Back Period – ARR – Discounted Cash flow techniques- NPV –IRR – Profitability Index – Discounted PBP- Interpretation of Results.

**Module IV (15 Hours)**

**Management of Working Capital** - Meaning–Definition – Importance-Types of working capital- Gross Working Capital- Net Working Capital- Factors Determining Working Capital– Estimation of Working Capital Requirements-Methods

**Module V (10 Hours)**

**Dividend Decision-** Meaning- Types of Dividend-Dividend Policy-Conservative Vs Liberal Policy-Pay- out Ratio- Retention Ratio- Factors Determining Dividend Policy- Bonus Shares- Stock Split and Reverse Split.*(Dividend theories excluded)*

**Text Books**

1. Financial Management principles- Kalyani Publishers
2. Financial Management Strategies- Soba Publications

**References:**

1. Pandey, I. M., Financial Management, Vikas publishing House Pvt. Ltd. NewDelhi.
2. Khan, M.Y. &Jain, P.K., Financial Management, McGraw Hill (India) Private limited; NewDelhi.
3. Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing Company, NewDelhi.
4. Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited, NewDelhi.
5. OP Agarwal, Financial Management, Himalaya Publishing House,Mumbai
6. Raman B S, Financial Management- UnitedPublishers

**SEMESTER VI**

**CORE COURSE**

**CO6C20B23- COST ACCOUNTING II**

**Credits: 4**

**Hours per week: 6**

**Total Lecture Hours : 108**

**Course Overview and Context:**

The Course provides an analytical study of different methods and techniques of Cost Accounting and also deals with preparation of Budgets and Budgetary Control.

This course covers the most basic toolbox for management accounting which provides the students an opportunity for employability and enhances their analytical and accounting skill.

**Course outcome:**

**CO1:** Apply the methods of Job costing, Batch costing and Contract costing in industries. (Apply)

**CO2:** Describe the methods of costing applied by those concerns rendering services (Understand)

**CO3:** Develop the method of costing applied where the process of production can be divided into distinct stages (Apply)

**CO4:** Analyse the technique of costing which studies the effect on profit of changes in the volume and type of output. (Analyse)

**CO5:** Employ budgeting techniques to have effective utilization of funds in business (Apply)

**Content:**

**Module I (20 hours)**

**Specific Order Costing-** Job Costing – Meaning - Procedure- Batch Costing- Meaning- Procedure- Economic Batch Quantity- Contract Costing-Meaning- Objectives- Work-in-Progress Work Certified and Uncertified- Retention money and progress payments- Determination of Profit on Incomplete Contract- Treatment-Extra work-Sub contract-Balance Sheet- Escalation Clause- Cost-plus Contract.

**Module II (15 hours)**

**Operating Costing-** Definition- Transport costing- Canteen costing- Hospital costing

**Module III (24 hours)**

**Process Costing-** Process Accounts- Process Losses- Normal and Abnormal losses- Scrap value treatment- Ascertainment of cost of good units- Abnormal Gain - Treatment-Profit/Loss in Process accounts-Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for By-products

**Module IV (25 hours)**

**Marginal Costing and Break Even Analysis-** Marginal Costing- Meaning-Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages and Disadvantages of Marginal Costing -Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break Even Chart- Marginal Costing and Decision Making- Situations of selling below Marginal Cost-Pricing Decisions- Key Factor- Make or Buy- Sales Mix- Acceptance of foreign Order.

**Module V (24 hours)**

Budget and Budgetary Control- Meaning and Definition- Objectives- Steps in budgetary control-  
- Budget Manual Budget Committee- Budget key factor- Types of budgets- Advantages and  
limitations of budgetary control- Preparation of Cash Budget and Flexible Budget- Zero base  
Budgeting- Performance Budgeting.

**Textbooks (if any):**

1. Cost Accounting- Kalyani Publishers
2. Cost Accounting- Vikas Publishing House Pvt. Ltd.

**References:**

1. Jain S. P. & Narang K. L., Cost Accounting, Kalyani Publishers, New Delhi.
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswari, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. J Madegowda, Advanced Cost accounting, Himalaya Publishing House, Mumbai



**SEMSTER VI**

**CORE COURSE**

**CO6C21B23– ADVERTISING AND SALES PROMOTION**

**Credits:3**

**Hours per week: 4**

**Total Lecture Hours:72**

**Course Overview and Context :**

This course covers the elements of advertising and sales promotion in the business environment. Topics include advertising and sales promotion appeals, selection of media, use of advertising and sales promotion as a marketing tool, and means of testing effectiveness.

This course provides opportunity to students for employability by giving an understanding of the concepts and strategies.

**Course outcomes:**

**CO1:** Explain the basic concepts, ethics and regulations relating with advertising (Understand)

**CO2:** Discuss on the advertisement appeal and media planning (Understand)

**CO3:** Describe advertising research and the different methods of testing the effectiveness of advertising (Understand)

**CO4:** Discuss the methods and techniques of sales promotion and elements of personal selling (Understand)

**Content:**

**Module : I (18 Hours)**

**Introduction:** Advertising - Meaning - Origin and development - Objectives - Importance- Functions of advertising- Role of advertisement in marketing mix- Classification and Types of advertisement-Merits and demerits- Advertisement process- Advertising planning- Key players in advertising industry- Advertisement agencies – Types and functions of advertising agencies - Advertisement campaign Social, economical and legal aspects of advertisement – Ethics in advertisement - meaning- perceived role of advertisement– Forms of ethical violation- misleading advertisements- advertising to children- product endorsements-stereotyping, cultural, religious and racial sensitivity in advertising – obscenity in advertising-misleading and deceptive advertising – false claims - Advertisement Standards Council of India– Regulation of advertising in India

**Module II (18 Hours)**

**Advertisement appeal and media-** Advertisement appeal- Meaning –essentials of an advertisement appeal- types of appeal– advertisement copy– requisites of an effective advertisement copy– types of copy- Elements of copy-Layout- Functions of layout- Elements of layout- Principles of design and layout- copywriting-qualities of a good copywriter- - Copy testing and advantages - Advertising media- Media planning and strategy-Types of media- Media selection – Importance of media planning and selection- problems in media planning – Internet as an advertisement medium – Objects of internet advertisement - Advantages and disadvantages of internet advertising – Permission marketing- Steps in permission marketing-

**Module III (10 Hours)**

**Advertising research** – Need for advertisement research – Measuring the effectiveness of advertising - Importance of measuring the effectiveness- Methods : Pre-testing, Concurrent testing and Post- testing- Constraints in measuring the effectiveness-DAGMAR model

**Module IV (18hours)**

**Sales promotion-** Promotion mix- Components-Sales promotion – Concept – Definition - Scope- Objectives- Importance of sales promotion- Methods and techniques of sales promotion -Sales promotion strategies- Differences between advertisement and sales promotion —Advantages and drawbacks of sales promotion - Sales promotion budget and its preparation –Sales promotion campaign- Evaluation of sales promotion strategies

**Module V (8 Hours)**

**Personal selling**–Nature and importance-Essential elements of personal selling– Process-Principles of personal selling– Types of sales persons– Sales force management– Designing and managing the sales force-Evaluating sales force

**Textbooks:**

1. Advertising and sales promotion – Kalyani publishers.

**References:**

1. Wells, Moriarty & Burnett, Advertising, Principles & Practice, Pearson Education
2. Kenneth Clow. Donald Baack, Integrated Advertisements, Promotion and Marketing communication, Prentice Hall of India, New Delhi,
3. S. H. H. Kazmi and Satish K Batra, Advertising & Sales Promotion, Excel Books, New Delhi,
4. Manendra Mohan - Advertising Management – Concepts and Cases, Tata McGraw Hill
5. Sherlekar, Victor & Nirmala Prasad - Advertising Management - Himalaya Publishing House
6. S.A. Chunawalla - Promotion Management Himalaya Publishing House
7. C.L. Tyagi, Arun Kumar- Advertising Management- Atlantic Publishers and Distributors

**SEMESTER VI**

**CORE COURSE**

**CO6C22B23 – AUDITING AND ASSURANCE**

**Credits: 4**

**Hours per week: 5**

**Total Lecture Hours: 90**

**Course Overview and Context:**

The recent developments in the field of auditing and assurance pose a challenge to the students as well as to the practicing auditors. Students need to be familiar with the principles, and standard procedure of auditing and the duties and responsibilities of auditors, so that they can apply their knowledge in real audit situations in the future.

This course can prove to be worthwhile for students in attaining both employability as well as organizing skills in the comprehensive field of auditing.

The course also helps the students recognize moral and legal issues happening in the reality of today's business and attempts to promote ethical standards and assists the integration of professional ethics in the practice of auditing.

**Course outcomes:**

- CO1:** Explain the basic concepts of auditing. (Understand)
- CO2:** Describe the process of audit engagement, documentation and evidence (Understand)
- CO3:** Discuss the techniques and procedure followed under internal control (Understand)
- CO4:** Explain the audit procedure of a limited company. (Understand)
- CO5:** Discuss on the important concepts like special audit and investigation. (Understand)

**Content:**

**Module I (17 Hours)**

**Introduction** – Meaning and Nature of Auditing – Definition of Audit – Basic Principles Governing an Audit, Scope of Audit, Objectives of Audit – Main Object and Subsidiary Objects – Advantages of an Audit, Inherent Limitations of Audit, Differences between Accountancy and Auditing. The Auditor: Qualities and Qualifications of an Auditor- Types and Conduct of Audit- Tax Audit- Performance Audit- Social Audit. Auditing standards: Overview, Role of Auditing and Assurance Standards Board in India.

**Module II (15 Hours)**

**Audit Engagement, Documentation and Evidence**– Audit engagement-Steps,Audit Planning, Audit Programme Preparation before Audit. Audit files: Permanent and current audit files, Ownership and custody of working papers, Audit working papers- contents, essentials, purpose. Audit evidence – Meaning, Types, Reliability of audit evidence, Methods of obtaining audit evidence – Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.

**Module III (25 Hours)**

**Internal Control**–Concept of internal control, Internal Control and the Auditor, Internal Control Questionnaire, Internal Control and Computerized Environment-General Control and Application Controls-Internal Check- Meaning and Definition, Objects of Internal Check, Auditors Duties as Regards Internal Check, Internal Audit – Internal Auditor and independent Auditor – Difference between Internal Check- Internal Control and Internal Audit- Internal Check as Regards Cash Transactions, purchases- sales- wages and stores. Vouching-meaning of Vouching- Definition-

Vouchers- Points to be noted in Vouchers – Importance of vouching – Vouching of Cash Transactions- Vouching of Receipts and Payments, Vouching of Wages. Verification and Valuation of Assets and Liabilities - Concept, objects, Auditors Duty in Verification and Valuation.

#### **Module IV (15 Hours)**

**Audit of Limited Companies** – (based on Companies Act 2013) Company Auditor Qualifications - Disqualifications - Appointment Removal- Powers and Duties of an auditor – Liabilities of an Auditor, case studies- -The Leeds Estate Building and Investment Society Ltd. Vs. Shepherd(1887), Irish Woolen Company Ltd. Vs. Tyson and others(1900) , The London and General Bank Ltd.'s Case(1895), The Westminster Road Construction and Engineering Co. Ltd.'s Case (1932), Deputy Secretary to the Government of India, Ministry of Finance vs. S.N. Das Gupta, Audit Report –Contents and Types.

#### **Module V (18 Hours)**

**Special Audits and Investigation**– Government Audit, General Duties and powers of Comptroller and Audit General, Miscellaneous Audits (Procedure only)- Audit of Charitable organizations - Educational Institutions (College)–Hospital- Club- Audit in computerized environment- Audit around computer and audit through computer – Investigation - Meaning and Definition of Investigation – Scope of investigation- Distinction between Investigation and Auditing – Investigation on Acquisition of Running Business, Investigation when Fraud is suspected.

#### **References:**

1. Tandon, B N, Sudharsanam,S., & Sundharabahu,S., A Handbook of Practical Auditing, S.Chand & Company Ltd, New Delhi.
2. ArunJha, Auditing – UniversityEdition, Taxman Publications
3. Saxena, R. G.,Principles And PracticeofAuditing, Himalaya Publishing House,Mumbai
4. Sharma, T. R., AuditingSahityaBhawanPublicationAgra.
5. Saxena, R. G.Principles And PracticeofAuditing, Himalaya Publishing House,New Delhi.
6. ICAIStudy materialforIPCC and Final

**SEMESTER VI**

**CORE COURSE**

**CO6C23B23– MANAGEMENT ACCOUNTING**

**Credits: 4**

**Hours per week: 5**

**Total Lecture Hours: 90**

**Course Overview and Context:**

The Course introduces the concept of management accounting, financial statement and its analysis, ratio analysis, fund flow analysis and cash flow statement. This course enhance the abilities to analyze the financial statements and apply the techniques of management accounting in the financial decision making. This course is planned for developing employability and skill competencies in managerial decision making.

**Course Outcomes:**

**CO1:** Describe the concept and significance of management accounting. (Understand)

**CO2:** Prepare the comparative, common size and trend analysis (Apply)

**CO3:** Calculate the ratios using financial statements (Apply)

**CO4:** Prepare funds flow statement (Apply)

**CO5:** Compute cash flows from various activities (Create)

**Content:**

**Module I (10 Hours)**

**Introduction to Management Accounting** – Meaning- evolution- Definition- Nature and characteristics- scope- Objectives- Functions- Distinction between financial accounting and management accounting- distinction between cost accounting and management accounting- Tools of management accounting- Limitations of Management accounting

**Module II (15 Hours)**

**Financial Statement Analysis** - Financial Statements –Nature and limitations of financial statements- Analysis and Interpretation of Financial Statements- Objectives – Importance – Types of Financial Analysis – Internal- External – Horizontal – Vertical – Techniques of Analysis – Comparative Statements - Common Size Statements –Trend Analysis.

**Module III (25 Hours)**

**Ratio Analysis** –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios.

**Module IV (20 Hours)**

**Fund flow Analysis** – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement – Managerial Uses- Limitations –Schedule of Changes in Working Capital- Funds from operations- Preparation of Fund Flow Statement.

**Module V (20 hours)**

**Cash Flow Statement** – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method

**Textbook:**



1. Dr.Jayan, Management Accounting, Prakash Publications.

**References:**

1. Manmohan & Goyal, S.N., Management Accounting, Sahithya Bhawan Publication, NewDelhi.
2. Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, Taxmann Applied Services, New Delhi.
3. J Madegowda, Advanced Management Accounting, Himalaya Publishing House,Mumbai
4. Arora, M. N., Cost Accounting and Management Accounting, Vikas Publishing House Pvt. Ltd, NewDelhi.
5. S P Gupta, Management Accounting, Sahityabhavan, Agra

**SEMESTER VI**

**CORE COURSE**

**CO6PRB23– PROJECT**

**Credit: 1**

**Course Overview and Context:**

The course inculcates the habit of research among the students. It provides the guidance and support throughout the project right from the discussion of ideas to the process of completion of project.

The Course allows students to develop their research, problem- solving, project management and numerical skills.

**Course Outcomes:**

**CO1:** Apply the theoretical knowledge gained in the field of Commerce (Apply)

**CO2:** Develop research aptitude to come out with solutions in the area of Commerce (Apply)

## **SYLLABI FOR OPEN COURSES**

**SEMSTER V**

**OPEN COURSE**

**CO5D01AB23 - FUNDAMENTALS OF ACCOUNTING**

**Credits: 3**

**Hour per week: 4**

**Total Lecture Hours: 72**

**Course Overview and Context:**

The Course covers the basics of Accounting, its meaning, Concepts and Conventions, the principles of Double Entry System, Preparation of Journal , Ledger, and its Subdivisions, The rules of Debit and Credit , Summary of Accounting Entries and Externally the preparation of Income Statement and Position Statement.

This course provides basic knowledge on the concept of accounting and thereby equip the students with accounting skills.

**Course Outcome**

**CO1:** Explain the basic accounting principles and practices.

**CO2:** Apply the rules of recording transactions and the process of journalizing.

**CO3:** Develop the skills of preparing Ledger accounts and its subdivisions.

**CO4:** Discuss the importance of Trial Balance and its preparations.

**CO5:** Preparation of Financial statements.

**Content:**

**MODULE I (15Hours)**

**Accounting**–Introduction –meaning–Bookkeeping and Accounting –Objectives of Accounting- Accounting Principles- Concepts and Conventions- Double Entry System– Books of Accounts- Accounting Equation -Golden Rule of Accounting

**MODULE II (15Hours)**

**Journal**– Meaning–Journalising – Journal Entry – Simple and Compound Entries– opening Entry.

**MODULE III (22 Hours)**

**Ledger**– Form of an Account– Posting – Balancing of Accounts– Sub division of Journals – Purchase book –Sales Book- Cash book (simple, triple column)– Petty Cash book.

**MODULE IV (8 Hours)**

**Trial Balance**– Meaning – Objects-Preparation

**MODULE V (12Hours)**

**Final Accounts**– Trading and Profit and Loss Account-Balance Sheet (without adjustments)

**References:**

1. R L Gupta and Radhaswamy-Advanced Accountancy-.SultanChand Publishers
2. P C Tulsian. Advanced Accountancy-S Chand Publications-
3. S Kr. Paul-Fundamentals of Accounting -New Central Agency
4. M.C.Shukla and T.S.Grewal-Advanced Accounting,S Chand Publication
5. Jain and Narang-Fundamentals of Accounting, Kalyani Publishers
6. B S Raman – Financial Accounting-United Publishers

**SEMESTER V**

**OPEN COURSE**

**C05D01BB23 - FUNDAMENTALS OF BANKING AND INSURANCE**

**Credits: 3**

**Hours per week: 4**

**Total Lecture Hours: 72**

**Course Overview and Context:**

The course has been designed to train students in basic concepts of Banking and Insurance. It has incorporated the significant changes that have taken place in the industry and the new products, services and technology that have invaded this sector.

The course provides employment opportunities to the students by understanding the concepts and functionalities in banking.

**Course Outcomes:**

**CO1:** Explain the types, functions and other features of banking practices. (Understand)

**CO2:** Explain the role of customer and banker and the various aspects of cheque. (Understand)

**CO3:** Discuss the various innovations in banking sector. (Understand)

**CO4:** Discuss the evolution and principles of insurance. (Understand)

**CO5:** Explain the various types of insurance and its features. (Understand)

**Syllabus Content**

**Module 1: (16 Hours)**

Introduction to Banking - Origin and Evolution of Banks– structure of banking system – Types of Banks – Functions of Commercial Banks– Primary and Secondary – Credit Creation – Reserve Bank of India-Functions of RBI

**Module II: (16 Hours)**

Banking Practice – Banker – Customer – relationship between banker and customer – general and special relationship – Cheque – essentials of a valid cheque –crossing– dishonor of cheque –liabilities of wrongful dishonor – opening and operation of accounts by special types of customers – minor, married woman, firm, company.

**Module III: (18 Hours)**

**Innovations in Banking** – Social Banking - E-Banking – CORE – ECS –EFT– RTGS –NEFT– SWIFT – Mobile banking – Precautions in mobile banking– internet banking – Credit and Debit Cards–Banking Ombudsman Scheme

**Module IV: (10 Hours)**

**Insurance** – Evolution of insurance – Role and Importance – Insurance Contract – Principles of Insurance -Insurance and Assurance

**Module V: (12 hours)**

**Types of Insurance** (Overview only) - Life insurance – Distribution system of life insurance – life insurance plans – General insurance –Marine insurance – Fire insurance- Health Insurance- Motor Insurance-Burglary insurance – Personal Accident Insurance

**Reference**

1. Shekhar, K.C, Banking Theory and Practice, Vikas Publishing House, New Delhi
2. Maheswary, S.N., Banking Law and Practice, Kalyani Publishers, New Delhi
3. Sundharam, Varshney, Banking Theory Law & Practice, Sulthan Chand & Sons, New Delhi.
4. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai
5. Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons, New Delhi
6. Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, PHI Pvt Ltd, New Delhi
7. Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House, Mumbai
8. Mishra, M.N., Principles and Practices of Insurance, S. Chand and Sons, New Delhi

**SEMESTER V**

**OPEN COURSE**

**C05D01CB23 - CAPITAL MARKET AND INVESTMENT MANAGEMENT**

**Credits: 3**

**Total hours per week: 4**

**Total Lecture Hours: 72**

**Course Overview and Context:**

To make the students familiar with the techniques and investment avenues of the country in general and capital market operations in particular. The course also intends to give good understanding of security trading through portfolio analysis. So, they can apply their knowledge in the real world in this context.

This course focus on creating financial experts and portfolio analysts through teaching theoretical knowledge thereby enhancing their entrepreneurial skill.

**Course Outcomes:**

**CO1:** Explain the concept of Indian financial system and its various aspects. (Understand)

**CO2:** Explain the features of primary and secondary markets. (Understand)

**CO3:** Describe the characteristics and importance of derivatives. (Understand)

**CO4:** Discuss the management of investment and its various processes. (Understand)

**CO5:** Discuss on the various current investment avenues. (Understand)

**Syllabus      Content**

**Module I: (15 Hours)**

**Financial Systems** –Indian financial System – Components – Role and Functions – money market and capital market – characteristics of capital market in India – Instruments in capital market: equity shares, preference shares, debentures, bonds, Govt. securities, and new instruments – SEBI– Objectives and functions– Recent developments in the Indian Capital market.

**Module II: (20 Hours)**

**Primary and secondary markets:** Primary market : Definition and functions –Methods of New issues, Right issue– Operators in the new issue market : Managers to the issue, under writers, brokers to the issue – Merchant bankers- Minimum subscription- Types of issue-Allotment- Listing. Secondary Market: Stock exchanges in India- role and functions-membership- Trading and settlement–Speculators- Bulls, bears, stags and lame duck- Dematerialized securities- On-line trading- Depositories- Stock Market indices

**Module III: (12 Hours)**

**Derivatives**– Features of Derivatives– Types of Derivatives – Forwards–Futures– Options– Swaps– (Brief Study only)

**Module IV: (15 Hours)**

**Investment Management**– Process- Investment, Speculations and Investment, Gambling and Investment, Investment Objectives– Investment process– Meaning of portfolio

**Module V: (10 hours)**

**Investment Avenues-** Corporate Securities – Government bonds – Post office saving certificate and deposits – Public Provident Fund scheme, Mutual Fund schemes, Bank deposits – Insurance– Real Estate– Other Investment Avenues

**References**

1. Khan, M.Y., Indian Financial System, Tata McGraw Hill, New Delhi.



2. Singh, Preethi, Dynamics of Indian Financial System, Ane Books, New Delhi
3. Guruswami, S., Capital Markets, Tata McGraw Hill, New Delhi
4. Avadhani, V. A., Investment and Securities Market in India, Himalaya Publishing House.

## **SYLLABI FOR CHOICE BASED CORE COURSES**

**SEMESTER III**

**OPTIONAL CORE COURSE**

**CO3C11AB23- GOODS AND SERVICES TAX**

**Credits: 4**

**Hours per week: 5**

**Total Lecture Hours: 90**

**Course Overview and Context:**

This course covers the concepts related to GST which includes all the definitions, tax levy and collection, concept of time and place of supply, input tax credit, registration and assessment.

This course is an aid for those who are in entrepreneurial filed as it gives an insight about GST registration, return filing and assessment for various types of enterprises. It makes the leaner efficient with employability as GST practitioners.

The course covers strategies for effective decision making while setting up new enterprises and also helps to appreciate ethical issues in running a business under GST Act.

**Course Outcomes:**

**CO1:** Discuss the related concepts of Goods and Services Tax (Understand)

**CO2:** Explain the concept of levy, tax collection and reverse charge mechanism (Understand)

**CO3:** Determine the time and place of supply and import and export (Apply)

**CO4:** Discuss the concept of input tax credit and the payment procedure of GST (Understand)

**CO5:** Describe the registration process of GST, types of returns, accounts and assessment (Understand)

**Content:**

**Module I : (10 Hours)**

**Introduction to Goods and Services Tax-** Introduction -Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes-constitutional background- Benefits of implementing GST-Structure of GST-Central Goods and Services Tax- State Goods and Services Tax- UTGST-Integrated Goods and Services Tax- Important concepts and definitions under CGST Act and IGST Act- GSTN-HSN Code- SAC code- GST council–Structure, Power and Functions.

(Note-Following definitions – Aggregate turnover, Agent, Agriculturist, Business, Capital goods, Taxable person, Casual taxable person, Non-Resident taxable person, Common Portal, E-commerce, India, Composite supply, Mixed supply, Exempted supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Services, output tax, Job work, Manufacture, Input, Inward Supply, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Export of goods/services, Import of goods/services, Intermediary, Location of supplier of service, Location of recipient of service- Taxable territory, Non – taxable territory)

**Module II: (20 Hours)**

**Levy, Tax Collection and Reverse Charge Mechanism**

Levy and Collection of Tax – Rates of GST – Scope of Supply – Composite and Mixed Supplies, E-commerce under GST regime – Liability to pay tax, Reverse Charge Mechanism –Composition Scheme of Levy-Value of taxable supply- Interstate supply-Intra state supply

**Module III: (10 Hours)**

**Concept of time and place of supply & Import and Export**

Time of supply – Place of supply– Significance – Time and place of supply in case of intra state supply, inter state supply and import and export of goods and services

**Module IV: (30 Hours)**

**Input Tax Credit & Payment of GST**

Cascading Effect of Taxation – Benefits of Input Tax Credit– Manner of claiming input tax credit in different situations - Computation- Input service distribution- Computation- Recovery of Credit- Reversal of credit –Utilization of Input tax credit- Cases in which input tax credit is not available- Tax Invoice – Unauthorised Collection of Tax- Credit Notes – Debit Notes- Electronic Cash Ledger- Electronic Credit Ledger- Electronic liability ledger -, Manner of payment of tax- Tax Deduction at Source- Collection of Tax at Source- Refunds

**Module V: (20 Hours)**

**Registration, Returns and Accounts and Assessment**

Registration - Persons Liable for Registration - Compulsory Registration- Deemed Registration- Procedure For Registration – GSTIN – Amendment of Registration - Cancellation of Registration - Revocation of cancellation -Furnishing Details of Supplies>Returns- Accounts and Records- Forms for above –Assessment- An overview of various types of assessment

*(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended upto date will be applicable)*

**References:**

2. Indirect Taxes –Vinod KSingania, Taxmann's Publications, NewDelhi
3. Indirect Taxes- H.CMehrotra, Sahitya Bhavan Publications, NewDelhi
4. IllustratedGuidetoGoodsandServiceTax-CARajatMohan-BharatPublications
5. All About GST-VS Datey-Taxmann Publications.
6. Beginner'sGuidetoGST-DrVandanaBangarandDrYogendraBangar-AadhyaPrakashan
7. Bare Act CGST
8. Bare Act SGST
9. Bare Act IGST

**SEMESTER III**

**OPTIONAL CORE COURSE**

**CO3C11BB23- CUSTOMER RELATIONSHIP MANAGEMENT**

**Credits: 4**

**Hours per week: 5**

**Total Lecture Hours: 90**

**Course Overview and context:**

This course gives a clear insight on the concepts of CRM and its role in marketing. It also describes the various strategies adopted and its processes involved. It also discusses the relevance of technology in this area.

This course focuses on the employability by ensuring the development of skills of learners and and this would be a strong support for entrepreneurs while dealing their customers.

This course addresses the business issues with professionalism and human values could be prioritized. The gender equity also will be addressed in the concerned area of customer relationship

**Course Outcomes:**

**CO1 :** Explain the concepts of CRM and its role in marketing. (Understand)

**CO2 :** Discuss the role of customer satisfaction in CRM.(Understand)

**CO3 :** Describe the CRM strategy development process. (Understand)

**CO4 :** Explain the CRM process network (Understand)

**CO5:** Discuss the use of technology in CRM. (Understand)

**Syllabus Content:**

**Module I : (20 Hours)**

Customer Relationship Management – Introduction – Definition – Need for CRM -Concepts – Customer Loyalty and Optimizing Customer Relationships – Strategic Framework for CRM – Origin and Role of CRM – Components of CRM- CRM Processes.

**Module II: (20 Hours)**

Customer Satisfaction – Product Marketing– Direct Marketing– Customer Learning Relationship – Key Stages of CRM- Forces Driving CRM- Benefits of CRM– Growth of CRM Market in India- Key Principles of CRM

**Module III: (15 Hours)**

CRM Strategy– CRM Strategy Development Process– CRM Value Creation Process– Customer Profitability- Customer Acquisition and Retention –Customer Strategy

**Module IV: (15 Hours)**

CRM Process Framework – Governance Process– Performance Evaluation Process- Monitoring System-Key Performance Indicators– CRM Budget and CRM Return on Investment

**Module V: (20 Hours)**

Use of Technology in CRM– Call Centre Process – CRM Technology Tools – Implementation – Selection of CRM Package– Reasons for Failure of CRM

**References:**

1. Peelen, E.D., Customer Relationship Management, Pearson Education, Mumbai.
2. Francis, Buttle & Stan Maklan, Customer Relationship Management Concepts and Technologies, Taylor and Francis,UK.

3. Bhat, G.K., Customer Relationship Management, Himalaya Publishing House, Mumbai.
4. Peeru, H., Mohamed & Sagadevan, A., Customer Relationship Management, Vikas Publishing House, Noida.
5. Sontakki, C.N., Marketing management, 10<sup>th</sup> revised edition (2013), Kalyani Publishers, New Delhi.

## **SEMESTER IV**

### **OPTIONAL CORE COURSE**

#### **CO4C15AB23 – FINANCIAL SERVICES**

**Credits: 4**

**Hours per week: 5**

**Total Lecture Hours: 90**

#### **Course Overview and Context:**

The objective of the course is to provide an understanding of the concept of Financial Services, Venture capital and securitization and provide an insight into the aspects and procedures in connection with leasing, factoring and credit rating.

This is a career oriented course which will enhance the skill of students in investment and asset management. This course provides additional knowledge on the various sources of financing and on the successful completion of this course, student will be able to understand the various modern fund based and fee based financial services so as to equip themselves with the working knowledge applicable in the industrial world.

#### **Course outcomes:**

**CO1:** Explain the concepts of financial services and role of merchant banking in India (Understand)

**CO2:** Describe different venture capital investment decisions and securitization process (Understand)

**CO3:** Explain all transactions relating to different types of leasing (Apply)

**CO4:** Illustrate the working of factoring as a financial service (Apply)

**CO5:** Summarize credit rating and its regulatory bodies (Understand)

**CO6:** Explain the rationale behind the use of mergers and acquisition by business firms (Understand)

**Content:**

**Module I (15 Hours)**

Introduction to Financial Services – Meaning – Types – Fund Based Financial Services – Fee Based Financial Services – Introduction to Merchant Banking Services in India- Role and Functions of Merchant Bankers

**Module II (20 Hours)**

Venture Capital and Securitisation– Features and Types of Venture Capital– various Stages of Venture Capital Financing - Factors affecting investment decision – Investment nurturing– Venture capital Exit strategies- Venture Capital Firms in India- Securitisation of Debt- Parties involved- Steps of securitisation- Types of securitisation- Advantages-Limitations–SARFAESI Act 2002- Background- Purpose of the Act-Main provisions

**Module III (20 Hours)**

Leasing and Factoring– Leasing – Essentials – Types – Operating and Financial Lease – Sale and Lease back- Other classifications – Advantages and Limitations of Leasing—Leasing Vs Hire purchase- Factoring-Parties involved – Process of Factoring– Functions of a Factor– Different Forms of Factoring Services – Factoring Vs. Bill Discounting– Forfaiting– Mechanism of Forfaiting– Factoring Vs. Forfaiting

**Module IV (15 Hours)**



Credit Rating – Meaning, types of Credit Rating – Need for credit rating – Factors affecting credit rating – Advantages and Limitations of Credit rating– Rating process and methodology Credit Rating Agencies in India.

### **Module V (20 Hours)**

Mergers and Acquisition- Expansion of business firms– Internal and external expansion – forms of combinations - merger, acquisition and takeover – Reasons for merger- Types of merger- Legal aspects involved- Valuation methods- Forms of financing mergers – Merger Vs Takeover – Types of takeover – Defense strategies against hostile takeovers- Mergers in India- Recent trends in financial services - Shadow Banking-Angel Funds- Hedge funds

### **References**

1. Bhole, L.M., Financial Institutions and Markets: Structure, Growth and Innovations Tata McGraw Hill. New Delhi:
  2. Gupta, N. K., Financial Markets, Institutions And Services, Ane Books Pvt. Ltd. New Delhi o Khan, M.Y., Financial Services-Tata McGraw Hill New Delhi.
  3. Siddaiah, T., Financial Services Pearson Education New Delhi.
  4. VA Avadhani, Financial Services in India, Himalaya Publishing House, Mumbai
  5. Yogesh, M., Investment Management, PHI Learning Pvt. Ltd. New Delhi:
- Shashi K Gupta and Nisha Agarwal-Financial Services-Kalyani Publishers

## **SEMESTER IV**

### **OPTIONAL CORE COURSE**

#### **CO4C15BB23 - SERVICES MARKETING**

**Credits: 4**

**Hours per week: 5**

**Total Lecture Hours: 90**

**Course Overview and context:**

This course covers the basic concepts of service, various behavioral patterns of customers, market segmentation and services related with tourism.

It promotes employability and skill development of the learners and also ensure the ethical conduct in service marketing with professionalism without any gender bias.

**Course Outcomes:**

**CO1 :** Explain the basic concepts of service. (Understand)

**CO2 :** Describe the concept of Marketing mix in service marketing.(Understand)

**CO3 :** Identify the behavioral patterns of Service consumers. (Understand)

**CO4 :** Explain the key variables of Market segmentation. (Understand)

**CO5:** Explain the marketing of services with reference to tourism(Understand)

**Content:**

**MODULE-I: (16 Hours)**

**Concept of Service** – Meaning – Definition – Components and Tangibility – Growth of Service Sector Challenges and Strategies- Classification of Services- Marketing Triangle- Marketing of Services.

**MODULE -II: (20 Hours)**

**Marketing Mix in Service Marketing** - 7Ps – Product Decision – Pricing Strategies – Promotion of Services - Placing or Distribution of Services – Additional Dimensions – People – Physical Evidences - Process.

**MODULE -III: (20 Hours)**

**Consumer Behaviour in Services** – Behavioural Profile of Consumers - Customer Satisfaction and Expectation Gap Analysis – Quality Perceptions in Service- Measurement of Service Quality - SERVQUAL Dimensions- Service Recovery and Problem Solving – Employees Role in Service Marketing – Role of Technology.

**MODULE -IV: (16 Hours)**

**Service Market Segmentation** – Bases – Positioning – Differentiation and Retention Strategies  
Applicable to Service Marketing – Relationship Marketing.

**MODULE –V: (18 Hours)**

**Marketing of Services with Reference to Tourism** – Financial Services and Health – Trends in  
Service Marketing.

**References:**

1. Christopher Lovelock, Service Marketing, Pearson, Mumbai.
  2. Helen Woodruff, Service Marketing, Macmillan India.
  3. Rao, Service marketing, Pearson, Mumbai.
  4. Roland Rustand Anthony Timothy, Service Marketing, Haper Collins College Publishers.
- Indian Journal of Marketing (ISSN 0973-8703), New Delhi-110016

**SEMESTER V**

**OPTIONAL CORE COURSE III**

**CO5C19ACB23 – INVESTMENT MANAGEMENT**

**Credits: 4**

**Hours per week: 5**

**Total Lecture**

**Hours: 90**

**Course Overview and Context:**

To make the students familiar with the techniques and investment avenues of the country in general and capital market operations in particular. The course also intends to give good understanding of security trading through portfolio analysis. So, they can apply their knowledge in the real world in this context.

This course focuses on creating financial experts and portfolio analysts through teaching theoretical knowledge.

This course also helps to recognize the legal issues happening in the real world and encouraging students refrain from unfair security trade practices.

**Course Outcomes:**

**CO1:** Explain the fundamental concepts of investment. (Understand)

**CO2:** Discuss an overview on security analysis. (Understand)

**CO3:** Explain the various theories and techniques of technical analysis. (Understand)

**CO4:** Review portfolio analysis in terms of its selection and construction. (Understand)

**CO5:** Discover the foundations of behavioral finance (Understand)

**Syllabus Content:**

**Module I: (15 Hours)**

**Introduction** - Investment; characteristics -objectives - Importance- Investment avenues - investment Vs speculation and gambling-types of investors-steps in investment process -risk- systematic risk- unsystematic risk- risk return relationship.

**Module II: (15 Hours)**

**Security analysis-** Fundamental analysis (economy, industry and company analysis) economicforecasting- techniques (brief study only) - industry analysis - industry life cycle- company analysis-financial statement analysis- assessment of risk.

**Module III: (25 Hours)**

**Technical analysis**-Dow theory-Elliot wave theory-charting techniques - Technical indicators (brief study only) - limitations of technical analysis-Efficient Market Hypotheses - forms of market efficiency –EMH Vs. fundamental and technical analysis.

Module IV: (25 Hours)

**Portfolio analysis** -portfolio risk and return-optimal portfolio measurement – Markowitz Model Sharpe Single Index Model - risk reduction through diversification- Portfolio selection- feasible set of portfolio – efficient set of portfolio – selection of optimal portfolio - capital asset pricing model CML-SML-Portfolio evaluation – importance – evaluation perspectives - portfolio revision – importance – constraints in portfolio revision.

Module V: (10 hours)

**Behavioral finance** – **introduction**; definition – characteristics – **biases** - assumptions – difference between traditional finance and behavioral finance

References:

1. Security analysis and portfolio management, Avadhani, Himalaya Publishing House
2. Investment & security markets in India, Avdhani, Himalaya Publishing House
3. Security analysis and portfolio management, Jorden, Fisher
4. Portfolio management, Kevin.
5. Security Analysis and Portfolio Management, Bhatt.
6. Managing Investment, Prasanna Chandra.
7. Investment Analysis and portfolio management, Ranganathan M.
8. Security analysis and portfolio management Rohini singh.
9. Portfolio management, Barua.
10. Investment management, Bhalla VK,.

**SEMESTER V**

**OPTIONAL CORE COURSE**

**CO5C19BB23 – MARKETING RESEARCH**

**Credits: 4**

**Hours per week: 5**

**Total Lecture Hours: 90**

**Course Overview and Context:**

This course helps to enhance the students understanding of the marketing research industry by familiarizing the concept of research, its design, data collection and processing, methods of testing and reporting.

This course helps in inculcating a research culture among students, thereby enhancing the research and communication skill.

**Course Outcomes:**

**CO1:** Explain the significance of marketing research (Understand)

**CO2:** Describe the research design concept (Understand)

**CO3:** Discuss the data collection procedure in research (Understand)

**CO4:** Explain the data processing techniques used in research (Understand)

**CO5:** Discuss the report format and its contents (Understand)

**Syllabus Content**

**Module I: (14 Hours)**

Research – Types – Marketing Research– Definition–Significance– Areas Covered by Marketing Research- Market and Marketing Research – Outside Agencies and Research – Reliable Information Sources in India – Limitations of Marketing Research.

**Module II: (16 Hours)**

Research Design– Exploratory– Descriptive– Diagnostic– Experimental– Before only – Before and After– After Only with Control– Before and After With Control Independent and Extraneous Variable-Treatment

**Module III : (18 Hours)**

Collection of Data - Primary and Secondary - Sampling and Sampling Design - Probability and Non Probability Sampling– Collection of Data– Methods for Collection of Both Primary and Secondary Data – Scale of Measurement and its Basics

**Module IV: (30 Hours)**

Data Processing – Coding – Editing – Tabulation - Testing of Hypothesis - Steps – Parametric and Non Parametric Tests (Theory only) – ANOVA – MANOVA – ANCOVA – Chi – square Test – Use of SPSS

**Module V: (12 hours)**

Reporting– Report of Research Findings –Types of Report– Report Format –Contents

**References**

1. Kotler, Philip, Armstrong, Gary, Prafulla Y Agnihotri& Khsanul Haque, Principles of Marketing, Pearson Education Inc, South Asia.
2. Kotler, Philip, Kerin Lave, Koshy, Abraham, & Jha, Mitheleswar, Marketing Management, Pearson Education Inc., South Asia.

3. Stanton, J.W., Fundamentals of Marketing, McGraw Hill, New York.
4. Pillai, R.S.N., & Bagavathy, V., Modern Marketing, Principles and Practices, S Chand Company Private Ltd, New Delhi.
5. Nair, Rajan, Marketing Management, S Chand Company Private Ltd, New Delhi.

**SEMSTER VI**

**OPTIONAL CORE COURSE IV**

**CO6C24ACB23 – DERIVATIVES**

**Credits: 4**

**Hours Per Week: 5**

**Total Lecture Hours: 90**

**Course Overview and Context:**

The course covers a rich overview of derivative instruments like forwards, futures, swaps and options. It helps the students to develop skills to value and employ the various derivative instruments. Skills are developed in pricing analysis, using pricing models, trading mechanism and hedging strategies.

This course helps in employment opportunities in the field of Options and Futures trading. It also helps to develop analytical skill among students.



**Course Outcomes:**

**CO1 :** Understand the basic concepts of Derivatives market. (Understand)

**CO2 :** Analyse the operation and pricing of various types of forwards.(Understand)

**CO3 :** Analyse the pricing of futures and its types. (Understand)

**CO4 :** Develop an idea of various types of options and exchanges through swaps. (Understand)

**Content:**

**Module I: (15 Hours)**

Derivatives – meaning and significance – advantages and disadvantages – types of derivatives – commodity derivatives – financial derivatives – types of traders in derivative market - derivativetrading in India.

**ModuleII:(15Hours)**

Forward Contracts – introduction – meaning – determination of forward price – advantages and disadvantages – forward pricing – currency forwards – exchange rate quotations – spot market and forward market – foreign exchange risk

**Module-III: (25Hours)**

Futures Contract – introduction – features – uses – pricing of futures – spot price – spread – arbitrage – futures pricing model – Cost of Carry Model in Perfect Market and Imperfect Market– Future price v/s forward price – types of futures – commodity futures – currency futures

**Module-IV: (25Hours)**

Options – introduction – meaning – types – stock option – currency option – American and European style option – uses of options – option pricing – Black-Scholes Model of option pricing– Binomial Model of Option Pricing

**Module V: (10 Hours)**

Swaps – introduction – meaning – financial swaps – currency swaps - commodity swaps

**References:**

1. Commodity and financial derivatives, S.Kevin, PHI Learning PVT.LTD.
2. Financial derivatives, SSS. Kumar, PHI Learning PVT.LTD.
3. Fundamentals of Financial Derivatives, Parasuraman.
4. Derivatives and financial market, Gopalakrishnan, Himalaya Publishing House
5. Fundamentals of derivatives market. Prabhullakumar.
6. Understanding futures market, Robert W Kolb, PHI Learning PVT.LTD.
7. Financial derivatives, Redhead Keith, PHI Learning PVT.LTD.

**SEMESTER VI**

**OPTIONAL CORE COURSE**

**CO6C24BB23 – INTERNATIONAL MARKETING**

**Credits: 4**

**Hours per week: 5**

**Total Lecture Hours: 90**

**Course Overview and Context:**

The course is designed to introduce the students to the marketing practices of companies seeking market opportunities outside their home country and to raise the awareness about the importance of viewing marketing management strategies from a global perspective.

It is a skill development and employability course which helps to plan effectively for the marketing of consumer and business needs and wants on an international level.

**Course Outcomes:**

**CO1:** Explain the basic concepts of international marketing. (Understand)

**CO2:** Discuss the international marketing research process and importance (Understand)

**CO3:** Describe the international marketing environment and globalisation (Understand)

**CO4:** Discuss the foreign trade strategy of India (Understand)

**CO5:** Explain the international marketing mix strategies (Understand)

**Content:**

**Module I: (20 Hours)**

International Marketing- Definition- Nature- Benefits- Special Problems- Features of International Marketing vis – a vis Domestic Marketing – Internationalisation Stages – International Marketing Orientation- Planning for International Marketing

**Module II: (15 Hours)**

International marketing Research-Objectives of Marketing Research-Features, Advantages and Limitations of Marketing Research-Steps In Marketing Research Process – Importance of International Marketing Research - Research Agencies- Market Entry and Operating Strategies

**Module III: (20 Hours)**

International Marketing Environment- Economic, Political, Legal, Demographic and Cultural Environment, International Institutions – Free Trade Zone- Globalisation – Positive and Negative Effects of Globalization- Globalisation and Its Impact on International Marketing– Marketing Barriers-Tariff and Non-Tariff Barriers

**Module IV: (20 Hours)**

Foreign Trade Strategy of India– Foreign Trade Policy– India and World Trade– Export and Import Policy - Major Problems of India's Export Sector – Procedure and Documentation on Exporting– Export Promotion Council – Export Finance

**Module V: (15 hours)**

International Marketing Mix - Product Strategies - International Marketing and PLC-Pricing Strategies- Promotion Strategies - Distribution Strategies

**References:**

1. Keegen, Global Marketing Management, Pearson, Mumbai
2. Cateora Philip, John Graham & Mary Gilly, International Marketing, McGraw Hill/Irwin.

3. Sak Onkvisit & John J Shaw, International marketing analysis and strategies, Routledge Taylor and Francis group,UK
4. Cherunilam, Francis, International Marketing Text and cases, Himalaya Publishing House,Mumbai
5. Indian Journal of Marketing (ISSN 0973-8703), New Delhi-110016

## **SYLLABI FOR COMPLEMENTARY COURSES**

**SEMESTER I**

**COMPLEMENTARY COURSE I**

**CO1B01B23– BANKING AND INSURANCE**

**Credits: 3**

**Hours per week: 4**

**Total Lecture Hours: 72**

**Course Overview and Context**

The course covers the introduction, innovations and reforms in the field of banking and provides a deep knowledge about the insurance business in India. Types of Insurance policies and Important policy conditions are discussed in detail.

With the growing appetite of banks there is clearly a huge opportunity for students who want to have banking as a career. It gives employment opportunities like Bank PO, Clerk, Insurance Advisor, Insurance Manager etc.

The study of banking and insurance business helps in behaving with responsibility and integrity in their professional life and taking into account their wider responsibilities to society as a whole.

**Course Outcome**

**CO1:** Discuss the concepts in banking, classifications, functions and role of banks and related parties. (Understand)

**CO2:** Explain the various innovations and reforms in banking. (Understand)

**CO3:** Explain the principles need and importance of Insurance and the powers of IRDA.  
(Understand)

**CO4:** Identify the various policies associated with insurance. (Understand)

**Content:**

**Module I: (15Hours)**

**Introduction to Banking-** Origin and Evolution of Banks - Meaning and Definition- Classification of Banks – Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme.

**Module II: (18 Hours)**

**Innovations and Reforms in Banking** – E-banking – ATM – CDM - telephone/ Mobile Banking – ECS -EFT – NEFT – RTGS – SWIFT - CORE Banking - Cheque Truncation System - Credit and Debit Cards - CIBIL – KYC - Banking Sector Reforms-Prudential Norms- Capital Adequacy Norms - NPA – NBA - Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion - PMJDY.

**Module III: (15 Hours)**

**Banker and Customer-** Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Cheque- dishonour of cheque – payment in due course – Crossing - Endorsement.

**Module IV: (9 Hours)**

**Insurance** - Introduction- Concept of Risk- Insurance - Need and Importance - Principles of Insurance contract Insurance Industry in India- IRDA - Insurance Sector Reforms – Bancassurance.

**Module V: (15 Hours)**

**Types of insurance** - Life Insurance– Features - Classification of Policies - Policy Conditions - Application and Acceptance- Assignments - Nomination - -Surrender-Foreclosure- Marine Insurance – Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance- Burglary insurance-personal accident insurance- Re-Insurance- Group insurance. Insurance penetration and insurance density (brief study only)

**Text Books:**

- Banking and Insurance: Dr. Ajimon George, Prakash Publications, Changanacherry

**References:**

1. Insurance Principles and practice- Mishra M.N
2. Insurance and Practice: Pande
3. Banking theory, Law and Practice: Gorden Natarajan
4. Insurance Principles and practice: Mathew M



**MODEL QUESTION PAPER**

**(without practical)**

**B. Com DEGREE (C.B.C.S.S) EXAMINATION, NOVEMBER 2023**

**SEMESTER I- COMPLEMENTARY COURSE FOR COMMERCE**

**CO1B01B23– BANKING AND INSURANCE**

**Time: 3hours**

**Maximum marks: 80**

**Part A**

**(Answer any 10 questions. Each carries 2 marks)**

| <b>Qn.No.</b> | <b>Questions</b>                                       | <b>CO</b> | <b>Level of question</b> |
|---------------|--|-----------|--------------------------|
| <b>2.</b>     | Describe about Ombudsman.                              | 1         | U                        |
| <b>3.</b>     | Explain the term Domestic Bank.                        | 1         | U                        |
| <b>4.</b>     | State and expand the term BRP.                         | 2         | R                        |
| <b>5.</b>     | Define Electronic Cheque.                              | 2         | R                        |
| <b>6.</b>     | Enumerate briefly about SLR.                           | 2         | R                        |
| <b>7.</b>     | Show the meaning of the term General lien.             | 1         | U                        |
| <b>8.</b>     | Explain the meaning of Stale Cheque                    | 1         | U                        |
| <b>9.</b>     | Describe the term Bancassurance.                       | <b>3</b>  | <b>U</b>                 |
| <b>10.</b>    | Compare between financial risk and non-financial risk. | 3         | U                        |
| <b>11.</b>    | Report briefly about Causa Proxima.                    | 3         | U                        |
| <b>12.</b>    | Explain about Re- Insurance.                           | 4         | U                        |
| <b>13.</b>    | Describe briefly about ULIP.                           | 4         | U                        |

**(10 x 2 = 20 marks)**

**Part B**

**(Answer any six questions. Each question carries 5 marks)**

| <b>Qn.No.</b> | <b>Questions</b>   | <b>CO</b> | <b>Level of question</b> |
|---------------|--|-----------|--------------------------|
| <b>14.</b>    | Judge this statement- -Every loan creates a deposit and every deposit creates a loanl. | 1         | U                        |
| <b>15.</b>    | Explain the various weapons of credit control.   | 1         | U                        |
| <b>16.</b>    | State briefly about SWIFT  | 2         | R                        |
| <b>17.</b>    | Identify the differences between payment banks and small finance banks.                | 2         | R                        |
| <b>18.</b>    | Discuss about the risks in opening an account without proper introduction.             | 1         | U                        |
| <b>19.</b>    | Distinguish between Cheque and Bill of Exchange  | 1         | U                        |
| <b>20.</b>    | Discuss the burden of risk on society  | 3         | U                        |
| <b>21.</b>    | Give an overview of insurance sector in India  | 3         | U                        |
| <b>22.</b>    | Show the features of marine insurance.   | 4         | U                        |

**(6 x 5 = 30 marks)**

**Part C**

**(Answer any two questions. Each question carries 15 marks)**

| <b>Qn.No.</b> | <b>Questions</b>  | <b>CO</b> | <b>Level of question</b> |
|---------------|---|-----------|--------------------------|
| <b>23.</b>    | State the functions of RBI  | 1         | U                        |
| <b>24.</b>    | Describe about various modes for E-Banking                                      | 2         | R                        |
| <b>25.</b>    | Explain the procedure for opening and operations of different types of accounts | 3         | U                        |
| <b>26.</b>    | Discuss the Marine Insurance Policies   | 4         | U                        |

**(2 x 15 = 30 marks)**

**CO : Course Outcomes**

**Level : R – Remember, U – Understand, Ap- Apply, An- Analyze, E- Evaluate, C- Create**

**SEMESTER II**

**COMPLEMENTARY COURSE I**

**CO2B01B23– PRINCIPLES OF BUSINESS DECISIONS**

**Credits: 3**

**Hours per week: 4**

**Total Lecture Hours: 72**

**Course Overview and Context:**

The course gives a deep knowledge about concepts and theories in Decision making, Demand theory, Production and cost analysis, Price theory and price and output determination under different market conditions.

A study about this course helps to develop a widely transferable, analytical and problem-solving skills. It has employability in the areas like financial consultants, Actuary and Data Analyst.

Understanding about the underlying principles that drive desired ethical behaviour and how a lack of these moral principles contributes to the downfall of many otherwise intelligent, talented people and the business they represent.

**Course Outcomes:**

**CO1:** Discuss the basic elements of managerial economics and principles underlying decision making (Understand)

**CO2:** Describe the Law of demand, elasticity of demand, demand forecasting methods and the characteristics of a good forecasting technique. (Understand)

**CO3:** Explain the production function, Laws of production, diminishing returns and Law of returns to scale, economies and diseconomies of scale. (Understand)

**CO4:** Explain different cost concepts, price and output determination under various market conditions. (Understand)

**Content:**

**Module I: (10 Hours)**

**Introduction** –Decision making- Definition of decision and decision making- Importance of

decision making- Steps in decision making- Types of decisions- Decision making environment- Elements of a decision- Application of economic theories in decision making- Areas where economic theories can be applied for business decision making - Important Economic concepts and theories applied in decision making- – Incremental Reasoning – Time Perspective – Discounting Principle – Opportunity Cost – Equi-marginal Principle

**Module II: (20 Hours)**

**Demand Theory** –Demand–Meaning- Law of Demand – Reasons for Law of demand – Exceptions to the Law –Demand determinants- Movements Vs Shift in Demand- Demand distinctions- Elasticity of Demand – Price elasticity- Importance of price elasticity- Income elasticity-Advertisement elasticity – Cross elasticity – Measurement of elasticity - Demand Forecasting –Short Term and Long Term Forecasting – Methods of Forecasting(theory only) - Forecasting demand for new products- Characteristics of a good forecasting technique.

**Module III: (12 Hours)**

**Production Analysis– Production-** Production Function –Assumptions and uses of production function- Cobb Douglas Production Function – Laws of Production – Law of Diminishing Returns or variable proportions- –Law of Returns to Scale – Economies And Diseconomies of Scale – Isoquant Curve-Isocost Curve– Optimum Combination of Inputs

**Module IV: (8 Hours)**

Cost Analysis-Cost concepts- Determinants of cost- Cost output relationship in the short run and long run- Optimum firm

**Module V: (22 Hours)**

**Pricing in Different Markets** –Price theory and price mechanism- objectives of pricing- Various market forms and pricing- Perfect Competition –Features- Price determination- Equilibrium of a firm under perfect competition- Monopoly- Features and kinds of monopoly- Price and output determination- Price Discrimination- Types- conditions- degree of price discrimination- Monopolistic competition- features- Price-output determination- - Oligopoly— features- Kinked Demand Curve- Price Leadership – Pricing under Collusion

**Text Books:**

1. Dwivedi, D. N., Managerial Economics, Vikas Publishing House Private Limited, New Delhi.  
Chopra P.N., Principles of Business Decisions, Kalyani Publishers

**References:**

1. Dean, Joel Managerial economics- Prentice Hall of India
2. Varshney, R.L., & Maheshwari, K.L., Managerial Economics, Sultan Chand & Sons Private Ltd., New Delhi
3. Kasi Reddy M., & Saraswathi, S., Managerial Economics and Financial Accounting, PHI Learning, New Delhi.
4. Mehta, P. L., Managerial Economics, Sultan & Chand, New Delhi
5. DM Mithani, Managerial economics, Himalaya Publishing House Mumbai.
6. Trivedi, M.L., Managerial Economics Theory and Applications, McGraw Hill Education Private Ltd, New Delhi.

## **APPENDIX A- BLUE PRINT**

**B.Com I Semester – Core Course(COMMERCE)**

**CO1C01B23**

**DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES**

| <b>Modules</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short<br/>essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/probl<br/>em)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|----------------|--------------|---|--|---|--------------|
| I              | 10           | 2   | 0  | 1   | 19           |
| II             | 10           | 2   | 2  | 1   | 29           |
| III            | 14           | 3   | 4  | 0   | 26           |
| IV             | 10           | 2   | 2  | 1   | 29           |
| V              | 10           | 3   | 1  | 1   | 26           |

**B.Com I Semester – Core Course(COMMERCE)**

**CO1C02B23**

**FINANCIAL ACCOUNTING– I**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 26           | 3   | 2  | 1   | 31           |

|     |    |   |   |   |    |
|-----|----|---|---|---|----|
| II  | 20 | 3 | 3 | 1 | 36 |
| III | 18 | 2 | 1 | 1 | 24 |
| IV  | 18 | 3 | 1 | 1 | 26 |
| V   | 8  | 1 | 2 | 0 | 12 |

**B.Com I Semester – Core Course(COMMERCE)**

**CO1C03B23**

**CORPORATE REGULATIONS AND ADMINISTRATION**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short<br/>essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 10           | 3   | 2  | 0   | 16           |
| II                  | 15           | 2   | 2  | 1   | 29           |
| III                 | 20           | 2   | 2  | 1   | 29           |
| IV                  | 12           | 3   | 2  | 1   | 31           |
| V                   | 15           | 2   | 1  | 1   | 24           |

**B.Com I Semester – Complementary Course(COMMERCE)**

**CO1B01B23**

**BANKING AND INSURANCE**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short</b> | <b>PART B-<br/>(short</b> | <b>PART C-<br/>(essay/proble</b> | <b>Total</b> |
|---------------------|--------------|---------------------------|---------------------------|----------------------------------|--------------|
|---------------------|--------------|---------------------------|---------------------------|----------------------------------|--------------|



|     |    | <b>answer)<br/>2 marks<br/>10/12</b> | <b>essay)<br/>5 marks<br/>6/9</b> | <b>m)<br/>15marks<br/>2/4</b> |    |
|-----|----|--------------------------------------|-----------------------------------|-------------------------------|----|
| I   | 15 | 2                                    | 2                                 | 1                             | 29 |
| II  | 18 | 3                                    | 2                                 | 1                             | 31 |
| III | 15 | 2                                    | 2                                 | 1                             | 29 |
| IV  | 9  | 3                                    | 2                                 | 0                             | 16 |
| V   | 15 | 2                                    | 1                                 | 1                             | 24 |

**B.Com II Semester – Core Course (COMMERCE)**

**CO2C04B23**

**FINANCIAL ACCOUNTING – II**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short<br/>essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15mark<br/>s<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|--|--------------|
| I                   | 25           | 3   | 2  | 1  | 31           |
| II                  | 20           | 2   | 2  | 1  | 29           |
| III                 | 10           | 2   | 2  | 0  | 14           |
| IV                  | 25           | 3   | 2  | 2  | 31           |
| V                   | 10           | 2   | 1  | 0  | 9            |

**B.Com II Semester – Core Course(COMMERCE)**

**CO2C05B23**

**BUSINESS REGULATORY FRAMEWORK**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short<br/>essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 25           | 2   | 2  | 1   | 29           |
| II                  | 15           | 3   | 2  | 1   | 31           |
| III                 | 10           | 3   | 2  | 0   | 16           |
| IV                  | 12           | 2   | 2  | 1   | 29           |
| V                   | 10           | 2   | 1  | 1   | 24           |

**B.Com II Semester – Core Course(COMMERCE)**

**CO2C06B23**

**BUSINESS MANAGEMENT**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 12           | 3   | 3  | 1   | 36           |
| II                  | 10           | 2   | 1  | 1   | 24           |
| III                 | 10           | 2   | 1  | 0   | 9            |
| IV                  | 12           | 3   | 3  | 1   | 36           |
| V                   | 10           | 2   | 1  | 1   | 24           |

**B.Com II Semester – Complementary Course(COMMERCE)**

**CO2B01B23**

**PRINCIPLES OF BUSINESS DECISIONS**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short<br/>essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 10           | 2   | 2  | 1   | 29           |
| II                  | 20           | 3   | 2  | 1   | 31           |
| III                 | 12           | 2   | 2  | 1   | 29           |
| IV                  | 8            | 2   | 1  | 0   | 9            |
| V                   | 22           | 3   | 2  | 1   | 31           |

**B.Com III Semester – Core Course(COMMERCE)**

**CO3C07B23**

**CORPORATE ACCOUNTS - I**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 20           | 3   | 2  | 1   | 31           |
| II                  | 10           | 2   | 2  | 0   | 14           |
| III                 | 30           | 3   | 2  | 1   | 31           |
| IV                  | 15           | 2   | 2  | 1   | 29           |

|   |    |   |   |   |    |
|---|----|---|---|---|----|
| V | 15 | 2 | 1 | 1 | 24 |
|---|----|---|---|---|----|

**B.Com III Semester – Core Course (COMMERCE)**

**CO3C08B23**

**QUANTITATIVE TECHNIQUES FOR BUSINESS - I**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short<br/>essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 8            | 1   | 1  | 0   | 7            |
| II                  | 25           | 3   | 3  | 1   | 36           |
| III                 | 20           | 3   | 2  | 1   | 31           |
| IV                  | 25           | 3   | 2  | 1   | 31           |
| V                   | 12           | 2   | 1  | 1   | 24           |

**B.Com III Semester – Core Course (COMMERCE)**

**CO3C09B23**

**FINANCIAL MARKETS AND OPERATIONS**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 16           | 2   | 2  | 1   | 29           |
| II                  | 14           | 2   | 2  | 1   | 29           |

|     |    |   |   |   |    |
|-----|----|---|---|---|----|
| III | 18 | 3 | 2 | 1 | 31 |
| IV  | 12 | 2 | 1 | 1 | 24 |
| V   | 12 | 3 | 2 | 0 | 16 |

**B.Com III Semester – Core Course(COMMERCE)**

**CO3C10B23**

**MARKETING MANAGEMENT**

| Modul<br>es | Hours | PART A-<br>(short<br>answer)<br>2 marks<br>10/12 | PART B-<br>(short essay)<br>5 marks<br>6/9 | PART C-<br>(essay/proble<br>m)<br>15marks<br>2/4 | Total |
|-------------|-------|--|--|--|-------|
| I           | 12    | 3  | 2  | 1  | 31    |
| II          | 12    | 3  | 2  | 1  | 31    |
| III         | 12    | 2  | 2  | 1  | 29    |
| IV          | 12    | 3  | 1  | 1  | 26    |
| V           | 6     | 1  | 2  | 0  | 12    |

**B.Com III Semester –Optional Core Course (COMMERCE)**

**CO3C11AB23**

**GOODS AND SERVICES TAX**

| Modul<br>es | Hours | PART A-<br>(short answer)<br>2 marks<br>10/12 | PART B-<br>(short essay)<br>5 marks<br>6/9 | PART C-<br>(essay/problem)<br>15marks<br>2/4 | Total |
|-------------|-------|---|--|--|-------|
|-------------|-------|---|--|--|-------|

|     |    |   |   |   |    |
|-----|----|---|---|---|----|
| I   | 10 | 3 | 2 | 1 | 31 |
| II  | 20 | 2 | 1 | 1 | 24 |
| III | 10 | 2 | 1 | 0 | 9  |
| IV  | 30 | 2 | 2 | 1 | 29 |
| V   | 20 | 3 | 3 | 1 | 36 |

**B.Com III Semester – Optional Core Course (COMMERCE)**

**CO3C11BB23**

**CUSTOMER RELATIONSHIP MANAGEMENT**

| Modul<br>es | Hours | PART A-<br>(short answer)<br>2 marks<br>10/12 | PART B-<br>(short essay)<br>5 marks<br>6/9 | PART C-<br>(essay/problem)<br>15marks<br>2/4 | Total |
|-------------|-------|---|--|--|-------|
| I           | 20    | 3   | 2  | 1  | 31    |
| II          | 20    | 2   | 4  | 0  | 24    |
| III         | 15    | 2   | 2  | 1  | 29    |
| IV          | 15    | 3   | 1  | 1  | 26    |
| V           | 20    | 2   | 0  | 1  | 19    |

**B.Com IV Semester – Core Course(COMMERCE)**

**CO4C12B23**

**CORPORATE ACCOUNTS – II**

| Modul<br>es | Hours | PART A-<br>(short<br>answer) | PART B-<br>(short<br>essay) | PART C-<br>(essay/problem<br>) | Total |
|-------------|-------|------------------------------|-----------------------------|--------------------------------|-------|
|-------------|-------|------------------------------|-----------------------------|--------------------------------|-------|

|     |    | <b>2 marks<br/>10/12</b> | <b>5 marks<br/>6/9</b> | <b>15marks<br/>2/4</b> |     |
|-----|----|--------------------------|------------------------|------------------------|-----|
| I   | 20 | 5                        | 2                      | 0                      | 20  |
| II  | 20 | 2                        | 3                      | 15                     | 34  |
| III | 20 | 0                        | 1                      | 15                     | 20  |
| IV  | 34 | 1                        | 1                      | 15                     | 22  |
| V   | 14 | 4                        | 2                      | 15                     | 33F |

**B.Com IV Semester – Core Course(COMMERCE)**

**CO4C13B23**

**QUANTITATIVE TECHNIQUES FOR BUSINESS- II**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short<br/>essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 22           | 3   | 1  | 0   | 11           |
| II                  | 20           | 2   | 2  | 1   | 29           |
| III                 | 22           | 3   | 2  | 1   | 31           |
| IV                  | 20           | 2   | 2  | 1   | 29           |
| V                   | 24           | 2   | 2  | 1   | 29           |

**B.Com IV Semester – Core Course(COMMERCE)**

**CO4C14B23**

**ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 10           | 3   | 1  | 0   | 11           |
| II                  | 25           | 2   | 2  | 1   | 29           |
| III                 | 15           | 2   | 2  | 1   | 29           |
| IV                  | 20           | 2   | 2  | 1   | 29           |
| V                   | 20           | 3   | 2  | 1   | 31           |

**B.Com IV Semester – Optional Core Course (COMMERCE)  
CO4C15AB23**

**FINANCIAL SERVICES**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/problem)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|--|--------------|
| I                   | 15           | 2   | 2  | 1  | 29           |
| II                  | 20           | 3   | 2  | 0  | 16           |
| III                 | 20           | 3   | 2  | 1  | 31           |
| IV                  | 15           | 1   | 1  | 1  | 22           |
| V                   | 20           | 3   | 2  | 1  | 31           |

**B.Com IV Semester – Optional Core Course (COMMERCE)**



**CO4C15BB23**

**SERVICES MARKETING**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/problem<br/>)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 16           | 2   | 1  | 1   | 24           |
| II                  | 20           | 3   | 2  | 1   | 31           |
| III                 | 20           | 3   | 2  | 1   | 31           |
| IV                  | 16           | 2   | 2  | 0   | 14           |
| V                   | 18           | 2   | 2  | 1   | 29           |

**B.Com V Semester – Core Course(COMMERCE)**

**CO5C16B23**

**ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 18           | 3   | 1  | 0   | 11           |
| II                  | 26           | 2   | 2  | 1   | 29           |
| III                 | 15           | 2   | 2  | 1   | 29           |
| IV                  | 13           | 2   | 2  | 1   | 29           |
| V                   | 18           | 3   | 2  | 1   | 31           |

**B.Com V Semester – Core Course(COMMERCE)**

**CO5C17B23**

**COST ACCOUNTING- I**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short<br/>essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 18           | 4   | 1  | 1   | 28           |
| II                  | 25           | 2   | 2  | 1   | 29           |
| III                 | 20           | 2   | 2  | 0   | 14           |
| IV                  | 25           | 2   | 2  | 1   | 29           |
| V                   | 20           | 2   | 2  | 1   | 29           |

**B.Com V Semester – Core Course (COMMERCE)**

**CO5C18B23**

**FINANCIAL MANAGEMENT**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short<br/>essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 15           | 2   | 1  | 1   | 24           |
| II                  | 30           | 3   | 3  | 1   | 36           |
| III                 | 20           | 2   | 2  | 1   | 29           |
| IV                  | 15           | 2   | 2  | 1   | 29           |

|   |    |   |   |   |    |
|---|----|---|---|---|----|
| V | 10 | 3 | 1 | 0 | 11 |
|---|----|---|---|---|----|

**B.Com V Semester – Optional Core Course (COMMERCE)**

**CO5C19AB23**

**INCOME TAX - I**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/problem<br/>)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 15           | 3   | 2  | 0   | 16           |
| II                  | 15           | 2   | 2  | 1   | 29           |
| III                 | 25           | 3   | 2  | 1   | 31           |
| IV                  | 15           | 2   | 2  | 1   | 29           |
| V                   | 20           | 2   | 1  | 1   | 24           |

**B.Com V Semester – Optional Core Course (COMMERCE)**

**CO5C19BB23**

**MARKETING RESEARCH**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short<br/>essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 14           | 2   | 2  | 1   | 29           |

|     |    |   |   |   |    |
|-----|----|---|---|---|----|
| II  | 16 | 3 | 2 | 1 | 31 |
| III | 18 | 2 | 2 | 1 | 29 |
| IV  | 30 | 2 | 2 | 0 | 14 |
| V   | 12 | 3 | 1 | 1 | 26 |

**B.Com V Semester – Open Course(COMMERCE)**

**CO5D01AB23**

**FUNDAMENTALS OF ACCOUNTING**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 15           | 6   | 0  | 1   | 27           |
| II                  | 15           | 1   | 2  | 0   | 12           |
| III                 | 22           | 2   | 1  | 2   | 39           |
| IV                  | 8            | 2   | 2  | 1   | 24           |
| V                   | 12           | 1   | 4  | 0   | 22           |

**B.Com V Semester – Open Course(COMMERCE)**

**CO5D01BB23**

**FUNDAMENTALS OF BANKING AND INSURANCE**

| <b>Modules</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)</b> | <b>PART B-<br/>(short essay)<br/>5 marks</b> | <b>PART C-<br/>(essay/proble<br/>m)</b> | <b>Total</b> |
|----------------|--------------|---------------------------------------|--|---|--------------|
|                |              |                                       |  |   |              |

|     |    | <b>2 marks<br/>10/12</b> | <b>6/9</b> | <b>15marks<br/>2/4</b> |    |
|-----|----|--------------------------|------------|------------------------|----|
| I   | 16 | 2                        | 2          | 1                      | 29 |
| II  | 16 | 3                        | 2          | 1                      | 31 |
| III | 18 | 2                        | 2          | 1                      | 29 |
| IV  | 10 | 2                        | 1          | 0                      | 9  |
| V   | 12 | 3                        | 2          | 1                      | 31 |

**B.Com V Semester – Open Course(COMMERCE)**

**CO5D01CB23**

**CAPITAL MARKET AND INVESTMENT MANAGEMENT**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short<br/>essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 15           | 2   | 2  | 1   | 29           |
| II                  | 20           | 3   | 2  | 1   | 31           |
| III                 | 12           | 2   | 2  | 1   | 29           |
| IV                  | 15           | 2   | 1  | 1   | 24           |
| V                   | 10           | 3   | 2  | 0   | 16           |

**B.Com VI Semester – Core Course (COMMERCE)**

**CO6C20B23**

**COST ACCOUNTING - II**

| <b>Modul</b> | <b>Hours</b> | <b>PART A-</b> | <b>PART B-</b> | <b>PART C-</b> | <b>Total</b> |
|--------------|--------------|----------------|----------------|----------------|--------------|
|--------------|--------------|----------------|----------------|----------------|--------------|

| es  |        | (short<br>answer)<br>2 marks<br>10/12 | (short essay)<br>5 marks<br>6/9 | (essay/problem)<br>15marks<br>2/4 |    |
|-----|--------|---------------------------------------|---------------------------------|-----------------------------------|----|
| I   | 2<br>0 | 2                                     | 2                               | 1                                 | 29 |
| II  | 1<br>5 | 2                                     | 1                               | 0                                 | 9  |
| III | 2<br>4 | 2                                     | 2                               | 1                                 | 29 |
| IV  | 2<br>5 | 3                                     | 2                               | 1                                 | 31 |
| V   | 2<br>4 | 3                                     | 2                               | 1                                 | 31 |

**B.Com VI Semester – Core Course (COMMERCE)**

**CO6C21B23**

**ADVERTISEMENT ANDSALES MANAGEMENT**

| Modul<br>es | Hours | PART A-<br>(short answer)<br>2 marks<br>10/12 | PART B-<br>(short essay)<br>5 marks<br>6/9 | PART C-<br>(essay/problem<br>)<br>15marks<br>2/4 | Total |
|-------------|-------|---|--|--|-------|
| I           | 18    | 3   | 2  | 1  | 31    |
| II          | 18    | 3   | 2  | 1  | 31    |
| III         | 10    | 2   | 1  | 1  | 24    |

|    |    |   |   |   |    |
|----|----|---|---|---|----|
| IV | 18 | 3 | 2 | 0 | 16 |
| V  | 8  | 1 | 2 | 1 | 31 |

**B.Com VI Semester – Core Course (COMMERCE)**

**CO6C22B23**

**AUDITING AND ASSURANCE**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 17           | 2   | 2  | 1   | 29           |
| II                  | 15           | 2   | 2  | 0   | 14           |
| III                 | 25           | 3   | 1  | 1   | 26           |
| IV                  | 15           | 2   | 2  | 1   | 29           |
| V                   | 18           | 3   | 2  | 1   | 31           |

**B.Com VI Semester – Core Course (COMMERCE)**

**CO6C23B23**

**MANAGEMENT ACCOUNTING**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/problem<br/>)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 10           | 2   | 1  | 0   | 9            |
| II                  | 15           | 2   | 3  | 0   | 19           |
| III                 | 25           | 4   | 2  | 2   | 48           |

|    |    |   |   |   |    |
|----|----|---|---|---|----|
| IV | 20 | 2 | 2 | 1 | 29 |
| V  | 20 | 2 | 1 | 1 | 24 |

**B.Com VI Semester – Optional Core Course (COMMERCE)**

**CO6C24AB23**

**INCOME TAX -II**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short<br/>essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/problem)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|--|--------------|
| I                   | 20           | 3   | 2  | 1  | 31           |
| II                  | 10           | 3   | 2  | 1  | 31           |
| III                 | 25           | 2   | 2  | 1  | 29           |
| IV                  | 20           | 2   | 1  | 1  | 24           |
| V                   | 15           | 2   | 2  | 0  | 14           |



**B.Com VI Semester – Optional Core Course (COMMERCE)**

**CO6C24BB23**

**INTERNATIONAL MARKETING**

| <b>Modul<br/>es</b> | <b>Hours</b> | <b>PART A-<br/>(short<br/>answer)<br/>2 marks<br/>10/12</b> | <b>PART B-<br/>(short<br/>essay)<br/>5 marks<br/>6/9</b> | <b>PART C-<br/>(essay/proble<br/>m)<br/>15marks<br/>2/4</b> | <b>Total</b> |
|---------------------|--------------|---|--|---|--------------|
| I                   | 20           | 3   | 2  | 0   | 16           |
| II                  | 15           | 3   | 2  | 1   | 31           |
| III                 | 20           | 2   | 2  | 1   | 29           |
| IV                  | 20           | 3   | 1  | 1   | 26           |
| V                   | 15           | 1   | 2  | 1   | 27           |

**APPENDIX B – MAPPING**

**SEMESTER I**

**CORE COURSE**

**CO1C01B23– DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| Mapping | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|---------|------|------|------|------|------|
| CO1     | 3    | 2    | 2    | 1    | 1    |
| CO2     | 3    | 2    | 2    | 2    | 1    |
| CO3     | 3    | 2    | 2    | 2    | 1    |
| CO4     | 3    | 2    | 2    | 3    | 2    |

**CORE COURSE**

**CO1C02B23– FINANCIAL ACCOUNTING - I**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| Mapping | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|---------|------|------|------|------|------|
| CO1     | 3    | 2    | 2    | 2    | 2    |
| CO2     | 3    | 2    | 2    | 2    | 2    |
| CO3     | 2    | 3    | 3    | 3    | 2    |
| CO4     | 2    | 3    | 3    | 3    | 2    |
| CO5     | 2    | 3    | 3    | 2    | 2    |

**CORE COURSE**

**CO1C03B23 – CORPORATE REGULATIONS AND ADMINISTRATION**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| Mapping | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|---------|------|------|------|------|------|
| CO1     | 3    | 2    | 1    | 1    | 2    |
| CO2     | 3    | 2    | 1    | 1    | 2    |
| CO3     | 3    | 2    | 1    | 1    | 2    |
| CO4     | 3    | 2    | 1    | 1    | 2    |

**COMPLEMENTARY COURSE I**

**CO1B01B23– BANKING AND INSURANCE**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| Mapping | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|---------|------|------|------|------|------|
| CO1     | 3    | 2    | 1    | 2    | 2    |
| CO2     | 3    | 2    | 1    | 2    | 2    |
| CO3     | 3    | 2    | 1    | 2    | 2    |
| CO4     | 3    | 2    | 1    | 2    | 2    |

**SEMESTER II**  
**CORE COURSE**

**CO2C04B23– FINANCIAL ACCOUNTING II**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| Mapping | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|---------|------|------|------|------|------|
| CO1     | 3    | 2    | 2    | 1    | 2    |
| CO2     | 3    | 2    | 2    | 1    | 2    |
| CO3     | 3    | 2    | 2    | 1    | 2    |
| CO4     | 2    | 2    | 2    | 1    | 2    |
| CO5     | 3    | 2    | 2    | 1    | 2    |

**CORE COURSE**

**CO2C05B23– BUSINESS REGULATORY FRAMEWORK**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| Mapping | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|---------|------|------|------|------|------|
| CO1     | 3    | 2    | 2    | 2    | 2    |
| CO2     | 3    | 2    | 2    | 2    | 2    |
| CO3     | 3    | 2    | 2    | 2    | 2    |
| CO4     | 3    | 2    | 2    | 2    | 2    |

**CORE COURSE**

**CO2C06B23 – BUSINESS MANAGEMENT**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 2           | 2           | 2           | 2           |
| <b>CO2</b>     | 3           | 3           | 3           | 3           | 2           |
| <b>CO3</b>     | 3           | 2           | 2           | 2           | 2           |
| <b>CO4</b>     | 3           | 2           | 2           | 2           | 2           |

**COMPLEMENTARY COURSE I**

**CO2B01B23– PRINCIPLES OF BUSINESS DECISIONS**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 2           | 2           | 2           | 2           |
| <b>CO2</b>     | 3           | 2           | 2           | 2           | 2           |
| <b>CO3</b>     | 3           | 2           | 2           | 2           | 2           |
| <b>CO4</b>     | 3           | 2           | 2           | 2           | 2           |

**SEMESTER III**

**CORE COURSE**

**CO3C07B23 – CORPORATE ACCOUNTS I**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
|----------------|-------------|-------------|-------------|-------------|-------------|

|            |   |   |   |   |   |
|------------|---|---|---|---|---|
| <b>CO1</b> | 2 | 3 | 3 | 2 | 2 |
| <b>CO2</b> | 2 | 3 | 3 | 2 | 2 |
| <b>CO3</b> | 2 | 3 | 3 | 2 | 2 |
| <b>CO4</b> | 2 | 3 | 3 | 2 | 2 |
| <b>CO5</b> | 2 | 3 | 3 | 2 | 2 |

**CORE COURSE**

**CO3C08B23 – QUANTITATIVE TECHNIQUES FOR BUSINESS - I**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 2           | 2           | 2           | 2           |
| <b>CO2</b>     | 3           | 2           | 2           | 2           | 2           |
| <b>CO3</b>     | 2           | 2           | 2           | 2           | 2           |
| <b>CO4</b>     | 2           | 2           | 2           | 2           | 2           |
| <b>CO5</b>     | 3           | 2           | 2           | 2           | 2           |

**CORE COURSE**

**CO3C09B23 – FINANCIAL MARKETS AND OPERATIONS**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 2           | 1           | 1           | 1           |
| <b>CO2</b>     | 2           | 2           | 1           | 1           | 1           |

|            |   |   |   |   |   |
|------------|---|---|---|---|---|
| <b>CO3</b> | 2 | 2 | 1 | 1 | 1 |
| <b>CO4</b> | 2 | 1 | 1 | 1 | 1 |
| <b>CO5</b> | 2 | 1 | 1 | 1 | 1 |

**CORE COURSE**  
**CO3C10B23– MARKETING MANAGEMENT**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 2           | 1           | 3           | 1           | 1           |
| <b>CO2</b>     | 2           | 3           | 1           | 1           | 1           |
| <b>CO3</b>     | 2           | 2           | 1           | 1           | 2           |
| <b>CO4</b>     | 2           | 2           | 2           | 1           | 3           |

**OPTIONAL CORE COURSE**  
**CO3C11AB23- GOODS AND SERVICES TAX**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 2           | 1           | 1           | 2           |
| <b>CO2</b>     | 3           | 2           | 1           | 1           | 2           |
| <b>CO3</b>     | 2           | 3           | 3           | 3           | 2           |

|            |   |   |   |   |   |
|------------|---|---|---|---|---|
| <b>CO4</b> | 3 | 2 | 2 | 2 | 2 |
| <b>CO5</b> | 3 | 2 | 2 | 2 | 2 |

**OPTIONAL CORE COURSE**

**CO3C11BB23- CUSTOMER RELATIONSHIP MANAGEMENT**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 2           | 2           | 2           | 2           |
| <b>CO2</b>     | 3           | 2           | 2           | 2           | 2           |
| <b>CO3</b>     | 3           | 2           | 2           | 2           | 2           |
| <b>CO4</b>     | 3           | 2           | 2           | 2           | 2           |
| <b>CO5</b>     | 3           | 2           | 2           | 2           | 2           |

**SEMESTER IV**

**CORE COURSE**

**CO4C12B18 – CORPORATE ACCOUNTS II**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 2           | 3           | 3           | 3           | 3           |
| <b>CO2</b>     | 2           | 3           | 3           | 3           | 3           |
| <b>CO3</b>     | 2           | 3           | 3           | 3           | 3           |



|            |   |   |   |   |   |
|------------|---|---|---|---|---|
| <b>CO4</b> | 2 | 3 | 3 | 3 | 3 |
| <b>CO5</b> | 2 | 3 | 3 | 3 | 3 |

**CORE COURSE**

**CO4C13B23 – QUANTITATIVE TECHNIQUES FOR BUSINESS - II**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 3           | 3           | 3           | 2           |
| <b>CO2</b>     | 3           | 3           | 3           | 2           | 2           |
| <b>CO3</b>     | 2           | 3           | 3           | 3           | 2           |
| <b>CO4</b>     | 3           | 3           | 3           | 3           | 2           |
| <b>CO5</b>     | 3           | 3           | 3           | 3           | 2           |

**CORE COURSE**

**CO4C14B23 – ENTREPRENEURSHIP DEVELOPMENT AND PROJECT  
MANAGEMENT**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 2           | 1           | 2           | 1           |
| <b>CO2</b>     | 3           | 2           | 2           | 2           | 1           |
| <b>CO3</b>     | 3           | 2           | 2           | 2           | 1           |
| <b>CO4</b>     | 2           | 3           | 3           | 2           | 2           |

|            |          |          |          |          |          |
|------------|----------|----------|----------|----------|----------|
| <b>CO5</b> | <b>2</b> | <b>2</b> | <b>2</b> | <b>2</b> | <b>2</b> |
|------------|----------|----------|----------|----------|----------|

**OPTIONAL CORE COURSE**

**CO4C15AB23 – FINANCIAL SERVICES**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 2           | 1           | 2           | 2           |
| <b>CO2</b>     | 3           | 2           | 1           | 2           | 2           |
| <b>CO3</b>     | 2           | 3           | 2           | 3           | 2           |
| <b>CO4</b>     | 2           | 3           | 2           | 3           | 2           |
| <b>CO5</b>     | 3           | 2           | 1           | 2           | 2           |
| <b>CO6</b>     | 3           | 2           | 1           | 2           | 2           |

**OPTIONAL CORE COURSE**

**CO4C15BB23 - SERVICES MARKETING**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 2           | 2           | 1           | 1           |
| <b>CO2</b>     | 3           | 2           | 2           | 1           | 1           |
| <b>CO3</b>     | 3           | 2           | 2           | 1           | 1           |
| <b>CO4</b>     | 3           | 2           | 2           | 1           | 1           |
| <b>CO5</b>     | 3           | 2           | 2           | 1           | 1           |

**SEMESTER V**

**CORE COURSE**

**CO5C16B23 – ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| Mapping | PSO1U | PSO2A | PSO3A | PSO4A | PSO5C |
|---------|-------|-------|-------|-------|-------|
| CO1     | 3     | 1     | 2     | 2     | 2     |
| CO2     | 3     | 2     | 2     | 2     | 2     |
| CO3     | 3     | 2     | 2     | 2     | 2     |
| CO4     | 3     | 2     | 2     | 2     | 2     |
| CO5     | 3     | 2     | 2     | 2     | 2     |

**CORE COURSE**

**CO5C17B23– COST ACCOUNTING - I**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| Mapping | PSO1U | PSO2A | PSO3A | PSO4A | PSO5C |
|---------|-------|-------|-------|-------|-------|
| CO1     | 3     | 3     | 2     | 2     | 2     |
| CO2     | 3     | 3     | 3     | 2     | 2     |
| CO3     | 3     | 3     | 3     | 2     | 2     |
| CO4     | 2     | 2     | 2     | 2     | 2     |
| CO5     | 3     | 3     | 2     | 3     | 3     |

**CORE COURSE**

**CO5C18B23 - FINANCIAL MANAGEMENT**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| Mapping | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|---------|------|------|------|------|------|
| CO1     | 3    | 2    | 2    | 2    | 2    |
| CO2     | 3    | 2    | 2    | 2    | 2    |
| CO3     | 3    | 3    | 3    | 3    | 2    |
| CO4     | 3    | 3    | 3    | 2    | 2    |
| CO5     | 3    | 2    | 2    | 2    | 2    |
| CO6     | 3    | 3    | 3    | 2    | 3    |

**OPTIONAL CORE COURSE**  
**CO5C19AB23 – INCOME TAX - I**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| Mapping | PSO1U | PSO2A | PSO3A | PSO4A | PSO5C |
|---------|-------|-------|-------|-------|-------|
| CO1     | 3     | 2     | 2     | 2     | 2     |
| CO2     | 2     | 3     | 3     | 3     | 2     |
| CO3     | 2     | 3     | 3     | 3     | 2     |
| CO4     | 2     | 3     | 3     | 3     | 2     |
| CO5     | 2     | 3     | 3     | 3     | 2     |

**OPTIONAL CORE COURSE**  
**CO5C19BB23 – MARKETING RESEARCH**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| Mapping | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|---------|------|------|------|------|------|
| CO1     | 3    | 2    | 2    | 2    | 2    |

|            |   |   |   |   |   |
|------------|---|---|---|---|---|
| <b>CO2</b> | 3 | 2 | 2 | 2 | 2 |
| <b>CO3</b> | 3 | 2 | 2 | 2 | 2 |
| <b>CO4</b> | 3 | 2 | 2 | 2 | 2 |
| <b>CO5</b> | 3 | 2 | 2 | 2 | 2 |

**SEMESTER VI**

**CORE COURSE**

**CO6C20B23 – COST ACCOUNTING II**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 3           | 2           | 1           | 1           |
| <b>CO2</b>     | 3           | 2           | 2           | 1           | 1           |
| <b>CO3</b>     | 3           | 3           | 2           | 1           | 2           |
| <b>CO4</b>     | 3           | 3           | 2           | 1           | 2           |
| <b>CO5</b>     | 3           | 3           | 3           | 1           | 1           |

**CORE COURSE**

**CO6C21B23– ADVERTISING AND SALES PROMOTION**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
|----------------|-------------|-------------|-------------|-------------|-------------|

|            |   |   |   |   |   |
|------------|---|---|---|---|---|
| <b>CO1</b> | 3 | 2 | 2 | 2 | 1 |
| <b>CO2</b> | 3 | 2 | 2 | 2 | 1 |
| <b>CO3</b> | 3 | 2 | 2 | 2 | 2 |
| <b>CO4</b> | 3 | 2 | 2 | 2 | 2 |

**CORE COURSE**  
**CO6C22B23 – AUDITING AND ASSURANCE**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 2           | 2           | 1           | 2           |
| <b>CO2</b>     | 3           | 2           | 2           | 1           | 2           |
| <b>CO3</b>     | 3           | 2           | 2           | 1           | 2           |
| <b>CO4</b>     | 3           | 2           | 2           | 1           | 2           |
| <b>CO5</b>     | 3           | 2           | 2           | 1           | 2           |

**CORE COURSE**  
**CO6C23B23 – MANAGEMENT ACCOUNTING**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 2           | 2           | 2           | 2           | 2           |
| <b>CO2</b>     | 2           | 3           | 3           | 3           | 2           |

|            |   |   |   |   |   |
|------------|---|---|---|---|---|
| <b>CO3</b> | 2 | 3 | 3 | 3 | 2 |
| <b>CO4</b> | 2 | 3 | 3 | 3 | 2 |
| <b>CO5</b> | 2 | 3 | 3 | 3 | 3 |

**OPTIONAL CORE COURSE**  
**CO6C24AB23 – INCOME TAX II**

**Mapping of Course Outcomes with Programme Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 2           | 3           | 3           | 2           | 2           |
| <b>CO2</b>     | 2           | 3           | 3           | 2           | 2           |
| <b>CO3</b>     | 2           | 3           | 3           | 2           | 2           |
| <b>CO4</b>     | 2           | 3           | 3           | 2           | 2           |
| <b>CO5</b>     | 2           | 2           | 2           | 2           | 2           |

**OPTIONAL CORE COURSE**  
**CO6C24BB23 – INTERNATIONAL MARKETING**

**Mapping of Course Outcomes with Program Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 2           | 1           | 1           | 1           |
| <b>CO2</b>     | 3           | 2           | 1           | 1           | 1           |
| <b>CO3</b>     | 3           | 2           | 1           | 1           | 1           |
| <b>CO4</b>     | 3           | 2           | 1           | 1           | 1           |

|            |          |          |          |          |          |
|------------|----------|----------|----------|----------|----------|
| <b>CO5</b> | <b>3</b> | <b>2</b> | <b>1</b> | <b>1</b> | <b>1</b> |
|------------|----------|----------|----------|----------|----------|

**CORE COURSE**  
**CO6PRB23 – PROJECT**

**Mapping of Course Outcomes with Program Specific Outcomes**

| <b>Mapping</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | <b>2</b>    | <b>2</b>    | <b>3</b>    | <b>3</b>    | <b>2</b>    |
| <b>CO2</b>     | <b>2</b>    | <b>2</b>    | <b>3</b>    | <b>3</b>    | <b>2</b>    |