KANNUR UNIVERSITY
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(Abstract)

FYUG - B.Com Programme - Scheme and Syllabus for V-VIII semesters w.e.f 2024 and 2025 Admissions- Approved & Implemented - Orders issued

ACADEMIC C SECTION

ACAD C/ACAD C4/21592/2024 Dated: 13.05.2026

Read:-1.U.O No.ACAD/FYSC-III/20954/2024 dated.19.10.2024
2.U.O. No.ACAD C/ACAD C4/21592/2024 dated.02.07.2025
3.Minutes of the meeting of the Board of Studies in Commerce (UG) held on 12.11.2025.
4. E-mail dtd. 29.11.2025 from the Chairperson, Board of Studies in Commerce (UG).
5.E-mail dated: 16.02.2026 from the Dean of Faculty of Commerce & Management Studies.
6.The Minutes of the meeting of Standing Committee of the Academic Council, held on 21.02.2026
7. Orders of the Vice Chancellor in the file of even No. dtd. 20.04.2026

ORDER

1.The Scheme and Syllabus (First to Fourth Semesters only) of the B.Com Programme under the FYUGP pattern were approved and implemented in the affiliated colleges under the University with effect from 2024 admission, vide papers read as (1) and (2) above.

2.Meanwhile, the Board of Studies in Commerce (UG),at its meeting held on 12.11.2025, resolved to submit the syllabus for 5-8 semesters of the FYUG B.Com programme w.e.f. 2024 admission.

3.As per paper read (4) above, the Chairperson, submitted the Scheme and Syllabus for Semesters V-VIII of the B.Com Programme for approval. The Syllabus of the B.Com Programme includes following Electives.

Electives	W.E.F
B.Com Co-operation	2024 Admission
B.Com Finance	
B.Com Logistics	
B.Com Marketing	
B.Com Computer Application	
B.Com Data Analytics	2025 Admission
B.Com Business Analytics	
B.Com Finance with Forensic Accounting	

4.The Scheme and Syllabus, along with the minutes of the Board of Studies meeting, were forwarded to the Dean, Faculty of Commerce & Management Studies, for verification. The Dean, after vetting the syllabus, recommended its approval vide email dated.16.02.2026.

5.The Vice-Chancellor, after examining the matter in detail, ordered to place the Scheme and Syllabus for Semesters V–VIII of the FYUG B.Com programme, along with the minutes of the Board of Studies meeting and the remarks of the Dean, before the Standing Committee of the Academic Council for consideration.

6.The Standing Committee of the Academic Council, at its meeting held on 21.02.2026 considered the Scheme & Syllabus for Semesters V-VIII of the FYUG B.Com Programme and recommended for the approval of the same.

7.The Vice Chancellor after considering the recommendation of the Standing Committee of the Academic Council and in exercise the powers of the Academic Council conferred under the Section 11 (1) chapter III of Kannur University Act 1996,and all other enabling provisions read together with, ***approved the Scheme and Syllabus for V-VIII Semesters of the FYUGP B.Com programme, and accorded sanction to implement the same w.e.f 2024 &2025 admissions as detailed above in the Affiliated Colleges under the University, subject to reporting to the Academic Council.***

8.The Scheme & Syllabus for ***V-VIII*** Semesters of the FYUG B.Com - Programme is appended to this U.O. and uploaded on the University website.(www.kannuruniversity.ac.in)

Orders are issued accordingly.

Sd/-

Bindu K P G

DEPUTY REGISTRAR (ACADEMIC)

For REGISTRAR

To: 1.The Controller of Examinations(through the PA)
2.The Principals of Arts and Science Colleges affiliated to Kannur University
3.The Chairperson, Board of Studies in Commerce (UG)

Copy To: 1. PS to VC / PA to PVC / PA to R/PA to FO/PA to CE (to circulate among the section concerned)
2. DR / AR (Acad) / AR I, II Exam/JR II Exam
3. Computer Programmer/EXC I/AR VII (Exam)
4. Web Manager (for uploading in the website)
5. SF/DF/FC

Forwarded / By Order

SECTION OFFICER

KANNUR UNIVERSITY
CIVIL STATION P.O.
KANNUR
Pin-670 002
THAVAKKARA

SEMESTER-WISE COURSE STRUCTURE

Semester I

Course Category	Course Code	Course Name
Ability Enhancement Course (AEC)	AEC 1	English 1
	AEC 2	Additional Language 1
Discipline Specific Core Courses (DSC)	KU1DSCCOM100	Management Theory and Practices*
	KU1DSCCOM101	Accounting for Beginners
	KU1DSCCOM102	Basics of Banking
	KU1DSCCOM103	Business Statistics
	KU1DSCCOM104	Modern Marketing
Multi-Disciplinary Courses (MDC)	KU1MDCCOM100	Personal Finance Planning
	KU1MDCCOM101	Management of Start-ups

Semester II

Ability Enhancement Course (AEC)	AEC 3	English 2
	AEC 4	Additional Language 2
Discipline Specific Core Courses (DSC)	KU2DSCCOM105	Financial Accounting *
	KU2DSCCOM106	Modern Business Environment
	KU2DSCCOM107	Fundamentals of Income Tax
	KU2DSCCOM108	Business Economics
	KU2DSCCOM109	Principles of Insurance
	KU2DSCCOM110	Quantitative Techniques for Business Decisions
Multi-Disciplinary Courses (MDC)	KU2MDCCOM102	Fundamentals of Entrepreneurship
	KU2MDCCOM103	Stock Market Operations

Semester III

Discipline Specific Core Courses (DSC)	KU3DSCCOM200	Corporate Accounting*
	KU3DSCCOM201	Company Law and Administration*
	KU3DSCCOM202	Marketing Management
	KU3DSCCOM203	Financial Markets and Services
	KU3DSCCOM204	Event Management
	KU3DSCCOM205	Financial Management **(For students of all specialisations *except* FINANCE)**
	KU3DSCCOM206	Principles and Practices of GST **(For Non-commerce Students)**

Value-Added Courses (VAC)	KU3VACCOM100	Professional Ethics and Corporate Governance

Semester IV

Discipline Specific Core Courses (DSC)	KU4DSCCOM206	Cost Accounting*
	KU4DSCCOM207	Business Legal Environment*
	KU4DSCCOM208	Entrepreneurship Development*
Value-Added Courses (VAC)	KU4VACCOM101	Consumer Rights and Protection
	KU4VACCOM102	Environmental Studies and Disaster Management
Skill Enhancement Core Courses (SEC)	KU4SECCOM100	Office Secretaryship and Practices
	KU4INTCOM200	Internship 60 Hours

Semester V

Discipline Specific Core Courses (DSC)	KU5DSCCOM300	Modern Banking Principles and Practices*
	KU5DSCCOM301	Income Tax I*
	KU5DSCCOM302	Accounting for Managerial Decisions*
Discipline Specific Elective Courses (DSE)	KU5DSECOM	Discipline Specific Elective I*
	KU5DSECOM	Discipline Specific Elective II*
Skill Enhancement Courses (SEC)	KU5SECCOM101	Accounting Packages and Spreadsheet Applications in Business

Semester VI

Discipline Specific Core Courses (DSC)	KU6DSCCOM303	Auditing Principles and Practices*
	KU6DSCCOM304	Income Tax II*
	KU6DSCCOM305	Human Resource Management
Discipline Specific Elective Courses (DSE)	KU6DSECOM	Discipline Specific Elective III*
	KU6DSECOM	Discipline Specific Elective IV*
Skill Enhancement Courses (SEC)	KU6SECCOM102	Principles and Practices of GST

Semester VII

Discipline Specific Core Courses (DSC)	KU7DSCCOM400	Business Research Methodology
	KU7DSCCOM401	Quantitative Techniques for Business Analysis
	KU7DSCCOM402	Business Environment and Policy

	KU7DSCCOM403	Special Accounting
	KU7DSCCOM404	Organisational Behaviour

Semester VIII

Discipline Specific Core Courses (DSC)	KU8DSCCOM405	Strategic Business Management
	KU8DSCCOM406	International Business
	KU8DSCCOM407	Advanced Corporate Accounting
	Or	Instead of the above 3 DSCs
	KU8RPHCOM400	Project (in Honours Programme)
	KU8RPHCOM401	Research Project (in Honours with Research Programme)
	KUDSECOM400	Elective Course 5 in Major
	KUDSECOM401	Elective Course 6 in Major
	KUDSECOM402	Elective Course 7 in Major

FOUR-YEAR UNDERGRADUATE PROGRAMME IN COMMERCE

DETAILS OF COURSES OFFERED

1. **LIST OF DISCIPLINE-SPECIFIC COURSES (DSC)**

SEMESTER	COURSE CODE	COURSE NAME	MAJOR/ MINOR	MARKS			CREDITS	HOURS/WEEK
				CE	ESE	TOTAL		
I	KU1DSCCOM100	Management Theory and Practices	Major	30	70	100	4	4
	KU1DSCCOM101	Accounting for Beginners	Minor	30	70	100	4	4
	KU1DSCCOM102	Basics of Banking	Minor	30	70	100	4	4
	KU1DSCCOM103	Business Statistics	Minor	30	70	100	4	4
	KU1DSCCOM104	Modern Marketing	Minor	30	70	100	4	4
	KU2DSCCOM105	Financial Accounting	Major	30	70	100	4	4
	KU2DSCCOM106	Modern Business Environment	Minor	30	70	100	4	4

II	KU2DSCCOM107	Fundamentals of Income Tax	Minor	30	70	100	4	4
	KU2DSCCOM108	Business Economics	Minor	30	70	100	4	4
	KU2DSCCOM109	Principles of Insurance	Minor	30	70	100	4	4
	KU2DSCCOM110	Quantitative Techniques for Business Decisions	Minor	30	70	100	4	4
III	KU3DSCCOM200	Corporate Accounting*	Major	35	65	100	4	5
	KU3DSCCOM201	Company Law and Administration*	Major	30	70	100	4	4
	KU3DSCCOM202	Marketing Management	Minor	30	70	100	4	4
	KU3DSCCOM203	Financial Markets and Services	Minor	30	70	100	4	4
	KU3DSCCOM204	Event Management	Minor	30	70	100	4	4
	KU3DSCCOM205	Financial Management **(For students of all specialisations *except* FINANCE)**	Minor	30	70	100	4	4
	KU3DSCCOM206	Principles and Practices of GST **(For Non-commerce Students)**	Minor	30	70	100	4	4
IV	KU4DSCCOM207	Cost Accounting*	Major	30	70	100	4	4
	KU4DSCCOM208	Business Legal Environment*	Major	30	70	100	4	4
	KU4DSCCOM209	Entrepreneurship Development*	Major	30	70	100	4	4
V	KU5DSCCOM300	Modern Banking Principles and Practices*	Major	30	70	100	4	4
	KU5DSCCOM301	Income Tax I*	Major	30	70	100	4	4
	KU5DSCCOM302	Accounting for Managerial Decisions*	Major	35	65	100	4	5
VI	KU6DSCCOM303	Auditing Principles and Practices*	Major	30	70	100	4	4
	KU6DSCCOM304	Income Tax II*	Major	35	65	100	4	5
	KU6DSCCOM305	Human Resource Management	Major	30	70	100	4	4
	KU7DSCCOM400	Business Research Methodology	Major	35	65	100	4	5
	KU7DSCCOM401	Quantitative Techniques for Business Analysis	Major	35	65	100	4	5

VII	KU7DSCCOM402	Business Environment and Policy	Major	35	65	100	4	5
	KU7DSCCOM403	Special Accounting	Major	35	65	100	4	5
	KU7DSCCOM404	Organisational Behaviour	Major	35	65	100	4	5
VIII	KU8DSCCOM405	Strategic Business Management	Major	30	70	100	4	4
	KU8DSCCOM406	International Business	Major	30	70	100	4	4
	KU8DSCCOM407	Advanced Corporate Accounting	Major	35	65	100	4	5

2. DISCIPLINE SPECIFIC ELECTIVE COURSES

1 - CO-OPERATION

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM300	Concept and Evolution of Co-operation	30	70	100	4	4
	KU5DSECOM301	Co-operative Institutions	30	70	100	4	4
VI	KU6DSECOM316	Co-operative Legal System	30	70	100	4	4
	KU6DSECOM317	Co-operative Accounting and Auditing	30	70	100	4	4

II – FINANCE

SEMESTER	COURSE CODE	COURSE NAME	MARKS	CREDITS	HOURS/ WEEK

			CA	ESE	TOTAL		
V	KU5DSECOM302	Financial Management	30	70	100	4	4
	KU5DSECOM303	Capital Market Operations	30	70	100	4	4
VI	KU6DSECOM318	Financial Derivatives	30	70	100	4	4
	KU6DSECOM319	Security Analysis and Portfolio Management	30	70	100	4	4

III – COMPUTER APPLICATION

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM304	Role of Computers in Business	30	70	100	4	4
	KU5DSECOM305	Informatics Tools for Office Automation	35	65	100	4	5
VI	KU6DSECOM320	Management Information System	30	70	100	4	4
	KU6DSECOM321	Application of Tally in Accounting	35	65	100	4	5

IV – MARKETING

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
	KU5DSECOM306	Consumer Behaviour and Marketing Research	30	70	100	4	4

V	KU5DSECOM307	Service Marketing and CRM	30	70	100	4	4
VI	KU6DSECOM322	Advertising and Sales Promotion	30	70	100	4	4
	KU6DSECOM323	International Marketing	30	70	100	4	4

V – LOGISTICS

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM308	Basics of Logistics and Supply Chain Management	30	70	100	4	4
	KU5DSECOM309	International Trade Documentation Procedures	30	70	100	4	4
VI	KU6DSECOM324	Distribution Management for Global Supply Chain	30	70	100	4	4
	KU6DSECOM325	International Logistics and Management	30	70	100	4	4

VI – FINANCE WITH FORENSIC ACCOUNTING

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM310	Forensic Accounting and Fraud Examination	30	70	100	4	4
	KU5DSECOM311	Digital Forensics and Data Analytics for Accountants	30	70	100	4	4
VI	KU6DSECOM326	Financial Crimes and Regulatory Framework	30	70	100	4	4
	KU6DSECOM327	Litigation Support and Expert Witness Testimony	30	70	100	4	4

VII – BUSINESS ANALYTICS

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM312	Essentials of Business Data Analytics	30	70	100	4	4
	KU5DSECOM313	Essential Statistics for Data Analytics	30	70	100	4	4
VI	KU6DSECOM328	Fundamentals of Business Analytics	30	70	100	4	4
	KU6DSECOM329	Social Media Marketing and Marketing Research	30	70	100	4	4

VIII – DATA ANALYTICS

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM314	Applied Data Analytics with Microsoft Excel	35	65	100	4	5
	KU5DSECOM315	Power BI for Managerial Decision Making	35	65	100	4	5
VI	KU6DSECOM330	SQL for Data Retrieval and Analysis	35	65	100	4	5
	KU6DSECOM331	Data Analysis with Python: Tools and Techniques	35	65	100	4	5

3. INTERNSHIP			-	-	-	2	2
4. MULTIDISCIPLINARY COURSES							
1	KU1MDCCOM100	Personal Finance Planning	25	50	75	3	3
	KU1MDCCOM101	Management of Start-ups	25	50	75	3	3
II	KU2MDCCOM102	Fundamentals of Entrepreneurship	25	50	75	3	3
	KU2MDCCOM103	Stock Market Operations	25	50	75	3	3
5. VALUE ADDITION COURSES							
III	KU3VACCOM100	Professional Ethics and Corporate Governance	25	50	75	3	3
IV	KU4VACCOM101	Consumer Rights and Protection	25	50	75	3	3
IV	KU4VACCOM102	Environmental Studies and Disaster Management	25	50	75	3	3
6. SKILL ENHANCEMENT COURSES							
IV	KU4SECCOM100	Office Secretaryship and Practices	25	50	75	3	3
V	KU5SECCOM101	Accounting Packages and Spreadsheet Applications in Business	25	50	75	3	3
VI	KU6SECCOM102	Principles and Practices of GST	25	50	75	3	3

COURSE TITLE : MODERN BANKING PRINCIPLES AND PRACTICES

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	DSC	300-399	KU5DSCCOM300	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This course explain the different types of banks and the functions of commercial bank. Narrate the role of RBI in the credit control, promotion and regulation of monitory system. Students can understand the modern trends in banking; technology used in banking and can use negotiable instruments effectively.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Comprehensive understanding of the origins, evolution, regulatory framework and the modern trends and technology used in Indian banking system	U
2	Enhances the knowledge on roles and functions of commercial banks, relations ship between banker and customer and the procedure for opening and operating the account	E
3	Identify the role of RBI in the credit control, promotion and regulation of monitory system	I
4	Analyze the Promotional and Regulatory measures of RBI like Repo, Reverse Repo, CRR ,SLR in the current economic scenario	A
5	Apply the knowledge on digital Banking Services and use of negotiable instruments in day to day life.	Ap

** Understand (U), Apply (Ap), Analyse (A), Enhance (E), Identify(I)*

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1	3	3	2	2	-

CO 2	1	2	3	1	2
``C O 3	3	1	2	1	1
CO 4	3	2	3	2	1
CO 5	2	2	3	3	3

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	**STRUCTURE OF INDIAN BANKING SYSTEM**		**12**
	1	Evolution of Banking in India – Banking-meaning – features – Structure of Indian Banking System – Classification of banks in India	
	2	Commercial banks and their functions -List of Nationalized banks in India	
	3	Scheduled banks -New generation Private sector banks – Development banks	
	4	Co-operative Banks in Kerala – meaning – features – structure and importance – Role of Banks in economic development.	
II	**RESERVE BANK OF INDIA**		**12**
	1	Reserve Bank of India-Introduction-objectives- Importance - Management and constitution-Departments of RBI	
	2	Functions of RBI- Credit control measures – quantitative and qualitative methods	
	3	Promotional and Regulatory measures – Repo - Reverse Repo-CRR-SLR- Banking Regulation Act.	
III	**BANKER AND CUSTOMER**		**12**
	1	Meaning and Definition of banker-Customer-Banker and Customer: General relationship and Special Relationship	
	2	Types of accounts- Opening and operation of saving account, current account, Fixed deposit account – KYC norms	
	3	Types of loans-Principles of lending-secured and unsecured loans	
	4	Cheques – Bill of Exchange- Types of Cheques - Bearer, Order and Crossed - Types of Crossing- general and Special	
IV	**DIGITAL BANKING SERVICES**		**12**
	1	Recent trends and Technology in Banking – Need and importance – Advantages of Digital Banking	
	2	Digital Banking Services (Internet Banking, Mobile Banking, Card Payments, UPI, ATMs)- Digital Funds Transfer (NEFT, IMPS, RTGS) – Mobile Wallets & Payment Apps (Paytm,	

		Google Pay)	
	3	NPA monitoring and recovery-– Digital - Artificial Intelligence (AI) in Banking	
	4	Meaning of Business Ethics & its importance in Banking – RBI guidelines, SEBI regulations	
V	**Teacher Specific Module**		12
	➢ Conduct Class room presentations, discussions, conducting seminars on Digital Banking Services. Conduct visit to nearest banks to study the functioning of banks		

Essential Readings:

1. "Indian Financial System" by M.Y. Khan
2. "Banking Regulation Act" by Taxmann
3. Banking and Financial Services in India" by H.R. Machiraju
4. Modern Banking" by Shelagh Hefferman and Casu Barbara
5. Bankig theory and practice- K C Shekar
6. A text book of Banking – M Radhaswami and S V Vasudevan
7. "Bank Management and Financial Services" by Peter S. Rose and Sylvia Hudgins
8. Banking and Financial system- Vasant Desai
9. Modern Banking – K P M Sundaram and E N Sundara

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Article/ Book Review	9
Total		**100**

COURSE TITLE: INCOME TAX I

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	DSC	300 - 399	KU5DSCCOM301	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This course offers a foundational and application-oriented understanding of Income Tax in India, specifically designed for under graduate commerce students. It introduces key tax concepts and provides clarity on the computation of income under the heads of Salary and House Property, with focus on both the old and new tax regimes. Students will explore essential definitions, basic tax concepts, and the relevance of residential status in determining tax liability.

The course emphasizes practical learning through simple problem-solving and real-life scenarios, particularly in areas such as salary components, retirement benefits, and deductions. It also introduces the basics of tax planning for individuals. By linking theoretical knowledge with practical applications, the course prepares students to understand and interpret personal income tax provisions with confidence, building a strong base for further studies or entry-level roles in taxation and finance.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Recall and define the basic concepts and terminologies related to Income Tax, including person, assessment year, previous year, and residential status.	R
2	Explain the components of income from salary and house property, and describe the exemptions and deductions applicable under Indian Income Tax law.	U
3	Calculate the taxable income from salary and house property for individuals using both old and new tax regimes through problem-solving exercises.	A
4	Differentiate between various components of salary, exemptions, and deductions to determine their impact on an individual's gross total income.	An

5	Assess simple tax planning scenarios for individuals based on salary and house property income to optimize tax liability within the legal framework.	E

*** Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1	2	-	-	-	-
CO 2	2	-	-	-	-
CO 3	2	-	-	-	-
CO 4	3	-	-	-	-
CO 5	3	-	-	-	-

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	**INTRODUCTION**		
		Introduction - Brief History of Income Tax in India - Basis of charge of Income Tax - Basic Concepts - Person - Assessment Year - Previous Year - Income - Gross Total Income- Total Income - Assessee - Average Rate of Tax - Maximum Marginal Rate - Accelerated Assessment - Finance Act - Rates of Income Tax applicable for individuals - (Old regime and new regime)	5
		Residential Status and Incidence of Tax of Individual - Exempted Incomes (List only) - Agricultural Income (Theory only)	6
II	**INCOME FROM SALARY**		
		Meaning and Components of Salary - Allowances - Perquisites - Profit in lieu of salary - Provident Fund and tax implications - Deductions from Gross Salary under Section 16 - Calculation of Income from Salary (Problems based on new regime, Theory only for items related to old regime).	10
		Calculation of income from salary of retired employees: Gratuity, Commuted pension, Earned leave salary, VRS compensation	5
III	**INCOME FROM HOUSE PROPERTY**		
		Introduction to House Property - Meaning of House Property, Annual Value - Exempted House Property Incomes - Calculation of Gross Annual Value	5

		Calculation of Annual Value in different situations - Deductions under Section 24 (old regime and new regime) - Calculation of Income from House Property	5
IV	**TAX PLANNING**		
		Income Tax Authorities in India (Brief Outline) - General Powers of Income Tax Authorities.	3
		Concept of Tax planning, Tax evasion, Tax avoidance and Tax management (Meaning and differences).	3
		Tax Planning for Individuals based on salary and House Property Income - Tax planning for employees - Practical Situations.	6
V	**Teacher Specific Module**		12
	Directions: Residential Status of HUF & Company Problems based on items related to Old Regime Case studies, real-life scenarios, or newspaper analysis can be used to enhance student engagement and practical understanding.		

Essential Readings:

1. Dr.Mehrotra and Dr.Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
2. Dr. Girish Ahuja and Dr. Ravi Gupta: Systematics Approach to Taxation, Commercial Law Publishers (India) Pvt. Ltd.
3. Bhagwathi Prasad: Direct Taxes Law & Practice. Vishwa Prakashan
4. Dr.Vinod K. Singhania: Direct Taxes - Law and Practice, Taxman publication.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Article/ Book Review	9
Total		**100**

COURSE TITLE: ACCOUNTING FOR MANAGERIAL DECISIONS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	DSC	300 - 399	KU5DSCCOM302	4	75

Learning Approach (Hours/ Week)			**Marks Distribution (Theory)**			**Marks Distribution (Practicum)**			**Total Marks (T+P)**	**Duration of ESE (Hours)**
Lecture	**Practicum**	**Tutorial**	**ESE**	**CE**	**Total**	**ESE**	**CE**	**Total**	**100**	**1½**
3	2	-	50	25	**75**	15	10	**25**		

Course Description:

This course introduces the concepts, techniques, and applications of accounting as a key decision-making tool for internal management. Students will learn how to gather, process, and interpret financial and non-financial information to facilitate planning, controlling, and operational decision-making. The course covers essential techniques like financial statement analysis, ratio analysis, marginal costing, budgetary control, and standard costing. A strong emphasis will be placed on applying these tools to real-world business scenarios such as pricing, make-or-buy decisions, and performance evaluation, preparing learners for professional roles in finance and accounting.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the core concepts, scope, and significance of Management Accounting, distinguishing it from Financial and Cost Accounting.	U
2	Apply various tools of financial statement analysis, including **Ratio Analysis** and **Cash Flow Statements**, for effective financial interpretation and decision-making.	A
3	Analyze business decisions (e.g., make or buy, pricing, product mix) using techniques like **Marginal Costing**.	An
4	**Create** comprehensive reports and decision models for management, integrating the concepts of marginal costing and budgetary control.	C
5	Evaluate the efficiency of an organization's operations using **Standard Costing** and **Budgetary Control** for performance measurement and control, and understand management reporting.	E

* ***Understand (U), Apply (A), Analyse (An), Create (C),Evaluate (E)***

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1	2	-	-	-	-
CO 2	2	-	-	-	-
CO 3	3	-	-	-	-
CO 4	3	-	-	-	-
CO 5	2	-	-	-	-

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	**INTRODUCTION AND FINANCIAL STATEMENT ANALYSIS**		**8**
	1	**Introduction:** Limitations of Financial Accounting and Cost Accounting, **Management Accounting:** Meaning, Nature, Scope, Functions, Importance and Limitations; Distinction between Management Accounting, Financial Accounting, and Cost Accounting.	
	2	**Financial Statement Analysis:** Meaning, Definition, and Objectives of Financial Analysis; Tools of Financial Analysis: Preparation of Comparative and Common-size Financial Statements. Trend Analysis. (Theory and simple problems only)	
II	**RATIO ANALYSIS**		**12**
	1	**Ratio Analysis**: Meaning of Ratios and Ratio Analysis, Objectives and importance of Ratio Analysis, Classification and types of Accounting Ratios, Limitations of Ratio Analysis.	
	2	**Calculation of Accounting Ratios**: Computation of Liquidity Ratios, Solvency Ratios, Turnover/Activity Ratios, Profitability Ratios, and Market Test Ratios. (Preparation of Final Accounts not expected).	
III	**CASH FLOW ANALYSIS**		**10**
	1	**Cash Flow Analysis:** Meaning, Objectives and importance of Cash Flow Analysis, Meaning of Cash Flows, Classification of Cash Flows. Cash Flow Statement: Meaning, Methods of Preparation of Cash Flow Statement (AS 3/Ind As 7), Limitations of Cash Flow Analysis.	
	2	**Preparation of Cash Flow Statements:** Preparation of CFS under the Direct Method and Preparation of CFS under the Indirect Method. (Practical Problems as per AS 3/Ind AS 7)	
	TECHNIQUES OF COST ANALYSIS AND CONTROL		**15**

IV	1	**Marginal Costing**: Meaning, Objectives and Importance of Marginal Costing, Differences between Marginal Costing and Absorption Costing, Limitations of Marginal Costing. CVP Analysis: Meaning and Techniques of CVP Analysis; Contribution Margin Analysis and Break-Even Analysis. Computation of P/V Ratio and Break-even Point. Managerial Application or Uses of Marginal Costing (Theory Only).	
	2	**Budgetary Control:** Meaning and Importance, Classification and Types of Budgets (Theory Only), Preparation of Flexible Budget. **Standard Costing:** Meaning and Importance, Differences between Budgetary Control and Standard Costing, Variance Analysis; Material and Labour Variances (Cost, Price/Rate and Usage/Efficiency Variances Only).	
V	**Practicum (Suggested Activities):**		**30**
	❖ Case study analysis on specific management decisions: Pricing, Product Mix, Make or Buy, etc. ❖ Practice in developing and presenting Management Reports and Financial Analysis Reports. ❖ Practice in preparation of budgets (Cash Budgets, Production Budgets, Sales Budgets).		

Essential Readings

1. Dr. S. N. Maheshwari: *Management Accounting*, Vikas Publishing House.
2. M.Y. Khan and P. K. Jain: *Management Accounting: Text, Problems and Cases*, Tata McGraw Hill.
3. C. R. Kothari: *Management Accounting*, New Age International Publishers.
4. Shashi K. Gupta and R. K. Sharma: *Management Accounting*, Kalyani Publishers.

Suggested Readings

1. Charles T. Horngren, Gary L. Sundem, and William O. Stratton: *Introduction to Management Accounting*, Pearson Education.
2. Anthony, Robert N. and Vijay Govindarajan: *Management Control Systems*, McGraw-Hill Education.
3. Kaplan, Robert S. and Anthony A. Atkinson: *Advanced Management Accounting*, Pearson Education.
4. Dr. P. C. Tulsian and Bharat Tulsian: *Practical Problems in Management Accounting*, S. Chand Publishing.

Assessment Rubrics:

Evaluation Type	Components	Marks
End Semester Evaluation	Theory	50
	Practical	15
	Total	**65**
	Theory	**25**

Continuous Evaluation	a)	Test Paper- 1	5
	b)	Test Paper-2	5
	c)	Assignment	7.5
	d)	Seminar/Viva/Book-Article Review	7.5
	Practical		**10**
	a)	Assignment	5
	b)	Case study / practical report	5
	Total		**35**
Total			**100**

COURSE TITLE: ACCOUNTING PACKAGES AND SPREADSHEET APPLICATIONS IN BUSINESS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	SEC	100 - 199	**KU5SECCOM101**	3	60

Learning Approach (Hours/ Week)			Marks Distribution (Theory)			Marks Distribution (Practicum)			Total Marks (T+P)	Duration of ESE (Hours)
Lecture	Practicum	Tutorial	ESE	CE	Total	ESE	CE	Total		
2	2	-	35	15	50	15	10	25	75	1½

Course Description:

This course introduces students to modern digital accounting practices using commercial accounting software (Tally) and robust data analysis techniques using spreadsheet applications (MS Excel/Google Sheets). The focus is on **practical, hands-on application** to process financial transactions, generate statutory reports, and analyze business data for effective decision-making.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	**Understand** the fundamentals of computerized accounting and configure a company in an accounting package.	U
2	**Apply** accounting software to record routine business transactions (sales, purchase, payments) and manage inventory.	A
3	**nalyze** financial statements and statutory reports (GST, TDS) generated from the accounting package.	An
4	**Utilize** advanced features of spreadsheets (functions, pivot tables, visualization) for quantitative data analysis.	A
5	**Evaluate** financial and business data using quantitative techniques on spreadsheets for data-driven decision-making.	E

*** Remember (R), Understand (U), Apply (A), Analyze (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO:

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

COURSE CONTENTS

Module	Unit	Content	Hours
I	**Computerized Accounting Fundamentals & Setup**		
		Introduction: Meaning, advantages, and limitations of computerized accounting; comparing manual vs. computerized accounting. **Accounting Package Overview (Tally):** Features, menu structure, and navigation.	3
		Company Creation and Configuration: Setting up a new company, financial year, and security controls. **Chart of Accounts:** Creation of ledger accounts, groups, cost centres, and cost categories.	3

		Voucher Entry Fundamentals: Understanding voucher types (Receipt, Payment, Journal, Contra).	
II	**Transaction Processing & Inventory Management**		
		Recording Routine Transactions: Practical entry of transactions: Cash/Bank, credit sales and purchases, and simple adjustments.	4
		Inventory Management: Configuring inventory features, creation of stock groups, stock categories, and units of measure. **Advanced Vouchers:** Recording purchase orders, sales orders, delivery notes, and receipt notes.	4
III	**Financial Reporting and Statutory Analysis**		
		Financial Reports: Generating and interpreting the Trial Balance, Trading Account, Profit and Loss Account, and Balance Sheet.	5
		Management Reporting: Generating cash flow and funds flow statements (basic).**Managing Debtors/Creditors:** Bill-wise details and reconciliation. **Data Management:** Backup, restore, and export of data to external applications (Excel/PDF).	4
IV	**Spreadsheet Applications in Financial Analysis**		
		Basic to Intermediate Functions: SUM, AVERAGE, COUNT, MIN, MAX, IF, SUMIF/COUNTIF, VLOOKUP/HLOOKUP. **Data Tools and Formatting:** Sorting, Filtering, Conditional Formatting, and basic data validation.	4
		Financial Modelling: Using functions for loan amortization (PMT, PV, FV) and calculating investment returns (NPV, IRR). **Data Visualization and Analysis:** Creating appropriate charts (Bar, Pie, Line) and utilizing **Pivot Tables** for summarizing large financial datasets.	5
V	**Practicum Module: Suggested Activities:**		
		Accounting Package Proficiency 1. **Company Setup and Chart of Accounts:** Configure a new company. Create a list of 10 Ledgers (e.g., Sundry Debtors/Creditors, Tax Ledgers) and 5 Stock Items with appropriate Groups and Units. 2. **Complex Transaction Recording:** Record a minimum of 5 transactions that include: a credit purchase, a bank payment, a credit sale, and a journal voucher for adjustment (e.g., depreciation). 3. **Inventory Management & Reporting:** Record a Purchase Order and a subsequent Purchase Voucher	30

		for 5 items. Track the inventory balance and generate the **Stock Summary Report** as of the transaction date. 4. **Final Reporting and Export:** Generate the final **Balance Sheet** and export it to a PDF or Excel file. Generate the **Trial Balance** and export it to a spreadsheet application for further analysis. **Spreadsheet Application Proficiency** 5. **Data Lookup and Logic Function:** Given a dataset of employee sales records and a separate commission table, use the **VLOOKUP** function and the **IF function** to calculate the commission earned by each employee. 6. **Pivot Table Summarization:** Analyze a large transaction file (provided as raw data). Create a **Pivot Table** to summarize the **Total Sales** grouped by **Product Category** and **Month**. 7. **Financial Decision Modeling (NPV/IRR):** Build a basic model to evaluate an investment. Input initial outlay and 5 years of cash flows. Use the **NPV** and **IRR** functions to provide a recommendation. 8. **Budgetary Variance and Visualization:** Import or input Budget vs. Actual Sales data for 12 months. Calculate the **Percentage Variance** and create a suitable **Column Chart** to visually highlight the months that exceeded the budget.	

Essential Readings

1. **Gupta, R. K.** (Latest Edition). *Tally ERP. 9 with GST / Tally Prime*. Ramesh Publishing House.
2. **Kashyap, C. S.** (Latest Edition). *Computerized Accounting with Tally Prime and GST*. Kalyani Publishers.
3. **Cox, Frye, and Preppernau.** (Latest Edition). *Microsoft Excel* (Current Version) *Complete*. Pearson Education.

Suggested Readings

1. **Srivastava, M.** *Computerized Accounting*. S. Chand Publishing.
2. **Wayne L. Winston.** (Latest Edition). *Microsoft Excel Data Analysis and Business Modeling*. Microsoft Press.

Assessment Rubrics:

Evaluation Type	Components	Marks

End Semester Evaluation	Theory		35
	Practical		15
	Total		**50**
Continuous Evaluation	**Theory**		**15**
	a)	Test Paper- 1	3
	b)	Test Paper-2	3
	c)	Assignment	4.5
	d)	Seminar/Viva/Book-Article Review	4.5
	Practical		**10**
	a)	Assignment	5
	b)	Case study / practical report	5
	Total		**25**
Total			**75**

COURSE TITLE : AUDITING PRINCIPLES AND PRACTICES

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	DSC	300-399	**KU6DSCCOM303**	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This course attempts to assist the students to ensure that the books of accounts are properly maintained by the concern as required by law. This course is a study of techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information, also emphasizes ethical and legal aspects and considerations

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the term auditing, its concept, principles, procedures and requirements needed for auditing in accordance with current legal requirements and professional standards.	U
2	Enhances the knowledge on various aspects of audit consisting of internal check, vouching, verification and valuation of assets and liabilities	E
3	Identify various types of audit and the procedure of verification of Assets various assets.	I
4	Analyze the audit Procedure, voucher verification & valuation of assets & liabilities and auditing of company.	A
5	Apply the knowledge in vouching the accounts of nearby institutions and companies and prepare audit report after internal check system and auditing.	Ap

*** Understand (U), Apply (Ap), Analyse (A), Enhance (E), Identify(I)***

Mapping of Course Outcomes to PSO:

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1	2	3	1	1	2
CO 2	1	2	2	-	2
CO 3	1	2	-	3	1
CO 4	1	3	1	3	2
CO 5	2	3	3	3	3

COURSE CONTENTS

Contents for Classroom Transactions:

Module	**Unit**	**Content**	**Hrs**
I	**FUNDAMENTALS OF AUDITING**		**12**
	1	Auditing- Meaning-objectives-importance and scope of Auditing	
	2	Qualities of an Auditor – Duties of an Auditor. Error -types, Fraud- types- Limitations of Auditing	
	3	Types of audit– statutory audit–private audit- government audit - continuous audit– final audit – interim audit - cost audit –	

		management audit tax audit – Social audit - performance audit – Internal audit.	
	4	Investigation; Meaning of Investigation- Distinction between investigation and auditing	
II	**AUDIT PROCEDURE**		**12**
	1	Audit Procedure: Audit planning – Audit Program -Audit working papers- Routine checking- internal check- internal control	
	2	Vouching- meaning- importance,-requirement of a voucher-	
	3	Verification & valuation of assets & liabilities- vouching of sales items-purchase transaction- cash receipts-cash payments-ledgers	
	4	**Practical**: Collect vouchers of PTA (events conducted by the department) and vouch the transactions for one month. Also collect annual verification report and verify the assets in the institution with stock register	
III	**VERIFICATION OF ASSETS**		**12**
	1	Verification -meaning, verification of Assets (Cash at bank, Loan advanced, Debtors, Stock, Plant & Machinery, patents, Goodwill, Motor vehicles only)	
	2	Verification and valuation of Liabilities (Creditors, Loans, Debentures, Capital, Contingent liability only)-difference between -vouching and verification	
	3	Audit Ethics - Ethics – meaning -Need of Professional Ethics	
	4	Fundamental principles of Professional Ethics- Independence of Auditors- Threats to independence -safeguards to independence.	
IV	**AUDITING OF PUBLIC COMPANY AND AUDIT REPORTING**		**12**
	1	Appointment of company Auditors- Qualification- their powers, duties and liabilities-civil and criminal liability.	
	2	Auditor's Remuneration - Removal of auditors-Ceiling on Number of Audits	
	3	Audit of depreciation and reserves- Divisible profits & dividends	
	4	Audit Report and Investigation: Audit Report-Meaning, objectives-contents and types.	
V	**Teacher Specific Module**		12
		➢ Prepare a checklist for conducting Energy Audit, System Audit, Environmental Audit and verify these items are reflecting in the recent audit in your institution or any nearby institutions ➢ Visit an audit firm and prepare a report on the work done by the firm on a specific company.	

Essential Readings:

1. Sharma T.R., Principles of Auditing, 2019 Edition SahityaBhawan Agra.
2. Tondon B.N., Principles of Auditing, 14th Edition S. Chand and Co., New Delhi.
3. Gupta Kamal, contemporary Auditing, 6th Edition Tata McGraw hill, New Delhi.
4. Ray Whittington, principles of auditing & other assurance services, 20th Edition Tata McGraw hill, New Delhi.
5. DinkarPagare .Auditing, Sultan Chand & Sons New Delhi.
6. JagadeeshPrakash . Auditing: Principles and Practices, Chaitanya Publishing House, Allahabad.
7. Saxena and Saravanavel .Practical Auditing, Himalaya Publishing House, Mumbai.
8. Sharma R. Auditing, Lakshmi NarainAgarwal, Agra.
9. Mallin, Christine A. Corporate Governance, Oxford University Press, New delhi
10. Bhatia R.C. Auditing, Vikas Publishing House, New Delhi.

Assessment Rubrics:

Evaluation Type		**Marks**
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: INCOME TAX II

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	DSC	300 - 399	KU6DSCCOM304	4	75

Learning Approach (Hours/ Week)			**Marks Distribution (Theory)**			**Marks Distribution (Practicum)**			**Total Marks (T+P)**	**Duration of ESE (Hours)**
Lecture	**Practicum**	**Tutorial**	**ESE**	**CE**	**Total**	**ESE**	**CE**	**Total**		
3	2	-	50	25	**75**	15	10	**25**	**100**	**1½**

Course Description:

This course provides an in-depth understanding of the Indian Income Tax framework with a focus on the computation and tax planning aspects of various heads of income. Students will explore the provisions related to Profits and Gains of Business or Profession, Capital Gains, and Income from Other Sources, along with the nuances of computing total income and tax liability under the latest tax regime. The course also introduces essential tax procedures including clubbing, set-off, and carry forward of losses, and deductions under Chapter VI-A. Additionally, learners will gain practical exposure to the assessment process, income tax return filing, and the e-filing portal, enabling them to interpret and apply tax rules efficiently in real-life scenarios. The course lays a strong foundation for professional roles in taxation, finance, and accounting, and enhances tax planning skills with a theoretical overview in relevant sections.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the concepts and provisions related to profits and gains of business or profession, capital gains, and income from other sources.	U
2	Apply the provisions of the Income Tax Act to compute taxable income under various heads and total income of individuals.	A
3	Analyze the applicability of deductions, exemptions, and set-off provisions in various tax situations.	An
4	Evaluate tax planning opportunities in relation to business income, capital gains, and other sources.	E
5	Demonstrate familiarity with income tax return filing procedures, forms, and the e-filing portal.	A

* ***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO:

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1	2	-	-	-	-
CO 2	2	-	-	-	-
CO 3	3	-	-	-	-
CO 4	3	-	-	-	-

CO 5	2	-	-	-	-

COURSE CONTENTS

Module	Unit	Content	Hrs
I	**PROFITS AND GAINS OF BUSINESS OR PROFESSION**		**10**
		Introduction - Meaning and Definition of Business and Profession - Incomes chargeable u/s 28 - Allowed and Disallowed Expenses - General Deductions - Deemed Profits u/s 41- Calculation of Income from Business.	
		Calculation of Income from Profession - Provisions related to Depreciation - Tax Planning in relation to profits and gains of business or profession (theory only).	
II	**CAPITAL GAINS AND INCOME FROM OTHER SOURCES**		**11**
		Capital Gains - Capital Asset - Transfer - Long-term Capital Gain and Short-term Capital Gain - Cost of Acquisition and Cost of Improvement - Calculation of Capital Gain - Exempted Capital Gains - Tax on Short Term and Long Term Capital Gains (Sec 112, 112A and 111A) - Tax Planning in relation to capital gains (theory only).	
		Income from other sources - General and Specific Chargeability - Kinds of Securities and Grossing up of Interest - Bond Washing Transactions - Deductions allowed under this head - Deductions not permitted - Computation of Income from Other Sources - Tax Planning in relation to income from other sources (theory only).	
III	**COMPUTATION OF TOTAL INCOME AND TAX LIABILITY**		**12**
		Clubbing and Aggregation of Incomes- Deemed Incomes - Tax Planning in relation to clubbing of income (theory only).	
		Set off and Carry forward of Losses - Order of Set off.	
		Deduction from Gross Total Income u/s 80C - 80CCC - 80CCD - 80D - 80DD - 80DDB - 80E - 80G - 80GG - 80GGA - 80QQB - 80RRB - 80TTA - 80TTB - 80U.	
		Computation of Total Income - Computation of Tax Liability of Individual under New Regime.	
IV	**ASSESSMENT PROCEDURE**		**12**
		Advance Payment of Tax - TDS - TCS (concept only).	
		Income Tax Returns - E filing of Income Tax Returns - Types of Returns - Types of Assessment (Brief Outline)	
V	**Practicum Module: Practical Aspects of Income Tax**		**30**

	Computation of Total income and Tax liability of Individuals as per old tax regime and comparing with tax liability as per new tax regime. Familiarisation of Income Tax e filing Portal - PAN Registration - Income Tax Registration - Familiarisation with Form 16, 26AS, ITR1, ITR2, ITR3, ITR4	

Essential Readings:

1. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
2. Dr. Girish Ahuja and Dr. Ravi Gupta: Systematics Approach to Taxation, Commercial Law Publishers (India) Pvt. Ltd.
3. Bhagwathi Prasad: Direct Taxes Law & Practice. Vishwa Prakashan
4. Dr. Vinod K. Singhania: Direct Taxes - Law and Practice, Taxman publication.

Assessment Rubrics:

<table>
<tr><th>Evaluation Type</th><th colspan="2">Components</th><th>Marks</th></tr>
<tr><td rowspan="3">End Semester Evaluation</td><td colspan="2">Theory</td><td>50</td></tr>
<tr><td colspan="2">Practical</td><td>15</td></tr>
<tr><td colspan="2">Total</td><td>65</td></tr>
<tr><td rowspan="9">Continuous Evaluation</td><td colspan="2">Theory</td><td>25</td></tr>
<tr><td>a)</td><td>Test Paper- 1</td><td>5</td></tr>
<tr><td>b)</td><td>Test Paper-2</td><td>5</td></tr>
<tr><td>c)</td><td>Assignment</td><td>7.5</td></tr>
<tr><td>d)</td><td>Seminar</td><td>7.5</td></tr>
<tr><td colspan="2">Practical</td><td>10</td></tr>
<tr><td>a)</td><td>Assignment</td><td>5</td></tr>
<tr><td>b)</td><td>Case study / practical report</td><td>5</td></tr>
<tr><td colspan="2">Total</td><td>35</td></tr>
<tr><td colspan="3">Total</td><td>100</td></tr>
</table>

COURSE TITLE: HUMAN RESOURCE MANAGEMENT

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	DSC	300-399	KU6DSCCOM305	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture per week	Practical per week	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This course provides an overview of Human Resource Management and its role in achieving organizational goals. It covers core HR functions such as human resource planning, recruitment and selection, training and development, performance appraisal, and compensation management. The course also addresses employee discipline, trade unions, and industrial relations. Emphasis is placed on practical applications and emerging trends in the HR field.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Define key concepts and functions of Human Resource Management.	R
2	Explain the processes of recruitment, selection, training, and performance appraisal.	U
3	Apply HR practices in real-world organizational contexts.	A
4	Analyze different HR strategies for talent acquisition, retention, and motivation	An
5	Evaluate the effectiveness of compensation plans, employee discipline, and labor relations.	E
6	Design HR solutions and policy suggestions for improving organizational effectiveness.	C

******Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	-	-	-	-	-

C02	-	-	-	-	-
C03	-	-	-	-	-
C04	-	-	-	-	-
C05	-	-	-	-	-
C06	-	-	-	-	-

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hours
I		**Fundamentals of Human Resource Management**	**11**
	1	**Introduction to HRM-** Evolution of HRM, Meaning and definition- Difference between Personal Management and HRM.	
	2	Objectives, Functions and Scope of HRM	
	3	Role and Responsibilities of HR Managers	
	4	Importance of HRM in modern organizations	
	5	Concept and Significance of Strategic HRM (SHRM)-	
	6	**Human Resource planning-**- Factors affecting HRP- Job Analysis: Job Description and Job Specification	
II		**Recruitment and Selection**	**13**
	1	**Recruitment-** Meaning and objectives- Sources of Recruitment: Internal and External - Recent trends in recruitment: Recruitment process- e-Recruitment, AI in recruitment.	
	2	**Selection** – Meaning and definition-Distinguish between recruitment and selection. Selection Process- Factors affecting selection process- Recent trends in selection	
	3	**Placement:** Concept of Placement - Probation- Induction/Orientation Programmes- Socialization of new employees, Retention of employees.	
	4	Use of AI and automation in screening, Video and asynchronous interviews, Gamification in assessment, Data-driven decision making and	
		Human Resource Development	**13**

III	1	**Human Resource Development-** Meaning and Scope of HRD -Difference between Training -Meaning - Objectives and Importance of Training- Methods of Training- On-the-job and Off-the-job Training- importance of training in HRD.	
	2	**Career and Succession Planning-** Career Development and Career Planning- internal Mobility: Promotion, Transfer, Demotion- Succession Planning and Talent Retention-	
		Performance Management- Performance Appraisal: Meaning and objectives - Importance-Traditional and Modern Methods (360-degree, MBO, BARS, Self-appraisal)	
IV	**Compensation Management and Industrial Relations**		**11**
	1	**Compensation Management-** Components of Compensation: Wages, Salary, Incentives, Benefits-	
	2	Factors influencing Compensation.	
	3	Employee Engagement and Satisfaction- Work-life Balance and Flexible Working- Employee Welfare Measures: Statutory and Voluntary.	
	4	**Employee discipline-**Absenteeism- Labour Turnover-Strike, Lockout.	
	5	**Industrial Relations and Grievance Handling-** Meaning and Importance of Industrial Relations- Role of Trade Unions- Collective Bargaining and Workers Participation in Management	
	6	Employee Grievance: Procedure and Redressal Mechanism	
V		**Open Ended Module**	**12**
		Suggested topics: ● Various Cases relating to the course can be discussed ● An overview of Consumer Regulations ● An overview of Environmental Regulations **Note:** The subject teacher has to prepare a detailed syllabus of the module	

Essential Readings:

1) L.M. Prasad, "Principles and Practice of Management", Sultan Chand and sons.
2) Koontz, H and Wechrick, H, "Management", McGraw Hill Inc.

Suggested Readings:

1) Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
2) Gupta. CB; Business management, Sultan Chand & sons.
3) Srinivasan & Chunawalla, Management Principles and Practice, Himalaya Publishing House.
4) Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases (9th Ed.), Tata McGraw-Hill
5) Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. New Delhi: Sun India Publications
6) Prasad, L. M. (2018). Human Resource Management. New Delhi: Sultan Chand & Sons
7) Sengupta, A. (2018). Human Resource Management, Sage Textbook.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	**Test Paper- 1**	**6**
b)	**Test Paper-2**	**6**
c)	**Assignment**	**9**
d)	**Seminar/Viva/Book - Article Review**	**9**
Total		**100**

COURSE TITLE: PRINCIPLES AND PRACTICES OF GST

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	SEC	100 - 199	**KU6SECCOM102**	3	60

Learning Approach (Hours/ Week)			**Marks Distribution (Theory)**			**Marks Distribution (Practicum)**			**Total Marks (T+P)**	**Duration of ESE (Hours)**
Lecture	**Practicum**	**Tutori-al**	**ESE**	**CE**	**Total**	**ESE**	**CE**	**Total**		

2	2	-	35	15	**50**	15	10	**25**	**75**	**1½**

Course Description:

This course offers a practical and application-oriented understanding of the Goods and Services Tax (GST). Designed to equip students with the skills and knowledge required in real-world tax and accounting environments, the course emphasizes the operational and compliance aspects of GST that are crucial for professionals in business and finance. The course covers the entire GST compliance mechanism. Students will receive hands-on exposure to digital tools such as GSTN, e-Way Bill generation, and return filing systems, preparing them for workplace requirements in taxation, accounting, and business administration. Regular updates from GST-related provisions in the Union Budget are incorporated to ensure contemporary relevance. By bridging theory with practice, this course empowers students to independently manage GST-related transactions, interpret legal provisions, and assist in business tax compliance, making them industry-ready in the domain of indirect taxation.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Recall the fundamental concepts, genesis, structure, and constitutional provisions of GST in India.	R
2	Analyze the provisions related to levy and scope of supply under the CGST Act, and apply the appropriate tax treatment to various types of supply.	An
3	Apply GST provisions to determine time, place, and value of supply and analyze the conditions and computations related to Input Tax Credit	A
4	Understand the procedural and legal requirements for GST registration and returns, and demonstrate compliance through correct documentation	U
5	Create GST-compliant documents such as tax invoices and return statements and Operate the GST common portal for e-way bill generation, return filing, and registration processes.	C

* ***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO:

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	-	-	-	-
CO2	2	-	-	-	-
CO3	2	-	-	-	-
CO4	2	-	-	-	-

CO5	3	-	-	-	-

COURSE CONTENTS

Module	Unit	Content	Hours
I	**Introduction to GST**		
		Meaning and definition of GST - Features and Framework - Needs and Benefits - Genesis and Constitutional Provisions	4
		Structure and Components - Taxes subsumed in GST - GST rate - GST Council - Important Definitions	3
II	**Levy of GST and Exemptions**		
		Scope of Supply (Section 7 of CGST Act 2017) - Interstate and intra state Supply - Exempt supply- Zero rated Supply - Mixed and Composite Supply	3 & 2P
		Reverse Charge Mechanism - Composition Levy - Central Government Power of Granting Exemption - Exempted Goods and services (list only)	5
III	**Time, Place and Value of Supply**		
		Time of supply (Provisions and practical problems) - Place of Supply (Provisions and practical problems) - Value of Supply (Provisions and practical problems)	4 & 5P
		Input Tax Credit - eligibility, conditions and provisions - Blocked credit - Manner of utilisation of Credit - Basic Journal entries and Computation of GST Liability	4 & 5P
IV	**GST Compliance**		
		Need for GST Registration - Persons liable for Registration - Persons not liable for Registration - Compulsory Registration and Deemed Registration - Procedure for Registration - Cancellation of Registration.	3
		Provisions of Filing GST Return - Types of GST Return - Tax Invoice (Provisions and Types) - Debit Note and Credit Note - Tax Payment-Types of Ledgers - Refund (Basics)	4
V	**Practicum Module: Practical Aspects of GST**		
		Familiarizing GST Common Portal - GSTN and GST IN	18 P
		E way bill- Provisions and Generation	
		Basics of Return Filing-Monthly Return, Quarterly Return, Annual Return	
		Preparation of Tax Invoice	
		E-invoice	
		GST Registration	
		TDS and TCS	
		Budget Updates on GST	

Essential Readings:

1. Mehrotra & Agarwal, Goods & Service Tax & Customs Duty, Sahitya Bhawan publication, Agra

2. CA. Rohini Aggarawal & Dr. Neelam Goel, GST and Customs Law, Sultan Chand
3. Abhishek A. and Kumar Rustogi, Goods & Service Tax- New Face of Indirect Taxes in India, Taxmann Publications (P) Limited
4. Mehrotra & Agarwal, Income Tax and GST, Sahitya Bhawan publication, Agra
5. Sanjeev Agarwal and Neha Somani, GST Appeals and Appellate Procedure, Bharat Publications
6. Tarun Kr. Gupta, Practical Guide to Assessment and Audit Under GST, Bharat Publications

Assessment Rubrics:

Evaluation Type	**Components**		**Marks**
End Semester Evaluation	Theory		35
	Practical		15
	Total		**50**
Continuous Evaluation	**Theory**		**15**
	a)	Test Paper- 1	3
	b)	Test Paper-2	3
	c)	Assignment	4.5
	d)	Seminar/Viva/Book-Article Review	4.5
	Practical		**10**
	a)	Assignment	5
	b)	Case study / practical report	5
	Total		**25**
Total			**75**

COURSE TITLE: BUSINESS RESEARCH METHODOLOGY

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VII	DSC	400-499	KU7DSCCOM400	4	75

Learning Approach (Hours/ Week)	**Marks Distribution (Theory)**	**Marks Distribution (Practicum)**	**Total Marks (T+P)**	**Duration of ESE (Hours)**

Lecture	Practicum	Tutorial	ESE	CE	Total	ESE	CE	Total		
3	2	-	50	25	**75**	15	10	**25**	**100**	**1½**

Course Description: This course intends to teach how to systematically investigate business problems, covers topics like research problem identification, research design, methods of collecting data, data analysis and report writing. Course also emphasize critical thinking, ethical considerations and the application of research findings to inform business decisions.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the purpose of research in a business context and overall research process.	U
2	Learning how to identify and formulate a research problem and critically review existing literature.	L
3	Enhance awareness on research designs and insight to the students about exploring different types of research designs.	E
4	Analyze the methods of collecting both primary and secondary data, various sampling techniques and steps in report writing.	An
5	Apply the knowledge on business research to conduct formal research projects, use for decision making and ethical practice in research	A

*** Understand (U), Apply (A), Analyse (An), Enhance (E), Learning(L)***

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1	✔	✔	✔	✔	
CO 2	✔	✔	✔		✔
CO 3	✔	✔	✔	✔	
CO 4	✔	✔	✔	✔	✔
CO 5	✔	✔	✔	✔	✔

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	**Introduction to Research**		**10**
	1	Research-meaning and Definition-features-Objectives-Types of research-significance- Characteristics of good research	
	2	Approaches in Research-Scientific method-induction and deduction-Business Research-meaning-definition-features	
	3	Scope-Functions-Objectives-Research Process- steps in research process	
	4	Research problems- identifying problems-sources-formulation of problem -Steps in formulation-criteria of a good research problem. -	
II	**Research Design**		**15**
	1	Meaning– Definition – importance-essential concepts of research design-merits. Types of research design- Exploratory and causal research design - Descriptive and experimental design –features of good design	
	2	Hypothesis-meaning-formulation of hypothesis-types of hypothesis-sources of hypothesis-testing of hypothesis- Methods of testing hypothesis-test of significance	
	3	Parametric test-Z Test, T Test and Analysis of variance (ANOVA)(Simple problems)	
	4	Non parametric Test-Chi-square test-Test the goodness of fit-Test the significance of association between two attributes) (Simple problems)	
III	**Data Collection**		**11**
	1	Sampling-meaning-need for sampling-sample frame-sample size-methods of sampling-Probability and non-probability sampling techniques.	
	2	Steps for selecting samples-determinants of optimal sample size- Data-meaning-Importance -source -types of data	
	3	Primary data and secondary data-source, merits and limitations of secondary data- precautions to be taken before using secondary data.	
	4	Methods of collecting primary data-survey, observation, experimentation, interview-questionnaire and schedule-guidelines for the preparation of questionnaire.	
IV	**Report writing and ethics in business research**		**9**
	1	Report writing-significance-Functions of research report-importance of reporting-qualities /essentials of good report.	
	2	Types of report-Planning report writing-target audience- report writing styles-Lay out of report-stages in preparing research reporting	
	3	Steps in report writing- Types of report-contents of report- tables-charts-diagrams-bibliography-forms of bibliography	
	4	Precautions for writing report-ethics in research-ethical behavior-core principles-Ethical conduct for researchers.	
	Practicum: Suggested Activities		30

<table>
<tr><td>V</td><td>Directions: Teachers can incorporate following activities to improve knowledge in research.
➢ Design a small research plan for the selected problem, stating objectives, research questions, research design, and sampling method.
➢ Prepare questionnaire/interview schedule and collect primary or secondary data from a small sample group.
➢ Process the collected data and present it in the form of tables/charts</td><td></td></tr>
</table>

Essential Readings:

1. C.R.Kothari: Research Methodology, New Age International Publishers
2. L.R Potti: Atext book of Research Methods, Ymuna publications.
3. O.R. Krishnaswamy: Research Methodology, Himalaya Publishing House
4. Shashi K Gupta &Praneet Rangi: Business Research Methods, Kalyani publishers.
5. P Saravanavel: Research Methodology
6. Michael V.P. Research Methodology in Management, Himalaya, 2019

Assessment Rubrics:

<table>
<tr><th>Evaluation Type</th><th colspan="2">Components</th><th>Marks</th></tr>
<tr><td rowspan="3">End Semester Evaluation</td><td colspan="2">Theory</td><td>50</td></tr>
<tr><td colspan="2">Practical</td><td>15</td></tr>
<tr><td colspan="2">Total</td><td>65</td></tr>
<tr><td rowspan="9">Continuous Evaluation</td><td colspan="2">Theory</td><td>25</td></tr>
<tr><td>a)</td><td>Test Paper- 1</td><td>5</td></tr>
<tr><td>b)</td><td>Test Paper-2</td><td>5</td></tr>
<tr><td>c)</td><td>Assignment</td><td>7.5</td></tr>
<tr><td>d)</td><td>Seminar</td><td>7.5</td></tr>
<tr><td colspan="2">Practical</td><td>10</td></tr>
<tr><td>a)</td><td>Assignment</td><td>5</td></tr>
<tr><td>b)</td><td>Case study / practical report</td><td>5</td></tr>
<tr><td colspan="2">Total</td><td>35</td></tr>
</table>

Total	**100**

COURSE TITLE - QUANTITATIVE TECHNIQUES FOR BUSINESS ANALYSIS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VII	DSC	400-499	KU7DSCCOM401	4	75

Learning Approach (Hours/ Week)			**Marks Distribution (Theory)**			**Marks Distribution (Practicum)**			**Total Marks (T+P)**	**Duration of ESE (Hours)**
Lecture	**Practicum**	**Tutorial**	**ESE**	**CE**	**Total**	**ESE**	**CE**	**Total**	**100**	**1½**
3	2	-	50	25	**75**	15	10	**25**		

Course Description:

The course *Quantitative Techniques for Business Analysis* equips students with essential statistical tools and analytical techniques used for analyzing business data and solving managerial problems. It focuses on understanding relationships between variables, identifying data patterns and drawing inferences using correlation, regression, probability and hypothesis testing.

Course Pre-requisites:

As some students may not have studied statistics earlier, teachers are advised to conduct a short Teacher-Specific Module on Descriptive Analysis before starting the core syllabus. This module should briefly cover key measures of descriptive statistics such as mean, median, mode, standard deviation and variance. The objective is to help students understand how to summarize and describe data effectively, providing a necessary foundation for topics such as correlation, regression and hypothesis testing.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the techniques of time series and correlation analysis to identify relationships and trends in business data.	U

2	Develop the ability to apply regression and probability techniques for analyzing and interpreting business situations	A
3	Acquire knowledge of various probability distributions and their applications in analyzing business data.	U, A
4	Familiarize with the principles and procedures of hypothesis testing, including parametric and non-parametric tests, to draw valid conclusions from data.	An

***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1		✓	✓	✓	
CO 2	✓	✓	✓	✓	
CO 3	✓		✓	✓	
CO 4			✓	✓	✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	**Unit**	**Content**	**Hrs**
I	**Time Series Analysis and Correlation Analysis**		**11**
	1	Meaning and Definition of Time Series Analysis, Components of Time Series	
	2	Determination of Trend by the Methods of Semi Average, Moving Average and Least Square	
	3	Correlation Analysis: Meaning, Definition, Uses and Types of Correlation	
	4	Methods of Studying Simple Correlation: Scatter Diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation	
	Regression Analysis and Probability		**11**

II	1	Meaning, Definition, Uses and Types of Regression, Relation between Correlation and Regression	
	2	Regression lines, Regression equations	
	3	Probability: Introduction, Meaning, Definition and Important Terms	
	4	Theorems of probability: Addition Theorem and Multiplication Theorem, Bayes' Theorem	
III	**Probability Distributions**		**11**
	1	Probability Distributions	
	2	Binomial Distribution	
	3	Poisson Distribution	
	4	Normal Distribution	
IV	**Testing of Hypothesis**		**12**
	1	Testing of Hypothesis-Meaning-Characteristics- Null Hypothesis and Alternative Hypothesis-Type I and Type II Errors	
	2	Procedure for Hypothesis Testing- Level of Significance - Two Tailed and One Tailed Test	
	3	Parametric Tests (Theory only): Z Test**,** T test**,** Analysis of variance.	
	4	Non-Parametric Tests (Theory only) - Chi-square test, Mann-Whitney U test, Wilcoxon signed-rank test, Kruskal-Wallis test, Kolmogorov-Smirnov test.	
V	**Practicum: Suggested Activities**		**30**
	1. **Time Series Forecasting Project:** Collect sales data and forecast future sales using the Method of Least Squares. 2. **Correlation Analysis of Economic Variables:** Analyze the relationship between two business variables (e.g., advertising and sales) using a Scatter Diagram and Karl Pearson's Coefficient. 3. **Regression Model for Prediction:** Develop a simple linear regression equation to predict the value of a dependent variable. 4. **Basic Probability Simulation:** Illustrate the Addition and Multiplication Theorems using a simple experiment (e.g., dice or cards). 5. **Binomial/Poisson Distribution Application:** Apply a discrete distribution (e.g., Binomial for successful sales calls or Poisson for customer arrivals) to a business problem. 6. **Hypothesis Testing Scenario Setup:** Define Null/Alternative Hypotheses, identify Type I/II errors, and specify the appropriate test (Z, T, or Chi-square) for given business problems.		

Essential Readings:

1. S. P. Gupta. Statistical Methods. Thirty third Revised Edition, Sultan Chand & Sons, 2006.
2. D. C. Sancheti, and V. K. Kapoor. Statistics (Theory, Methods & Application). Seventh Revised Edition, Sultan Chand & Sons, 1999.
3. S.C. Gupta. Fundamentals of Statistics. Himalaya Pub. House, Bombay, 7th Revised Edition, 2011

Suggested Readings:

1. Quantitative Techniques for Managerial Decision making: Srivatsava U.K. &. Sharma, Wiley Eastern, Revised Edition, 2011
2. Fundamental of Mathematical Statistics: S. C. Gupta &V.K. Kapoor, S. Chand& Sons, N. Delhi, Revised Edition 2010

Assessment Rubrics:

<table>
<tr><td rowspan="3">End Semester Evaluation</td><td colspan="2">Theory</td><td>50</td></tr>
<tr><td colspan="2">Practical</td><td>15</td></tr>
<tr><td colspan="2">Total</td><td>65</td></tr>
<tr><td rowspan="6">Continuous Evaluation</td><td colspan="2">Theory</td><td>25</td></tr>
<tr><td>a)</td><td>Test Paper- 1</td><td>5</td></tr>
<tr><td>b)</td><td>Test Paper-2</td><td>5</td></tr>
<tr><td>c)</td><td>Assignment</td><td>7.5</td></tr>
<tr><td>d)</td><td>Seminar</td><td>7.5</td></tr>
<tr><td colspan="2">Practical</td><td>10</td></tr>
</table>

	a)	Assignment	5
	b)	Case study / practical report	5
	Total		**35**
Total			**100**

COURSE TITLE: BUSINESS ENVIRONMENT AND POLICY

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VII	DSC	400-499	KU7DSCCOM402	4	75

Learning Approach (Hours/ Week)			**Marks Distribution (Theory)**			**Marks Distribution (Practicum)**			**Total Marks (T+P)**	**Duration of ESE (Hours)**
Lecture	**Practicum**	**Tutorial**	**ESE**	**CE**	**Total**	**ESE**	**CE**	**Total**		
3	2	-	50	25	**75**	15	10	**25**	**100**	**1½**

Course Description: The course **Business Environment and Policy** provide an understanding of the external and internal factors influencing business decisions. It explores economic, political, legal, socio-cultural, and technological environments that shape business operations in India. Students will gain insights into key economic policies, regulatory frameworks, and strategic tools like PESTLE and SWOT analysis. The course also encourages critical thinking on contemporary business challenges through an open-ended, teacher-specific module.

Course Outcomes (COs)

CO No.	**Expected Outcome**	**Learning Domains**
1	Define the meaning, scope, and significance of business environment and its dimensions.	R
2	Explain the influence of economic, political, legal, and socio-cultural factors on business decisions.	U
3	Apply tools such as PESTLE and SWOT analysis to assess business opportunities and threats.	A
4	Analyze the impact of economic policies, planning, and reforms on business performance.	An

5	Evaluate the implications of regulatory frameworks, foreign investment policies, and government initiatives on business growth.	E
6	Design strategic responses for businesses to adapt to changing environmental and technological trends.	C

****Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	3	3	1	2
C02	2	3	3	1	2
C03	1	2	3	1	3
C04	2	3	2	1	2
C05	2	3	3	1	2
C06	2	2	3	2	3

COURSE CONTENT

Content for Classroom Transactions**:**

Module	**Unit**	**Content**	**Hours**
I		**Introduction to Business Environment**	**11**
	1	Introduction to Business Environment-Meaning, Definition, Nature, scope and significance of business environment-	
	2	Dimensions of Business Environment - Internal vs External- Micro vs Macro (Elements of each	
	3	Environmental Analysis- Meaning, need, benefits, and limitations; role in business decision-making.	
	4	PESTLE Framework - Meaning and objectives of PESTLE analysis- Political, Economic, Social, Technological, Legal, Environmental factors; application in strategy and planning.	
	5	SWOT Analysis - Meaning, elements, process; link with environmental analysis and strategic planning	
		Economic Environment in India	

II	1	Meaning characteristics-significance and elements of economic environment- Role of economic environment in business decision-making	**12**
	2	Economic Planning in India- Concept, objectives, evolution, and reasons for discontinuation of Five-Year Plans.	
	3	NITI Aayog- Formation, objectives, structure, and functions; role in policy formulation.	
	4	National Development Council (NDC)- Establishment, composition, and functions- relevance in current policy framework.	
III	**Economic Policies and Business Reforms**		**11**
	1	Economic Policies**:** Meaning, objectives, and importance; role in growth and development.	
	2	New Economic Policy 1991**:** Liberalisation, Privatisation, and Globalisation.	
	3	Industrial Policy- Evolution; Industrial Policy 1991; reforms; Make in India and Startup India	
	4	Trade Policy- Objectives; India's EXIM policy; role of WTO.	
	5	Fiscal and Monetary Policies: Meaning, tools and objectives; role of taxation, expenditure, RBI, and economic stability.	
	5	Foreign Investment Policies- Meaning and importance of FDI and FPI-government regulations.	
IV	**Socio-Cultural, Political, Legal and Technological Environment**		
	1	Socio-cultural environment- Meaning, elements, institutions, and values; impact on business.	**11**
	2	Political environment- Meaning, importance, and role of state; government–business interface.	
	3	Legal environment: Meaning, importance, and key enactments – Companies Act, Consumer Protection Act, Competition Act, FEMA.	
	4	Intellectual Property Rights- Meaning, types (Patent, Trademark, Copyright, GI); Indian Patents Act 1970, Trade Marks Act 1999.	
		Technological environment: Meaning, types, technology transfer, innovation, and social change.	
V		**Practicum: Suggested Activities**	
		1. **PESTLE Analysis of a Specific Industry:** Analyze the macro-environmental factors (Political, Economic, Social, etc.) impacting a chosen industry.	

		2. **SWOT Analysis and Strategic Formulation for a Company:** Conduct a SWOT analysis on a company and propose two high-level strategic options based on the results. 3. **Impact of Economic Policy on Business Performance:** Research and analyze the positive and negative consequences of a major reform (e.g., LPG 1991, Make in India) on a specific business sector. 4. **Legal Compliance Check and IPR Analysis:** Identify relevant legal acts (e.g., Competition Act, Consumer Protection Act) and the necessary Intellectual Property Rights (Patents, Trademarks) for a product or service. 5. **Comparative Foreign Investment Policy Analysis:** Research and compare the FDI regulations and permissible limits in two different sectors and explain the policy rationale. 6. **NITI Aayog's Role in Policy Formulation Case Study:** Analyze a recent NITI Aayog policy, discussing its objectives, and its expected impact on business decisions.	**30**

Suggested Readings:

1. Francis Cherunilam. Business Environment: Text and Cases. Himalaya Publishing House.
2. K. Aswathappa. Essentials of Business Environment. Himalaya Publishing House.
3. Justin Paul. Business Environment: Text and Cases. McGraw Hill Education.
4. Adhikary, M. Economic Environment of Business. Sultan Chand & Sons.
5. Fernando, A.C. Business Environment. Pearson Education.
6. Shaikh, Saleem. Business Environment. Pearson Education India.
7. Misra, S.K. & Puri, V.K. Indian Economy. Himalaya Publishing House.
8. Dhingra, I.C. Indian Economy: Environment and Policy. Sultan Chand & Sons
9. Dr.Vivek Mittal: Business Environment Text & Cases Excel Books, New Delhi
10. K Chidambaram and V. Alagappan, Business Environment - Vikas Publishing House

Assessment Rubrics:

End Semester Evaluation	Theory		50
	Practical		15
	Total		**65**
Continuous Evaluation	**Theory**		**25**
	a)	Test Paper- 1	5
	b)	Test Paper-2	5

	c)	Assignment	7.5
	d)	Seminar	7.5
	Practical		**10**
	a)	Assignment	5
	b)	Case study / practical report	5
	Total		**35**
Total			**100**

COURSE TITLE: SPECIAL ACCOUNTING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VII	DSC	400-499	KU7DSCCOM403	4	75

Learning Approach (Hours/ Week)			**Marks Distribution (Theory)**			**Marks Distribution (Practicum)**			**Total Marks (T+P)**	**Duration of ESE (Hours)**
Lecture	**Practicum**	**Tutorial**	**ESE**	**CE**	**Total**	**ESE**	**CE**	**Total**		
3	2	-	50	25	**75**	15	10	**25**	**100**	**1½**

Course Description:

This course provides a comprehensive understanding of advanced accounting systems used in business organizations. It covers the principles and practices of Hire Purchase and Instalment Accounting, including methods of interest calculation, default, and repossession. Students will learn to prepare Departmental Accounts, focusing on expense allocation, apportionment, and inter-departmental transfers. The course also explores Voyage Accounting, emphasizing the preparation of voyage profit and loss accounts and treatment of incomplete voyages. An introduction to Human Resource Accounting highlights the valuation, benefits, and limitations of accounting for human assets. Further, the course examines Accounting for Price Level Changes, explaining the need for inflation adjustments in financial statements. Both Current Purchasing Power (CPP) and Current Cost Accounting (CCA) methods are analyzed for practical application. Overall, the course equips students with the analytical and technical skills to handle complex accounting situations and interpret financial information under dynamic economic conditions.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand and explain the concepts, objectives, and accounting procedures related to hire purchase and instalment systems, including the treatment of interest, default, and repossession.	U,A,An
2	Prepare and analyze departmental trading and profit & loss accounts, applying principles of allocation and apportionment of expenses.	U,A
3	Construct voyage accounts to determine profit or loss for completed and incomplete voyages with appropriate classification of incomes and expenses.	U,A
4	Evaluate various methods of valuing human resources and assess the significance, benefits, and limitations of Human Resource Accounting.	U,A,An
5	Apply and compare different methods of inflation accounting (CPP and CCA) to present financial statements that reflect current price levels accurately.	A,An,E

***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**

Mapping of Course Outcomes to PSO

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✓			✓	01
CO 2	✓	✓	✓	✓	02
CO 3	✓	✓	✓	✓	02
CO 4	✓	✓	✓	✓	01

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	**Hire Purchase Accounting**		**14**
	1	Meaning and objectives- Different Terms – Ledger accounts in the books of Hire Vendor and Hire Purchaser	
	2	Methods of accounting for hire purchase transactions- Full cash price- Actual cash price – Interest suspense Methods- Interest calculation- Ascertainment of cash price- Default and Repossession	
	3	Instalment system- Meaning- Difference between Hire Purchase and Instalment system.	
II	**Departmental Accounting**		**10**
	1	Meaning- Definition- Objectives-Advantages - Methods of Departmental Accounts- Allocation and apportionment of departmental expenses- Difference between Departmental accounts and Branch accounts	
	2	Preparation of Departmental Trading and Profit and Loss account- Inter departmental Transfer- Cost price – Selling price.	
III	**Voyage Accounts and Human Resource Accounting**		**13**
	1	Meaning- features-objectives -items of expenses and incomes- Preparation of Voyage Accounts-Incomplete voyage.	
	2	HR Accounting- meaning-objectives-Approaches for valuation of human resources-Benefits of HR Accounting- problems and limitations of HR accounting	
IV	**Accounting for Price level Changes**		**8**
	1	Inflation accounting- Meaning- Objectives- Limitations of historical accounting	
	2	Methods of inflation accounting- Current Purchasing Power Accounting (CPP) – Current Cost Accounting (CCA) – Calculations- Advantages of CCA-Limitations of CCA- Advantages and disadvantages of accounting for the price level changes	
V	**Practicum: Suggested Activities**		**30**
	1. **Hire Purchase Ledger Account Simulation:** Prepare Ledger Accounts (Vendor's and Purchaser's books) using the **Interest Suspense Method**, including cash price ascertainment. 2. **Departmental Trading & P&L Allocation Exercise:** Prepare a schedule for the **Allocation and Apportionment of Departmental Expenses** and the final Departmental Trading and P&L Account. 3. **Inter-Departmental Transfer Accounting Problem:** Solve a problem involving transfers at cost and selling price, including the calculation of **unrealized profit**.		

	4. **Voyage Account Preparation (Including Incomplete Voyage):** Prepare a **Voyage Account** and demonstrate the calculation and treatment of expenses for an **Incomplete Voyage**. 5. **Human Resource Valuation Report:** Prepare a report applying the **Historical Cost or Replacement Cost Approach** to value a key employee and discuss the benefits and limitations. 6. **Inflation Accounting Method Comparison:** Demonstrate basic adjustments to a financial statement using either the **Current Purchasing Power (CPP)** or **Current Cost Accounting (CCA)** method and compare the resulting profit.	

Suggested Readings:

1. Advanced Accounting :M.C.Shukla&T.S.Grewal
2. Advanced Accounting :R.L.Guptha
3. Advanced Accounting :S.N.Maheshwari
4. Advanced Accounting :B.S.Raman
5. Advanced Accounting : Ashok Sehgal& Deepak Sehgal
6. Advanced Accounting :S.K.R.Paul
7. Advanced Accounts VolumeII : Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co.,New Delhi)
8. Advanced Accountancy, Volume II :Guptha R.L. and M.Radhaswami (Sulthan Chand & Co. New Delhi)
9. Financial Accounting :B.K.Banerjee (PHI Pvt.Ltd.New Delhi)
10. Advanced Accountancy Vol.I : S P Jain and K L Narang

Assessment Rubrics:

<table>
<tr><td rowspan="3">End Semester Evaluation</td><td colspan="2">Theory</td><td>50</td></tr>
<tr><td colspan="2">Practical</td><td>15</td></tr>
<tr><td colspan="2">Total</td><td>65</td></tr>
<tr><td rowspan="4">Continuous Evaluation</td><td colspan="2">Theory</td><td>25</td></tr>
<tr><td>a)</td><td>Test Paper- 1</td><td>5</td></tr>
<tr><td>b)</td><td>Test Paper-2</td><td>5</td></tr>
<tr><td>c)</td><td>Assignment</td><td>7.5</td></tr>
</table>

	d)	Seminar	7.5
	Practical		**10**
	a)	Assignment	5
	b)	Case study / practical report	5
	Total		**35**
Total			**100**

COURSE TITLE: ORGANISATIONAL BEHAVIOUR

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VII	DSC	400-499	KU7DSCCOM404	4	75

Learning Approach (Hours/ Week)			**Marks Distribution (Theory)**			**Marks Distribution (Practicum)**			**Total Marks (T+P)**	**Duration of ESE (Hours)**
Lecture	**Practicum**	**Tutorial**	**ESE**	**CE**	**Total**	**ESE**	**CE**	**Total**	**100**	**1½**
3	2	-	50	25	**75**	15	10	**25**		

Course Description:

Organisational Behaviour focuses on the systematic study of human behavior in the workplace, exploring how individual, group, and structural factors impact performance and effectiveness. Topics include motivation, leadership, communication, teamwork, and organizational culture, with the goal of applying this knowledge to improve productivity, leadership, and employee satisfaction

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Enable students to understand human interactions and behavior in organisation	U
2	To develop an understanding of different dimension of individual behavior	U
3	Acquaint students with the theories governing organizational behaviour	An
4	To sensitize and appreciate the importance of managing people at workplace through understanding of organizational climate to deal with change and stress	A

Remember(R),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C)

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓				✓
CO2	✓		✓		
CO3		✓		✓	
CO4			✓		✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	**Introduction to Organisational behaviour**		**11**
	1	Meaning, Concept and significance, Disciplines that contribute to OB-	
	2	Challenges and opportunities for OB -	
	3	Organisational theories: Classical, Neo Classical and Modern theory	
	Individual Behaviour		**11**

II	1	Factors influencing individual behavior. Perception: Meaning – Process-Improving Perception.	
	2	Personality: Meaning, Determinants of personality, Personality traits- Big Five Personality Traits	
	3	Theories of Personality: Raymond B Cattell, Sigmund Freud, Carl Rogers, Albert Bandura, Erik Erikson	
III	**Group Behaviour**		**13**
	1	Meaning of group - Formation of Groups	
	2	Group behavior- concept and types - Group decision marking: process and types.	
	3	Leadership – Meaning - Styles of Leadership Motivation – Meaning and importance of motivation, Theories of motivation: Maslow Need theory, ERG theory, Theory X and Y, Two factor theory, Self-efficacy theory, Vroom's theory, Adam's equity theory, Expectancy theory.	
	4	Conflict in Organisation: Nature of conflict- Process of managing conflict	
IV	: **Organizational Culture and Stress management**		**10**
	1	Organisational Culture; Meaning and different ways of managing Organisational Culture.	
	2	Stress- Individual and Organisational factors- Prevention and management of stress	
V	***Practicum: Suggested Activities***		**30**
		Directions: Teachers can use real-world examples and case studies to illustrate key concepts of Communication- Meaning, Importance of understanding communication, Communication styles	

Suggested Readings

1. Robbins. S.P. (2019). Essentials of Organisational Behaviour. NewDclhi. Pearson Education
2. Luthans, Fred (2013). Organisational Behaviour. Mc Craw Hill, l2 th Edition.
3. Pareek ,Udai,(2011) Understanding Organisational Behaviour. Oxford Higher Education, 3'd Edirion
4. Prasad. L.M, (2007). Organisational Behaviour. Sulthan chand, NewDelhi.
5. Aswathappa K(2007). Organisational Behaviour. Himalaya Publishing
6. Daris, Keith and Weratonl, John W, Hunun Behaviour at work, Tata McGraw Hill
7. Sekharan Uma (2006). Organisational Behaviour- Text and Cases, Tata McGraw Hill, NewDelhi.

Assessment Rubrics:

End Semester Evaluation	Theory		50
	Practical		15
	Total		**65**
Continuous Evaluation	**Theory**		**25**
	a)	Test Paper- 1	5
	b)	Test Paper-2	5
	c)	Assignment	7.5
	d)	Seminar	7.5
	Practical		**10**
	a)	Assignment	5
	b)	Case study / practical report	5
	Total		**35**
Total			**100**

COURSE TITLE: STRATEGIC BUSINESS MANAGEMENT

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VIII	DSC	400-499	KU8DSCCOM405	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	

4	-	-	30	70	100	2

Course Description:

This course introduces the principles of strategic business management and business strategy, focusing on how organizations formulate, implement, and evaluate strategies to achieve long-term goals. It covers environmental and organizational analysis, strategic choice, and corporate, business, and functional-level strategies. Students will learn to apply tools such as SWOT, PESTEL, and BCG Matrix to real-world business situations and develop the ability to think strategically and make informed managerial decisions.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	After studying this course, students will be able to explain the concept of strategy, differentiate between various levels of strategy (corporate, business, and functional) and identify the characteristics of strategic decision-making in organisations.	U, An
2	After studying this course, students will be able to apply environmental scanning tools and techniques such as SWOT, PESTEL, ETOP, and McKinsey 7S framework to assess organizational strengths, weaknesses, opportunities, and threats.	U, A
3	After studying this course, Students will be able to use analytical frameworks like BCG Matrix, GE-McKinsey Matrix, Experience Curve, and Industry Analysis to make strategic choices and recommend suitable corporate, business, and functional-level strategies.	An, E
4	On completion, Students will be able to design coherent strategic plans aligning vision, mission, goals, and objectives to achieve sustainable competitive advantage and organisational growth.	An,E,C

****Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✔			✔	01
CO 2	✔	✔	✔	✔	02
CO 3	✔	✔	✔	✔	02
CO 4	✔	✔	✔	✔	01

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	**Introduction**		**8**
		The concept of strategy – Different levels of strategy.	
		Strategic Decision making – issues – Schools of thought on strategy formation.	
		Strategic management, Definition – Elements in strategic management process – Strategic Business Management	
		Strategic Intent – Vision – Mission – Goals and Objectives - Business Definition – McKinsey 7s framework	
II	**Environment and Organisation**		**14**
		Environment – Environmental sectors.	
		Environmental scanning, Approaches, Sources of information – Methods and Techniques of environmental scanning and appraisal (ETOP, SWOT, PESTEL).	
		Organisational Appraisal – Methods and Techniques (Internal analysis, Comparative analysis and Comprehensive analysis).	
		Organisational Capability Profile (OCP) – Strategic Advantage Profile (SAP).	
III	**Corporate Level and Business Level Strategies**		**14**
		Corporate Level strategies – Expansion strategies (Concentration – Integration – Diversification strategies)	
		Stability - Retrenchment - Combination strategies.	
		Business Level Strategies, Porter's Generic business strategies -	
		Strategic Choice , Process – Strategic Analysis – Tools and Techniques, Corporate portfolio analysis (BCG Matrix, GE-McKinsey (Nine Cell) Matrix, Corporate Parenting Analysis), SWOT analysis, Experience Curve Analysis, Life cycle analysis, Industry analysis, Strategic groups analysis, Competitor analysis.	
IV	**Strategy Evaluation and Control**		**12**
		Strategic Choice, Subjective factors– Contingency Strategies – Strategic Plan.	
		Functional Strategies – Functional Plans (Financial Plans, Marketing Plans, Operations Plans, Personnel Plans, Information Management Plans).	
		Strategy Implementation – Nature – Barriers to strategy implementation	

		Strategic Evaluation – Importance, Participants, Barriers & Requirements for effective evaluation – Strategic Control, types – Operational control – Process of Evaluation – Techniques of Strategic evaluation and control – Evaluation techniques for Operational control	
V	**Teacher Specific Module**		**12**
	• Students conduct an **environmental scan** of a selected industry (e.g., banking, FMCG, telecom) and apply **PESTEL and SWOT analysis** to identify external opportunities and threats and internal strengths and weaknesses of the industry. • Using real company data from the annual reports or online sources, students can perform a BCG Matrix or GE-McKinsey Matrix analysis of the firm's business units to identify which units to grow, hold, or divest. • Role-play exercise where students act as managers discussing barriers to strategy implementation (organizational resistance, poor communication, lack of resources).		

Suggested Readings:

1) Strategic Management: An Integrated Approach - Charles W.C. Hill and Gareth R. Jones, Houghton Mifflin Company.

2) Competitive Strategy - Techniques for Analysing Industries and Competitors, Micheal E. Porter, Mc Millan Publishing Company.

3) Strategic Management and Business Policy -Azhar Kazmi, Tata McGraw Hill Education Private Limited.

4) Strategic Management -Francis Chorunilam, 2000, Himalaya Publishing House.

5) Strategic Management- The Indian Context, 2014, PHI Learning Pvt Ltd Delhi.

6) Strategic Management: Analysis-Implementation-Control: Nag A, Vikas publishing House.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6

b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: INTERNATIONAL BUSINESS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VIII	DSC	400 - 499	KU8DSCCOM406	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

The International Business course is designed to provide students with a comprehensive understanding of global business concepts and strategies. It begins by distinguishing between international and domestic business and highlighting the importance of globalization. The course then transitions to strategic decision-making, where students explore various modes of market entry, including Foreign Direct Investment (FDI) and joint ventures. Emphasis is placed on theoretical foundations, encouraging students to compare and apply classical and modern international trade theories while analyzing the Balance of Payments. In its final segment, the course delves into the workings of the Foreign Exchange Market, helping students grasp key exchange rate theories like Purchasing Power Parity (PPP) and the concept of currency convertibility.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Analyze the Global Environment: Differentiate between international and domestic business, and evaluate the strategic necessity and impact of globalization on modern business practices..	An, E
2	Formulate Entry Strategies: Critically assess and justify various modes of entry into foreign markets (e.g., exporting, licensing, FDI) based on the advantages, disadvantages, and influencing factors of each.	C, E
3	Apply Trade Theories: Compare and apply the principles of both classical (e.g., Comparative Advantage) and modern (e.g., National Competitive Advantage) theories of international trade to explain	A, U

	trade patterns and understand the structure of the Balance of Payments.	
4	Explain Forex Dynamics: Articulate the functions, features, and components of the Foreign Exchange Market, and explain the key factors and theories (e.g., Purchasing Power Parity) that determine exchange rates and govern currency convertibility.	U

** Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)*

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1	1	3	2	1	2
CO 2	1	2	3	1	3
CO 3	2	3	1	1	1
CO 4	2	2	1	2	1

COURSE CONTENTS

Module	Unit	Content	Hrs
I	**INTRODUCTION TO INTERNATIONAL BUSINESS**		**10**
	1	Concept, Need, and Importance of International Business. International business vs. domestic business. Complexities of international business.	
	2	Globalization and its importance in world economy. International business approaches.	
II	**MODES OF ENTRY INTO INTERNATIONAL BUSINESS**		**12**
	1	Exporting and importing - contract manufacturing - Licensing - Franchising - Turnkey projects - Management contracts. (Advantages and disadvantages of these modes).	
	2	FDI - Strategic alliances - Joint ventures - Mergers and acquisitions - Greenfield strategy. (Advantages and disadvantages of these modes). Factors influencing international market entry.	
III	**THEORIES OF INTERNATIONAL TRADE**		**12**
	1	Mercantilism - Absolute advantage theory - Comparative advantage theory - Heckscher Ohlin theory - Factor proportion theory and Leontief paradox. Balance of payment account and its components.	
	2	Product life cycle theory - National competitive advantage theory.	
IV	**FOREIGN EXCHANGE MARKET**		**14**
	1	Meaning, definition, features, functions, and components of the Foreign Exchange Market. Types of international transactions. Risk in international transactions. Currency convertibility (meaning, advantages, disadvantages - Theory only).	

	2	Foreign exchange rate - Quoting in the Forex market - Factors influencing exchange rate - Exchange rate determination theories: Purchasing Power Parity Theory - International Fisher Effect - Interest Rate Parity Theory. (Theory only)	
V	**Teacher Specific Module**		**12**
	Directions: ➢ **Case Study Bank:** A set of 4-5 focused case studies (e.g., Apple's entry into India, the collapse of comparative advantage in a specific industry, or a recent currency crisis) linked to each content module. ➢ **Simulation/Role-Play:** Designing activities for entry mode justification (Module 2) or trade negotiation role-plays (Module 3). ➢ **Technology Integration:** Utilizing real-time data from financial sites (e.g., Bloomberg, IMF) to analyze Forex (Module 4) or Balance of Payments (Module 3). Using presentation software for strategic formulation. ➢ **Assignment Design:** Template for a **Comprehensive International Market Entry Report** that requires students to select a company, analyze the global environment, justify an entry mode, and assess Forex risk, integrating all four content modules (to achieve **Create** domain).		

Essential Readings:

1. Hill, Charles W. L., International Business: Competing in the Global Marketplace. *McGraw-Hill Education.*
2. Daniels, John D., Radebaugh, Lee H., & Sullivan, Daniel P., International Business: Environments and Operations. *Pearson Education.*

Suggested Readings:

1. Subba Rao, P., International Business: Text and Cases. *Himalaya Publishing House.*
2. Cherunilam, Francis, International Business: Text and Cases. *Prentice Hall of India.*
3. Griffin, Ricky W., & Pustay, Michael W., International Business: A Managerial Perspective. *Pearson Education.*
4. Jain, P.K., Foreign Exchange Markets & Management. *Kavita Publications.*

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	**70**

Continuous Evaluation		30
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Case Study/Report	9
Total		**100**

COURSE TITLE: ADVANCED CORPORATE ACCOUNTING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VIII	DSC	400-499	KU8DSCCOM407	4	75

Learning Approach (Hours/ Week)			Marks Distribution (Theory)			Marks Distribution (Practical)			Total Marks	Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	CE	ESE	Total		
3	2	-	25	50	75	10	15	25	100	1.5 Hours

Course Description:

This course enable students to understand the legal and accounting framework governing the amalgamation and absorption of companies and to develop the ability to prepare and analyze financial statements following amalgamation, reconstruction, and liquidation. It aims to familiarize students with various methods and procedures of internal reconstruction undertaken by companies to strengthen their financial position and to provide comprehensive knowledge of the process and accounting treatment involved in the liquidation of companies. The course further seeks to help students interpret and apply relevant provisions of the Companies Act and accounting standards related to corporate restructuring, while introducing the concept and structure of group companies, including holding and subsidiary relationships. Additionally, it trains students to prepare consolidated financial statements for group companies in accordance with prescribed accounting principles and develops critical thinking and analytical skills in evaluating corporate restructuring decisions and their impact on stakeholders.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains

1	Understand, Analyze and apply the legal and accounting principles governing amalgamation, absorption, reconstruction, and liquidation of companies.	U, A, An
2	Prepare and interpret post-restructuring and consolidated financial statements in compliance with relevant accounting standards and the Companies Act.	A, C
3	Evaluate the financial and strategic impact of corporate restructuring decisions on various stakeholders.	U, E, A
4	Demonstrate critical thinking and problem-solving skills in addressing complex corporate accounting and restructuring scenarios.	U, A, An

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of Course Outcomes to PSO

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✓			✓	01
CO 2	✓	✓	✓	✓	02
CO 3	✓	✓	✓	✓	02
CO 4	✓	✓	✓	✓	01

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	**Accounting for Corporate Restructuring**		**12**
	1	Meaning of Amalgamation and Reconstruction-Types of Amalgamation-AS-14- Amalgamation in the nature of merger - Amalgamation in the nature of purchase	
	2	Methods of accounting for Amalgamation-Pooling of interest method-Purchase method	
	3	Treatment of various adjustments such as inter company owing - unrealised profit on stock- Inter company holdings-Purchasing company in the shares of selling company- Selling company in the shares of purchasing company- By both the companies in the shares of each other.	
	Internal Reconstruction		**10**

II	1	Meaning of internal reconstruction- Need and objectives of internal reconstruction- Difference between internal reconstruction and external reconstruction-	
	2	Methods of internal reconstruction-Alteration of share capital- Reduction of share capital- Re organization of capital . Capital reduction account	
	3	Reorganization through surrender of shares	
III		**Accounting for liquidation of companies**	**10**
	1	Meaning and types of winding up- Liquidator- Functions of liquidator- order of payments	
	2	Preparation of statement of affairs- Deficiency/Surplus account- Liquidators final statement of accounts	
IV		**Accounting for Group Companies**	**13**
	1	Holding companies-Definition- Accounts consolidation- preparation of consolidated balance sheet	
	2	Minority interest- Pre acquisition or Capital Profit – Cost of Control or Goodwill- Inter-company balances- unrealized inter-company profit	
	3	Revaluation of Assets and Liabilities – Bonus shares- Treatment of dividend	
		Practicum: Case-Based Learning and Simulation in Corporate Restructuring Accounting, focuses on connecting theory with real-world practices. It uses case studies, simulations, and practical exercises to help students understand amalgamation, reconstruction, and consolidation accounting. Teachers engage students through group simulations, worksheet-based reinforcement, and technology tools like Excel or accounting software. The module emphasizes analytical reasoning and real-life application over rote learning.	**30**

Suggested Readings:

1. S.N Maheswari : Corporate Accounting
2. S.P Jain & K.L Narang : Advance Corporate Accounting
3. M Radhaswamy : Corporate Accounting
4. S M Shukla & K L Gupta : Corporate Accounting
5. T S Reddy & A Murthy : Corporate Accounting

Assessment Rubrics:

Evaluation Type	Components		Marks
End Semester Evaluation	Theory		50
	Practical		15
	Total		**65**
Continuous Evaluation	**Theory**		**25**
	a)	Test Paper- 1	5
	b)	Test Paper-2	5
	c)	Assignment	7.5
	d)	Seminar	7.5
	Practical		**10**
	a)	Assignment	5
	b)	Case study / practical report	5
	Total		**35**
Total			**100**

DISCIPLINE SPECIFIC ELECTIVE COURSES:

I CO-OPERATION

COURSE TITLE: CONCEPT AND EVOLUTION OF CO-OPERATION

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	DSC	300-399	KU5DSECOM300	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This course introduces the philosophy, meaning, and core principles of cooperation, tracing its evolution from the Rochdale pioneers to the present-day ICA principles. It explores the role of co-operatives as unique economic enterprises, comparing them with other economic systems such as capitalism, socialism, and communism. Students will study the global development of the co-operative movement through key models in England, Germany, Denmark, Japan, China, the USSR, USA, and Sweden. The contributions of figures like Robert Owen, Raiffeisen, and Schulze are examined in detail. The course provides an in-depth overview of the co-operative movement in India, including key policy milestones and committee reports from colonial times to the present. Special attention is given to the co-operative structure in Kerala and the role of rural credit institutions. It also covers the classification and structure of co-operative credit systems, including two-tier and three-tier models and multi-agency approaches. Finally, the course emphasizes the importance of cooperative education, training, publicity, and the institutional framework supporting cooperative development in India.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the concepts and principles of Cooperative movement	U,A,An
2	Understand the origin of cooperative movement and the history of cooperatives in the world	U,A
3	Describe Indian cooperative movement, its features , structure and significance	U,A
4	Acquaint themselves with the system of cooperative education, training and its impact on the functioning of cooperative organisations	U,A,An

****Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✓			✓	01
CO 2	✓	✓	✓	✓	02
CO 3	✓	✓	✓	✓	02
CO 4	✓	✓	✓	✓	01

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	**Philosophy and genesis of co-operative movement**		**17**
	1	Definition and meaning of Cooperation – ICA definition-characteristics.	3
	2	Evolution of co-operative principles – Rochdale principles- Reformulated principles of 1966- Redefined principles of 1995 – Application of the principles.	4
	3	Co-operatives as economic enterprises – its importance – differences between other forms of organizations and cooperative enterprise. Cooperation and other economic systems-Capitalism, socialism and	7

		communism.	
	4	Importance of Cooperative organisations in the economic development	3
II	**Co-operative movements in Foreign countries**		**16**
	1	Origin of co-operative movement in England – Experiments of Robert Owen -Doctrine of circumstances – Friendly societies – Labour colonies – Labour exchanges – Rochdale pioneers – C.W.S.S	6
	2	Credit cooperatives in Germany –Raiffiesen and Schulze movement –	3
	3	Dairy and poultry co-operatives in Denmark	3
	4	M.P.C.S in Japan –industrial co-operatives in China	4
III	**Co-operation in India**		**10**
	1	Early experiments –Frederic Nicholson's Report -Maclegan committee on cooperation –Co-operative planning Committee 1945	4
	2	All India Rural Credit Survey Committee –All India Rural Credit Review Committee -CRAFICARD – Kapoor Committee.	4
		Working of N.C.D.C – Role of N.C.D.C in the development of co operatives.	2
IV	**Co-operative education and training**		**5**
	1	Objectives and significance – International cooperative Alliance -NCCT-NCCE-VAMNICOM- ICM.	3
	2	Publicity and propaganda –journal – cooperative week celebrations-co-operative flag CAPE-ACSTI-KICMA.	2
V	**Teacher Specific Module**		**12**
	Directions:Design a cooperative week campaign, Poster presentation, Comparative report, Quiz		

Suggested Readings:

1. Theory and Practice of Co-operation in India : Kulkarni
2. Co-operative Movement in India : J. Banerjee
3. Co-operative Movement in India : F.M Hough
4. Co-operation –Principles and Practice : T.N Hajela
5. All India Rural Credit Survey Report
6. Co-operation in India : Dr. M.S Mathur
7. Theory, History and Practice of Co-operation : R.D Bedi
8. Co-operation at Home and Abroad : C.R Fay
9. Co-operation in Foreign Countries :Rajagopalan
10. Co-operation in India and Abroad : K.P Bhatnagar

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE:CO-OPERATIVE INSTITUTIONS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	DSC	300-399	KU5DSECOM301	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This course explores the structure and functioning of cooperative institutions in India, focusing on credit, marketing, processing, and industrial sectors. It begins with the study of Primary Agricultural Credit Societies (PACS), covering their objectives, membership, and role in rural development. The course compares PACS with Farmers Service Cooperative Societies and examines systems like crop loans, credit-marketing linkage, and the Kisan Credit Card. It includes a detailed overview of Kerala Bank, its origin, objectives, and governance structure. Key problems faced by credit cooperatives and suggestions for their improvement are also discussed. The course then covers long-term credit institutions, such as Primary Co-operative Agricultural and Rural Development Banks and the Kerala State Co-operative Agricultural and Rural Development Bank. Topics include their constitution, operations, and challenges like overdue loans and NPAs. Students will study cooperative marketing and processing societies, including organizations like NAFED and the Kerala State Co-operative Marketing Federation. Consumer cooperatives and their role in price stability are also examined. Finally, the course gives a brief overview of industrial cooperatives, including those in handloom, coir, dairy, fisheries, transport, and printing sectors.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains

1	Understand kinds of cooperatives in India	U,A,An
2	Understand the management and administration of different types of cooperatives	U,A
3	Identify the role and significance of cooperative organization in Kerala's Economy	U,A
4	Describe various kinds of cooperative institutions	U,A,An

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of Course Outcomes to PSO

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✓			✓	01
CO 2	✓	✓	✓	✓	02
CO 3	✓	✓	✓	✓	02
CO 4	✓	✓	✓	✓	01

COURSE CONTENTS

Contents for Classroom Transactions

Module	**Unit**	**Content**	**Hrs**
I	**Credit Cooperative Societies**		**14**
	1	Meaning-features – significance-Primary Agricultural Credit Societies (PACS) definition –membership-constitution, objectives and working	4
	2	Differences between Primary Agricultural Credit Societies and Farmers Service co-operative Societies – crop loan system – linking of credit with marketing –Kissan credit card –procedure to sanction loans –role of PACS in rural development	4
	3	Kerala Bank – origin- membership constitution- objectives- constitution of board of management	3
	4	Problems and suggestions for the improvement of credit cooperatives	3
II	**Long Term Credit**		**12**
	1	Agricultural and rural development – need for separate institutions -Primary co-operative agricultural and rural development bank- constitution, objectives and working	5
	2	Kerala State Co-operative Agricultural and Rural Development Bank - membership- constitution of board of management – objectives and working	5
	3	Problems and suggestions for improvement- overdues in long term credit societies –NPA	2
	Marketing and Processing Societies		**13**
	1	Meaning of co-operative marketing – need, and importance –types of marketing societies Structure of cooperative marketing - primary marketing societies –- Kerala State Co-operative Marketing Federation Ltd.- NAFED-	4

III	2	Processing co-operatives – meaning and importance	4
	3	Consumer co-operatives – Origin and importance of consumer co-operatives – structure-primary co-operative consumer stores –Kerala State Co-operative Consumers' Federation - National Co-operative Consumers Federation- role of consumer co-operatives in holding the price line	5
IV		Industrial co-operatives (Brief Outline of each)	**9**
	1	Meaning –features- Types of industrial Cooperatives	2
	2	Handloom societies – Structure-, objectives and working	3
	3	Coir co-operatives – types-objects and working	2
	4	Dairy co-operatives - Anand pattern objects and working primary milk producer's co- operative society- Regional co- operative milk producer's union	2
V		**Teacher Specific Module**	**12**
		Directions: The integration of technology in cooperative societies enhances efficiency, transparency, and accessibility, especially in rural credit and marketing systems. Digital tools like Core Banking Solutions, Management Information Systems, and mobile banking are being adopted by co-operatives to streamline operations. Initiatives like e-NAM and online consumer co-operatives are revolutionizing marketing and distribution. Despite these advances, challenges such as low digital literacy and poor infrastructure persist.	

Suggested Readings:

1. Theory and practice of co-operation in India : Kulkarni
2. Co-operative Movement in India : J. Banerjee
3. Co-operation Principles and Practice : T.S Balan
4. Co-operation principles and practice : T.N Hajela
5. Co-operation in India : Dr. M.S Mathur
6. Theory, history and practice of co-operation : R.D Bedi
7. Madras co-operative Manual co-operativemovement in India : Vol. I, II and III : J.C Rajan
8. Co-operation at home and abroad : C.R Fay
9. Co-operation in foreign countries :Rajagopalan
10. Co-operation in India and abroad : K.P Bhatnagar.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6

c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE:CO-OPERATIVE LEGAL SYSTEM

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	DSC	300-399	KU6DSECOM316	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

The syllabus traces the development of co-operative legislation in India, starting with the Co-operative Credit Societies Act, 1904, followed by the Co-operative Societies Act, 1912, and the Multi-State Co-operative Societies Act, 2002, focusing on their key features and differences. It then covers the Kerala Co-operative Societies Act, 1969, including historical background, definitions, registration, byelaws, membership rules, and restructuring of societies. It outlines the management structure of co-operatives—general body, managing committee, president, and secretary—along with their powers, elections, and disqualifications. The syllabus also discusses state aid, employee appointments through the Co-operative Service Examination Board, investment of funds, and profit distribution. It details the conduct of various meetings, including legal requirements and documentation. Lastly, it addresses inquiry, supervision, inspection, and winding-up procedures, including the role of the liquidator and cancellation of registration.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the historical perspective of cooperative legislation in India and Kerala.	U,A,An
2	Understand the provisions of Kerala cooperative Societies Act 1969	U,A
3	Describe the procedure for the formation and registration of a cooperative organisation	U,A
4	Describe the provisions of management and winding up of cooperative societies	U,A,An

***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**

Mapping of Course Outcomes to PSO

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✓			✓	01
CO 2	✓	✓	✓	✓	02
CO 3	✓	✓	✓	✓	02
CO 4	✓	✓	✓	✓	01

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	**History of co-operative legislation in India**		**9**
	1	Co-operative Credit Societies Act 1904 features-limitations-	3
	2	Co-operative Societies Act 1912- features-difference between 1904 Act and 1912 Act- Multi- State Co-operative Societies Act 2002 –features-(Broad features only)	4
	3	Multi- State Co-operative Societies Act 2002 –features-(Broad features only)	2
II	**Kerala Co-operative Societies Act and Rules 1969**		**13**
	1	Kerala Co-operative Societies Act and Rules 1969 – Historical background-Definitions	4
	2	Registration of co-operative societies –Byelaws –contents- Amendment-Amalgamation and division of societies	4
	3	Membership- Rights, duties and liabilities – Withdrawal and expulsion.	5
III	**Management of co-operatives**		**17**
	1	General body –Managing committee- powers and duties-adhoc committee-disqualification of committee members- Election of committee members-supersession of committee. Election of president –powers and duties Secretary-duties and responsibilities	7
	2	Privileges of societies- State aid to co-operatives	3
	3	Appointment of employees - Co-operative Service Examination Board.-Investment of funds-Disposal of net profit.	3
	4	Meetings –Types- First general body meeting- Annual general body meeting-Special meetings- Representative general body meeting-Last general body meeting. Requisites of a valid meeting – agenda - quorum- notice- minutes-duties of secretary .	4
IV	**Inquiry and Winding up of societies**		**9**
	1	Inquiry – supervision and inspection-surcharge	5
	2	winding up of societies- liquidator- powers- procedures-cancellation of registration .	4

V	**Teacher Specific Module**	**12**
	Directions:Practice sessions on managing general body meetings, elections, and dispute resolution. Analysis of Supreme Court and High Court judgments influencing co-operative society administration.	

Suggested Readings:

1. Kerala Co. op. Societies Act and Rules : Pillai
2. Kerala Co.op Societies Act and Rules : T.S Balan
3. Law for the Co.operatives : R.O Bedi
4. Law and Management of Co. operatives : Trivedi. BB
5. Co.operative Act and Rules : N.A Kareem
6. Co.operative Societies Act and Rules :Thankappan
7. Bare Act
8. Cooperative democracy in Action : O.R Krishnswami
9. Legal aspects of co-operation : P.M Natesan,N.JShaji, &V.S Anilkumar.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE:CO-OPERATIVE ACCOUNTING AND AUDITING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	DSC	300-399	KU6DSECOM317	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	

4	-	-	30	70	100	2

Course Description:

This course offers a comprehensive overview of cooperative audit practices, emphasizing the unique characteristics that differentiate them from company audits. It explores the statutory books and registers to be maintained by cooperative societies and the mandatory returns to be filed. Key topics include the scope and procedures of cooperative audits, the role of the Director of Cooperative Audit, audit memorandums, and audit fees, including applicable exemptions. Students will also gain insight into dispute resolution mechanisms within cooperatives, including arbitration processes, the Cooperative Arbitration Court, and the Cooperative Tribunal, along with procedures for appeals, revisions, and reviews. The course further examines the structure, constitution, and functions of various cooperative unions at the circle, state, and national levels, including the National Cooperative Union of India (NCUI). In addition, the course introduces the principles of cooperative accounting, covering the preparation and purpose of day books, final accounts, receipts and disbursements statements, profit and loss accounts, and balance sheets, while highlighting differences from conventional accounting practices.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Prepare and present accounting aspects of cooperative organisations	U,A,An
2	understand the procedure of cooperative auditing	U,A,An
3	Understand the provisions regarding the settlement of disputes in cooperatives	U,A
4	Understanding the constitution and functioning of Cooperative unions	U,A,

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of Course Outcomes to PSO

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✓			✓	01
CO 2	✓	✓	✓	✓	02
CO 3	✓	✓	✓	✓	02
CO 4	✓	✓	✓	✓	01

COURSE CONTENTS

Contents for Classroom Transactions

Module	**Unit**	**Content**	**Hrs**
	Cooperative Audit		**9**

I		Books and Registers to be maintained by co-operative societies- Returns to be furnished	4
		Audit of co operative societies–special features of cooperative audit-difference between cooperative audit and Company audit- Director of Co-operative Audit – scope of audit- procedure- audit memorandum- audit fee and exemptions-	5
II	**Disputes and their settlement**		**9**
	1	Disputes- meaning- Arbitration-co-operative Arbitration court-powers-Award on dispute- procedure for the settlement of disputes-	5
	2	co operative Tribunal.- Appeal-revision- review.	4
III	**Co-operative unions**		**13**
	1	Co-operative unions – meaning- types- circle cooperative union- Constitution -functions	7
	2	State cooperative union- Constitutions-objectives-functions-	3
	3	NCUI- objectives- constitution- functions	3
IV	**Co-operative Accounting**		**17**
		Co-operative Accounting – Features- Day book- types	7
		Final accounts - R &D – differences between R & D and Trial balance- Profit and loss account – Balance sheet.	10
V	**Teacher Specific Module**		**12**
	Directions:This module can focus on pedagogical strategies, including case-based learning, role plays on dispute resolution, and simulation of audit procedures to engage students actively.		

Suggested Readings:

1. Cooperative Societies Laws in Kerala : P.N Mohanan
2. Kerala Co.op Societies Act and Rules : T.S Balan
3. Law for the Co.operatives : R.O Bedi
4. Law and Management of Co. operatives : Trivedi. BB
5. Co.operative Act and Rules : N.A Kareem
6. The Co.operative Societies Act and Rules ,1969 : E.O Thankappan
7. Advanced Accountancy-Vol. I : S.P Jain & K.L Narang

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	**70**

Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

II FINCNACE

COURSE TITLE: FINANCIAL MANAGEMENT

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	DSC	300-399	KU5DSECOM302	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This course provides a comprehensive introduction to the principles and practices of financial management. It covers the foundational concepts including the meaning, scope, and objectives of financial management, with a focus on key financial goals such as profit, wealth, and value maximisation. Students will explore the major decisions in financial management—investment, financing, and dividend decisions—along with the role and responsibilities of financial managers.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	After studying this course, students will understand the purpose, scope, and objectives of financial management, including the financial goals of an organization.	U
2	After studying this course, students will be able to apply appropriate investment appraisal techniques such as Payback Period, ARR, NPV, and IRR to evaluate and make informed investment decisions.	U,A,An
3	After studying this course, students will be able to assess and manage working capital needs effectively by understanding its components, influencing factors, and estimation methods.	U,A,An
4	After studying this course, students will be able analyse financing options and construct an optimal capital structure using relevant theories and leverage concepts.	U,A,An
5	After studying this course, students will be able evaluate and recommend suitable dividend policies for firms by understanding dividend types, influencing factors, and theoretical frameworks.	U,A,An

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of Course Outcomes to PSO

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✔			✔	01
CO 2	✔	✔	✔	✔	02
CO 3	✔	✔	✔	✔	02
CO 4	✔	✔	✔	✔	01

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	**Introduction to Financial Management**		**8**
	1	Financial management- meaning- scope – objectives	
	2	Financial Goal - Profit Maximisation, Wealth Maximisation and Value Maximisation	
	3	Key decisions of Financial Management	
	4	Role and Responsibilities of a Finance Manager.	
II	**Investment Decisions**		**15**
	1	Capital Budgeting- meaning – Objectives – Nature.	
	2	Evaluation of Investment Proposal – payback period method -Average rate of return method- - NPV – IRR – capital rationing (Simple Problems).	
	3	Management of Working Capital – Meaning – Concept - types – determinants	

		- principles of working capital management.	
	4	Estimation of Working Capital(Operating Cycle Method only) - Sources of Working Capital.	
III	**Financing Decisions**		**15**
	1	Sources of Finance (Brief Study only) - Capital structure – meaning, designing capital structure - Optimal Capital Structure - factors determining capital structure	
	2	Capital Structure Theories – Net Income Approach, NOI, MM and Traditional (Theoretical aspects only)– Leverage: Meaning Financial, Operating and Combined Leverage (Simple Problems only).	
	3	Cost of Capital – Meaning – Importance	
	4	Measurement of Individual Cost of Capital: Debt, Preference Shares, Equity Share and Retained Earnings-WACC	
IV	**Dividend Decisions**		**10**
	1	Dividend- Meaning – Types	
	2	Dividend policy – conservative v/s liberal policy –	
	3	Factors determining dividend policy	
	4	Dividend payout ratio – Dividend Theories (Theoretical aspects only).	
V	**Teacher Specific Module**		12
	Directions: Teachers can incorporate practical excises through case studies on Investment Decisions,Working capital decisions, Financing decisions and dividend decisions.		

Essential Readings:

- Pandey I.M.: Financial Management: Vikas Publishing House, New Delhi.
- Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
- M.Y Khan & S.P. Jain : Financial Management: Tata McGraw Hill, New Delhi.
- Ravi M. Kishore & Prof. (Dr.) Padma Sai Arora : Financial Management: Taxmann
- Shashi K. Gupta, R.K. Sharma & Neeti Gupta :Fundamentals of Financial Management: Kalyani Publication.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6

b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: CAPITAL MARKET OPERATIONS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	DSC	300-399	KU5DSECOM303	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This course provides a comprehensive understanding of Capital Market Operations in India, focusing on investment fundamentals, market mechanisms, regulatory frameworks, and trading processes. Students will explore the meaning, importance, and avenues of investment, and examine the role of capital markets in economic development. The course search into the structure and functions of the primary and secondary markets, including key participants and regulatory guidelines issued by SEBI. It also covers modern trading practices such as dematerialized trading, equity, derivatives, and commodity markets, highlighting the roles of depositories and custodians. By the end of the course, students will be equipped with practical knowledge of capital market functioning and regulatory compliance in India.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	After studying this course, students will understand the fundamentals of investment and its role in economic development.	U
2	After studying this course, students will be able to analyse the structure and functions of the primary market, including methods of issuing new securities, the role of various market participants, and the regulatory framework laid down by SEBI.	U
3	After studying this course, students will be able to gain insights into the secondary market operations, understand the functions and participants of stock exchanges like NSE and BSE, and comprehend the process of listing and broker registration.	U,An
4	After studying this course, students will be able to develop practical knowledge in trading instruments, including equities, futures, options, and commodities, and understand the forward market mechanisms.	U,A,An

****Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO:

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✓			✓	01
CO 2	✓		✓	✓	02
CO 3	✓	✓	✓	✓	02
CO 4	✓	✓	✓	✓	01

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	**Investment**		**9**
	1	Investment – Meaning, Definition- Need – Benefits	
	2	Role of investment in Economic Development – Factors influencing investment - Different investment avenues	
	3	Return – Meaning – Types – Risk- Meaning – Sources of Risk	
	4	Capital Market in india	
II	**Capital Market**		**12**
	1	Primary Market / New Issue Market-Meaning – Functions	
	2	Methods of floating new issues – Pricing of Issue – Offer Documents	
	3	Players involved in the new issue market (Merchant bankers – Underwriters – Brokers - Registrar- Lead managers & Banks)	

	4	Role of SEBI relating to the new issue market – SEBI Guidelines for disclosure & Investor Protection.	
III	**Stock Exchange**		**12**
	1	Secondary Market / Stock Exchange - Stock exchanges in India - Characteristics – Functions –Participants.	
	2	Granting recognition to stock exchanges – Listing of securities & registration of brokers – Kinds of brokers in stock exchange.	
	3	NSE – BSE	
	4	SEBI Guidelines relating to listing of securities.	
IV	**Demat Trading**		**15**
	1	Demat Trading Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading	
	2	Meaning Of De-mat Account & Trading Account - Procedure to open De-mat Account.	
	3	Trading & Investment in Equity Market - Trading in Future & Option - Trading in Commodities -Forward Market.	
	4	SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.	
V	**Teacher Specific Module**		12
	Prepare the steps involved in pre and post management of IPO/FPO. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate: (i) Procedure of placing buying /selling order. (ii) Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options). Learn demat trading and investment with the help of relevant software		

Essential Readings:

- Prasanna Chandra. Investment Analysis and Portfolio Management. McGrawHill Education.
- Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
- V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
- F C Sharma, Financial Market Operations, SBPD Publications, New Delhi.
- Inderpal Singh and Jaswinder Kaur, Security Market Operations, Kalyani Publishers, Ludhiana.
- P.S Bala Ram and T. Sri Lakshmi ,Stock Market Operations, Himalaya Publishing House
- Srajan Kumar Singh and Shivangee Sharma. Stock Market Operations. Orange Books Publication.

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	**70**
Continuous Evaluation	**30**

a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: FINANCIAL DERIVATIVES

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	DSC	300-399	KU6DSECOM318	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This course provides a comprehensive introduction to the world of financial derivatives, covering their meaning, features, history, and the regulatory framework in India. Students will explore various types of derivatives, including forwards, futures, options, and swaps, along with their characteristics, advantages, limitations, and key market participants. The course emphasizes practical understanding through the study of derivative contracts, trading mechanisms, valuation methods, terminologies, margins, payoffs, and risk management tools. By the end of the course, students will be equipped to analyze and apply derivatives concepts effectively in real-world financial markets.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	After studying this course, students will be able to define the core concepts, features, and regulatory framework of the Indian derivatives market.	U
2	After studying this course, students will be able to explore the core concept Forwards and Futures contracts.	U
3	After studying this course, Students will be able to define option terminology, differentiate option contracts from futures, calculate the components of the option premium and analyze option positions, payoffs, moneyness, and the impact of Option Greeks.	U,A,An
4	Students will be able to define the features, advantages, and limitations of Swaps, differentiate a Swap contract from a Futures contract, and explain the core mechanics of both Interest Rate Swaps and Currency Swaps.	U, A

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of Course Outcomes to PSO

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✔			✔	01
CO 2	✔	✔	✔	✔	02
CO 3	✔	✔	✔	✔	02
CO 4	✔	✔	✔	✔	01

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	**Introduction to Derivatives**		**8**
	1	Derivatives - Meaning – Definition - Features – History of derivatives in India	
	2	Functions of Derivatives – Participants in derivative market	
	3	Types of derivatives (Based on nature of the contract,trading mechanism and underlying asset)	
	4	Regulatory frame work of derivatives in India	
II	**Forwards and Futures**		**15**
	1	Forward – Meaning – Definition – Features-Types	
	2	Forward Contract Vs Spot Contract - Advantages and Limitations of forwards	
	3	Futures –Meaning and definition – Features -Types	
	4	Future Contract Vs Forward Contract – Future Trading :Terminology :Steps -Margin and Types of Margins.	

III	**Options**		**15**
	1	Options-Meaning–Definition–Need– Parties - Option terminologies	
	2	Option Contract Vs Future Contract – Types of Option	
	3	Option premium- Value of option – Intrinsic value and Time value of option.	
	4	Moneyness of option-Positions in option contract - Option payoff - Concept of option greeks.	
IV	**Swaps**		**10**
	1	Swaps – Meaning – Definition – Features	
	2	Swap advantages & limitations – Swaps Contract Vs Future Contract	
	3	Types of swaps	
	4	Interest rate swap – meaning – features – Currency swap – meaning - features	
V	**Teacher Specific Module**		12
	Directions: Teachers can incorporate advance learing in the following area. 1 - Study of Global Derivative Markets and Compare with Indian Derivative Market 2 - Analyze the trading mechanism of futures and options mechanism of BSE and NSE 3 - Identify the present derivative contracts available in Indian commodity and stock exchanges.		

Essential Readings:

- Kevin,S : Security Analysis and Portfolio Management:PHI Learning Pvt. Ltd
- N R Parasuraman:Derivatives and Risk Management: Mc Graw Hill
- Prafulla Kumar Swain: Fundamentals of Financial Derivatives: Mc Graw Hill
- S L Gupta: Financial Derivatives: Theory, Concepts and Problems: Prentice Hall of India.
- Kumar, S. S. S. (2015). Financial Derivatives. PHI Learning Private Limited.
- Rajive Srivastava: Derivatives and Risk Management: Oxford University Press.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

ester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	DSC	300-399	KU6DSECOM319	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This course introduces the fundamentals of investment, financial markets, and portfolio strategies. It covers risk and return analysis, functioning of primary and secondary markets, methods of security analysis, and portfolio construction and evaluation. The course equips students with the knowledge and skills to make informed investment decisions and manage portfolios effectively in dynamic financial markets.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	After studying this course, students will be able to understand investment basics and analyze risk and return in investment decisions.	U,An
2	After studying this course, Students will be able to analyze and measure different types of risk and expected returns of individual securities using regression and correlation methods.	U,A
3	After studying this course, students will be able to analyze securities using fundamental and technical approaches to evaluate investment opportunities and market trends.	An,E
4	On completion, students will be able to construct, manage, and evaluate investment portfolios by analyzing risk, return, diversification, and performance measures.	An,E,C

***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**

Mapping of Course Outcomes to PSO

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✔	✔		✔	01

CO 2	✓	✓	✓		02
CO 3	✓	✓	✓	✓	02
CO 4	✓	✓	✓	✓	01

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	**Investment**		**8**
	1	Investment – Meaning and Definition - Characteristics of Investment - Objectives of investment.	
	2	Types of investors – Different Avenues of investment.	
	3	Investment and Speculation – Investment and Gambling	
	4	Risk – Elements of Risk – Systematic Risk and Unsystematic Risk	
II	**Risk Measurement**		**15**
	1	Expected return of individual security – Risk of Individual security	
	2	Measurement of systematic risk – Regression & Correlation methods	
	3	Fundamental analysis - EIC Framework	
	4	Economy, Industry and Company Analysis.	
III	**Security Analysis**		**15**
	1	Technical analysis – Meaning and Basic principles of technical analysis - Dow Theory - Elliot wave theory.	
	2	Charting Techniques – Line, Bar and Japanese Candle stick charts - Support and Resistance Level.	
	3	Reversal Patterns, (Head and shoulder, Inverse Head & Shoulder, V formation, Double Top, Double Bottom) – Continuation patterns (Cup & Handle, Symmetrical Triangle, Ascending Triangle, Descending Triangle).	
	4	Mathematical Indicators (Moving average, EMA) – Oscillator (ROC, RSI and MACD) – Market Indicators (Breadth of the market, Odd lot index, Mutual fund cash ratio)	
IV	**Portfolio Management**		**10**
	1	Portfolio – Meaning – Types – Portfolio Management - Phases	
	2	Portfolio Selection - Markowitz Model – Selection of Optimal Portfolio (No Problems anticipated)	
	3	Portfolio Revision – Constraints in portfolio revision - Portfolio Revision Strategies – Formula Plans (Constant Rupee Value Plan, Constant Ratio Plan, Variable Ratio Plan, Dollar cost averaging)	
	4	Portfolio Evaluation, Meaning – Need for evaluation - Methods of Portfolio Evaluation – Sharpe Ratio- Treynor Ratio – Jensen Ratio (No Problems anticipated).	
V	**Teacher Specific Module**		**12**
	Directions: Teachers can incorporate practical excises through case studies by using stock market data.		

Essential Readings:

- Prasanna Chandra: Investment Analysis and Portfolio Management; McGraw Hill, New Delhi.
- S. Kevin: Security Analysis and Portfolio Management.: Prentice Hall India
- Punithavathy Pandian: Security Analysis and Portfolio Management: Vikas Publishing House.
- Gupta L.C.: Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
- V.A. Avadhani: Security Analysis and Portfolio Management: Himalaya Publishing House.
- Sourain.Harry: Investment Management, Prentice Hall of India.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

III COMPUTER APPLICATIONS

COURSE TITLE: Role of Computers in Business

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	DSC	300 - 399	KU5DSECOM304	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This course introduces students to the fundamental role of computers and information technology in modern business operations, strategy, and decision-making. Students will gain an understanding of computer hardware, software, and networking concepts, and explore their application across various functional areas of a business, including communication, finance, and data processing. The course emphasizes the importance of digital literacy for commerce professionals and covers contemporary trends like e-commerce and cloud computing.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the basic components of computer systems, networks, and the internet.	U
2	Analyze the applications of information technology in various business functions.	A
3	Evaluate the impact of e-commerce, cloud computing, and emerging trends on the business environment.	An
4	Apply knowledge of computer security and data processing principles in a business context.	E

** **Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO:

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1	-	-	-	2	-
CO 2	2	-	2	3	2
CO 3	-	2	-	2	3
CO 4	-	-	2	3	-

COURSE CONTENTS

Module	Unit	Content	Hrs
I		**COMPUTER FUNDAMENTALS AND BUSINESS APPLICATIONS**	**10**
	1	**Introduction to Computers:** Characteristics, types, components (Hardware and Software). Role of computers in a business organization.	

	2	**Networking and Internet Concepts:** Basic terminology, types of networks (LAN, WAN), Internet protocols (TCP/IP), WWW, Search Engines, E-mail configuration.	
	3	**Emerging Trends:** Cloud computing, Big Data, Internet of Things (IoT), and their commercial relevance in digital transformation.	
II	**DATA MANAGEMENT AND BUSINESS SYSTEMS**		**12**
	1	**Data Processing**: Meaning, data hierarchy, data processing cycle, and the concept of a **Business Information System**.	
	2	**Database Management Systems (DBMS)**: Conceptual background, purpose, relational model basics, and introduction to querying (SQL basics).	
	3	**Business Functions and IT**: Applications in Financial Management, Inventory Control, and Payroll Systems.	
III	**DIGITAL COMMUNICATION AND PRESENTATION**		**14**
	1	**Presentation Software**: Basics, creating and editing slides, inserting objects, transitions, and making **professional business presentations**.	
	2	**Business Communication Tools**: Email, video conferencing, social networking, and **web applications** for business collaboration.	
IV	**DIGITAL COMMERCE AND SECURITY**		**12**
	1	**E-Commerce**: Meaning, business models (B2C, B2B), Electronic Data Interchange (EDI), and online payment mechanisms.	
	2	**Digital Marketing Basics**: Introduction to Search Engine Optimization (SEO) and Customer Relationship Management (CRM).	
	3	**Security and Ethics**: IT security measures, cyber security, data privacy, and ethical issues in using information technology in business.	
V	**Teacher Specific Module- Activities Suggested:**		**12**
	1. Students, working in groups, outline a new business venture. They must identify the types of computers needed (hardware), the essential software (operating system, application software), and explain the crucial role of IT in their specific business operations (e.g., sales, operations, customer service). 2. Students select a real-world company and analyze how it leverages Cloud Computing, Big Data, or IoT to gain a competitive edge. They must also briefly describe the network type (LAN/WAN) and protocols (TCP/IP) required to support this infrastructure. 3. Students create a visual flowchart detailing the data processing cycle (Collection, Processing, Storage, Output) for a common business process, such as processing a payroll or fulfilling an order. They should label where data exists in the data hierarchy (field, record,		

	file). 4. Students write and execute (or mock-write) 3-4 basic SQL commands (SELECT, WHERE, ORDER BY) to retrieve specific business information, like identifying low-stock items or listing recent customer orders. 5. Students create a short, professional-quality presentation (e.g., 5-7 slides) using presentation software. The presentation must include charts, images, and appropriate transitions to pitch a solution to a minor business problem (e.g., reducing office waste). 6. Students choose one large B2C business (e.g., a major online retailer) and one large B2B business (e.g., an industrial supplier). They analyze and compare their business models, typical online payment mechanisms, and how they handle logistics. 7. Students identify 2-3 critical cyber security threats (e.g., phishing, ransomware) relevant to a small office. For each threat, they draft one specific, non-technical security policy/protocol and one technical security measure that addresses both the risk and associated data privacy/ethical issues.	

Essential Readings:

1. V. Rajaraman and Neeti C. Bhatnagar: *Computer Fundamentals and Applications*, PHI Learning.
2. Alexis Leon & Mathews Leon: *Introduction to Information Technology*, Leon Vikas.
3. Sushila K. Punam: *Computer Application in Business*, Arihant Publications.

Suggested Readings:

- V.K. Jain: *Computer Fundamentals*, BPB Publications.
- D. P. Goyal: *Management Information Systems: Text and Cases*, Macmillan Publishers.

Effy Oz: *Management Information Systems*, Cengage Learning.

Assessment Rubrics:

Evaluation Type		**Marks**
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9

Total	100

COURSE TITLE: Informatics Tools for Office Automation

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	DSC	300 - 399	KU5DSECOM305	4	75

Learning Approach (Hours/ Week)			**Marks Distribution (Theory)**			**Marks Distribution (Practicum)**			**Total Marks (T+P)**	**Duration of ESE (Hours)**
Lecture	**Practicum**	**Tutorial**	**ESE**	**CE**	**Total**	**ESE**	**CE**	**Total**		
3	2	-	50	25	**75**	15	10	**25**	**100**	**1½**

Course Description:

This is a practicum-oriented course designed to impart hands-on proficiency in essential office automation tools and spreadsheet applications. The focus is on practical skills to enhance productivity in business environments. Students will master document creation, advanced data computation, analysis using spreadsheets, and professional presentation development, which are critical for office administration, accounting, finance, and marketing functions.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the concepts and features of office automation software packages (Word, Excel, PowerPoint).	U
2	Apply practical skills in word processing, presentation, and data management for business tasks.	A
3	Analyze and manipulate business data using advanced spreadsheet functions and analytical tools.	An
4	Demonstrate proficiency in creating professional and error-free documents, reports, and presentations.	A

* ***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO:

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1	-	-	-	2	-
CO 2	2	-	2	3	-
CO 3	2	-	-	3	2
CO 4	1	1	3	3	2

COURSE CONTENTS

Module	Unit	Content	Hrs
I	**WORD PROCESSING FOR BUSINESS**		**10**
	1	**MS Word Basics**: Creating, editing, and formatting documents, working with formatted text, using shortcut keys.	
	2	**Advanced Features**: Working with tables, insertion of graphics, Clip Art. **Document Automation**: Mail merge for mass communication, proofing tools.	
	3	**Page Setup**: Headers, Footers, Page Numbering, Watermarks, and printing documents.	
II	**BUSINESS SPREADSHEET (MS EXCEL)**		**11**
	1	**Worksheet Fundamentals**: Creating and managing worksheets, cell entries, absolute and relative cell referencing.	
	2	**Data Handling and Functions**: Using built-in functions (Mathematical, Financial, Statistical, Logical), sorting, filtering, and conditional formatting.	
	3	**Accounting Applications**: Creating spreadsheets for Depreciation Accounting, Loan and Lease Statements, and Payroll Statements.	
III	**ADVANCED SPREADSHEET ANALYSIS**		**13**
	1	**Data Visualization**: Creating and formatting Charts, Graphical representation of data, use of Pivot Tables and Pivot Charts.	
	2	**Decision Support Tools**: Using Goal Seek and scenarios for what-if analysis in business planning.	
	3	**Data Interoperability**: Importing and exporting data (OLE), Hyper linking, data filters.	
IV	**PRESENTATION TOOLS AND INTERNET UTILITY**		**11**
	1	**MS PowerPoint**: Uses, components of slide, creating presentations using templates, transition and build effects, adding sound and action buttons.	
	2	**Working with Slides**: Editing and formatting text, using Master Slide, working in Slide Sorter view.	

	3	**Internet and Utility**: Web browsers, WWW, URL, and basic operating system concepts (Windows Desktop, File Management).	
V	**Practicum: Skill Development**		**30**
	1. Business Communication Automation (MS Word) **Task:** Use **Mail Merge** to create a personalized invitation letter (main document) for 20 unique "clients" (data source). The letter must include a header/footer with a company logo (inserted graphic) and page numbers. **Skills Tested:** Mail Merge, Graphics Insertion, Headers/Footers, Document Formatting. **2. Financial Data Analysis & Reporting (MS Excel)** **Task:** Create a **Loan Amortization Schedule** spreadsheet. Use appropriate **financial functions** (e.g., PMT, IPMT, PPMT) to calculate monthly payments and remaining balance for a 5-year business loan. **Skills Tested:** Worksheet Fundamentals, Financial Functions, Cell Referencing (Absolute/Relative). **3. Payroll Calculation and Filtering (MS Excel)** **Task:** Design a basic **Payroll Statement** for 15 employees. Apply a **Logical Function** (IF) to calculate a bonus for employees working over 160 hours and use **Conditional Formatting** to highlight all employees earning over a specific salary threshold. **Skills Tested:** Logical Functions (IF), Conditional Formatting, Data Entry, Spreadsheet Design. **4. Sales Data Visualization and Summary (Advanced Excel)** **Task:** Convert a raw sales dataset into a professional **Pivot Table** to summarize total sales by region and product category. Then, create a corresponding **Pivot Chart** to visually represent this summary data. **Skills Tested:** Pivot Tables, Pivot Charts, Data Visualization, Data Summarization. **5. Template-Based Business Presentation (MS PowerPoint)** **Task:** Create a 5-slide presentation for a new product launch using a pre-designed **template** or **Master Slide**. Include an **Action Button** on the final		

	slide to link back to the first slide, and apply a different **Transition** effect to each slide. **Skills Tested:** Master Slide, Templates, Transitions, Action Buttons, Slide Components. **6. File Management and Web Utility (Internet/OS)** **Task:** Demonstrate the ability to **search for a specific business report** using a web browser and a complex search query. Then, using basic **Operating System File Management** (Windows Desktop), create a structured folder hierarchy (e.g., Reports/Q4/Sales) and save a sample document into the correct location. **Skills Tested:** Web Browser/URL/WWW navigation, Effective Search, File Management (Folder Creation/Saving).	

Essential Readings:

1. Courter, G: *Mastering Office 2000* (or latest edition), BPB Publications.
2. Satish Jain: *MS OFFICE 2007-TRAINING GUIDE* (or latest edition), BPB Publications.
3. John Walkenbach, Herb Tyson et al: *Microsoft Office Bible* (latest edition), Wiley India.

Suggested Readings:

- V. Rajaraman: *Introduction to Information Technology*, PHI Learning.
- Ralph Reilly: *The Hand Book of Office Automation*, PHI.
- P. K. Sinha: *Computer Fundamentals*, BPB Publications.

Assessment Rubrics:

<table>
<tr><th>Evaluation Type</th><th colspan="2">Components</th><th>Marks</th></tr>
<tr><td rowspan="3">End Semester Evaluation</td><td colspan="2">Theory</td><td>50</td></tr>
<tr><td colspan="2">Practical</td><td>15</td></tr>
<tr><td colspan="2">Total</td><td>65</td></tr>
<tr><td rowspan="5">Continuous Evaluation</td><td colspan="2">Theory</td><td>25</td></tr>
<tr><td>a)</td><td>Test Paper- 1</td><td>5</td></tr>
<tr><td>b)</td><td>Test Paper-2</td><td>5</td></tr>
<tr><td>c)</td><td>Assignment</td><td>7.5</td></tr>
<tr><td>d)</td><td>Seminar</td><td>7.5</td></tr>
</table>

	Practical		10
	a)	Assignment	5
	b)	Case study / practical report	5
	Total		35
Total			100

COURSE TITLE: Management Information System

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	DSC	300 - 399	KU6DSECOM320	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This course provides a conceptual foundation for Management Information Systems (MIS), focusing on the intersection of information technology and business processes to support management functions. Students will learn about the strategic importance of information, system development, different types of information systems (TPS, DSS, EIS, ERP), and their role in enhancing decision-making, efficiency, and competitiveness in a dynamic business environment.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the fundamental concepts of data, information, and the architecture of a Management Information System (MIS).	U
2	Analyze the process of system development and the integration of organizational systems.	An
3	Evaluate the role of different types of information systems (TPS, DSS, EIS) in organizational decision-making.	E
4	Assess the strategic importance of emerging IT trends like ERP, SCM, and Business Intelligence in modern commerce.	E

** Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)*

Mapping of Course Outcomes to PSO:

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1	-	-	2	2	-
CO 2	-	-	3	3	2
CO 3	-	2	3	3	3
CO 4	2	2	3	2	3

COURSE CONTENTS

Module	Unit	Content	Hrs
I		**INFORMATION AND SYSTEM CONCEPTS**	**10**
	1	**Data and Information**: Meaning, importance, and characteristics of quality information.	
	2	**Concept of System**: Types of systems (Open, Closed, Deterministic), Cybernetic system.	
	3	**MIS Fundamentals**: Meaning, definition, and Role of MIS in a business organization, particularly with respect to management levels.	
II		**DEVELOPMENT AND DESIGN OF MIS**	**12**
	1	**System Development Life Cycle (SDLC)**: Stages of system analysis, design, programming, testing, and implementation.	
	2	**MIS Design**: Conceptual and detailed design, determining information requirements, and Cost-Benefit Analysis.	
	3	**Integration of Systems**: Integrating organizational and information systems, managing information resources.	
III		**TYPES OF INFORMATION SYSTEMS**	**14**
	1	**Operational Systems**: Transaction Processing System (TPS) and its characteristics.	
	2	**Managerial Systems**: Decision Support System (DSS), Executive Information System (EIS), Expert Systems, and their role in decision-making.	
	3	**Functional Information Systems**: MIS applications in Marketing, Finance, HR, and Production.	

IV	**STRATEGIC AND EMERGING CONCEPTS**		**12**
	1	**Enterprise Systems**: Introduction to Enterprise Resource Planning (ERP), Supply Chain Management (SCM), and Customer Relationship Management (CRM).	
	2	**Business Intelligence**: Concepts of **Data Warehousing, Data Mining**, and Knowledge Management.	
	3	**Security and Ethics**: Information Security and Controls, Audit of Information Systems.	
V	**Teacher Specific Module – Suggested Activities:**		**12**
	1. Students analyze a sample business report (e.g., a sales sheet or inventory list) and assess it against the four key characteristics of Quality Information (e.g., accuracy, timeliness, relevance, completeness). They must propose two specific changes to improve the information's quality for a managerial system. 2. Given a scenario of a company's customer feedback process, students must classify it as a type of system (e.g., Open/Closed, Cybernetic). They then outline the first three stages of the System Development Life Cycle (SDLC)—Analysis, Design (Conceptual), and Feasibility/Cost-Benefit Analysis—required to automate that system. 3. Create a table that maps the three major Management Levels (Operational, Middle, Strategic) to a corresponding Information System Type (TPS, DSS, EIS). Students must provide one real-world example of the type of decision each system supports. 4. Students choose one Functional Information System (Marketing, Finance, HR, or Production). They research and present a brief description of a specific MIS application (e.g., a Financial Budgeting System or an HR Recruiting System) and explain how it supports a key functional process. 5. Outline a process flow showing how a single customer order moves through the three major Enterprise Systems (CRM, ERP, SCM). Students must identify one point of Integration (e.g., CRM transfers data to ERP for fulfillment) and explain why this integration is strategically important.		

	6. One student plays the role of a Strategic Manager needing to identify a new market trend (Business Intelligence/Data Mining). Another student plays the role of an Information Systems Auditor. The auditor must ask three critical questions to ensure the manager's data source (Data Warehouse) and usage adhere to Information Security and Ethical guidelines.	

Essential Readings:

1. L.M. Prasad & Usha Prasad: *Management Information System*, Sultan Chand & Sons.
2. S. Shajahan: *Management Information Systems - Text and Cases*, New Age International.
3. Effy Oz: *Management Information Systems*, Cengage Learning.

Suggested Readings:

- Laudon and Laudon: *Management Information Systems: Managing the Digital Firm*, Pearson Education.
- O'Brien, J. and Marakas, G.: *Management Information Systems*, McGraw Hill.
- W. S. Davis and D. L. Olson: *Management Information Systems: Conceptual Foundations, Structure and Development*, McGraw Hill.

Assessment Rubrics:

Evaluation Type		**Marks**
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: Application of Tally in Accounting

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	DSC	300 - 399	**KU6DSECOM321**	4	75

Learning Approach (Hours/ Week)			Marks Distribution (Theory)			Marks Distribution (Practicum)			Total Marks (T+P)	Duration of ESE (Hours)
Lecture	**Practicum**	**Tutorial**	**ESE**	**CE**	**Total**	**ESE**	**CE**	**Total**		
3	2	-	50	25	**75**	15	10	**25**	**100**	**1½**

Course Description:

This is a **practical-intensive course** focusing on the application of Tally (or similar accounting software) for computerized financial accounting. Students will gain the core skills necessary for recording, maintaining, and reporting accounting and inventory transactions. The course covers the complete accounting cycle—from company creation to generating final financial statements, including taxation and payroll modules, to prepare students for professional roles in computerized accounting.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the fundamentals of computerized accounting and the architecture of Tally software.	U
2	Apply Tally features to manage chart of accounts, process accounting and inventory transactions, and handle company data.	A
3	Analyze and generate various financial statements, MIS reports, and manage taxation compliance (GST, TDS).	An
4	Demonstrate practical proficiency in computerized payroll processing and business data management in Tally.	A

** Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)*

Mapping of Course Outcomes to PSO:

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1	2	-	-	3	-
CO 2	3	-	-	3	2
CO 3	3	-	-	3	2

CO 4	3	-	2	3	-

COURSE CONTENTS

Module	Unit	Content	Hrs
I	**TALLY FUNDAMENTALS AND ACCOUNTING MASTERS**		10
	1	**Computerized Accounting**: Advantages, Tally software features. **Accounting Rules**: Rules of Debit and Credit.	
	2	**Company Management**: Creating, selecting, altering a company. Data Security and Backup/Restore functionality.	
	3	**Accounting Masters**: **Chart of Accounts**, creating and altering Primary and Secondary Groups and Ledgers.	
II	**TRANSACTION PROCESSING AND INVENTORY**		12
	1	**Voucher Entry**: Recording fundamental accounting transactions using Contra, Payment, Receipt, Journal, Sales, and Purchase Vouchers.	
	2	**Inventory Management**: Creating Inventory Masters: Stock Groups, Stock Items, Godowns, and Units of Measure.	
	3	**Order Processing**: Recording Purchase and Sales Order transactions, Invoicing, and Debit/Credit Notes.	
III	**FINANCIAL REPORTING AND ANALYSIS**		13
	1	**Reporting**: Generating and Printing Reports: Day Book, Trial Balance.	
	2	**Final Statements**: Generation of Profit & Loss Account and Balance Sheet. Understanding the accounting process.	
	3	**Cost and Budgeting**: Cost Centres, Cost Categories, Budgets, and Ratio Analysis in Tally.	
IV	**TAXATION AND PAYROLL**		10
	1	**Goods and Services Tax (GST)**: Activating and configuring GST features. Recording GST-compliant transactions and generating statutory reports.	
	2	**Tax Deducted at Source (TDS)**: Fundamentals of TDS, configuring and managing TDS entries in Tally.	
	3	**Payroll Management**: Creating Payroll Masters, processing payroll transactions and generating pay slips.	
V	**Practicum**		30

	1. **Task:** Create a new company (e.g., "Sunrise Traders") in Tally. Enable **Data Security** with a Tally Vault password. Then, create the following **Accounting Masters**: o One **Primary Group** (e.g., "Fixed Deposits"). o Two **Ledgers** (e.g., "Rent Account" under Indirect Expenses, "Bank of India A/c" under Bank Accounts). **Skills Tested:** Company Creation, Data Security, Ledger/Group Creation. 2. **Task:** Record three fundamental transactions using the appropriate vouchers: Transfer Cash to Bank (Use **Contra Voucher**). Received commission (Use **Receipt Voucher**). Paid salary by Cheque (Use **Payment Voucher**). **Skills Tested:** Application of Debit/Credit Rules, Basic Voucher Entry (Contra, Receipt, Payment). 3. **Task:** Create the following **Inventory Masters**: One **Unit of Measure** (e.g., "Pcs" - Pieces). One **Stock Group** (e.g., "Electronics"). One **Stock Item** (e.g., "Laptop Model X") linked to the group and unit. Record a **Sales Order** for 10 units of "Laptop Model X" to a new customer. **Skills Tested:** Inventory Master Creation, Order Processing (Sales Order). 4. **Task:** Assuming the company has recorded basic transactions, generate the **Trial Balance** and the **Profit & Loss Account**. Print the **Day Book** for the current date only. **Skills Tested:** Report Generation (Trial Balance, P&L), Report Filtering/Printing. 5. **Task:** Enable **Cost Centres** and **Budget** features. Create a Cost Centre (e.g., "Marketing Department"). Set up an expense Budget for "Advertising Expenses" for the current month. Then, display a report showing **Cost Centre-wise breakup** of an expense ledger. **Skills Tested:** Cost Centre/Budget Setup, Analytical Reporting. 6. **Task:** Ensure the **GST feature** is activated for the company. Record one **GST-compliant Sales Voucher** for a local sale of a stock item. View and mention one key field from the resulting **GSTR-1 Statutory Report**. **Skills Tested:** GST Activation, Recording GST Sales Transactions, Statutory Report Viewing.	

Essential Readings:

1. Tally Education Pvt. Ltd.: *Tally Essential* (Level 1, 2, 3) (Official Guide).
2. Shradha Singh: *Tally ERP 9* (or latest version), Vikas Publishing House.
3. Nandhani: *Tally. ERP 9 Training Guide* (or latest version), BPB Publications.

Suggested Readings:

1. Namrata Agarwal: *Financial Accounting on Computers*, Sultan Chand & Sons.
2. DT Editorial Services: *Tally. ERP 9 with GST in Simple Steps* (or latest version).
3. L. L. Anand: *Computerised Accounting with Tally.ERP 9*, Kalyani Publishers.

Assessment Rubrics:

Evaluation Type		**Components**	**Marks**
End Semester Evaluation		Theory	50
		Practical	15
		Total	**65**
Continuous Evaluation		**Theory**	**25**
	a)	Test Paper- 1	5
	b)	Test Paper-2	5
	c)	Assignment	7.5
	d)	Seminar	7.5
		Practical	**10**
	a)	Assignment	5
	b)	Case study / practical report	5
		Total	**35**
Total			**100**

III MARKETING

COURSE TITLE: CONSUMER BEHAVIOUR AND MARKETING RESEARCH

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	DSC	300-399	KU5DSECOM306	4	60

Learning Approach(Hours/Week)	**Marks Distribution**	

Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	**Duration of ESE(Hours)**
4	-	-	30	70	100	2

<u>Course Description:</u> This course explores the psychological and social factors influencing consumer behavior and the methods used in marketing research to understand and predict consumer choices. Students will gain insights into consumer decision-making processes, and develop skills in designing and conducting marketing research.

<u>COURSE OUTCOMES</u>

CO Code	Course Outcomes	Learning Domains
CO1	Demonstrate how knowledge of consumer behaviour can be applied to marketing.	A
CO2	Identify and explain factors which influence consumer behaviour.	U
CO3	Relate internal dynamics such as personality, perception, learning, motivation and attitude to the choices consumers make.	An
CO4	Design and implement marketing research in real life situations.	C

******Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

<u>Mapping of Course Outcomes to PSO:</u>

Course Outcomes / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		✓	✓		
CO2		✓			
CO3		✓	✓		
CO4		✓		✓	

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	**Understanding Consumer Behaviour**		**12**
	1	Definition, Meaning, Nature, Relevance of Consumer Behaviour	3
	2	Factors Influencing Consumer Behaviour, Consumer Behaviour & Marketing	4

	3	Market Segmentation – VALS – Components	3
	4	Changing Trends in Consumer Behaviour	2
II	**Dynamics of Consumer Behaviour**		**12**
	1	Relevance of Perception & Learning in Consumer Behaviour, Perception – Concepts, Elements	2
	2	Learning – Elements of Consumer Learning, Learning Theories – Cognitive, Social, Behavioural (Classical, Instrumental), Psychological Determinants – Motivation and Emotion & Emotional Influences on Consumer Choices	3
	3	Personality and Lifestyle	2
	4	Social and Cultural Influences – Reference Groups, Family	3
	5	Cultural Influences on Consumer Behaviour	2
III	**Concepts of Marketing Research**		**12**
	1	Definition, Importance of Marketing Research	2
	2	Role in Decision Making	3
	3	Types: Exploratory, Descriptive, Causal	3
	4	Applications: Product, Motivation, Advertising Research - Sales Control, Rural & Export Marketing Research	4
IV	**Marketing Research Process**		**12**
	1	Types of Marketing Research	3
	2	Steps in Marketing Research Process - Research Design, Sampling Methods - Data Analysis & Report Writing	9

V (Teacher specific module)	***Case Studies***		**12**
	1	Review of key concepts on Consumer Behaviour and Marketing Research	6
	2	Case studies to apply learned principles	6

Essential Readings:

1. Batra, Satish K and Kazmi, S H H, CONSUMER BEHAVIOUR, Excel Books, New Delhi.
2. Hawkins, D.L & Best, Roger, CONSUMER BEHAVIOUR – BUILDING MARKETING STRATEGY, McGraw Hill, New Delhi.
3. Majumudar Ramanuj; CONSUMER BEHAVIOUR: INSIGHTS FROM INDIAN MARKET PHI Learning

4. Atish Singh; CONSUMER BEHAVIOUR; Himalaya Publishing House Pvt. Ltd., Mumba
5. Batra Satish, CONSUMER BEHAVIOR, Excel Books

Suggested Readings:

1. Paul E. Green & Donald S. Tull, RESEARCH FOR MARKETING DECISIONS. PHI Learning Private Limited, New Delhi, 2009
2. Donald R. Cooper & Schindler, MARKETING RESEARCH CONCEPT & CASES, Tata McGraw Hill Publishing Company Limited, New Delhi

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

<u>COURSE TITLE: SERVICE MARKETING AND CRM</u>

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	DSC	300-399	KU5DSECOM307	4	60

Course

Learning Approach(Hours/Week)			Marks Distribution			Duration of ESE(Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

<u>Description</u>: Service Marketing teaches as how to find out what people want, understand the needs of different customer segments, communicate how a service fills those needs, and guide potential customers to take action. CRM Marketing studies about the different methods to be adopted to maintain a healthy relationship with customers.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	To Know the fundamentals of Services Marketing	U
2	To familiarize with Service Delivery and Promotion .	U
3	To Study the CRM & its strategies	An
4	To Study CRM Planning and Implementation	A

Remember(R),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C)

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓				✓
CO2	✓		✓		
CO3		✓		✓	
CO4			✓		✓

Course Contents

Module	Unit	Content	Hrs
I		**Introduction to Services Marketing**	**12**
	1	Definition of Service Economy – Evolution and Growth of Service Sector	
	2	Challenges and Issues in Services Marketing	
	3	Services Marketing Mix	
	4	Measuring Service Quality – SERVQUAL model; meaning and features.	
		Service Delivery and Strategies	**12**
	1	Service Channel – Pricing of Services	

II	2	Methods of Service channels	
	3	Service Marketing Triangle	
	4	Service Marketing Strategies for Health – Hospitality – Tourism – Financial – Logistics.;.	
III	**Introduction to CRM & its strategies**		**12**
	1	Definitions – Concepts and Context of Relationship Management	
	2	Transactional *vs.* Relationship Approach, Elements of CRM	
	3	CRM Process	
	4	Strategies for Customer Acquisition and Retention	
IV	**CRM Planning and Implementation**		**12**
	1	Strategic CRM Planning Process – Implementation Issues	
	2	CRM Tools – Analytical CRM – Operational CRM – Role of CRM Managers.	

V	***Teacher specific module –*** **International marketing information** ***12 hrs***	
	<u>Suggested topics</u>: - Group discussion in an Introduction to CRM Software Packages - Guest lecturers by Data mining experts- e-CRM Solutions – Data Warehousing – Data Mining for CRM	

Essential readings:

1. Ravi Shanker, 'Services Marketing: The Indian Perspective', Excel Books
2. C Bhattacharjee, Services Marketing, Excel Books, New Delhi
3. Christopher H Lovelock, Services Marketing, third edition, Prentice Hall, US
4. Peelen, E. (2005). Customer Relationship Management. Pearson Education.

Suggested Readings:

1. Kumar, V., & Reinartz, W. (2016). Creating Enduring Customer Value. Harvard Business Review Press.

2 Buttle, F. (2009). Customer Relationship Management: Concepts and Tools. Oxford: Elsevier.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: ADVERTISING AND SALES PROMOTION

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	DSC	300-399	KU6DSECOM322	4	60

Learning Approach(Hours/Week)			Marks Distribution			Duration of ESE(Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	--	-	30	70	100	2

Course Description: Advertising and sales promotion are both crucial components of marketing strategies aimed at increasing sales and enhancing brand awareness. Advertising acts as a brand's voice, spreading its message across a variety of media to connect with and attract target consumers. Sales promotion and advertising changes the amount of sales. Businesses can raise awareness of their brand, spark interest, and create demand for their products by implementing targeted advertising campaigns

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	To Know the fundamentals of Advertising	U
2	To familiarize with Selection, Planning and Scheduling Advertising media.	U
3	To Study the Sales Promotion and its tools	An
4	To Study Sales Promotion strategies	A

Remember(R),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C)

<u>Mapping of Course Outcomes to PSO:</u>

	PSO1	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	✓				✓
CO2	✓		✓		
CO3		✓		✓	
CO4			✓		✓

COURSE CONTENTS

Module	**Unit**	**Content**	**Hrs**
I		***Advertising***	**12**
	1	Introduction to advertising.—Definition of Advertising - Concept	
	2	Role and Functions of Advertising,	
	3	Setting Advertising objectives	
	4	Advertising as a tool of Communication .	
II		***Advertising media***	**12**
	1	Mass Media - Selection, Planning and Scheduling	
	2	Web Advertising – Integrated programme and budget planning	
	3	Advertising agencies -Organization and operation	
		Sales Promotion	**12**

III	1	Introduction to Sales Promotion - Concept and Purpose of Sales Promotion	
	2	Objectives of Sales Promotion- Advantages and disadvantages of Sales Promotion	
	3	Types of Sales Promotion:- Consumer promotion Tools, Trade Promotion Tools	
IV	***Sales Promotion strategies***		**12**
	1	Sales Promotion Budget- Introduction and Meaning	
	2	Designing a Sales promotion Campaign	
	3	Evaluation of Sales Promotion Campaign	
	4	Sales promotion strategies used by Companies.	
V		**Teacher Specific Module**	**12 Hrs**
		Suggested topics: - Group discussion in Ethics in Advertising - Debate on the topic- Impact of regulatory advertising industry - Economic and Social relevance of advertisements - Role play of ethical aspects of sales promotion, consumer rights and laws	

Essential readings:

1. J. V. Vilanilam & A. K. Varghese – *Advertising Basics – A Resource Guide For Beginners*: Response Books, Sage Publications
2. Philip Kotler, MARKETING MANAGHEMENT,
3. Wells, Burnett &Moriarty*, Advertising Principles And Practices*, Prentice-Hall
4. Nair, H., & Gupta, R. (2023). The profound influence of online reviews on consumer decisions. E-Commerce and Consumer Behavior Review, 11(1), 75-92.
5. Sharma, L., & Roy, D. (2023). Sustainability in advertising and its impact on consumer behavior. *Journal of Consumer Awareness*, 14(2), 145-160

Suggested Readings:

1. Kazmi, S H H, Batra, Satish K. *Advertising & Sales Promotion*. New Delhi. Excel Books, 2016.
2. Still, Cundiff &Govoni, *Sales Management: Decisions, Strategies and Cases*, Pearson Education.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: INTERNATIONAL MARKETING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	DSC	300-399	KU6DSECOM323	4	60

Learning Approach(Hours/Week)			Marks Distribution			Duration of ESE(Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description: This course offers a concise and strategic overview of International Marketing, covering the essential principles and practices required to operate in a global environment. It focuses on the major components of the international marketing mix: Segmentation, Targeting, and Positioning in global markets; Product strategies (branding, packaging); Pricing policies and strategies; Distribution decisions (channels, logistics, and supply chain); and Promotional strategies (advertising and sales promotion) for global outreach. The course also introduces the foundational need for and sources of International Marketing Information to support effective decision-making.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	To Know the fundamentals of International Marketing	U
2	To differentiate between domestic marketing and international marketing, to analyze the various factors affecting international price determination..	An
3	To classify the various channels of distribution in global markets, to understand the direct market strategies of an international marketer	U
4	To find out the cases where proper pricing strategies to be applied byan international marketer	A

****Remember(R),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C)***

Mapping of Course Outcomes to PSO:

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	√				√
CO2			√		
CO3		√		√	
CO4	√		√		√

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction to International marketing		**14**
	1	Introduction - Basic concepts- Importance of International Marketing	
	2	Growth and benefits of International Marketing	
	3	Scope and Challenges of international marketing	
	4	International Market Segmentation, Targeting and Positioning.	
	International Product Planning and Pricing decisions		**14**
	1	Global Product - Brands, Trademarks, Packaging and Labeling	
	2	International product pricing policy	

II	3	Factors affecting international price determination	
	4	Global Pricing strategies for International markets.	
III	**International Distribution Decisions:**		**10**
	1	Intermediaries for International markets - their roles and functions	
	2	Factors affecting Choice of channels	
	3	International logistics and supply chain management- Meaning and features only	
	4	Future prospects in International marketing	
IV	**International promotional policy**		**10**
	1	International promotion- Meaning and Concept	
	2	International advertising- Developing International advertising strategy	
	3	International sales promotion strategies; Other forms of promotion for global markets.	

V	***Teacher specific module –*** **International marketing information**	**12**
	Suggested topics: - Group discussion in International marketing information and Sources of foreign market information - Debate on the topic- Overseas market research; desk research; field research; agencies abroad.	

Essential readings

1. Varshney and Bhattacharya (2009)-International Marketing Management- Sultan Chand & Sons
2. Philip R. Cateora, John Graham, Hardcover (2012)- International Marketing - McGrawHill/Irwin.
3. Warren J. Keegan, Mark Green (2010)-Global Marketing (3rd Edition) -Prentice Hall.
4. IsobelleDule (2009)- International Marketing Management
5. Keegan (2011) - Global Marketing Strategies-Prentice Hall

Suggested Readings

1. R. Srinivasan, ‘International Marketing’ Prentice Hall India.
2. Rathor, Jani Rathor, ‘International Marketing’, Himalaya publishing House.

3. John Fayer Weather, ‘International Marketing’, Prentice Hall

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

V LOGISTICS AND SUPPLY CHAIN MANAGEMENT

COURSE TITLE: BASICS OF LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Semester	Course Type	Course Level	Course Code	Credit	Total Hours
V	DSC	300-399	KU5DSECOM308	4	60

Learning Approach (Hours/week)			Mark Distribution			Duration of ESE
Lecture	**Practical/ Internship**	**Tutorial**	**CE**	**ESE**	**Total**	
4	-	-	30	70	100	2

Course Description: This introductory course provides a foundational understanding of logistics and supply chain management. It covers key concepts such as procurement, transportation, warehousing, inventory management, demand forecasting, and distribution. Students will learn how supply chains operate, the role of logistics in business strategy, and how efficient supply chain practices contribute to organizational success. Ideal for beginners, this course blends theory with real-world examples to prepare students for further study or entry-level roles in the field.

Course Outcomes:

CO. No	Expected outcome	Learning Domains
1	Understand the conceptual Framework of Supply Chain Management	U

2	Study the Important modes of logistics operations	A
3	Understand tools of Supply Chain Performance Measurement	An
4	To Know the Functions of Warehouse	E
5	To Gain Knowledge of Special aspects of Export Logistics	C

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	-	✓	✓		-
C02	-	-	✓	✓	-
C03	✓	-	✓	✓	-
C04	-	✓	✓	-	✓
C05	-	✓	-	-	✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I		**Supply Chain Management**	12
	1	Supply Chain Concepts: Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process.	
	2	Cycle view of Supply Chain Process, Key issues in SCM, logistics & SCM	
	3	Supply Chain Drivers and obstacles	
	4	Supply chain strategies, strategic fit, Best practices in SCM	
	5	Obstacles of streamlined SCM.	
II		**Logistics And Export Logistics**	12
	1	Logistics: Evolution, Objectives, Components and Functions of Logistics Management, Distribution related Issues and Challenges	
	2	Gaining competitive advantage through Logistics Management, Transportation- Functions, Costs, and Mode; Network and Decision, Containerization, Cross docking.	
	3	Export logistics: Picking, Packing, Vessel Booking [Less- than Container Load(LCL) / Full Container Load (FCL)]	

	4	Customs, Documentation, Shipment, Delivery to distribution centers, distributors and lastly the retail outlets.	
	5	Import Logistics: Documents Collection- Valuing- Bonded Warehousing Customs Formalities- Clearing, Distribution to Units.	
III		**Supply Chain Performance**	12
	1	Supply Chain Performance: Bullwhip effect and reduction.	
	2	Performance measurement: Dimension, Tools of performance measurement, SCOR Model.	
	3	Demand chain management, Global Supply chain- Challenges in establishing Global Supply Chain.	
	4	Factors that influences designing Global Supply Chain Network.	
IV		**Warehousing & Supply Chain Crm**	12
	1	Warehousing: Concept and types, Warehousing strategy, Warehouse facility location & network design, Reverse logistics.	
	2	Outsourcing- Nature and concept, Strategic decision to Outsourcing.	
	3	Third party logistics (3PL), Fourth party logistics(4PL). Supply Chain and CRM- Linkage.	
	4	IT infrastructure used for Supply Chain and CRM, Functional components for CRM.	
	5	Green supply chain management, Supply Chain sustainability	
V		**Teacher's Module**	12
	1	Depot visit to understand the activities	
	2	Preparation of depot visit report.	

Suggested Readings:

1. Chopra, Sunil, Meindl, Peter and Kalra, D. V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education
2. Altekar, Rahul V.; Supply Chain Management
3. Ballou, Ronald H.; Supply Chain Management; Pearson Education

4. Sahay, B.S.; Supply Chain Management; Macmillan

5. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.

6. Bowersox D.J., Closs D.J. , Logistical Management, McGraw-Hill, 1996

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: INTERNATIONAL TRADE DOCUMENTATION PROCEDURES

Semester	Course Type	Course Level	Course Code	Credit	Total Hours
V	DSC	300-399	KU5DSECOM309	4	60

Learning Approach (Hours/week)			Mark Distribution			Duration of ESE
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description: This course provides an in-depth understanding of the essential documentation and procedures involved in international trade. It covers the preparation, handling, and significance of key trade documents such as commercial invoices, bills of lading, certificates of origin, and letters of credit. Students will gain practical knowledge of global shipping, customs regulations, and compliance requirements, enabling them to manage international transactions efficiently and ensure smooth cross-border operations.

Course Outcomes:

CO. No	Expected outcome	Learning Domains
1	To understand India's contribution in International Trade and Service	U
2	To know the Export and Import Documents used in Global Trade	R
3	To identify future opportunities and challenges of India's Foreign Trade	An
4	To identify future opportunities and challenges of India's Foreign Trade.	E
5	Students gain the knowledge of Export and Import Documents used in Global Trade	C

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of POs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	-	✓		-
C02	-	✓	-	✓	-
C03	✓	-	✓	✓	-
C04	-	✓	✓	-	✓
C05	-	-	✓	-	✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	**International Trade**		12
	1	Need and importance of International Trade – Recent Trends in World Trade.	
	2	Leading players – India's Foreign Trade – Commodity composition and Destination.	
	3	India's Export and Import position in World merchandise trade and services.	
	4	Project Exports Deemed Exports - India's Foreign Trade Policy.	
	5	India Trade Agreements and tariff benefits.	
	Starting an Export Organization		12
	1	Starting an export firm – Selection of an export product – Market selection –Buyer selection	
	2	Registration procedure with Sales Tax, Central Exercise and various Boards and councils – Exim code number	

II	3	Elements of export contract- Global rules as UCP 600 of ICC, INCOTERMS	
	4	Terms of payment and Letter of Credit – Payment settlement of exports and Imports Demonstration of logistics activities	
III		**Export Documentation and Export Finance**	12
	1	Types of documents – Primary Documents – Regulatory Documents	
	2	Transport, Negotiation and Insurance documents – E- Databases and Documents. Sources of Finance	
	3	Role of commercial bank, EXIM Bank, ECGC SIDBI and others – Export promotion Schemes	
	4	Insurance for Export – Types	
	5	Export credit insurance – Risk Management – Types of risks – mitigation methods.	
IV		**Import Procedure and Documentation**	12
	1	Global sourcing – Types of global procurement	
	2	Tender – Negotiation – Contract and others – Customs regulations and import clearance formalities	
	3	Types of import licenses - Export Promotion Capital Goods Scheme (EPCG) license	
	4	Duty exemption scheme –Import formalities for EOUs and SEZs –CEZ - Import Risk Management.	
V		**TEACHER SPECIFIC MODULE**	12
	1	Group discussion about various documentation procedures	
	2	Sample document analysis	

Suggested Readings:

1. 1 Aseem Kumar(2007) “Export and Import Management”, Excel Books Publications, New Delhi
2. David Stewart (2008)” International Supply Chain Management”, Cengage publications, 3. Ram Singh(2008) “Export Management” Indian Institute of Foreign Trade, New Delhi
3. P.K.Khurana (2010): Export Management, Galgotia Publication, New Delhi
4. Jeevanandam C(2002) “Foreign Exchange: Practices Concepts and control” Sultan Chand Publications
5. Foreign Trade Policy (2015-2020): Hand book of Export Procedure and Annual of the Ministry of

Commerce, Government of India.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: DISTRIBUTION MANAGEMENT FOR GLOBAL SUPPLY CHAIN

Semester	Course Type	Course Level	Course Code	Credit	Total Hours
VI	DSC	300-399	KU6DSECOM324	4	60

Learning Approach (Hours/week)			Mark Distribution			Duration of ESE
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description: This course explores the strategies and operations involved in managing the distribution of goods across global supply chains. It covers key concepts such as distribution network design, transportation management, warehousing, inventory control, and the use of technology in logistics. Students will learn how to optimize distribution channels to improve efficiency, reduce costs, and meet customer demands in an international context.

Course Outcomes:

CO. No	Expected outcome	Learning Domains
1	To understand the strategic role of logistics management	U
2	To study the important modes of logistics operations	R

3	To know supply chain techniques in an international perspective.	An
4	Able to understand the strategic role of Logistics and Supply chain Management in the cost reduction and offering improved service to the customers.	E
5	Combining the traditional physical distribution activity with modern Information Technology to have sustainable competitive advantage to the organization globally.	C

***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	-	-	✓	-
C02	-	✓	-	✓	-
C03	✓	-	✓	✓	-
C04	✓	-	✓	-	✓
C05	-	-	✓	-	✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I		**NEED FOR PHYSICAL DISTRIBUTION**	12
	1	Functions of distribution	
	2	Marketing forces affecting distribution	
	3	The distribution concept – systems perspective	
	4	Physical distribution trends.	
II		**CHANNELS OF DISTRIBUTION**	12
	1	Role of marketing channels – channel functions – channel structure	
	2	Designing distribution channel – choice of distribution channels – factors affecting	
	3	Intermediaries: functions of intermediaries – types of intermediaries	
	4	Variables in selecting channel members – motivating – training	
	5	Evaluating channel members – modifying channel arrangements	
		DISTRIBUTION CONTROL & EVALUATION	12
	1	Distribution control – stages of control process	

III	2	standards & goals– performance report - measurement – monitoring – corrective action	
	3	Organization for Distribution: Distribution Organization structure – Private & Public organizations.	
	4	Conflict resolution – rising costs& need for control – complexities of physical distribution.	
IV		**ROLE OF MATERIAL HANDLING IN LOGISTICS AND IN DISTRIBUTION CHANNEL**	12
	1	Material Handling Guide lines – Material Handling Equipment and Systems – Automated Material Handling	
	2	Benefits of Logistics Outsourcing – Third Party Logistics – Fourth Party Logistics – Value Added Services	
	3	Distribution Channel Structure – Logistic Requirements of Channel Members	
	4	Logistics Support to Distribution Channel	
V		**TEACHER SPECIFIC MODULE**	12
	1	Seminars on distribution management	
	2	Debates on distribution management	

Reference Books:

- Kapoor Satish K., and KansalPurva, 'Basics of Distribution Management: A Logistical Approach', Prentice Hall of India
- D K Agrawal, 'Distribution and Logistics Management: A Strategic Marketing Approach', Macmillan publishers India
- Alan Ruston, Phil Crouches, Peter Baker, 'The Handbook of Logistics and Distribution Management kogan page
- Kapoor Satish K., and KansalPurva, 'Basics of Distribution Management: A Logistical Approach', prentice hall off India 5. D K Agrawal, 'Distribution and Logistics Management: A Strategic Marketing Approach', Macmillan publishers India

Assessment Rubrics:

Evaluation Type	**Marks**

End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: INTERNATIONAL LOGISTICS AND MANAGEMENT

Semester	Course Type	Course Level	Course Code	Credit	Total Hours
VI	DSC	300-399	KU6DSECOM325	4	60

Learning Approach (Hours/week)			Mark Distribution			Duration of ESE
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description: This course provides a comprehensive overview of logistics and supply chain management in an international context. It focuses on the planning, implementation, and control of the efficient movement and storage of goods, services, and information across borders. Key topics include global transportation, inventory management, logistics strategies, trade regulations, and the role of technology in enhancing global logistics performance.

Course Outcomes:

CO. No	Expected outcome	Learning Domains
1	Marketing logistics concept, objective, scope and its elements.	U
2	Interface between international marketing and logistics & supply chain management.	R
3	To analyse role of transport in logistics	An
4	Assess logistical organizations in terms of functional aggregation and the shift in emphasis from function to process.	E
5	Students will be aware of logistics concepts and basic activities	C

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	-	✓	-	-
C02	-	✓	✓	-	-
C03	✓	-	✓	✓	-
C04	-	✓	✓	-	✓
C05	✓	-	✓	-	✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I		**INTERNATIONAL TRADE: NEED AND IMPORTANCE**	12
	1	Recent Trends in World Trade – Leading players	
	2	India's Foreign Trade – Commodity Composition and Destination	
	3	Overview of International LogisticsComponents, Importance, Objectives	
	4	Logistic Subsystem;- Integrated Logistics; - Barrier to Internal Integration	
	5	Logistics Documents for International Trade	
II		**MARKETING AND LOGISTICS**	12
	1	Customer Focused Marketing; International Marketing: International Marketing Channel	
	2	Role of Clearing Agent, Various Modes of Transport, Choice and Issues for Each Mode, Transport Cost Characteristics	
	3	Transportation Functionality and Principles; Multimodal Transport: Modal Characteristics	
	4	Modal Comparisons; Legal Classifications; International Air Transport	
	5	Air Cargo Tariff Structure; Freight: Definition, Rate; Freight Structure and Practice.	
III		**CONTAINERIZATION AND CHARTERING CONTAINERIZATION**	12
	1	Genesis, Concept, Classification, Benefits and Constraints	
	2	Inland Container Depot (ICD): Roles and Functions, CFS	

	3	Export Clearance at ICD; CONCOR; ICDs under CONCOR	
	4	Chartering: Kinds of Charter, Charter Party, and Arbitration.	
IV	**INVENTORY MANAGEMENT AND PACKAGING INVENTORY MANAGEMENT**		12
	1	Introduction, Characteristics, Functionality, Components, Planning	
	2	Packaging and Packing: Labels, Functions of Packaging, Designs	
	3	Kinds of Packaging; Packing for Transportation and Marking	
	4	Types of Boxes, Container, Procedure, Cost, Types of Marking, Features of Marking	
V	**TEACHER'S MODULE**		12
	1	Seminars on distribution management	
	2	Debates on distribution management	

Suggested Readings:

- International Marketing by SakOnkvisit& John J. Shaw, Publisher: Prentice Hall of India
- International Marketing by Gupta and Varshing, Publisher: Sultan Chand and Sons .
- Logistic Management and World Sea Borne Trade by MultiahKrishnaveni, Publisher: Himalaya Publication.
- Logistic and Supply Chain Management by Donald J. Bowerson, Publisher: Prentice Hall of India.

Assessment Rubrics:

Evaluation Type		**Marks**
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9

d)	Seminar/Viva/Book-Article Review	9
Total		**100**

VI FINANCE WITH FORENSIC ACCOUNTING

COURSE TITLE: FORENSIC ACCOUNTING AND FRAUD EXAMINATION

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	DSC	300-399	KU5DSECOM310	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This course establishes the foundational principles of forensic accounting, distinguishing it from traditional auditing. It focuses on the psychological and operational models of fraud, the legal framework, and core investigative techniques used to detect and prevent financial crime. A key emphasis is placed on understanding the Fraud Triangle/Diamond and analyzing major corporate fraud schemes in the Indian context, preparing students for investigative roles.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Recall the distinction between forensic accounting and auditing, and define the major categories of occupational fraud (Asset Misappropriation, Corruption, Financial Statement Fraud).	R
2	Explain the psychological models of fraud, including the Fraud Triangle and Fraud Diamond, and identify behavioral and analytical red flags.	U
3	Apply investigative methodologies, including evidence collection protocols and advanced interviewing techniques (e.g., admission-seeking interviews).	A
4	Analyze the legal provisions relating to fraud under the Companies Act, 2013 (Sec 447) and its impact on corporate governance.	An
5	Assess the ethical and professional responsibilities of a forensic accountant during the course of an investigation.	E

****Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I		**INTRODUCTION & FRAUD MODELS**	**8**
	1	Meaning, Nature, and Scope of Forensic Accounting; Distinction between Forensic Accounting and Statutory Auditing. Professional Ethics and Standards.	
	2	The Fraud Triangle (Pressure, Opportunity, Rationalization) and the Fraud Diamond. Behavioral and Analytical Red Flags.	
II		**FRAUD SCHEMES & LEGAL FRAMEWORK**	**15**
	1	Fraud Schemes Taxonomy: Asset Misappropriation (Cash, Inventory), Corruption (Bribery, Conflicts of Interest), Financial Statement Fraud.	
	2	Statutory Recognition of Fraud: Section 447 of the Companies Act, 2013 and its implications on corporate responsibility.	
III		**INVESTIGATIVE METHODOLOGY**	**15**
	1	Evidence Collection: Documentary evidence, Chain of Custody protocol. Interviewing Techniques and Tactics: Steps in the interview process, Corroborative and Admission-seeking interviews.	
	2	Analytical Tools: Simple Ratio Analysis for fraud detection, Introduction to Whistleblowing mechanisms.	
IV		**ASSET TRACING AND RECOVERY**	**10**
	1	Principles of Asset Tracing and the need for global cooperation. Methods of Concealing Assets (Shell Companies, Off-shore Accounts). Asset Recovery Process.	
V		**TEACHER SPECIFIC MODULE**	12
		1. Students analyze a major Indian financial scandal (e.g., Satyam, PNB Scam) detailing the scheme and the legal outcome (CO 4). 2. Role-play an admission-seeking interview based on a simple embezzlement scenario (CO 3).	

	3. Identify 5 behavioral and 5 analytical red flags for a given company balance sheet (CO 2).	

Essential Readings:

1. Singleton, A., Singleton, T., & Bologna, J.: Forensic Accounting and Fraud Examination, John Wiley & Sons.
2. Albrecht, W. S., Albrecht, C. O., Albrecht, J. C., & Zimbelman, M. F.: Fraud Examination, Cengage Learning.
3. Chartered Accountants Act, 1949 and relevant provisions of the Companies Act, 2013.

Suggested Readings:

1. Curran, R.: Corporate Fraud: The Indian Perspective, Wiley India.
2. ACFE: Fraud Examiners Manual (Latest Edition).
3. Gini, G. and Gini, G. (Eds.): Forensic Accounting: Principles and Practice, Wiley India.

Assessment Rubrics:

Evaluation Type		**Marks**
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: DIGITAL FORENSICS AND DATA ANALYTICS FOR ACCOUNTANTS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	DSC	300-399	KU5DSECOM311	4	60

Course

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Description:

This course equips B.Com students with essential skills in handling and analyzing electronic evidence. It bridges accounting with computer science, focusing on the legal admissibility of digital data, the practical application of data mining tools for anomaly detection, and the use of specialized forensic techniques like Benford's Law. It provides a foundational toolkit for the digital age forensic accountant.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Define digital evidence and recall the legal admissibility requirements under the Indian Evidence Act and IT Act, 2000.	R
2	Explain the process of digital data acquisition and preservation, including the protocol for maintaining the chain of custody for electronic devices.	U
3	Apply Benford's Law and other basic data mining techniques to financial data sets to flag suspicious transactions and anomalies.	A
4	Analyze cybercrime scenarios (e.g., Phishing, E-commerce fraud) and determine the relevant digital trails for investigation.	An
5	Evaluate the suitability of specialized Forensic Data Analysis (FDA) software (e.g., ACL/IDEA) versus common spreadsheet tools for large datasets.	E

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of Course Outcomes to PSO

COURSE

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

CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I		**DIGITAL EVIDENCE AND LAW**	**9**
	1	Digital Forensics Fundamentals: Definition, Scope, and the Digital Forensic Process. Admissibility of Electronic Evidence under the Indian Evidence Act, 1872.	
	2	Role of the IT Act, 2000 in electronic record and cybercrime investigation.	
II		**DATA ACQUISITION AND ANALYSIS TOOLS**	**12**
	1	Data Acquisition and Preservation: Methods of seizing and preserving digital data (imaging/hashing). Forensic Data Analysis (FDA) tools (e.g., ACL, IDEA, or open-source software).	
	2	Data Mining Techniques for fraud detection: Outlier detection, pattern matching.	
III		**PRACTICAL DATA ANALYSIS TECHNIQUES**	**12**
	1	Benford's Law (Practical Focus): Theory, application, and interpretation of Benford's analysis on financial data sets (e.g., invoices, sales figures).	
	2	Advanced Excel/SQL for Forensics: Using pivot tables, advanced filtering, and conditional formatting for Anomaly Detection.	
IV		**CYBERCRIME AND E-COMMERCE FRAUD**	**15**
	1	Phishing, Ransomware, Credit Card Fraud. Digital investigation of UPI/Mobile Wallet Frauds. Security controls and the accountant's role in incident response.	
V		**TEACHER SPECIFIC MODULE**	**12**
		1. Apply Benford's Law to a sample financial dataset and write a report on the findings (CO 3). 2. Given a cybercrime scenario, students detail the necessary steps to preserve the digital evidence and maintain the Chain of Custody (CO 2). 3. Prepare a comparative note on the capabilities of MS Excel vs. specialized FDA software (CO 5).	

Essential Readings:

1. Nelson, R. K.: Benford's Law: The Theory, the Details, and the Surprising Application, Wiley.
2. Zimmerman, S.: ACL Software Manuals (Relevant Sections for Data Analysis).
3. IT Act, 2000 and the Indian Evidence Act, 1872 (Relevant Sections).

Suggested Readings:

1. Casey, E.: Digital Evidence and Computer Crime: Forensic Science, Computers, and the Internet, Academic Press.

2. Marcella, A. J., & Chan, Y. (Eds.): Cyber Warfare: Forensic Investigation and Digital Evidence, Wiley.
3. Relevant guidelines and circulars from RBI and CERT-In.

Assessment Rubrics:

Evaluation Type		**Marks**
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: FINANCIAL CRIMES AND REGULATORY FRAMEWORK

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	DSC	300-399	KU6DSECOM326	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This course delves into complex financial crimes and the specialized Indian laws designed to combat them. The focus is on the mechanism of Money Laundering, regulatory compliance (PMLA, KYC), financial manipulation addressed by SEBI, and fraud in the context of the Insolvency and Bankruptcy Code (IBC). It provides a legal and compliance perspective essential for a modern forensic accountant.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Recall the stages of Money Laundering and define the key provisions of the Prevention of Money Laundering Act (PMLA), 2002.	R
2	Explain the compliance requirements for Anti-Money Laundering (AML) and Know Your Customer (KYC) regulations for financial institutions in India.	U
3	Apply forensic investigation techniques to identify schemes related to Tax Evasion, Insider Trading, and Market Manipulation.	A
4	Analyze the role of the forensic auditor in the context of the Insolvency and Bankruptcy Code (IBC), 2016, particularly in identifying fraudulent transactions.	An
4	Assess the regulatory landscape (SEBI, RBI) and compliance failures contributing to major capital market frauds in India.	E

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of Course Outcomes to PSO

	PSO 1	SPO 2	PSO 3	PSO 4	PSO 5
CO 1	-	-	3	-	-
CO 2	2	-	3	-	-
CO 3	3	2	3	-	-
CO 4	3	-	3	-	3
	3	2	3	-	3

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I		**MONEY LAUNDERING & PMLA**	**8**
	1	**Money Laundering (ML) Cycle** (Placement, Layering, Integration). Terrorist Financing and its linkages with ML.	
	2	Prevention of Money Laundering Act (PMLA), 2002: Key provisions, reporting requirements, and the role of FIU-IND.	
		ANTI-MONEY LAUNDERING (AML) AND KYC	**15**
	1	**Anti-Money Laundering (AML) systems and controls**. KYC (Know Your Customer) and CDD (Customer Due Diligence) norms (RBI guidelines).	

II	2	Identifying and reporting Suspicious Transaction Reports (STRs). Compliance requirements for banks and NBFCs.	
III	**CORPORATE & TAX FRAUD**		**15**
	1	**Corporate Fraud and SEBI Regulations**: Insider Trading, Market Manipulation (SEBI Act). Role of forensic accounting in M&A due diligence.	
	2	Tax Evasion Schemes (Income Tax Act). Bankruptcy Fraud in the context of the Insolvency and Bankruptcy Code (IBC), 2016.	
IV	**INVESTIGATIVE APPLICATIONS**		**10**
	1	Techniques for investigating Business Email Compromise (BEC). Forensic role in Insurance Fraud and claims investigation.	
	2	Analysis of Wilful Defaulters and diversion of funds.	
V	**Teacher Specific Module:**		12
	1. Students prepare a research paper analyzing a major capital market fraud case and assess SEBI's regulatory response (CO 5). 2. Draft a standard internal checklist for KYC and CDD verification for a small NBFC (CO 2). 3. Simulate a scenario where funds are laundered, detailing the PMLA violations at each stage (CO 1).		

Essential Readings:

1. Prevention of Money Laundering Act (PMLA), 2002 (Latest Edition) and Rules.
2. SEBI (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003.
3. Insolvency and Bankruptcy Code (IBC), 2016 (Relevant Sections).
4. Suggested Readings:
5. RBI Master Directions on KYC and AML.
6. Grant Thornton/KPMG/EY annual fraud survey reports.
7. Bhattacharya, S. K. & Bhattacharya, S. K.: Forensic Accounting and Fraud Detection, Taxmann.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6

c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: LITIGATION SUPPORT AND EXPERT WITNESS TESTIMONY

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	DSC	300-399	KU6DSECOM327	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This final course focuses on the capstone skills of a forensic accountant: providing legal support. It covers the methodology for calculating damages, the principles of expert evidence under Indian Law, and the crucial skill of drafting defensible reports and giving credible court testimony. The course integrates all prior knowledge into a judicial context.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Define Litigation Support and recall the methodology for calculating economic damages (e.g., Lost Profits).	R
2	Explain the qualifications, role, and ethical duty of an Expert Witness under the Indian Evidence Act.	U
3	Apply structured guidelines to draft a professional, defensible forensic report suitable for submission in a legal proceeding.	A
4	Analyze evidence and legal claims to determine the scope of a forensic engagement in dispute resolution.	An
5	Evaluate and defend forensic opinions and conclusions under simulated cross-examination in a mock trial setting.	E

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of Course Outcomes to PSO

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	3	-	-	-	-
CO 2	-	-	3	-	-
CO 3	3	-	3	2	-
CO 4	3	-	3	-	3
CO 5	3	-	3	-	-

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	**LITIGATION SUPPORT & DAMAGES**		**8**
	1	Litigation Support Fundamentals: Role in dispute resolution, legal claims, and corporate investigations.	
	2	Calculation of Economic Damages: Lost Profits, Business Interruption Claims, Contract Disputes.	
II	**EXPERT WITNESS AND EVIDENCE**		**15**
	1	The Concept of Expert Evidence in the Indian legal system. Differentiating between a Fact Witness and an Expert Witness.	
	2	Qualifications, role, and ethical duty of the Expert Witness. Preparation for court appearance and testimony.	
III	**FORENSIC REPORT WRITING**		**15**
	1	Structure of a Forensic Report: Executive Summary, Scope, Findings, Opinions, and Limitations.	
	2	Principles of clear, objective, and defensible report drafting. Presenting complex financial data to non-financial audiences.	
IV	**ADVANCED LITIGATION APPLICATIONS**		**10**
	1	**Asset Tracing and Recovery in civil disputes (e.g., divorce or shareholder disputes). Valuation Disputes in litigation. E-Discovery process and protocols.**	
V	**Teacher Specific Module**		**12**
		1. Draft the 'Findings' and 'Opinion' sections of a forensic report for a simulated damages claim. 2. Students participate in a Mock Trial Session undergoing simulated cross-examination on their prepared findings. 3. Analyze a case where a court rejected expert testimony and identify the ethical or methodological failure.	

Essential Readings:

1. Zeff, S. A., & Foster, G. J.: Valuation for Financial Reporting and Litigation, Financial Executives Research Foundation.
2. Indian Evidence Act, 1872 (Chapter IX - Of Witnesses and Expert Opinion).
3. Gini, G. and Gini, G. (Eds.): Forensic Accounting: Principles and Practice, Wiley India.

Suggested Readings:

1. Hitchcock, R.: Expert Witness: A Guide for Forensic Accountants, Kogan Page.
2. Guidelines/Protocols for Expert Witnesses (as adopted by various professional bodies).
3. Textbook on Damages in Commercial Litigation (relevant chapters).

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Assessment Rubrics:

Evaluation Type		**Marks**
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

VII BUSINESS DATA ANALYTICS

COURSE TITLE: ESSENTIALS OF BUSINESS DATA ANALYTICS

Semester	Course Type	Course Level	Course Code	Credit	Total Hours
V	DSC	300-399	KU5DSECOM312	4	60

Learning Approach(Hours/week)			**Mark Distribution**			**Duration of ESE**
Lecture	**Practical/ Internship**	**Tutorial**	**CE**	**ESE**	**Total**	
4	-	-	30	70	100	2

Course Description:

This course provides a comprehensive introduction to the fundamental concepts, tools, and techniques of data analytics. Designed for beginners and non-specialists, it emphasizes how data-driven insights can support decision-making across industries. Students will learn to collect, clean, analyze, and visualize data using widely used analytical tools and software. The course covers key topics such as descriptive statistics, data exploration, data visualization, and the basics of predictive analytics.

Course Outcomes:

CO. No	Expected outcome	Learning Domains
1	To equip with types of business analytics, application of analytics in business and to take business decisions.	U
2	To understand various concepts in business analytics	A
3	To learn about the data and how to deal with different aspects of data processing.	An
4	To understand how business analytics is used in functional areas and its practical application.	E
5	To analyse the differences supervised and unsupervised machine learning procedures.	C

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Maping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	-	✓	✓		-
C02	-	-	✓	✓	-
C03	✓	-	✓	✓	-
C04	-	✓	✓	-	✓
C05	-	✓	-	-	✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I		**Introduction to Business Analytics**	12
	1	Evolution of Business Analytics, Importance of Business Analytics, Integrating Analytics with business operations,	
	2	Types of Business Analytics: Descriptive, Predictive, Diagnostic and Prescriptive Analytics	
	3	Business Analytics Applications, Business Analytics for Competitive Advantage.	
		Data Visualization and Business Intelligence	12
	1	Importance of data visualization Principles of Effective Visualization Techniques.	
	2	Principles of Effective Data Dashboards; Concept of Business Intelligence.	
	3	Prerequisites of BI, Popular BI Tools.	

II	4	ETL (Extract – Transform - Load).	
	5	Business Analytics Process Cycle.	
III	**Data Mining**		12
	1	Data Collection Methods, Data Preparation, Data Sampling.	
	2	Treatment of Missing Data, Identification of Outliers and Errors in Data.	
	3	Variable Representation, Visual representation.	
	4	Boxplot , Boxen , Stir, violin, column Profile, Data Summary.	
IV	**Analytics in Business Operations**		12
	1	Financial Analytics, Role of Financial Manager, Financial Models.	
	2	Three Statement Model, Discounted Cash Flow (DCF) Model, Consolidation Model. Budget Mode.	
	3	Human Resource (HR) Analytics, Importance of HR Analytics.	
	4	Marketing Analytics, Importance of Marketing Analytics.	
		Supply Chain Analytics and its Metrics, Scheduling of resources and assets, Landed Costing ,Transportation Analysis, Demand Planning, Fulfillment Process Analysis, Vendor Analysis, Purchase Order Analysis.	
V	**Teacher's Specific Module**		12
		Group discussion about various documentation procedures	
		Sample document analysis	

Suggested Readings:

- Analytics at Work by Thomas H. Davenport, Jeanne G.Harris and Robert Morison, Harvard Business Press, 2010.
- Getting Started with Business Analytics: Insightful Decision – Making by David Hardoon, GalitShmueli, Chapman & Hall/CRC, 2013.
- Essentials of Business Analytics by Jeffrey Ohlmann, James J. Cochran, Michael Fry, Jeffrey D. Camm, David Anderson, Thomas Arthur Williams, Dennis Sweeney, Southwestern 2015.
- Business Intelligence: A Managerial Approach by Efraim Turban, Ramesh Sharda, DursunDelen and Daid King, Pearson Publication, 2012.
- Business Intelligence Making Decision through Data Analytics, Jerzy Surma, Business Expert Press,

2011.

- Successful Business Intelligence: Secrets to Making BI a Killer App by CindiHowson, Tata McGraw Hill Edition 2012.
- R for Everyone: Advanced Analytics and Graphics, Jared Lander, Addison Wesley

Assessment Rubrics:

Evaluation Type		**Marks**
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: ESSENTIAL STATISTICS FOR DATA ANALYTICS

Semester	Course Type	Course Level	Course Code	Credit	Total Hours
V	DSC	300-399	KU5DSECOM313	4	60

Learning Approach(Hours/week)			Mark Distribution			Duration of ESE
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description: This course provides a solid foundation in statistical concepts and techniques that are essential for analyzing, interpreting, and making data-driven decisions. It equips learners with the ability to summarize data, identify patterns, and apply statistical methods to solve real-world problems in data analytics. Topics include descriptive statistics, probability distributions, sampling methods, hypothesis testing, correlation, regression analysis, and the use of statistical software/tools. The course emphasizes both theoretical understanding and practical application in business, social sciences, and technology contexts.

Course Outcomes:

CO. No	Expected outcome	Learning Domains
1	Explain fundamental statistical concepts and their role in data analytics.	U
2	Use probability theory and probability distributions to model and analyze real-life data problems.	R
3	Implement sampling techniques and conduct hypothesis testing to support data-driven decisions.	E
4	Analyse relationships between variables using correlation and regression methods.	An
5	Interpret statistical results and communicate insights for decision-making in various domains.	C

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	-	✓		-
C02	-	✓	-	✓	-
C03	✓	-	✓	✓	-
C04	-	✓	✓	-	✓
C05	-	-	✓	-	✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I		**Variables For Data Analytics**	10
	1	Types of Variables: Determine the nature of variables in data analysis.	
	2	Differentiate between numerical and categorical Variables.	
	3	Distinguish between nominal and ordinal variables.	
	4	Differentiate between interval and ratio.	
	5	Distinguish between continuous and discrete variables.	
		Essential Statistics Data Analytics	14
	1	Central Tendency of Data: Identify the components of central tendency.	
	2	Calculate mean/median/mode - Identify the steps in calculating weighted/geometric/harmonic means.	

II	3	Measurement and Variability: Determine core aspects of measurement and variability	
	4	Calculate range - Calculate quartiles - Calculate interquartile range	
	5	Calculate variance – Calculate standard deviation - Analyze permutation with repetition - Analyze combinations without repetition.	
III		**Probability For Data Analytics**	12
	1	Basic Probability: Uses of probability - Differentiate between sample space, event, independent and dependent.	
	2	Calculate probability - Probability and Ven Diagramming: Analyze “this” OR “that” diagram - Analyze “this” AND “that” diagram	
	3	Calculating Probability: Calculate P using a contingency table.	
	4	Calculate Bayes’ theorem - Calculate the mean in terms of probabilities.	
	5	Calculate conditional probability.	
IV		**Distributions**	12
	1	Distributions: Analyze distributions - Discrete distributions - Binomial distributions – Poisson distributions.	
	2	Continuous Distributions: Identify continuous distributions - Calculate continuous distributions.	
	3	Identify cumulative distributions - Identify normal distributions - Calculate normal distributions.	
	4	Compare quartiles and normal distributions.	
V		**Teachers Specific Module**	12
	1	Basics of Excel: Organizing data with Excel	
	2	Performing simple computations and aggregations using Excel	

Reference Books:

- Application of Data Analysis Essentials Certificate; AICPA
- Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley
- Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
- Fundamentals of Business Analytics, 2nd Edition; R N Prasad; Wiley
- Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson

- Microsoft Excel 2019: For Beginners; J. Davidson

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: FUNDAMENTALS OF BUSINESS ANALYTICS

Semester	Course Type	Course Level	Course Code	Credit	Total Hours
VI	DSC	300-399	KU6DSECOM328	4	60

Learning Approach(Hours/week)			Mark Distribution			Duration of ESE
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description: This course introduces the core principles, techniques, and applications of business analytics to support data-driven decision-making. It covers the fundamental concepts of descriptive, predictive, and prescriptive analytics, along with the role of data in modern business strategy. Learners will explore data visualization, statistical analysis, business intelligence tools, and basic predictive modeling. Emphasis is placed on applying analytical methods to real-world business problems in marketing, finance, operations, and human resources, thereby enabling students to convert raw data into actionable insights.

Course Outcome:

CO. No	Expected outcome	Learning Domains

1	Explain the fundamental concepts, scope, and importance of business analytics in decision-making.	U
2	Utilize data visualization and business intelligence tools to present insights effectively.	R
3	Analyse real-world business problems and propose data-driven solutions	An
4	Demonstrate the ability to interpret analytical results and communicate findings to stakeholders for strategic decision-making	E
5	Develop simple predictive models to support forecasting and business planning.	C

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of COs with PSOs:

	PSO1	**PSO2**	**PSO3**	**PSO4**	**PSO5**
C01	✓	-	-	✓	-
C02	-	✓	-	✓	-
C03	✓	-	✓	✓	-
C04	✓	-	✓	-	✓
C05	-	-	✓	-	✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I		**Introduction To The BA**	12
	1	Business Analysis -Business Analyst - The evolving role of the Business Analyst.	
	2	The BA roadmap: different levels of business analysis - The basic rules of Business & Business Analysis.	
	3	Classical Requirements and Tasks performed by Business Analysts.	
	4	The role of the BA across the project lifecycle.	
II		**Information Technology Applications**	12
	1	Business view of Information Technology Applications: Core business process – Baldrige Business Excellence framework.	
	2	Key purpose of using IT in business - Enterprise Applications - Information users and their requirements.	
	3	Data Definition: Types of Data – Attributes and Measurement.	

	4	Types of data sets – Data quality – Types of Digital Data.	
III		**OLTP and OLAP**	12
	1	Introduction to OLTP and OLAP.	
	2	Data models for OLTP and OLAP – Role of OLAP Tools in BI Architecture.	
	3	Business Intelligence- Evolution of BI and Role of DSS, EIS, MIS and Digital Dashboards.	
	4	Need for BI – BI value chain – Introduction to Business Analytics. BI Definitions and Concepts	
	5	Business Intelligence applications – BI roles and responsibilities.	
IV		**Data Integration**	12
	1	Data Integration – Data Warehouse – Goals – Data sources – Extract – Transform, Load.	
	2	Data Integration – Technologies – Data Quality maintenance – Data profiling.	
	3	Data Modelling – Basics.	
	4	Data Modelling Types ,Techniques	
V		**TEACHER'S Specific Module**	12
	1	Power BI and its applications	

Reference Books:

- RN Prasad, Seema Acharaya - Fundamentals of Business Analytics – Wiley – Revised Edition 2015.
- Pang-Ning Tan, Michael Steinbach, Vipin Kumar – Introduction to Data Mining – Pearson Education - Revised Edition 2015.
- Haydn Thomas – Demonoid – Business Analysis Fundamentals – Pearson Education – 2015 Revised Edition.

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	**70**

Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

COURSE TITLE: SOCIAL MEDIA MARKETING AND MARKETING RESEARCH

Semester	Course Type	Course Level	Course Code	Credit	Total Hours
VI	DSC	300-399	KU6DSECOM329	4	60

Learning Approach (Hours/week)			Mark Distribution			Duration of ESE
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description: This course provides an in-depth understanding of marketing research methods and their role in business decision-making. It covers research design, data collection techniques, sampling methods, questionnaire design, and the application of statistical tools for data analysis. Students will learn to conduct both qualitative and quantitative research, interpret findings, and provide actionable insights for solving marketing problems. Emphasis is placed on applying research to areas such as consumer behavior, product development, advertising, and market segmentation.

Course Outcome:

CO. No	Expected outcome	Learning Domains
1	Explain the role of marketing research in business strategy and decision-making.	U
2	Use statistical and analytical tools to analyze marketing data.	R
3	Develop appropriate research designs to address specific marketing problems.	An
4	Apply qualitative and quantitative data collection methods effectively.	E
5	Design questionnaires and sampling strategies to gather reliable data.	C

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	-	✓	-	-
C02	-	✓	✓	-	-
C03	✓	-	✓	✓	-
C04	-	✓	✓	-	✓
C05	✓	-	✓	-	✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I		**Social Media Marketing**	10
	1	Building an online community.	
	2	Understanding Social Media Marketing.	
	3	Marketing and building presence on Facebook	
	4	Marketing and building presence on Twitter.	
	5	Employer branding on LinkedIn.	
II		**Online Advertising On Social Media**	14
	1	Facebook advertising overview	
	2	How Facebook ads work – How to create Facebook ads.	
	3	Additional advertising options and best practices for Facebook advertising.	
	4	Marketing and monetizing on YouTube – Customize your YouTube Channel.	
	5	Video optimization on YouTube – YouTube Analytics.	
III		**Marketing Research**	14
	1	Sources of Marketing Research – Methods of Marketing research.	
	2	Techniques of Marketing Research.	
	3	Sampling Design - Data Collection – Methods of Data Collection.	
	4	Questionnaire Design – Pre-testing of Questionnaire.	
	5	Interviewing - Observation – Pilot Study.	
		Data Analysis And Report Writing	10

IV	1	Data Analysis – Coding, Editing and Processing	
	2	Statistical Tools for Analysis and Interpretation of Data.	
	3	Report Writing- Types – Layout, Steps	
	4	Precautions taken while writing Report.	
V	**Teacher's Specific Module**		12
	1	Seminars on Report writing.	
	2	Practical examples of Social media Marketing.	

Reference Books:

- Rajan Nair N., "Marketing", 1st Edition, Sultan Chand & Sons, NewDelhi,1980 .
- Gupta C.B. & Rajan Nair., "Marketing Management", 19th Revised Edition Sultan Chand & Sons, NewDelhi, 2018.
- Sherlekar S.A., "Principles of Marketing", Himalaya Publishing House, Mumbai, 2010.
- Rajendra Nargundkar.,"Marketing Research", 3rd Edition, McGraw Hill Education (India) Private Limited, New Delhi, 2017.

Assessment Rubrics:

Evaluation Type		**Marks**
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	Test Paper- 1	6
b)	Test Paper-2	6
c)	Assignment	9
d)	Seminar/Viva/Book-Article Review	9
Total		**100**

VIII. DATA ANALYTICS

COURSE TITLE: APPLIED DATA ANALYTICS WITH MICROSOFT EXCEL

Semester	Course Type	Course L evel	Course Code	Credits	Total Hours
V	DSC	300 - 399	**KU5DSECOM314**	4	75

Learning Approach (Hours/ Week)			**Marks Distribution (Theory)**			**Marks Distribution (Practicum)**			**Total Marks (T+P)**	**Duration of ESE (Hours)**
Lecture	**Practicum**	**Tutorial**	**ESE**	**CE**	**Total**	**ESE**	**CE**	**Total**		
3	2	-	50	25	**75**	15	10	**25**	**100**	**1½**

Course Description:

This course focuses on practical data analysis using Microsoft Excel. Students will learn to organize, clean, manipulate, and visualize business data using Excel's powerful features like formulas, functions, pivot tables, and charting to support informed decision-making.

CourseOutcomes:

CO No.	ExpectedOutcome	Learning Domains
1	Understand Excel's role in business data analysis, interface elements, and basic functions like **SUM, AVERAGE, MIN, and MAX**	U
2	Apply **Logical (IF, AND)** and **Lookup (VLOOKUP, INDEX/MATCH)** functions for data computation and advanced retrieval scenarios	A
3	Analyze and clean raw data using techniques like **Sorting, Filtering, Data Validation, and Text to Columns**	An
4	Create **PivotTables** and **PivotCharts** to summarize large datasets and generate calculated fields for insightful reporting	C
5	Evaluate data for trends and outliers using **Conditional Formatting** and perform **What-If Analysis (Goal Seek, Data Tables)** to support informed decision-making	E

* ***Understand (U), Apply (A), Analyse (An), Create (C),Evaluate (E)***

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	4	-	-	-	-
CO2	4	-	-	-	-
CO3	4	-	-	-	-
CO4	4	-	-	-	-
CO5	4	-	-	-	-

COURSECONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	**EXCEL FUNDAMENTALS & BASIC OPERATIONS**		**8**
	1	**Foundations and Interface:** Data Analytics Introduction, Business Context, Excel's Essential Role, Excel Interface Review, Ribbons, Worksheets, Cells, Ranges, Data Entry and Navigation, Basic Formatting, Understanding Data Types (Text, Number, Date, Currency)	
	2	**Calculations and Functions:** Mastering Cell References: Relative, Absolute, Mixed, Basic Arithmetic Operations and Simple Formulas, Essential Functions: SUM, AVERAGE, COUNT/COUNTA, MAX, MIN	
II	**DATA MANAGEMENT & ADVANCED FUNCTIONS**		**12**
	1	**Advanced Formula Building:** Logical functions: IF, AND, OR, Text functions: CONCATENATE, LEFT, RIGHT, MID, TRIM, Date and Time functions, Lookup functions: VLOOKUP, HLOOKUP, INDEX, MATCH,	
	2	**Data Organization and Integrity:** Data management: Sorting data (single/multi-level), filtering data (AutoFilter, Advanced Filter), Data validation rules, removing duplicates, Text to Columns, Flash Fill	
III	**CONDITIONAL FORMATTING & PIVOTTABLE BASICS**		**10**
	1	**Reporting and Visualization:** Conditional Formatting, Highlighting cells based on rules, Data bars, Color scales, Icon sets, Using formulas in conditional formatting.	
	2	**Data Summarization with PivotTables:** Introduction to PivotTables, Concept and Purpose, Creating a basic PivotTable, Arranging fields in rows, columns, values, filters, Summarizing	

		data with aggregation functions (Sum, Count, Average, Min, Max)	
IV	**ADVANCED PIVOTTABLES, VISUALIZATION & INTRODUCTION TO DATA-DRIVEN DECISIONS**		**15**
	1	**Advanced PivotTable Techniques:** Filtering, sorting, and grouping data in PivotTables (dates, numbers, text), Creating calculated fields and calculated items, Show Values As (e.g., % of Grand Total), Creating PivotCharts from PivotTables	
	2	**Visualization and Modeling:** Basic Data Visualization Principles, Creating standard charts (Column, Bar, Line, Pie, Area), Customizing chart elements, Sparklines, Introduction to What-If Analysis: Goal Seek, Scenario Manager, Data Tables	
V	**Lab Practicals: Hands-on Data Analysis in Excel**		**30**
		1. **Interface & Foundations:** Practice data entry, formatting, cell referencing, and using essential functions (SUM, AVERAGE, COUNT, MAX, MIN). 2. **Logic & Text Formulas:** Apply Logical functions (IF, AND, OR) and Text functions (CONCATENATE, TRIM, LEFT, MID, RIGHT) and Date/Time functions. 3. **Data Cleansing:** Execute Sorting, Filtering (AutoFilter, Advanced Filter), Data Validation rules, removing duplicates, and using Text to Columns/Flash Fill. 4. **Data Retrieval:** Implement VLOOKUP, HLOOKUP, INDEX, and MATCH, including error handling with IFERROR. 5. **Visual Reporting:** Apply Conditional Formatting rules and create a basic PivotTable for summarizing data. 6. **Advanced Summarization:** Practice grouping PivotTable data, creating Calculated Fields, and utilizing 'Show Values As' features. 7. **Visualization:** Create and customize standard charts (Column, Bar, Line, Pie) and Sparklines for data analysis. 8. **Modeling:** Execute What-If Analysis tools (Goal Seek, Scenario Manager, Data Tables) and integrate visualizations into a simple dashboard. 9. **Integrated Case Study:** Complete a mini-project applying skills from all previous modules (data cleaning, formulas, PivotTables, and charts). 10. **Real-World Application:** Engage in advanced problem-solving challenges and explore data import capabilities (e.g., introduction to Power Query).	

Essential Readings

1. Greg Harvey: Excel 2024 for Dummies (or a similar beginner-focused title), Wiley.

2. Kenneth N. Berk and Patrick Carey: Data Analysis with Microsoft Excel (Any recent edition), Cengage Learning.
3. Ken Puls and Miguel Escobar: M is for (Data) Monkey, Holy Macro! Books.
4. Michael Alexander, Dick Kusleika, and Jack A. Hyman: Microsoft Excel 365 Bible (or latest edition), Wiley.

Suggested Readings

1. Cole Nussbaumer Knaflic: Storytelling with Data: A Data Visualization Guide for Business Professionals, Wiley.
2. Steve Wexler, Jeffrey Shaffer, and Andy Cotgreave: The Big Book of Dashboards: Visualizing Your Data Using Real-World Business Scenarios, Wiley.

Assessment Rubrics:

<table>
<tr><td rowspan="3">End Semester Evaluation</td><td colspan="2">Theory</td><td>50</td></tr>
<tr><td colspan="2">Practical</td><td>15</td></tr>
<tr><td colspan="2">Total</td><td>65</td></tr>
<tr><td rowspan="10">Continuous Evaluation</td><td colspan="2">Theory</td><td>25</td></tr>
<tr><td>a)</td><td>Test Paper- 1</td><td>5</td></tr>
<tr><td>b)</td><td>Test Paper-2</td><td>5</td></tr>
<tr><td>c)</td><td>Assignment</td><td>7.5</td></tr>
<tr><td>d)</td><td>Seminar</td><td>7.5</td></tr>
<tr><td colspan="2">Practical</td><td>10</td></tr>
<tr><td>a)</td><td>Assignment</td><td>5</td></tr>
<tr><td>b)</td><td>Case study / practical report</td><td>5</td></tr>
<tr><td colspan="2">Total</td><td>35</td></tr>
<tr><td colspan="3">Total</td><td>100</td></tr>
</table>

COURSE TITLE: POWER BI FOR MANAGERIAL DECISION MAKING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	DSC	300 - 399	**KU5DSECOM315**	4	75

Learning Approach (Hours/ Week)			**Marks Distribution (Theory)**			**Marks Distribution (Practicum)**			**Total Marks (T+P)**	**Duration of ESE (Hours)**
Lecture	**Practicum**	**Tutorial**	**ESE**	**CE**	**Total**	**ESE**	**CE**	**Total**		
3	2	-	50	25	**75**	15	10	**25**	**100**	**1½**

Course Description:

This course provides a comprehensive introduction to Microsoft Power BI, a leading business intelligence tool. Students will learn how to connect to various data sources, transform and model data, create interactive dashboards and reports, and publish them for collaborative decision-making, focusing on extracting actionable insights for managers.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	**Understand** core BI concepts, the Power BI platform, and principles of strategic project planning.	U
2	**Apply** foundational data transformation techniques using Power Query for data cleansing and preparation	A
3	**Analyse** data models and simple DAX calculations to ensure accurate business insights.	An
4	**Create** effective, audience-focused reports and dashboards using core visualizations and interactivity features.	C
5	**Evaluate** content distribution strategies (Apps, Workspaces) and data refresh needs within the Power BI Service	E

* ***Understand (U), Apply (A), Analyse (An), Create (C),Evaluate (E)***

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	4	-	-	-	-
CO2	4	-	-	-	-
CO3	4	-	-	-	-
CO4	4	-	-	-	-

CO5	4	-	-	-	-

COURSECONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I		**FOUNDATIONS OF BUSINESS INTELLIGENCE AND STRATEGY**	**8**
	1	**BI Context and Project Planning:** Defining Business Intelligence, Understanding Data, Models, and Visualization, Setting clear goals for a BI project.	
	2	**Platform Overview:** Key components of the Power BI platform (Desktop, Service, Mobile),	
II		**ENVIRONMENT CONFIGURATION AND DATA TRANSFORMATION**	**12**
	1	**Desktop Installation and Data Ingestion:** Installing the Power BI Desktop application, Navigating the interface (Views, Panes, and Ribbon), Connecting to common data sources like Excel and CSV files.	
	2	**Data Transformation with Power Query:** Basics of the Power Query Editor, Cleaning data (renaming columns, setting data types, filtering),	
III		**DIMENSIONAL MODELING, CALCULATIONS, AND REPORTING**	**12**
	1	**Relational Modeling and Calculations:** Principles of data modeling (Dimensions vs. Facts), Creating relationships between tables for accurate filtering, Writing simple DAX Measures (e.g., SUM, COUNT, AVERAGE).	
	2	**Report Design and Interactivity:** Planning the report structure for the target audience, Choosing effective charts and visualizations, Adding basic filtering tools like Slicers and Bookmarks.	
IV		**SERVICE DEPLOYMENT, DISTRIBUTION & REFRESH**	**13**
	1	**Publishing and Service Interaction:** Concept of Publishing, Distinction: Reports vs. Dashboards, Navigating and consuming Service content.	
	2	**Data Refresh Management:** Necessity of Scheduled Refresh, Strategic role of Workspaces, Planning content distribution using Apps.	
		PRACTICAL EXERCISES (LABS)	**30**

V	1. **Desktop Setup & Data Import:** Install Desktop. Tour the interface. Connect to various sources (Excel, CSV). 2. **Data Cleaning with Power Query:** Practice using the Power Query Editor for basic transformations and cleaning steps. 3. **Data Modeling & Relationships:** Build a simple data model by establishing relationships between two or three tables. 4. **Basic DAX Measures:** Create simple aggregate measures (e.g., Total Revenue, Count of Orders). 5. **Designing Reports:** Create a multi-page report with standard visuals (Bar, Line, Pie charts) and use themes. 6. **Adding Interactivity:** Implement **Slicers** and demonstrate simple report navigation using **Bookmarks**. 7. **Dashboard Creation & Publishing:** Combine report visuals onto a Power BI **Dashboard** in the Service and publish to a Workspace. 8. **Integrated Project:** Complete a short, integrated mini-project applying skills from all modules (cleaning, modeling, visualization, and publishing). 9. **Problem-Solving Challenge:** Work through a real-world scenario focused on combining or cleaning untidy data. 10. **Teacher-Specific Practicals:** Dedicated time for instructor-led demonstrations or review of core concepts.	

Essential Readings

1. Greg Deckler and Antti Kantee: Learn Power BI - Second Edition, Packt Publishing.
2. Brett Powell: Microsoft Power BI Cookbook: Creating Business Intelligence, Packt Publishing.
3. Jack A. Hyman and Ken Puls: Power BI for Dummies (Any recent edition), Wiley.
4. Ken Puls and Miguel Escobar: M is for (Data) Monkey, Holy Macro! Books.

Suggested Readings

1. Cole Nussbaumer Knaflic: Storytelling with Data: A Data Visualization Guide for Business Professionals, Wiley.
2. Dr. Anil Maheshwari: Data Analytics Made Accessible (Any recent edition), McGraw Hill.

Assessment Rubrics:

End Semester Evaluation	Theory		50
	Practical		15
	Total		**65**
Continuous Evaluation	**Theory**		**25**
	a)	Test Paper- 1	5
	b)	Test Paper-2	5
	c)	Assignment	7.5
	d)	Seminar	7.5
	Practical		**10**
	a)	Assignment	5
	b)	Case study / practical report	5
	Total		**35**
Total			**100**

COURSE TITLE: SQL FOR DATA RETRIEVAL AND ANALYSIS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	DSC	300 - 399	**KU6DSECOM330**	4	75

Learning Approach (Hours/ Week)			**Marks Distribution (Theory)**			**Marks Distribution (Practicum)**			**Total Marks (T+P)**	**Duration of ESE (Hours)**
Lecture	**Practicum**	**Tutorial**	**ESE**	**CE**	**Total**	**ESE**	**CE**	**Total**		
3	2	-	50	25	**75**	15	10	**25**	**100**	**1½**

Course Description:

This course provides a foundational understanding of Relational Database Management Systems (RDBMS) and proficiency in Structured Query Language (SQL) for data retrieval, manipulation, and analysis. Students will learn to write effective SQL queries to extract meaningful insights from relational databases.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	**Understand** fundamental concepts of database design, normalization, and the role of SQL in the data landscape.	U
2	**Apply** basic SQL DQL commands (SELECT, FROM, WHERE) to retrieve filtered and summarized data from single tables	A
3	**Analyse** complex data requirements using joins, aggregate functions, and subqueries to extract meaningful information from multiple tables.	An
4	**Apply** Data Manipulation Language (DML) commands (INSERT, UPDATE, DELETE) to maintain and manage simple dataset integrity.	A
5	**Create** views, stored procedures, and indexes for optimized data access and security in a transactional environment	C

* ***Understand (U), Apply (A), Analyse (An), Create (C),Evaluate (E)***

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	4	-	-	-	-
CO2	4	-	-	-	-
CO3	4	-	-	-	-
CO4	4	-	-	-	-
CO5	4	-	-	-	-

COURSECONTENTS

Contents for Classroom Transactions:

Module	**Unit**	**Content**	**Hrs**
I	**SQL FOUNDATIONS AND BASIC RETRIEVAL**		**10**
	1	**Database Fundamentals and Concepts,** Introduction & RDBMS, Role of SQL in Data Analysis, Overview of Data vs. Databases, RDBMS principles, tables, rows, columns, primary/foreign keys.	
	2	**Simple Data Retrieval,** Basic Queries (SELECT, FROM, WHERE), Syntax rules, selecting specific columns, using the DISTINCT clause.	
	SUMMARIZATION AND ORDERING		**10**

II	1	**Data Ordering and Aggregation,** Sorting and Summarizing, Using ORDER BY for sorting results (ASC/DESC), Applying basic aggregate functions: COUNT(), SUM(), AVG(), MIN(), and MAX().	
	2	**Grouping Results,** Grouping data by one or more columns using GROUP BY, Applying conditional filtering to groups using the HAVING clause.	
III	**MULTI-TABLE RETRIEVAL**		**10**
	1	**Relational Joins,** Joining Tables, Concepts of relational joins (Inner, Left, Right), Syntax for retrieving matching data using INNER JOIN	
	2	**Combining Data Sets,** Set Operations, Introduction to UNION and UNION ALL for vertically combining the results of two or more queries.	
IV	**SQL, DATA MANAGEMENT, AND BI CONNECTIVITY**		**15**
	1	**SQL Data Management (DML and Security),** Data Manipulation (DML), Simple statements for adding (INSERT), changing (UPDATE), and deleting (DELETE) data, Database Views, Creating and querying simple views for security and reusable queries.	
	2	**Connecting SQL with Power BI (BI Focus),** Understanding the process of connecting Power BI to an SQL database, Data Access Modes and Queries, Choosing between Import and DirectQuery modes, Running simple custom SQL queries inside Power BI's data source settings.	
V	**PRACTICAL EXERCISES (LABS)**		**30**
	1. **Schema and Basic Retrieval:** Explore the provided database schema (tables, columns, keys). Execute SELECT and FROM to retrieve all data from a single table. 2. **Filtering and Sorting:** Practice using WHERE with LIKE, IN, BETWEEN, and multiple operators (AND/OR). Sort results using ORDER BY (ASC/DESC). 3. **Aggregation and Summarization:** Use COUNT, SUM, and AVG to generate high-level summaries (e.g., total sales, average price). 4. **Grouped Analysis:** Use GROUP BY and HAVING to answer questions requiring grouped calculations (e.g., total sales by region, count of products sold per category). 5. **Multi-Table Joins (Inner):** Perform INNER JOIN operations on two or more tables (e.g., matching customers to orders) to retrieve combined information. 6. **Set Operations:** Combine results from similar tables using UNION and UNION ALL to demonstrate vertical data merging. 7. **Data Maintenance (DML):** Execute simple INSERT to add a new record, and UPDATE to modify an existing record in a designated practice table.		

	8. **Advanced Filtering with Subqueries:** Write a subquery to filter the outer query based on a calculated result (e.g., find all products with a price above the average price). 9. **Security and Optimization:** Create a simple View that hides sensitive columns and execute a basic query on the newly created View (CO5). 10. **SQL-to-BI Integration:** Connect a BI tool (Power BI simulated environment) to the SQL database using the appropriate connection string and successfully import/query a filtered dataset.	

Essential Readings

1. Allen G. Taylor: SQL All-in-One For Dummies (or latest edition), Wiley Publishing.
2. Ben Forta: Sams Teach Yourself SQL in 10 Minutes, Sams Publishing.
3. Joe Celko: Joe Celko's SQL for Smarties, Morgan Kaufmann.

Suggested Readings

1. Chris Fehily: SQL: Visual QuickStart Guide, Peachpit Press.
2. Rick F. van der Lans: SQL Server Power BI Cookbook (Focus on Module 4), Packt Publishing.
3. Anthony Molinaro: SQL Cookbook: Query Solutions and Techniques for Database Developers, O'Reilly Media.

Assessment Rubrics:

<table>
<tr><td rowspan="3">End Semester Evaluation</td><td colspan="2">Theory</td><td>50</td></tr>
<tr><td colspan="2">Practical</td><td>15</td></tr>
<tr><td colspan="2">Total</td><td>65</td></tr>
<tr><td rowspan="10">Continuous Evaluation</td><td colspan="2">Theory</td><td>25</td></tr>
<tr><td>a)</td><td>Test Paper- 1</td><td>5</td></tr>
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<tr><td>d)</td><td>Seminar</td><td>7.5</td></tr>
<tr><td colspan="2">Practical</td><td>10</td></tr>
<tr><td>a)</td><td>Assignment</td><td>5</td></tr>
<tr><td>b)</td><td>Case study / practical report</td><td>5</td></tr>
<tr><td colspan="2">Total</td><td>35</td></tr>
</table>

Total	100

COURSE TITLE: DATA ANALYSIS WITH PYTHON: TOOLS AND TECHNIQUES

Semester	Course Type	Course Level	CourseCode	Credits	Total Hours
VI	DSC	300 - 399	**KU6DSECOM331**	4	75

Learning Approach (Hours/ Week)			**Marks Distribution (Theory)**			**Marks Distribution (Practicum)**			**Total Marks (T+P)**	**Duration of ESE (Hours)**
Lecture	**Practicum**	**Tutorial**	**ESE**	**CE**	**Total**	**ESE**	**CE**	**Total**		
3	2	-	50	25	**75**	15	10	**25**	**100**	**1½**

Course Description:

This course introduces students to Python programming for data analysis, focusing on practical tools and techniques. Students will learn to leverage popular Python libraries like NumPy, Pandas, and Matplotlib for data manipulation, cleaning, analysis, and visualization. The course emphasizes hands-on application to solve real-world business data problems.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	**Understand** the core Python syntax, programming constructs, and the environment setup for data analysis.	U
2	**Apply** the Pandas library to load, clean, wrangle, and restructure business data from various sources.	A
3	**Analyse** datasets using grouping, pivoting, and merging techniques to derive initial business insights.	An
4	**Create** basic data visualizations (e.g., histograms, scatter plots) using Matplotlib/Seaborn to communicate findings	C
5	**Evaluate** and apply integrated data analysis workflows to solve common business problems.	E

**** Understand (U), Apply (A), Analyse (An), Create (C),Evaluate (E)***

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5

CO1	4	-	-	-	-
CO2	4	-	-	-	-
CO3	4	-	-	-	-
CO4	4	-	-	-	-
CO5	4	-	-	-	-

COURSECONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	**PYTHON BASICS**		**10**
	1	**Getting Started with Python,** Introduction to Python and its role in data, Installing Python and a simple editor (IDLE/Jupyter), Basic data types (numbers, text).	
	2	**Making Decisions and Repeating Actions,** Using if/else to make decisions, Using for loops to repeat tasks, Writing simple reusable functions, Storing information using variables..	
II	**STORING DATA AND SIMPLE RETRIEVAL**		**10**
	1	**Python Data Containers,** Introduction to Lists for ordered data, Introduction to Dictionaries for storing data using labels (key-value pairs), Basic ways to change and access data in lists and dictionaries	
	2	**Working with Files,** Reading data from simple text files and CSVs, Processing data line by line from a file, Using basic tools to clean up text (like split and strip).	
III	**NUMERICAL COMPUTATION**		**10**
	1	**Introduction to NumPy Arrays,** What NumPy is and why it makes calculations fast, Creating simple 1D and 2D data arrays, Understanding how to select parts of the data (indexing and slicing).	
	2	**Array Math and Summary,** Performing fast arithmetic operations (add, subtract) on entire arrays, Calculating simple summaries (Total, Average, Highest value), Checking the size and shape of the data array.	

	CORE DATA ANALYSIS		**15**
	1	**Pandas for Business Data,** What Pandas is and how it uses DataFrames (like a smart spreadsheet), Loading data from CSV	

IV		and Excel, Simple steps to handle missing data, Grouping data using groupby() to find sums or averages.	
	2	**Looking at Data Visually,** Introduction to making charts (Matplotlib and Seaborn), Creating simple charts (bar, line, scatter) from the data, Adding titles and labels to charts, Reading charts to find quick business insights.	
	PRACTICAL EXERCISES (LABS)		**30**
V	1. **Setup and First Code:** Install Python/Anaconda, write a basic "Hello World" program, and practice working with numbers and text. 2. **Logic Practice:** Write a program that uses if/else to check a condition and a for loop to repeat a task 10 times. 3. **NumPy Array Basics:** Create two simple NumPy data arrays and practice selecting data points by their position. 4. **Quick Math with NumPy:** Find the **Total**, **Average**, and **Max value** of a simple 1D array using NumPy functions. 5. **Load Business Data:** Load a sample sales CSV file into a Pandas DataFrame and view the first 5 rows. 6. **Simple Data Cleaning:** Find and fill or remove missing data points (NaN values) in a practice DataFrame. 7. **Calculated Columns:** Create a new column in the DataFrame called 'Net_Profit' by subtracting 'Cost' from 'Sales'. 8. **Grouped Sales:** Group the data by 'Region' and find the total sales amount for each region. 9. **Basic Visualization:** Create a simple bar chart to show the total sales per region found in the previous step. 10. **Final Mini-Project:** Load a new dataset, clean it, calculate a metric, and create a final chart to present the finding.		

Essential Readings

1. Charles R. Severance: Python for Everybody (Focus on core programming and data structures).
2. Al Sweigart: Absolute Python Basics & Data Retrieval (Focus on simple syntax and file handling).
3. Wes McKinney: Python for Data Analysis (or latest edition, Focus on Pandas and NumPy).

Suggested Readings

1. Jake VanderPlas: Python Data Science Handbook, O'Reilly Media.
2. John Paul Mueller and Luca Massaron: Python for Dummies, Wiley Publishing.

Assessment Rubrics:

End Semester Evaluation	Theory	50
	Practical	15

	Total		**65**
Continuous Evaluation	**Theory**		**25**
	a)	Test Paper- 1	5
	b)	Test Paper-2	5
	c)	Assignment	7.5
	d)	Seminar	7.5
	Practical		**10**
	a)	Assignment	5
	b)	Case study / practical report	5
	Total		**35**
Total			**100**