RAMAIAH UNIVERSITY OF APPLIED SCIENCES

Programme Specifications

B.Com (Hons) in Accounting and Finance

Degree Programme

Programme Code: 016

Faculty of Management and Commerce

M.S. Ramaiah University of Applied Sciences Bengaluru - 560054

Batch 2022-2023 onwards

Dean - Academics
M.S. Ramaiah University of Applied Sciences
Bengaluru

Approved by the Academic Council at its 23rd meeting held on 15th July 2021

University's Vision, Mission and Objectives

The M. S. Ramaiah University of Applied Sciences (MSRUAS) will focus on student-centric professional education and motivate its staff and students to contribute significantly to the growth of technology, science, economy and society through their imaginative, creative and innovative pursuits. Hence, the University has articulated the following vision and objectives.

Vision

MSRUAS aspires to be the premier university of choice in Asia for student centric professional education and services with a strong focus on applied research whilst maintaining the highest academic and ethical standards in a creative and innovative environment

Mission

Our purpose is the creation and dissemination of knowledge. We are committed to creativity, innovation and excellence in our teaching and research. We value integrity, quality and teamwork in all our endeavors. We inspire critical thinking, personal development and a passion for lifelong learning. We serve the technical, scientific and economic needs of our Society.

Objectives

1. To disseminate knowledge and skills through instructions, teaching, training, seminars, workshops and symposia in Engineering and Technology, Art and Design, Management and Commerce, Health and Allied Sciences, Physical and Life Sciences, Arts, Humanities and Social Sciences to equip students and scholars to meet the needs of industries, business and society
2. To generate knowledge through research in Engineering and Technology, Art and Design, Management and Commerce, Health and Allied Sciences, Physical and Life Sciences, Arts, Humanities and Social Sciences to meet the challenges that arise in industry, business and society
3. To promote health, human well-being and provide holistic healthcare
4. To provide technical and scientific solutions to real life problems posed by industry, business and society in Engineering and Technology, Art and Design, Management and Commerce, Health and Allied Sciences, Physical and Life Sciences, Arts, Humanities and Social Sciences
5. To instill the spirit of entrepreneurship in our youth to help create more career opportunities in the society by incubating and nurturing technology product ideas and supporting technology backed business
6. To identify and nurture leadership skills in students and help in the development of our future leaders to enrich the society we live in
7. To develop partnership with universities, industries, businesses, research establishments, NGOs, international organizations, governmental organizations in India and abroad to enrich the experiences of faculties and students through research and developmental programmes

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Programme Specifications: B.Com (Hons) in Accounting and Finance

Faculty	Management and Commerce
Department	Commerce
Programme Code	016
Programme Name	Bachelor of Commerce B.Com (Hons)
Dean of the Faculty	Dr. K.M. Sharath Kumar
Head of the Department	Dr. K.M. Sharath Kumar

1. **Title of the Award:** Bachelor of Commerce
2. **Mode of Study:** Full-Time
3. **Awarding Institution /Body:** M. S. Ramaiah University of Applied Sciences, Bengaluru
4. **Joint Award:** Not Applicable
5. **Teaching Institution:** Faculty of Management and Commerce, M. S. Ramaiah University of Applied Sciences, Bengaluru
6. **Date of Programme Specifications:** July 2022
7. **Date of Programme Approval by the Academic Council of MSRUAS:** 14 July 2022
8. **Next Review Date:** June 2026
9. **Programme Approving Regulating Body and Date of Approval:** Karnataka State Higher Education Council dated 16 Oct 2018
10. **Programme Accredited Body and Date of Accreditation:** Not Applicable
11. **Grade Awarded by the Accreditation Body:** Not Applicable
12. **Programme Accreditation Validity:** Not Applicable
13. **Programme Benchmark:** Not Applicable
14. **Rationale for the Programme**

Bachelor of Commerce (B.Com) is an undergraduate degree programme designed to create motivated, energetic, thinking and creative graduates to fill the roles as accounting and finance personnel; finance professionals, business analysts, teachers, professors and administrators with additional qualification and training and even the graduate can pursue entrepreneurial route.

With the current trends National Education Policy (NEP) – 2020 and Self-Employment and Talent Utilization (SETU) program, there is a tremendous need for a young workforce with skillset that will make the students readily employable, for various entry level and managerial roles. The objective is to bridge the gap between the current system of education and what is required in the 21st century. It is to have holistic and multidisciplinary UG Education to produce employable graduates with integrated personality. The Government of Karnataka had constituted a Task to suggest an Implementation Framework for NEP-2020. It had also constituted two sub-committees, one on Curriculum Reforms in Higher Education and the other on Governance and Regulations.

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The Ministry of Human Resources and Development (MHRD), GOI is bringing in many policies to improve the quality of higher education including establishment of institutions of eminence both in government and private sectors in order to compete for the position of world class universities and new education policy. Thus, at present there is a need for quality academic programmes at degree level and the proposed The B.Com is a step in that direction. The proposed The B.Com (Hons.) programme will act as a foundation and first degree to prepare accounting and finance work force; teachers, professors, business analysts, finance professionals and administrators with additional qualification and training to meet the challenges of growing economy as well as to meet the growing aspirations of the youth.

The B.Com (Hons.) at Faculty of Management and Commerce, RUAS has been developed by the members of the faculty based on interactions with various universities, financial institutions and industries.

The curriculum is outcome based and it imbibes required theoretical concepts and practical skills in the domain. By undergoing this programme, students develop critical, analytical thinking and problem solving abilities for a smooth transition from academic to real-life work environment. Opportunities are provided for the students to do internship/articleship in business organizations and also execute a well-defined project in a team to enhance practical skills and problem solving abilities. The students are required to submit a well written project report as partial fulfilment for the award of the degree, which will help develop skills of documenting business operations.

In addition students are trained in communication skills and interdisciplinary topics to enhance their scope. The various new features like undergoing majors, internship and executing a full-fledged academic project in the programme make the students more versatile generating wide range of opportunities including registering for Masters and Ph.D. programme in a chosen subject area, if one wishes to be considering teaching in a university.

The above mentioned features of the programme, advanced teaching and learning resources, and experience of the faculty members with their strong connections with industry and business organizations makes this programme unique.

15. Programme Mission

The purpose of the programme is creation of knowledgeable human resources to work in Government, Semi-Government, Private and Public sector organization and also to assume administration positions. With further progression in education, graduates should be able to undertake teaching in schools, colleges and universities and become independent professional practitioners, business analysts, researchers and entrepreneurs.

16. Graduate Attributes (GAs)

GA-1. Commerce and Management knowledge: Ability to apply fundamental knowledge of accounting, finance, economics and management to solve related real life problems

GA-2. Problem Analysis: Ability to analyse finance, economic, commercial and business issues

GA-3. Design and Development of Solutions: Ability to apply appropriate tools and techniques to analyse data in the area of business and commerce

GA-4. **Conduct Instigations of Complex Problems:** Ability to understand and apply legal laws and procedures to establish, direct and manage business operations

GA-5. **Modern Tool Usage:** Ability to apply appropriate tools and techniques to deal with the tax structure, financial planning and modalities for its compliance

GA-6. **The Business Leader and Society:** Ability to demonstrate leadership qualities in terms of accountability, integrity and etiquettes in commerce and business related approaches

GA-7. **Environment and Sustainability:** Ability to develop sustainable solutions and understand their effect on society and environment

GA-8. **Ethics:** Ability to apply ethical principles to commerce and business practices and professional responsibilities

GA-9. **Individual and Teamwork:** Ability to work as a member of a team, to plan and to integrate knowledge of various commerce and management disciplines

GA-10. **Communication:** Ability to make effective oral presentations and communicate technical ideas to a broad audience using written and oral means

GA-11. **Project Management and Finance:** Ability to lead and manage multidisciplinary teams by applying commerce and management principles

GA-12. **Life-long learning:** Ability to adapt to the changes and advancements in technology and engage in independent and life-long learning

17. Programme Outcomes (POs)

B.Com (Hons) graduates will be able to:

PO-1. **Knowledge and Understanding**: Gain fundamental knowledge of accounting, finance, mathematics, economics, taxation, banking and management

PO-2. **Knowledge and Application**: Apply laws, regulations and procedures to establish, direct and manage commercial operations.

PO-3. **Hands On:** Apply and exhibit the competency to deal with the tax structure, financial planning and modalities for its compliance

PO-4. **Problem Analysis:** Analyse business problems, interpret data and arrive at meaningful conclusions involving statistical inferences

PO-5. **Decision Making:** Apply accounting, costing, banking and finance tools and techniques to analyse and solve commercial and business problems

PO-6. **Ethics**: Apply ethical principles of commerce, business and professional responsibilities to develop sustainable business solutions to have positive impact on society and environment

PO-7. Communication skills: Effectively communicate with prospective employers and demonstrate effective oral and written communication to the organization and its stakeholders.

PO-8. Individual and Teamwork: Ability to work as an individual and as member of a team, to plan and to integrate knowledge of various commerce and management disciplines

PO-9. Leadership: Demonstrate knowledge and understanding of the commerce and management principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments

PO-10. Lifelong Learning: Analyse the need for ability to engage in independent and lifelong learning in broader business context and prepare according to the changes

PO-11. Ability Enhancement: knowledge enhancement through Language and Literature; Environmental Science and Sustainable Development; Constitution of India and Human Rights; Project Management

PO-12. Skill Enhancement/ Vocational Courses: Aimed at providing hands-on-training, competencies, skills, etc. like Computer Applications, Professional Communication

PO-13. Value Added Courses: Inculcate ethics, culture, soft skills, sports education and such similar values to students which will help in all round development of students

18. Programme Goal

The programme goal is to produce graduates having critical, analytical and problem-solving skills, and ability to think independently, and to pursue a career in Accounting, Finance, Banking and Management. The attributes of the Programme include:

- Promote holistic development in both academic and non-academic spheres
- Ability to choose learning trajectories and programmes
- Eliminate harmful hierarchies among disciplines/fields of study and silos between different areas of learning
- Multidisciplinary and holistic education to ensure unity and integrity of knowledge
- Promote creativity and critical thinking to encourage logical decision-making along with appreciating Ethics, Human & Constitutional values
- Promote multilingualism and power of language in learning and teaching
- Facilitate outstanding research as a co-requisite for outstanding education and development

19. Program Educational Objectives (PEOs)

The objectives of the B.Com Programme are to:

PEO-1. Provide students with a strong foundation in Accounting, Finance, Banking and Management to enable them to devise and deliver efficient solutions to commerce and management problems.

PEO-2. Impart analytical skills to analyse Investment Decisions, Capital Structure, Budgeting and Cognitive Skills to deal with tax structure, planning and modalities for its compliance

PEO-3. Provide sound theoretical and practical knowledge of Accounting, Finance, Banking, Functional Areas of Management and Entrepreneurial Skills to enable students to contribute to the well-being and welfare of the society through problem-solving and research initiatives

PEO-4. Inculcate strong human values, ethics and social, interpersonal and leadership skills required for professional success in evolving global professional environment

20. Programme Specific Outcomes (PSOs)

At the end of the B.Com programme, the graduate will be able to:

PSO-1. Apply the knowledge in Accounting, Finance, Banking, Taxation and Functional Areas of Management to develop innovative and optimal solutions to real-world problems

PSO-2. Adapt to changing business environment and apply tools to analyse financial and business problems to provide effective solutions

PSO-3. Demonstrate the leadership qualities and strive for the betterment of organization, environment, and society

PSO-4. Appreciate and adopt the importance of life-long learning through professional development, practical training, and specialized certifications and research

21.Programme Structure:

SEMESTER 1

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	COC101A	Financial Accounting – I	3		2	4	100
2	COC102A	Law and Practices of Banking	4			4	100
3	COC103A	Business Economics	4			4	100
4	---	OE	3			3	100
5	TSM101A	English for Communication 1	3			3	100
6	BAM101A	Computer Applications	1		2	2	50
Total			**18**	**0**	**4**	**20**	**550**
Total number of contact hours per week			**22 hours**				

SEMESTER 2

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	COC104A	Business Technology	4			4	100
2	COC105A	Financial Accounting – II	4			4	100

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3	COC106A	Income-Tax Law and Practice	3		2	4	100
4	---	Open Elective	3			3	100
5	BTN101A	Environmental Studies	2			2	50
6	AHU101A	Health & Wellness	1		2	2	50
7	COU101A / COU102A	Internship/ Training			6	3	100
Total			**17**		**10**	**22**	**600**
Total number of contact hours per week			**27 hours**				

SEMESTER 3

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	COC201A	Management Accounting- 1	4			4	100
2	COC202A	Financial Management	3	2		4	100
3	COC203A	Direct Taxation – II	3		2	4	100
4	BAM102A	Current Trends in Information Technology	1		2	2	50
5	BAU201A	Innovation and Entrepreneurship	1	2	2	3	100
6	TSM102A	English for Communication 2	3			3	100
7	---	Open Elective	3			3	100
Total			**18**	**4**	**6**	**23**	**650**
Total number of contact hours per week			**28 hours**				

SEMESTER 4

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	COC204A	Performance Management	4			4	100
2	COC205A	Financial Reporting	3		2	4	100
3	COC206A	Goods and Service Tax	3		2	4	100
4	LAN101A	Constitution of India and Human Rights	2			2	50
5	TSU202A	Professional communication	2			2	50
6	TSU203A	Ethics & Self Awareness	2			2	50
7	---	Open Elective-(Corporate and Business Law)	3			3	100
Total			**19**	**0**	**4**	**21**	**550**
Total number of contact hours per week			**23 hours**				

SEMESTER 5

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	COC301A	Corporate Accounting - I	4			4	100
2	COC302A	Security Analysis and Portfolio Management	3	2		4	100
3	COE301A	Auditing and Assurance	3			3	100
4	COE302A	Strategic Business Reporting	3			3	100
5	TSN301A	Project Management	3			3	100
6	BAM103A	Business Analytics & Quantitative Methods	2		2	3	100
7	DSU101A	Sports / Yoga / NSS			4	2	50
Total			**18**	**2**	**6**	**22**	**650**
Total number of contact hours per week			**26 hours**				

SEMESTER 6

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	COC303A	Financial Statement Analysis	3		2	4	100
2	COC304A	Management Accounting	3	2		4	100
3	BAD301A	Strategic Business Leader	3			3	100
4	TSN302A	Personality Development and Soft Skills	2			2	50
5	COU101A/ COU102A	Internship/ Training			6	3	100
6	COE303A	Advanced Financial Management	3			3	100
7	COE304A	Advanced Audit and Assurance	3			3	100
Total			**17**	**2**	**8**	**22**	**650**
Total number of contact hours per week			**27 hours**				

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SEMESTER 7

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	BAD401A	Data Analytics	3		2	4	100
2	COC401A	Corporate Accounting-II	3		2	4	100
3	BAD402A	E-commerce	4			4	100
4	BAE305A	Python for Finance	3			3	100
5	COM101A	Vocational-1			6	3	100
6	COM102A	Vocational-2			6	3	100
Total			**13**		**16**	**21**	**600**
Total number of contact hours per week			**29 hours**				

SEMESTER 8

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	COC402A	Research Project			42	21	100
Total						**21**	**100**
Total number of contact hours per week			**42 hours**				

22. Open Elective Courses

- **Ability Enhancement Compulsory Courses (AECC)**
  AECC courses are the courses based upon the content that leads to knowledge enhancement through various areas of study, which will be mandatory for all disciplines:
  1. Language and Literature
  2. Environmental Science and Sustainable Development/ Environmental Studies
  3. Constitution of India and Human Rights, Human rights
  4. Project Management

- **Skill Enhancement Courses (SEC)/ Vocational Courses**: These are skill-based courses in all disciplines and are aimed at providing hands-on-training, competencies, skills, etc. SEC courses may be chosen from the pool of courses designed to provide skill-based instruction:
  1. Digital Fluency
  2. Artificial Intelligence & ML
  3. Cyber Security
  4. Professional Communication

Value Added courses: These courses are value based courses which are meant to inculcate ethics, culture, soft skills, sports education and such similar values to students which will help in all round development of students.

1. Health & Wellness/ Social & Emotional Learning
2. Sports/ Yoga/NCC/NSS
3. Ethics & Self Aware-ness

In addition, several Open/General Elective Courses are offered from various Faculties/Schools of MSRUAS. Students can choose from the Open Electives on their own choice.

22.1.Innovation Courses in Lieu of Open Elective Courses

Students can take the following 3-credit innovation courses in lieu of Open Elective Courses.

a) Design Thinking and Innovation (20INO250A)
b) Skill Development (20INO251A)
c) Industrial Problem Solving and Hackathons (20INO252A)

23. Course Delivery: As per the Timetable

24. Teaching and Learning Methods

1. Face to Face Lectures using Audio-Visuals
2. Workshops, Group Discussions, Debates, Presentations
3. Demonstrations
4. Guest Lectures
5. Laboratory work/Field work/Workshop
6. Industry Visit
7. Seminars
8. Group Exercises
9. Project Work
10. Project
11. Exhibitions
12. Technical Festivals

25. Major Features

- 4 years option offered in all B.Com (Hons.) programs for those who qualify (with 7.5 CGPA after completion of 3rd year)
- 1st year: Certificate
- 2nd year: Diploma
- 3rd year: Bachelors or Bachelor
- 4th year: Bachelor (Honours)

26. Assessment and Grading

26.1. Components of Grading

There shall be **two components** of grading in the assessment of each course:

Component 1, Continuous Evaluation (CE): This component involves multiple subcomponents (SC1 and SC2) of learning and experiential assessment. The assessment of the subcomponents of CE is conducted during the semester at regular intervals. This subcomponent represents the formative assessment of students' learning.

Component 2, Semester-end Examination (SEE): This component represents the summative assessment carried out in the form an examination conducted at the end of the semester.

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Marks obtained CE and SEE components have 60:40 weightage (CE: 60% and SEE: 40%) in determining the final marks obtained by a student in a Course.

The complete details of Grading are given in the Academic Regulations.

26.2. Continuous Evaluation Policies

There shall be two subcomponents of CE (SC1 and SC2), namely Two Term Tests; Quiz; Presentation; Assignment; Laboratory. Each subcomponent is evaluated individually accounting to 60% Weightage as indicated in Course Specifications. The experiential learning subcomponents can be of any of the following types:

a) Online Test
b) Assignments/Problem Solving
c) Field Assignment
d) Open Book Test
e) Portfolio
f) Reports
g) Case Study
h) Group Task
i) Laboratory / Clinical Work Record
j) Computer Simulations
k) Creative Submission
l) Virtual Labs
m) Viva / Oral Exam
n) Lab Manual Report
o) Any other

After the two subcomponents are evaluated, the CE component marks are consolidated to attain 60% Weightage.

The Semester End Examination shall be a theory paper (50 marks) with a weightage of 40%.

In summary, the ratio of Formative (Continuous Evaluation-CE) Vs Summative (Semester End Examination-SEE) should be 60:40.

27. Student Support for Learning

1. Course Notes
2. Reference Books in the Library
3. Magazines and Journals
4. Internet Facility
5. Computing Facility
6. Laboratory Facility
7. Workshop Facility
8. Staff Support
9. Lounges for Discussions
10. Any other support that enhances their learning

Quality Control Measures

1. Review of Course Notes
2. Review of Question Papers and Assignment Questions
3. Student Feedback
4. Moderation of Assessed Work
5. Opportunities for students to see their assessed work
6. Review by external examiners and external examiners reports
7. Staff Student Consultative Committee meetings
8. Student exit feedback
9. Subject Assessment Board (SAB)
10. Programme Assessment Board (PAB)/Board of Examination

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28. Programme Map (Course-PO-PSO Map)

Sem.	Course Title	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
1	Financial Accounting – I	3	3		3	3					3	2	2		3	2		
1	Law and Practices of Banking	2	3								3				3	2	1	
1	Business Economics	2	3		3	1					2				3	2	2	
1	English for Communication												2					
1	Computer Applications	2		3	3								2		1	3		3
2	Health & Wellness													3				
1	Social & Emotional Learning													3				
2	Business Environment	1	2	2	2		2	2	1	2	3				3		2	
2	Financial Accounting – II	2	1		3	2						2			3	2		
2	Direct Taxation – I	2	1	3														
2	Environmental Studies				3				2		2			2				
2	Internship				3		1	3		3		2	2			2	2	3
2	Training											1	2					
3	Cost Accounting – I	2	2			3									3	2		
3	Financial Management	3	2	3	3	2					2	1						
3	Direct Taxation – II																	
3	English for Communication 2												2					
3	Current Trends in Information Technology												2					
3	Entrepreneurship Development & Startups	2		2		2	2		2	1	3				3	2	3	
4	Cost Accounting – II	2		1	3	2									3			
4	Financial Services and Markets	1	2	2	3	2			2		3				2	2	3	3
4	Indirect Taxation	3	2	3	2													
4	Constitution of India and Human Rights	3	3	2	3	3	3	3	3	3	3				2		2	
4	Professional communication												2					
4	Sports													2				
4	Yoga													2				
4	NSS													2				
4	R&R (S&G)																	
4	Cultural																	
5	Corporate Accounting	3	3		3	2				1	2				3			
5	Security Analysis and Portfolio Management	3	2		3	2					1				3	2		1
5	International business																	
5	International Financial Reporting Standards	3	3	1	3	3					1				3	2		1
5	Project Management																	

5	Business Analytics & Quantitative Methods																	
5	Ethics & Self Awareness													2				
6	Financial Statement Analysis	3			2	3	2								3	3		
6	Management Accounting	1	2								3				3			
6	International Financial Management	1	2	2	2	3	1	1	3	1	1				2	2	3	2
6	Auditing and Assurance	1	2								3				3			
6	Research Methodology																	
6	Personality Development and Soft Skills																	
6	Internship											2	2	1				
6	Training											2	2					
7	Data Analytics																	
7	Corporate Accounting-II	3	3		3	2				1	2							
7	E-commerce																	
7	Python for Finance	3	3		3	2						2						
7	Vocational-1																	
7	Vocational-2																	
8	Research Project																	

29. Co-curricular Activities

Students are encouraged to take part in co-curricular activities like seminars, conferences, symposia, paper writing, attending industry exhibitions, project competitions and related activities for enhancing their knowledge and networking.

30. Cultural and Literary Activities

Annual cultural festivals are held to showcase the creative talents in students. They are involved in planning and organizing the activities.

31. Sports and Athletics

Students are encouraged to take part in sports and athletic events regularly. Annual sports meet will be held to demonstrate sportsmanship and competitive spirit.

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RAMAIAH UNIVERSITY OF APPLIED SCIENCES

Course Specifications

B.Com (Hons) in Accounting and Finance

Programme Code: 016

Faculty of Management and Commerce

Batch 2022-2023 onwards

Course Specifications: Financial Accounting - I

Course Title	Financial Accounting - I
Course Code	COC101A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The aim of the course is to acquaint students with essential knowledge of financial accounting to prepare financial statements.
This course deals with basic concepts of business organisation and principles of accounting. Course is intended to train the student to identify, classify, record and summarize the business transactions. In addition, students are taught the different methods of depreciation. Students are also trained to analyse the reforms in preparation of final accounts for sole proprietary business, partnership firm and company.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	3:0:1
Total Hours of Interaction	85
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO1 This course aims at equipping the students with the basic principles of financial accounting for different types of organisations.

CO2 It also provides a detail insight into the various role and responsibilities of different regulatory bodies in developing IFRS standards.

CO3 The students will be exposed to the underlying concepts relating to financial accounting.

CO4 The course will introduce to the double-entry accounting with the aim of preparing & presenting various financial statements.

CO5 The students are introduced to the basic statement of cash flows for a single entity and interpretation of financial statements using ratio analysis.

4. Course Contents

Unit 1 (Purpose of financial accounting): Define financial accounting – purposes of financial statements for the users – main elements of financial reports-regulatory framework – conceptual framework – definitions of asset, liability, equity, income & expenses-prudence.

Unit 2 (Qualitative characteristics of financial statements): Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness.

Unit 3 (Accounting records & double entry accounting system): Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts

Unit 4 (Recording transactions): Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax – recording cash transactions – accounting & valuation of inventories – accruals & prepayments – tangible & intangible assets – depreciation & amortisation accounting – receivables & payables – provisions & contingencies – errors & rectification – bank reconciliation statements-suspense accounts

Unit 5 (Trial balance, financial statements): Capital structure and finance cost- Incomplete records-Statements of profit or loss and other comprehensive income, cash flow statements, statement of financial position – events after reporting period – interpretation of financial statements – use of basic ratios related to profitability, liquidity, activity and resource utilization-Describe the principle of the equity method of accounting for Associate entities

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	3													3			
CO-2		3								1				3			
CO-3					2										2		
CO-4					3					3					2		
CO-5										2			1		2		
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		35
Demonstrations		02
1. Demonstration using Videos	02	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		35
1. Solving Numerical Problems	35	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		03

1. Case Study Presentation	00	
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	03	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**85**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons.) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			**Component 2: SEE (40% Weightage)**
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Mid-Term Test**	**Assignment/ Quiz / Group Activity**	**Lab/Presentation**	**50 Marks**
Maximum Marks ▶	**25**	**25**	**10**	
CO-1	X			X
CO-2	X	X		X
CO-3		X		X
CO-4		X		X
CO-5			X	X
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

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8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources

a. Essential Reading

1.Course Noes
2.ACCA approved study materials of KAPLAN
3.Robert N Anthony, David F Hawkins and Kenneth A Merchant :Accounting
4.Text and Cases: The McGraw-Hill Companies- Special Indian Edition
5.Grewal& Gupta: Advanced Accounting, S Chand & Co., New Delhi.
6.Jain & Narang: Financial Accounting, Kalyani, Delhi.

b. Recommended Reading

1. Chowdhry Anil.(2007) Fundamentals of Accounting & Financial Analysis, Pearson Education
2. Agarwal Rajesh & R Srinivasan. (2005) Accounting Made Easy, Tata McGraw –Hill

c. Magazines and Journals

1. Management Accounting, The Institute of Chartered Accountant of India (ICAI), monthly.
2. Chartered Accounts Today, The Institute of Chartered Accountant of India (ICAI), monthly

d. Websites

1. www.fma.org
2. http://www.icai.org
3. http://www.fma.org

Course Specifications: Law and Practices of Banking

Course Title	Law and Practices of Banking
Course Code	COC102A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

This course aims to acquaint students on laws and practices pertaining to banking in the Indian context. This course enables students to acquire functional knowledge about banking and inculcate skills to interact with bankers. Students are introduced to the concept of negotiable instruments, risk management and banking legislations that govern the functioning of banking operations. Students are also taught the recent and emerging technological trends in banking.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	4:0:0
Total Hours of Interaction	75
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Explain the laws and practices of banking in India
CO-2. Explain the concept of negotiable instruments
CO-3. Describe the importance of the central bank and commercial banks
CO-4. Discuss the role of a banker in risk management
CO-5. Analyse the importance of technology reforms in the banking sector

4. Course Contents

Unit 1 (Features of Banking and Functions of a Banker): Banker and Customer relationship, Roles of Commercial banks, Sources and employment of commercial bank funds, Theories of Liquidity and profitability, Obligations, duties and rights of a banker, Garnishee Order, Disclosure of information about customers account as required by law (KYC), Law of limitation, Banking Regulation Act, Concept of Cash reserve ratio (CRR), Statutory Liquidity Ratio (SLR), Repo rate and Reverse Repo Rate.

Unit 2 (Commercial Banks and Central Bank): Types of Banks, Types of Banking systems, purpose and functions of: Retail banking, Investment banking (securities/trading), Corporate Banking, Private banking, Co-operative banks. Micro Credit, Meaning and Importance, Islamic financing, Meaning and Five Basic Principles. RBI- Regulatory Authority

Unit 3 (Negotiable Instruments): Features of Negotiable Instruments, Negotiable Instruments Act 1881,

Promissory note, Bills of Exchange, Cheque - (meaning and features), Bearer cheques, Crossed cheques, Types of Crossing and Opening of Crossing, Demand draft, Parties to a Negotiable Instrument.

Unit 4 (Paying and Collecting Banker): Precautions to be taken by a Paying banker, Protection to Paying banker in case of Order cheques, appropriate retorts to dishonored cheques. Conversion by Collecting banker, Responsibilities of Collecting banker.

Unit 5 (Principles of Bank Lending and Managing Risk): Ethics of sound lending, Credit worthiness of borrowers, Non-Performing Assets, Modes of creating charge (Lien, Pledge, Hypothecation, Mortgage and its types, Assignment) Different types of risks, Basel norms

Unit 6 (Trends in Banking): Phone banking, call centers, Internet banking, mobile banking payment gateways, card technologies, MICR electronic clearing, Total branch computerization-centralized banking, electronic fund transfer, RTGS, NEFT,IMPS, Electronic money, Mobile Banking, E- cheques.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	2	3												1			
CO-2	1	2								3				3			
CO-3	2									3				2			
CO-4	1	2								1			1	3			
CO-5	1	2								3			1				3
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		65
Demonstrations		05
1. Demonstration using Videos	05	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		00
1. Solving Numerical Problems	00	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		05
1. Case Study Presentation	00	
2. Guest Lecture	00	
3. Industry / Field Visit	00	

4. Brain Storming Sessions	00	
5. Group Discussions	04	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**85**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com. (Hons.) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			**Component 2: SEE (40% Weightage)**
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Mid-Term Test**	**Assignment/ Quiz / Group Activity**	**Lab/Presentation**	**50 Marks**
Maximum Marks ▶	**25**	**25**	**10**	
CO-1	X			X
CO-2	X			X
CO-3	X	X		X
CO-4		X		X
CO-5			X	X
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination

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10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources

a. Essential Reading

1. Course notes
2. Gordon. E and Natarajan. K , (2017), Banking Theory Law & Practice, Mumbai, Himalaya Publishing House
3. Appannaiah. H.R, Sowmya. D.N and Bhaskara. H.A , (2015), Banking Law and Operations , Mumbai, Himalaya Publishing House
4. Mishra Sukhvinder, (2012) , Banking Law & Practice, New Delhi, S Chand & Company Pvt Ltd

b. Recommended Reading

1. S.N Maheshwari. and S.K Maheshwari, (2014), Banking Law & Practice, New Delhi, Kalyani Publishers
2. Appannaiah. H.R and Reddy. P.N, (2012), Law and Practice of Banking, Mumbai, Himalaya Publishing House
3. Shekhar K C. and Shekhar Lekshmy. (2014) Banking- Theory and Practice, 2nd edition, Vikas Publishing House Pvt. Ltd
4. Tannan M L. (2014) Law and Practice of Banking in India, 1st Edition, LexisNexis Publishers
5. Gomez Clifford. (2012) Banking and Finance Theory Law and Practice, 1st edition, prentice hall

c. Magazines and Journals

3. Business Week, weekly
4. Business World, fortnightly

d. Websites

1. http://www.bankingawareness.com/
2. http://www.gktoday.in/
3. http://www.economist.com/
4. http://investopedia.com/

Course Specifications: Business Economics

Course Title	Business Economics
Course Code	COC103A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

This course deals with basic principles, concepts of microeconomics and its interaction with market structures. This course is designed to expose the students to the basic principles and theories of microeconomics. Students are introduced to the concepts of supply and demand and the basic forces to determine equilibrium in a market economy. Further, it introduces a framework for learning about consumer behavior and business decisions in the context of market structures.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	4:0:0
Total Hours of Interaction	70
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Explain concepts and theories of economics
CO-2. Describe the concept of supply and demand function
CO-3. Determine consumer's utility maximization and social welfare
CO-4. Discuss the pricing objectives and market structures
CO-5. Calculate and interpret elasticity of demand and supply

4. Course Contents

Unit 1 (Introduction to Economics and The scope and Method of Business Economics): Indian economic overview, Risk Uncertainty and probability analysis –. Uncertainty and probability analysis - Approach to managerial decision making theory of firm. Ten principles of economics Theory in economics- Role of assumptions- Role of Economic models- Wants and resources; Problem of choice, Production Possibility Frontier; Opportunity cost; Basic economic problems common to all economies.

Unit 2 (Demand Analysis): Law of demand, Reasons for the downward slope of the demand curve. Exceptions to the law; Changes in demand; Elasticity of Demand- Degrees of price elasticity with diagrams; Factors determining price elasticity, methods of measurement. Income elasticity demand; Cross elasticity demand; Demand forecasting- Methods; Laws of supply, Changes in supply- Consumers, Producers and the

Efficiency of the Markets: Consumer's surplus (Marshall), Producer surplus and Market efficiency- Externalities and Market inefficiency- Public goods and common resources.

Unit 3 (Theory of Consumer Choice and New Frontiers in Microeconomics): Cardinal utility analysis; Law of diminishing marginal utility, Consumer's surplus (Marshall), Ordinal utility analysis, diminishing Returns, Indifference curves- Properties, consumer's equilibrium, Price effect, Income effect and substitution effect.

Unit 4 (Theory of Production and Cost): Production function; Law of Variable proportions; Laws of returns, Economies of scale; Producer's Equilibrium with the help of iso-quants and iso-cost lines. Cost function- Important cost concepts. Short run and long run cost analysis (traditional theory) Modern theory of cost- Long run and short run. Revenue analysis. Average Revenue (AR) and Marginal revenue (MR).

Unit 5 (Product Pricing and Factor Pricing): Market structure- Perfect competition, Price and output determination- Role of time element in market price determination. Monopoly- Price output determination, Price discrimination Monopolistic Competition. Price and Output determination. Selling costs. Product differentiation- oligopoly; Price determination (collusive pricing, price leadership).

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	1													1			
CO-2	2				1										1		
CO-3										1	1					2	
CO-4		3										1	2		1		
CO-5				3									2				2
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		50
Demonstrations		05
1. Demonstration using Videos	05	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		00
1. Solving Numerical Problems	00	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		05
1. Case Study Presentation	00	
2. Guest Lecture	00	

3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	05	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**70**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com. (Hons.) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (50% Weightage)			**Component 2: SEE (50% Weightage)**
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Mid-Term Test**	**Assignment/ Quiz / Group Activity**	**Lab/Presentation**	**50 Marks**
Maximum Marks ▶	**25**	**25**	**10**	
CO-1	**X**			**X**
CO-2	**X**			**X**
CO-3	**X**	**X**		**X**
CO-4		**X**		**X**
CO-5			**X**	**X**
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination

10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources

a. Essential Reading

1. Course notes
2. V K Puri. (2015), Business economics, Mumbai, Himalaya Publishing House
3. S Sankaran. (2016), Managerial Economics, Mumbai, Margham Publicatio

b. Recommended Reading

1. Pailwar (2015)Economic Environment of Business ,New Delhi, PHI learning private ltd
2. B Reginald Davies George (2015)Business Economics and Statistics, Forgotten Books
3. Lipsey, R.G. and Chrystal K.A. (2011).Principles of Economics (IX edition) Oxford University Press: Oxford
4. Ramsfield, E. (2012). Micro Economics (IX edition). New York: W.W Norton and company.
5. Ray, N.C. (2014). An introduction to Microeconomics, Macmillan Company of India Ltd: New Delhi
6. Samuelson, PA and Hague W.D. (2012). A textbook of Economic Theory. ELBS Longman group: London

c. Magazines and Journals

5. Business and Economy, Monthly, Pearsons publications
6. Economics Today Magazine, Weekly, Pearsons publications
7. The Indian Economic Journal, Quarterly, Sage publications
8. Money today, Monthly, Time Inc. publications

d. Websites

1. http://businesseconomics.in/
2. https://www.icsi.edu/Docs/Website/Business%20Economics%20(FndProg).pdf

Course Specifications: English for Communication 1

Course Title	**English for Communication 1**
Course Code	TSM101A
Course Type	Ability Enhancement Compulsory Course
Department	Directorate of Transferable Skills and Leadership Development
Faculty	FLAHS/FMC/FMPS/FAD/SSS

1. Course Summary

The course aims at equipping the students with skills essential for effective communication in terms of speaking, writing and comprehension.

The course gives practical exposure to the students by equipping them to use appropriate body language and tone for conversation. It focusses on comprehension of words and building of the word repertoire for meaningful communication. Students are instructed on the ways to construct grammatically correct sentences and compose paragraphs and essays.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	3:0:0
Total Hours of Interaction	45
Number of Weeks in a Semester	15
Department Responsible	Directorate of Transferable Skills and Leadership Development
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

- **CO-1.** Identify the nuances of communication skills
- **CO-2.** Apply the concepts of grammar in written communication
- **CO-3.** Apply professional etiquette as appropriate
- **CO-4.** Practice extempore and basic conversation skills
- **CO-5.** Practice comprehension skills
- **CO-6.** Compose precise paragraphs as per the given topic

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4. Course Contents

Unit 1 (Communication Skills):

Process of communication, terminologies used in communication process, active listening, communication barriers, types of communication – verbal and non-verbal

Unit 2 (Grammar)

Sentence formation, sentence types, different parts of speech, adjectives and articles, verbs and preposition, present and past tense, future tense, use of participles in different tenses, usage of tenses, rules of subject verb agreement

Unit 3 (Essentials of Speaking Skills):

Importance of spoken skills, appropriate use of language, appropriate use of tone, pitch and volume

Unit 4 (Extempore):

Preparation for extempore, mind mapping for speaking readiness, Content of extempore – beginning, body and conclusion, Delivery of extempore – body language and paralanguage

Unit 5 (Conversation Skills)

Body language in conversation, tones in conversation, conversation manners, stages of conversation – introduction, feed forward, close, order of introduction, conversation barriers

Unit 6 (Reading and the Techniques)

Skimming, scanning and reading in details

Unit 7 (Paragraph Writing)

Structure of paragraph – topic sentence, supporting sentence, conclusion sentence, functions of paragraph, paragraph patterns, paragraph writing principles – coherence, unity, order, length

Unit 8 (Comprehension)

Purpose of comprehension, low-level comprehension, high-level comprehension

Unit 9 (Précis Writing)

Paraphrasing techniques, Usage of appropriate words

Unit 10 (Professional Etiquette and Goal Setting)

Etiquette and its importance, types of etiquette – workplace, meeting, telephone, dining, norms of etiquette, goals, types of goal, setting SMART goal

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)												Programme Specific Outcomes (PSOs)		
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PSO-1	PSO-2	PSO-3
CO-1									2						2
CO-2									2						2
CO-3									2						2
CO-4									2						2
CO-5									2						2
CO-6									2						2
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution															

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		15
Demonstrations		02
1.Demonstration using Videos	02	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		0
1. Solving Numerical Problems	00	
Practical Work		04
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	04	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		14
1. Case Study Presentation	04	
2. Guest Lecture	02	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	04	
5. Group Discussions	04	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**45**

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7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the UG Programme (B.Sc. / B.Com/ BBA). The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1, SC2, SC3 or SC4), COs are assessed as illustrated in the following Table.

Focus of CO's on each Component or Subcomponent of Evaluation:

	Component 1: CE (60% Weightage)		Component 2: SEE (40% Weightage)
Subcomponent▶	SC1	SC2	
Subcomponent Type ▶	Practical Assessment	Assignment	50 Marks
Maximum Marks▶	30	30	
CO-1	X	X	X
CO-2			X
CO-3		X	X
CO-4	X		
CO-5	X	X	X

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Face to face lectures
2.	Understanding	Face to face lectures, group discussions
3.	Critical Skills	–
4.	Analytical Skills	Face to face lectures, activities, , group discussions, assignment
5.	Problem Solving Skills	–

6.	Practical Skills	Face to face lectures, activities, , group discussions, course work
7.	Group Work	Course work, practice, assignment, group discussion
8.	Self-Learning	Course work, practice, assignment, group discussion
9.	Written Communication Skills	Face to face lectures, Course work, practice, assignment, group discussion
10.	Verbal Communication Skills	Face to face lectures, Course work, practice, assignment, group discussion
11.	Presentation Skills	--
12.	Behavioral Skills	Course work, practice, assignment, group discussion, presentation practice, role plays
13.	Information Management	Assignment
14.	Personal Management	--
15.	Leadership Skills	--

9. Course Resources

a. Essential Reading

1. Class Notes
2. Raman M and Sharma S (2004) Technical Communication: Principles and Practice. New Delhi: Oxford University Press
3. Hory Sankar Mukherjee, (2013), Business Communication, Oxford University Press
4. Kroehnert, Gary (2004), Basic Presentation Skills, Tata McGraw Hill

b. Recommended Reading

1. Sathya Swaroop Debashish and Bhagaban Das, (2014), Business Communication, PHI, New Delhi
2. Young, Dona J (2006) Foundations of Business Communications: An Integrated Approach, Tata McGraw Hill
3. Kaul, Asha (2007) Effective Business Communication, Prentice Hall India
4. Bienvenu, Sherron (2008) The Presentation Skills Workshop, Prentice Hall
5. KavitaTyagi and Padma Misra (2011) Professional Communication, PHI Learning Private Limited, New Delhi

c. Websites

1. www.myenglishpages.com
2. www.britishcouncil.com
3. www.englishmagazine.com
4. www.justenglishmagazine.com

d. Other Electronic Resources

1. Electronic resources on the course area are available on RUAS library

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10. Course Organization

Course Code	TSM101A		
Course Title	English for Communication 1		
Course Leader's Name		As per Timetable	
Course Leader's Contact Details		**Phone:**	+91-80-453666666
		E-mail:	director.tsld@msruas.ac.in
Course Specifications Approval Date		July-2022	
Next Course Specifications Review Date		July-2026	

Course Specifications: Computer Applications

Course Title	Computer Applications
Course Code	BAM101A
Course Type	Skill Enhancement Course
Department	Management Studies
Faculty	Management and Commerce

1. Course Summary

The course trains the students with Information Technology tools which includes various Office Automation Tools for individuals and corporate.
The student will be trained on Advanced MS Office applications to create professional-quality documents. Main emphasis will be given on Advanced Excel to perform arithmetic, financial and statistical operations and functions. The student will be trained to gain the skills necessary to use pivot tables, audit and analyze worksheet data using what-if analysis, utilize data tools, create record and manage macros.

2. Course Size and Credits:

Number of Credits	02
Credit Structure (Lecture: Tutorial: Practical)	1:0:1
Total Hours of Interaction	55
Number of Weeks in a Semester	15
Department Responsible	Management Studies
Total Course Marks	50
Pass Criterion	As per the Academic Regulation/Programme Specifications
Attendance Requirement	As per the Academic Regulations/Programme Specifications

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Create professional-quality documents
CO-2. Identify, categorize, record, store and process the office data and records effectively
CO-3. Perform arithmetic, logical, referencing and financial functions using MS Excel
CO-4. Analyse data using pivot tables and what-if analysis
CO-5. Develop laboratory report in the prescribed format

4. Course Contents

Unit 1 (Word-Processing): Concept of Word Processor, creating a New Document, Formatting of a Document, Working with Tables, Creating Newspaper Columns, Indexes and Table of Contents, Creating References, Reviewing the Documents, Applying Track Changes, Adding Hyperlinks, Mail Merge, Protecting the Document.

Unit 2 (Formulas and Functions in MS Excel): Arithmetic Formulas, Library, Financial, Statistical, String Functions and Logical Functions, Referencing Cells, Creating Charts and Graphics.

Unit 3 (Advanced Excel): Exchanging Data using Clipboard, Filter, Advanced Filter, Applying Conditional Formatting, Pivot Tables and Pivot Charts, What-if Analysis, Object Linking and Embedding, Macros, Recording and Managing Macros

Unit4 (PowerPoint Presentation): Creating, Managing, Viewing and Navigating a Presentation, Master Views, Slide Master, Hyperlinks, Animation and Multimedia, Slide Transition.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)														Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PO-14	PSO-1	PSO-2	PSO-3	PSO-4
CO-1		2											2		2			
CO-2				3									1			2		
CO-3			2													3		
CO-4	1																	1
CO-5										2	1		3					2
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																		

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		15
Demonstrations		00
1. Demonstration using Videos	00	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		00
1. Solving Numerical Problems	00	
Practical Work		30
1. Course Laboratory	00	
2. Computer Laboratory	30	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		00
1. Case Study Presentation	00	
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	00	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**55**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.B.A. Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation			
	Component 1: CE (60% Weightage)		Component 2: SEE (40% Weightage)
Subcomponent ▶	SC1	SC2	
Subcomponent Type ▶	Lab Manual Report 1	Lab Manual report 2	20 Marks
Maximum Marks ▶	15	15	
CO-1	×		×
CO-2		×	×
CO-3	×		×
CO-4	×	×	×
CO-5		×	

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures and laboratory instructions
2.	Understanding	Laboratory instruction
3.	Critical Skills	Laboratory work
4.	Analytical Skills	Laboratory work
5.	Problem Solving Skills	Laboratory work
6.	Practical Skills	Laboratory work
7.	Group Work	Laboratory work
8.	Self-Learning	Laboratory work
9.	Written Communication Skills	Laboratory work
10.	Verbal Communication Skills	Laboratory Viva
11.	Presentation Skills	Laboratory report
12.	Behavioral Skills	---
13.	Information Management	Laboratory report
14.	Personal Management	Effective management of learning,

		time management, achieving the learning outcomes
15.	Leadership Skills	Laboratory instruction
16.	Ability Enhancement	Laboratory work
17.	Skill/Vocational Enhancement	Laboratory work, Laboratory report

9. Course Resources

a. Essential Reading

1. Laboratory Manual and Class Notes
2. Rajaraman, V. and Adabala Neeharika., (2014). 'Fundamentals of Computers', 6th edition, PHI Learning Pvt. Ltd.
3. Lambert, Joan. and Frye Curtis., (2016). 'Microsoft Office 2016 Step by Step', 2nd edition, India, Microsoft Press.
4. Bulsari, S., Sinha, S. and Pandya, K., (2012). 'SPSS in Simple Steps', New Delhi, DreamTech Press.

b. Recommended Reading

1. ITL Education Solutions Limited, (2011). 'Fundamentals of Computers', For Undergraduate Courses in 'Commerce and Management', India, Pearson Education.
2. House, Dorothy. (2015). 'Microsoft Word, Excel, and PowerPoint': Just for Beginners, UK, Outskirts Press.
3. Meyers, L.S., Gamst, G.C. and Guarino, A.J., (2013). 'Performing Data Analysis', Using IBM SPSS, 1st edition, Wiley-Blackwell.

c. Magazines and Journals

1. Inside Microsoft Office Magazine, The Coding Institute, Monthly
2. Data Quest, Cyber Media India Ltd, Fortnightly

d. Websites

1. "what-is-powerpoint", (Retrieved on 5th June 2022) https://support.microsoft.com/en-us/office/what-is-powerpoint-5f9cc860-d199-4d85-ad1b-4b74018acf5b?wt.mc_id=otc_powerpoint#
2. "Excel 2013 - Getting Started with Excel", (Retrieved on 5th June 2022) https://edu.gcfglobal.org/en/excel2013/getting-started-with-excel/1/

e. Other Electronic Resources

MS Office

Course Specifications: Business and Technology

Course Title	Business and Technology
Course Code	COC106A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The aim of this course is to introduce students the basic concept of business, vision and mission of the organisation.
This course deals with the various factors involved in external environments. Students are taught about public, private, joint sectors and problems faced by organizations. Students are also trained to present the need for corporate social responsibility.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	4:0:0
Total Hours of Interaction	70
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO1 Identify the business organization, its stakeholders, and the external environment.

CO2 Analyzing the Business organizational structure, functions, and governance.

CO3 Understand the various functions of management such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources.

CO4 Understand the meaning and concept of professional ethics in accounting and business

CO5 Assess the various functions of a leader, personal effectiveness, and communication

4. Course Contents

Unit 1 (The business organization, its stakeholders and the external environment): The purpose and types of business organisation, Stakeholders in business organisations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors.

Unit 2 (Business organizational structure, functions and governance): The formal and informal business organisation, Business organisational structure and design, Organisational culture in business, Committees in business organisations, Governance and social responsibility in business.

Unit 3 (Accounting and reporting systems, compliance, control, technology and security): The relationship between accounting and other business functions, Accounting and finance functions within business organisations, Principles of law and regulation governing accounting and auditing, The sources and purpose of internal and external financial information, provided by business, Financial systems, procedures and related IT applications, Internal controls, authorisation, security of data and compliance within business, Fraud and fraudulent behaviour and their prevention in business, including money laundering, The impact of Financial Technology (Fintech) on accounting systems.

Unit 4 (Leading and managing individuals and teams & Personal effectiveness and communication): Leadership, management and supervision, Recruitment and selection of employees, Individual and group behaviour in business organisations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance, The application and impact of Financial Technology (FinTech) in accountancy and audit, Personal effectiveness techniques- Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral -Communicating in business.

Unit 5 (Professional ethics in accounting and business): Fundamental principles of ethical behavior, The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics, Ethical conflicts and dilemmas.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	1	2									1			1			
CO-2			2	2							1				1		
CO-3			1	2								1				2	
CO-4								1	2	3			2			2	
CO-5						2	2	1					2				3
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		47
Demonstrations		03
1. Demonstration using Videos	03	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		00
1. Solving Numerical Problems	00	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		10
1. Case Study Presentation	03	
2. Guest Lecture	02	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	02	
5. Group Discussions	03	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**70**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Mid-Term Test**	**Assignment/ Quiz / Group Activity**	**Lab/Presentation**	**40 Marks**

Maximum Marks ▶	25	25	10	
CO-1	X			X
CO-2	X	X	X	X
CO-3		X		X
CO-4		X		X
CO-5			X	X
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources

a. Essential Reading

1. ACCA F1 – Business & Technology Book published by Kaplan Publications Vasishth, Neeru, "Business Organization", Taxmann, New Delhi
2. Talloo, Thelman J., "Business Organizational and Management", TMH, New Delhi
3. Tulsian, P.C., Business Organisation, Pearson Education, New Delhi

4. Gupta, R. N. " Business Organisation & Management" Edited 2015 TXMAN Publishing, New Delhi 110011
5. B.G. Satyaprasad , K. Nirmala , Vedananda Murthy & D.S. Gopalakrishna " Business Organization and Management" Edited 2012, I. K. International Publishing House Pvt. Ltd. 4435-36/7, Ansari Road, Dariyaganj , New Delhi - 110002, Delhi, India

b. Recommended Reading

1. PAUL (2011), Business Environment, 2nd Edition, Tata McGraw-Hill Education.
2. Wetherly Paul and Dorron, (2018), Business Environment, 4th Ed. Oxford University Press.
3. Hamilton Leslie, Webster Philip, (2015), The International Business Environment, 3rd Ed. Oxford University Press.
4. Gopal Namitha, (2009), Business Environment, 2nd Ed. Mc Graw Hill.

c. Magazines and Journals

9. Prabandhan: Indian Journal of Management, Monthly
10. Asian Journal of Management cases, bi-annual
11. Harvard Business Review, six issues annually
12. Business Line, supplement Catalyst, weekly

d. Websites

1. https://india.oup.com
2. https://www.mheducation.co.in
3. https://www.pearson.com/
4. https://global.oup.com/academic/?cc=in&lang=en&

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Course Specifications: Financial Accounting – II

Course Title	Financial Accounting – II
Course Code	COC107A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The course aims to equip students with essential knowledge of financial accounting for joint venture, hire purchase and consignment.
Students are taught the concepts of hire purchase, consignment and insurance claims. Students are taught the procedural steps and its importance in preparing departmental accounts for standalone companies and accounting for branches. Students are also trained on application of financial accounting concepts to prepare joint venture account and to calculate share capital and debenture values.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	4:0:0
Total Hours of Interaction	70
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Explain the concept of hire purchase, consignment and insurance claims
CO-2. Describe the practices of accounting for joint venture
CO-3. Discuss the procedural steps to prepare accounts for branches, departments and joint ventures
CO-4. Apply the concept of financial accounting to determine share capital and debentures values
CO-5. Apply accounting concepts and principles to assess value of insurance claims

4. Course Contents

Unit 1 (Accounting for Joint Ventures): Introduction, Objectives, Distinction between joint venture, consignment and partnership, maintenance of accounts in the books of co-ventures, maintaining separate books for joint venture, preparation of memorandum joint venture, problems on Joint venture

Unit 2 (Consignment Accounts): Introduction to consignment, Consignee, Goods Invoiced at Cost Price and Selling Price, Normal Loss, Abnormal Loss, Valuation of Stock, Stock Reserve, Journal Entries, Ledger Accounts in the books of Consignor and Consignee

Unit 3 (Hire Purchase System): Introduction to Hire Purchase and Installment Purchase System, Hire Purchase Agreement, Hire purchase Price, Cash Price, Charges, Calculation of Interest, Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only)

Unit 4 (Branch Accounts): Introduction to branches of accounts, Types of Branches, Dependent Branches, Supply of Goods at Cost Price, Invoice Price – Branch Account in the books of Head Office (Debtors System Only)

Unit 5 (Departmental Accounts): Introduction to departmental accounts, basis of allocation of expenses, trading and Profit and Loss Account in Columnar form – (Excluding Inter Departmental Transfers at invoice price)

Unit 6 (Accounting for Share Capital & Debentures): Issue of shares, forfeiture, and Reissue of shares, redemption of shares. Issue and redemption of debentures

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	2	1		3	2						1			2			
CO-2	1			3	2						1			3			
CO-3	2			2	2							1		3			
CO-4	2	1		1	2								2	3			
CO-5	2			3	2							1		2			
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		47
Demonstrations		03
1. Demonstration using Videos	03	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		00
1. Solving Numerical Problems	00	

Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		10
1. Case Study Presentation	03	
2. Guest Lecture	02	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	02	
5. Group Discussions	03	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**70**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			**Component 2: SEE (40% Weightage)**
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Mid-Term Test**	**Assignment/ Quiz / Group Activity**	**Lab/Presentation**	**40 Marks**
Maximum Marks ▶	**25**	**25**	**10**	
CO-1	X			X
CO-2	X	X	X	X
CO-3		X		X
CO-4		X		X
CO-5			X	X
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

8. Course Resources

a. Essential Reading

1. Beams F. A, Anthony Joseph H., Bettinghaus and Smith Kenneth. (2011) Advanced Accounting, 11th Edition, Prentice Hall, New Jeresy
2. Christensen Theodore, Cottrell David and Baker Richard. (2013) Advanced Financial Accounting, 10th Edition, McGraw-Hill/ Irwin
3. S.N. Maheshwari and S.K. Maheshwari. (2010) Advanced Accounting Vol. II, 11th Edition, Vikas Publishing Housing, New Delhi

b. Recommended Reading

1. Fischer. M. Paul., Tayler. J. William and Cheng. H. Rita (2011) Advanced Accounting, 11th Edition, Cengage Learning, Boston
2. Richard Lewis and David Pendrill. (2004) 8th Edition, Advanced Financial Accounting, Prentice Hall
3. Warren. S. Carl, Reeve. M. James and Duchac Jonathan (2013) Financial Accounting, 13th Edition, Cengage Learning, Boston

c. Magazines and Journals

13. Management Accountant, The Institute of Chartered Accountant of India (ICAI), monthly.

d. Websites

1. http://www.icai.org/
2. http://www.icfai.org/

Course Specifications: Income-Tax Law and Practice

Course Title	Income-Tax Law and Practice
Course Code	COC108A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The course aims to equip students with the essential knowledge of Indian direct taxation to prepare Income tax returns and analyse the tax reforms.
This course deals with the concepts of tax and types of tax system in India. Students are introduced to the concepts of assessee, residential status, heads of income, Income from Salary, Income from House Property. Students are trained on the application of income Tax concepts to determine tax liability and analyse tax reforms.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	3:0:1
Total Hours of Interaction	85
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Explain the concepts and principles of direct taxes in India
CO-2. Determine the residential status of an Assessee
CO-3. Compute taxable income under salary head and tax liability of an Assessee
CO-4. Discuss the tax provisions relevant to House Property
CO-5. Analyse the impact of tax reforms on Assessee

4. Course Contents

Unit 1 (Introduction to Income Tax): Types of Taxes, cannons of taxation, Definitions: assessment Year, Previous Year, exceptions to the general rule of Previous Year, Assessee, Person, Income, casual Income, Gross Total Income, Total Income, Agriculture Income, Income Tax Authorities and Procedures of Assessments.

Unit 2 (Exempted Incomes): Introduction – Exempted Incomes U/S 10 – Restricted to Individual Assessee.

Unit 3 (Residential Status): Residential Status of an individual – Determination of Residential Status – Incidence of Tax – Problems.

Unit 4 (Income from Salary): Meaning – Definition – Basis of Charge – Advance Salary – Arrears of Salary – Allowances – Perquisites – Provident Fund – Profit in Lieu of Salary – Gratuity – Commutation of Pension – Encashment of Earned leave – Compensation of voluntary retirement – Deductions from Salary U/S 16 – Problems of Income form Salary.

Unit 5 (Income from House Property): Basis of Charge – Deemed Owners – Exempted Incomes form House Property – Composite Rent – Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House property.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	2													2			
CO-2	1		2								1			2			
CO-3	1	1	3	3								1		2			
CO-4			2	3							1			2			
CO-5	1		3										2	2			
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		32
Demonstrations		03
1. Demonstration using Videos	03	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		30
1. Solving Numerical Problems	30	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		10
1. Case Study Presentation	03	
2. Guest Lecture	02	

3. Industry / Field Visit	00	
4. Brain Storming Sessions	02	
5. Group Discussions	03	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**85**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			**Component 2: SEE (40% Weightage)**
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Mid-Term Test**	**Assignment/ Quiz / Group Activity**	**Lab/Presentation**	**40 Marks**
Maximum Marks ▶	**25**	**25**	**10**	
CO-1	X			X
CO-2	X	X	X	X
CO-3		X		X
CO-4		X		X
CO-5			X	X
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment

6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources

a. Essential Reading

1. Singhania Vinod (2018) Direct Tax Laws, New Delhi, Taxman's Publication*
2. Singhania Vinod and Singhania Kapil. (2018) Direct Tax Laws and Practice, 54th edition, New Delhi, Taxman's Publications (p) Ltd.,
   (Note: Latest Edition to be considered and will be added to library)

b. Recommended Reading

1. Ahuja Girish and Gupta Ravi (2018), Note on Direct Taxes, 24th edition, Bharat Law House Pvt.
2. Mehrotra (2018) Direct Taxes Law and Practices Including Tax Planning and Management and Wealth Tax Assessment Year, 40th Edition, New Delhi, Sahitya Bhavan Publication
3. Lal and Vashisht (2018) Direct Tax, 35th Edition, I K International Publishing House Pvt. Ltd
4. Swamynathan.C, Abhirami, D and Srinivas. G, Income Tax, Kalyani Publishers

c. Magazines and Journals

1. Management Accountant, The Institute of Chartered Accountant of India (ICAI), monthly.
2. Chartered Accounts Today, The Institute of Chartered Accountant of India (ICAI), monthly.

d. Websites

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in

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Course Specifications: Environmental Studies

Course Title	Environmental Studies
Course Code	BTN101A
Department	Biotechnology
Faculty	Life and Allied Health Sciences

1. Course Summary

The aim of this course is to invoke awareness among students about the burning global environmental issues.

The course exposes the students to various problems associated with abuse of natural resources. The concepts of ecosystems, biodiversity and its conservation and environmental pollution will be discussed. The course emphasizes social issues associated with the environment, and the impact of human population on the environment.

2. Course Size and Credits:

Number of credits	02
Total hours of classroom interaction	30
Number of tutorial hours	00
Number of semester weeks	16
Department responsible	Department of Biotechnology
Course marks	Total: 50
Pass requirement	As per academic documents
Attendance requirement	As per university regulations

Teaching, Learning and Assessment

3. Course Outcomes

After undergoing this course students will be able to:

- **CO1.** Illustrate the multidisciplinary nature of environmental studies and recognize the need for public awareness
- **CO2.** Explain the various natural resources and their associated problems, ecosystem, and environmental pollution
- **CO3.** Analyse the concept of ecosystem and classify various types
- **CO4.** Compare biodiversity at local, national and global levels
- **CO5.** Discuss various social issues pertaining to environment including sustainable development and energy issues

4. Course Contents

Natural resources: Forest resources: Use and over-exploitation, deforestation, **Water resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems, Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. **Food resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity. **Energy resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Ecosystems: Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries).

Biodiversity and its conservation: Definition: genetic, species and ecosystem diversity, Biogeographical classification of India, Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values Biodiversity at global, national and local levels, India as a mega-diversity nation, Hot-spots of biodiversity, Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts, Endangered and endemic species of India, Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Environmental Pollution: Definition, causes, effects and control measures of: Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution, Solid waste management: Causes, effects and control measures of urban and industrial wastes, Role of an individual in prevention of pollution.

Disaster management: floods, earthquake, cyclone and landslides

Social Issues and the Environment: From unsustainable to sustainable development, Urban problems and related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people; its problems and concerns.

Environmental ethics: Issues and possible solutions, climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Case studies, Wasteland reclamation, Consumerism and waste products, Environmental Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness. Human Population and the Environment: Population growth, variation among nations, Population explosion.

5. CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO3	PSO4
CO-1	3				1				2	3			3	1	1
CO-2	3				1				2	3			3	1	1
CO-3	3				1				2	3			3	1	1
CO-4	3				3			1	3	3	1		3	1	1
CO-5	3				3			1	3	3	1	1	3	1	3
	3: High Influence, 2: Moderate Influence, 1: Low Influence														

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		25
Demonstrations		02
1. Demonstration using Videos	02	
2. Demonstration using Physical Models/Systems		
3. Demonstration on a Computer		
Numeracy		
1. Solving Numerical Problems		
Practical Work		
1. Course Laboratory	25	
2. Computer Laboratory		
3. Engineering Workshop/Course Workshop/Kitchen		
4. Clinical Laboratory		
5. Hospital		
6. Model Studio		
Others		
1. Case Study Presentation		
2. Guest Lecture		
3. Industry/Field Visit		
4. Brain Storming Sessions		
5. Group Discussions		
6. Discussing Possible Innovations		
Term test and Written Examination		03
Total Duration in Hours		30

7. Course Assessment and Reassessment

The components and subcomponents of course assessment are presented in the Academic Regulations document pertaining to the Programme. The procedure to determine the final course marks is also presented in the Academic Regulations document as well.

The assessment questions are set to test the course learning outcomes. In each component or subcomponent, certain Course Outcomes are assessed as illustrated in the following Table.

Focus of Course Learning Outcomes in each component assessed		
	CE (50% Weightage)	SEE (50% Weightage)
	SC Innovative Assignment	SEE
	25 Marks	25 Marks
CO-1	☑	☑
CO-2	☑	☑
CO-3	☑	☑
CO-4		☑
CO-5		☑

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of course outcomes in each component assessed in the above template at the beginning of the semester.
Course reassessment policies are also presented in the Academic Regulations document.

8. Achieving Course Learning Outcomes

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Classroom lectures
2.	Understanding	Classroom lectures, self-study
3.	Critical Skills	Assignment
4.	Analytical Skills	Assignment
5.	Problem Solving Skills	Assignment, Examination
6.	Practical Skills	Assignment
7.	Group Work	--
8.	Self-Learning	Self-study
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	--
11.	Presentation Skills	--
12.	Behavioral Skills	--
13.	Information Management	Assignment
14.	Personal Management	--
15.	Leadership Skills	--

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9. Course Resources

a. Essential Reading

1. Class Notes
2. Bharucha, E., 2004, *Environmental Studies*, New Delhi: University Grants.
3. Ahluwalia, V.K., 2013, *Environmental Studies: Basic concepts*, The Energy and Resources Institute (TERI).

b. Recommended Reading

1. Jadhav, H., Bhosale, V.M., 1995, *Environmental Protection and Laws*, Delhi: Himalaya Publishing House.

c. Magazines and Journals

https://www.omicsonline.org/environmental-sciences-journals-impact-factor- ranking.php

d. Websites

https://www.sciencedaily.com/news/earth_climate/environmental_science/

e. Other Electronic Resources

http://www.globalissues.org/issue/168/environmental-issues

10. Course Organization

Course Code	BTN101A	
Course Title	Environmental Studies	
Course Leader/s Name	As per timetable	
Course Leader Contact Details	**Phone:**	08045366666
	E-mail:	hod.bt.ls@msruas.ac.in
Course Specifications Approval Date	June 22	
Next Course Specifications Review	June 26	

Course Specifications: Health and wellbeing

Course Title	Health and well being
Course Code	**AHU101A**
Department	Allied Health Sciences
Faculty	Faculty of Life and Allied Health Sciences

1. Course Summary:

1. Aim and Summary

The course is intended to introduce the concept of health and wellbeing and the ways in which it could be achieved through integrative lifestyle. Students undergo various health issues during their student period. Hence, it is imperative for them to maintain optimum health through proper diet, healthy lifestyles, and adequate physical activity. This course will provide simple and practical guidance to the students with latest scientific evidence in the field of lifestyle medicine (modern medicine), Ayurveda, and Yoga, and Meditation. The course also intends to equip students with handy tool as a continuous resource to facilitate lifestyle changes.

II. Aim

a) The course aims to provide students:

b) To enhance health and wellbeing through integrative lifestyle.

2. Course Size and Credits:

Number of credits	02
Total hours of classroom interaction during the semester	15
Number of practical/tutorial hours during the semester	15
Course leaders	Dr. Krishnamurthy Jayanna Mr. Shivanand Savatagi
Number of semester weeks	16
Department responsible	Allied Health Sciences (Division of Integrative Health Sciences)
Course evaluation	Total Marks: 50
Pass requirement	As per the Academic Regulations
Attendance requirement	As per the Academic Regulations

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I. Teaching, Learning and Assessment

3. Course Outcomes (CO)

No	Intended learning outcome
1	To understand the definitions and scope of health, wellbeing and quality of life, and how they are changing in current times
2	To understand the relationship between lifestyles and health and wellbeing; and science of Integrative Lifestyle based on modern and traditional approaches
3	To apply tools and methods related to different aspects of Integrative Lifestyle
4	To apply the concepts of comprehensive Integrative Lifestyle for improving health and wellbeing

4. Course Contents

Unit-1: Health, wellbeing, and quality of life

- Definitions, determinants, and dimensions
- Changing paradigms of lifestyles
- Reasons for change in lifestyle paradigms
- Effects of changing lifestyles on Health and Wellbeing
- Understanding Integrative Lifestyle (definition and components)

Unit-2: Science of lifestyle based on Modern Medicine

- Nutrition: Energy, metabolism, healthy and balanced diet, Calories, Understanding through charts and scales
- Healthy sleep: Science of sleep, importance, sleep hygiene
- Physical activity and its benefits
- Substance use (tobacco, alcohol), healthy habits and healthy lifestyles
- Stress management and Sleep hygiene as part of Healthy lifestyle

Unit -3: Ayurveda Lifestyle

- Individual's unique body – mind constitution
- Variations in individual's constitutions (diurnal effects, seasonal effects, age related effects and effects of food)
- Recommendations (Daily, Seasonal) for Ayurvedic lifestyle customized to individual constitution

Unit-4: Yoga and Meditation

- Philosophy and Science of Yoga and Meditation
- Practical demonstration of simple yoga techniques
- Heartfulness meditation and supportive practices demonstration

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)												Programme Specific Outcomes (PSOs)		
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PSO-1	PSO-2	PSO-3
CO-1									2			2			2
CO-2									2			2			2
CO-3									2			2			2
CO-4									2			2			2
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution															

6.Course Teaching and Learning Methods

Teaching and Learning Methods	Duration (hours)	Total Duration in Hours
Face to Face Lectures		10
Demonstrations		02
1. Demonstration using Videos	02	
2. Demonstration using Physical Models/ Systems/in person		
3. Demonstration on a Computer/online classes		
Numeracy		
1. Solving Numerical Problems		
Practical Work		
1. Course Laboratory		
2. Computer Laboratory		
3. Engineering Workshop/Course Workshop/Kitchen		
4. Clinical Laboratory		
5. Hospital		
6. Model Studio		
Others		13
1. Case Study Presentation	02	
2. Guest Lecture	03	
3. Industry/Field Visit		
4. Brain Storming Sessions	02	
5. Group Discussions	04	
6. Discussing Possible Innovations		
Written Examination (MCQ and Essay – CE based evaluation)		05
Total Duration in Hours		**30**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Sc Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1, SC2, SC3 or SC4), COs are assessed as illustrated in the following Table.

Focus of CO's on each Component or Subcomponent of Evaluation:

	Component 1: CE (60% Weightage)		Component 2: SEE (40% Weightage)
Subcomponent	SC1	SC2	
Subcomponent Type	Practical Assessment	Assignment	50 Marks
Maximum Marks	30	30	
CO-1		X	X
CO-2			X
CO-3	X	X	X
CO-4	X		

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester. The overall 40% is required to clear the course that incudes CE and SEE components.

Course reassessment policies are presented in the Academic Regulations document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Face to face lectures
2.	Understanding	Face to face lectures, group discussions
3.	Critical Skills	--
4.	Analytical Skills	Face to face lectures, activities, , group discussions, assignment
5.	Problem Solving Skills	--
6.	Practical Skills	Face to face lectures, activities, , group discussions, course work
7.	Group Work	Course work, practice, assignment, group discussion
8.	Self-Learning	Course work, practice, assignment, group discussion

9.	Written Communication Skills	Face to face lectures, Course work, practice, assignment, group discussion
10.	Verbal Communication Skills	Face to face lectures, Course work, practice, assignment, group discussion
11.	Presentation Skills	--
12.	Behavioral Skills	Course work, practice, assignment, group discussion, presentation practice, role plays
13.	Information Management	Assignment
14.	Personal Management	--
15.	Leadership Skills	--

9.Course resources

a. Essential Reading

1. Science and practice of Integrative Health and Wellbeing Lifestyle
2. Simple Heartfulness Practices
3. Chandola H M. Lifestyle disorders: Ayurveda with lots of potential for prevention. Year : 2012 / Volume: 33 | Issue Number: 3 / Page: 327-327
4. Cohen, M. Challenges and Future Directions for Integrative Medicine in Clinical Practice. Evid-Based-Integrative-Med2. 117-122 (2005).
5. Diet, nutrition and the prevention of chronic diseases: report of a Joint WHO/FAO Expert Consultation. WHO Technical Report Series, No. 916. Geneva: World Health Organization; 2003.
6. Horst R, Jaeger M, Smeekens S et al. Host and Environmental Factor Influencing Individual Human Cytokine Responses. 2016, Cell167, 1111-1124
7. Irwin, M., Opp, M. Sleep Health: Reciprocal Regulation of Sleep and Innate Immunity. Neuropsychopharmacol 42, 129-155 (2017)
8. What is Integrative Healthcare? - Duke Integrative Medicine. (2020),. Retrieved 23 August 2020, from https:/dukeintegrativemedicine.org/ leadership-program/what-is-integrative-healthcare/
9. Kamlesh D Patel. The Profound Beauty of Yoga. Heartfulness Collector's Edition. December 2018
10. Kamlesh D Patel. Yogic Psychology. Heartfulness Collectors' edition. December 2019

b. Recommended Reading

1. Heartfulness Way
2. Designing Destiny
3. Disease burden and mortality estimates. (2020). Retrieved 23 August 2020, from https://www.who.int/healthinfo/global burden disease/estimates/en/index1.html
4. Garaulet, M., Gómez-Abellán, P., Alburquerque-Béjar, J. et al. Timing of food intake predicts weight loss effectiveness. Int Obes 37, 604-611 (2013)
5. H. (2020). The 4 most important types of exercise Harvard Health. Retrieved 23 August 2020, from https:/l,www.health.harvard.edu/exercise-and-fitness/the-4-

most-important-types-of-exercise
6. Johnstone AM, Murison SD, Duncan JS, Rance KA, Speakman J. Factors influencing variation in basal metabolic rate include fat-free mass, fat mass, age, and circulating thyroxine but not sex, circulating leptin, or triiodothyronine. Am J Clin Nutr. 2005 Nov; 82(5):941-8
7. Medicine, U. (2020). Why does Integrative Medicine Matter? Explore Integrative Medicine. Retrieved 23 August 2020, fromhttps://exploreim.ucla.edu/video/why-integrative-medicine-matters/
8. Megari K. Quality of life in chronic disease patients. Heal Psychol Res. 2013
9. PILCHER et al. Sleep quality versus sleep quantity: relationships between sleep and measures of health, well-being and sleepiness in college students. Journal of Psychosomatic Research, Vol. 42, No. 6, pp. 583 596. 1997
10. Rebel DK, Greeson JM, Brainard GC, Rosenzweig S. Mindfulness-based stress reduction and health-related quality of life in a heterogeneous patient population. Gen Hosp Psychiatry. 2001
11. Tolahunase, Madhuri R. et al. 'Yoga- and Meditation-based Lifestyle Intervention Increases Neuroplasticity and Reduces Severity of Major Depressive Disorder: A Randomized Controlled Trial'. 1 Jan. 2018: 423 - 442.
12. Types of Stressors (Eustress vs. Distress). (2020). Retrieved 23 August 2020, from https://www.mentalhelp.net/articles/ types-of-stressors-eustress-vs-distress/
13. Vasant Lad. The Complementary Book of Ayurvedic Home Remedies. London. 2006.
14. Wang C (2014). Challenges for the Future of Complementary and Integrative Care. Health Care Current Reviews 2: e102.doi:10.4172/2375-4275.1000e102

Course Specifications: Internship

Course Title	Internship
Course Code	COU101A
Course Type	Skill Enhancement Courses
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The aim of this course is to enable students to experience a working environment of an organization in the selected Industry.
The students visit various departments of an organisation in the selected industry and observe the activities in each of the departments and relate to underlying theoretical concepts. Students are also required to conduct relevant analyses of the organisation and document their learning experience.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	0:0:3
Total Hours of Interaction	90
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1.	Discuss the vision, mission, core values and structure of the organisation in the selected industry
CO-2.	Analyse the business objectives of the Organisation and its Strategic Business Units (SBUs)
CO-3.	Discuss the financial wealth of the organisation using relevant techniques
CO-4.	Discuss the functions, responsibilities and inter-relationships of the department(s) to meet business objectives

4. Course Contents

Unit 1: Introduction to profile, Vision and Mission, Product range of the organisation
Unit 2: Study Organisational structure
Unit 3: Study Functional areas and Operational activities of each of the department(s)
Unit 4: Select a particular function in the department and study the process in detail including the various stake holders involved to ensure smooth work completion
Unit 5: Conduct a detailed financial analysis of the organisation using appropriate techniques
Unit 6: Identify good practices and provide suggestions for the department(s)
Unit 7: Prepare and present internship report in the prescribed format

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)		
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	3	2												3			
CO-2		1	2	3							2		1	3			
CO-3				3		2	2							3	2	2	
CO-4				2	1		3	2	2	2	2	1		3		2	1
	3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to face interaction		10
Industry Internship		80
Field work	40	
Report Writing	20	
Presentation preparations	10	
Evaluation of Report and Presentations	10	
Total Duration in Hours		90

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE, COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation		
	Component 1: CE (60% Weightage)	Component 2: SEE (40% Weightage)
Subcomponent ▶	CE	SEE
Subcomponent Type ▶	Presentation	Internship Report
Maximum Marks ▶	60	40
CO-1	×	×
CO-2	×	×
CO-3	×	×
CO-4	×	×

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Internship
2.	Understanding	Internship
3.	Critical Skills	Internship
4.	Analytical Skills	Internship
5.	Problem Solving Skills	Internship
6.	Practical Skills	Internship
7.	Group Work	---
8.	Self-Learning	Internship Report
9.	Written Communication Skills	Internship Report, Logbook/Internship Diary
10.	Verbal Communication Skills	Presentation
11.	Presentation Skills	Presentation
12.	Behavioral Skills	Interaction with employees of the organization
13.	Information Management	Internship Report
14.	Personal Management	Internship
15.	Leadership Skills	Effective management of learning, time management, achieving the learning outcomes

9. Course Resources

a. **Essential Reading**
   1. Class Notes of Principles of Management
   3. Organisation website
   4. Organisation documents
   5. Study on the Industry sectors

b. **Recommended Reading**

c. **Magazines and Journals**
   1. Journal of Human Resources, University of Wisconsin press

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Course Specifications: Training

Course Title	Training
Course Code	COU102A
Course Type	Skill Enhancement Course
Department	Management Studies
Faculty	Management and Commerce

1. Course Summary

The aim of this module is to make a student undergo training course or certification program to develop proficiency. The student will choose a topic for Training or certification program and undergo training in a professional setup. The student should develop a report and make a presentation on his/her training or certification program undergone.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	0:0:3
Total Hours of Interaction	90
Number of Weeks in a Semester	15
Department Responsible	Management Studies
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

- **CO-1.** Identify a management related training in their area of study / Certification course through various MOOC websites
- **CO-2.** Develop MOOC / Certification Program Notes to meet ILO
- **CO-3.** Analyze student feedback to initiate corrective actions in his/her teaching/training
- **CO-4.** Apply the acquired skills from the training / certification Program

4. Course Contents

Unit 1: Intended Learning Objectives

Unit 2: Training / MOOC/ Certification Content

Unit 3: Assessment Methodology

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	3	2												3			
CO-2		1	2	3							2		1	3			
CO-3				3		2	2							3	2	2	
CO-4				2	1		3	2	2	2	2	1		3		2	1
	3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to face interaction		10
Industry Internship		80
Field work	40	
Report Writing	20	
Presentation preparations	10	
Evaluation of Report and Presentations	10	
Total Duration in Hours		90

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com.(Hons.) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE, COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation		
	Component 1: CE (60% Weightage)	Component 2: SEE (40% Weightage)
Subcomponent ▶	CE	SEE
Subcomponent Type ▶	Presentation	Training Report
Maximum Marks ▶	60	40
CO-1	×	×
CO-2	×	×
CO-3	×	×
CO-4	×	×

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Training / certification
2.	Understanding	Training / certification
3.	Critical Skills	Training / certification
4.	Analytical Skills	Training / certification
5.	Problem Solving Skills	Training / certification
6.	Practical Skills	Training / certification
7.	Group Work	---
8.	Self-Learning	Training / certification Report
9.	Written Communication Skills	Training / certification, Logbook/Internship Diary
10.	Verbal Communication Skills	Presentation
11.	Presentation Skills	Presentation
12.	Behavioral Skills	Interaction with employees of the organization
13.	Information Management	Training / certification Report
14.	Personal Management	Training / certification
15.	Leadership Skills	Effective management of learning, time management, achieving the learning outcomes

9. Course Resources

a. Essential Reading

1. Class Notes on selected Training / MOOC / Certification course

b. Recommended Reading

NA

c. Magazines and Journals

NA

d. Websites

1. https://nptel.ac.in/
2. https://swayam.gov.in/
3. http://www.coursera.org
4. http://www.edx.org

e. Other Electronic Resources

EBSCO, SSRN, Google Scholar

Course Specifications: Management Accounting

Course Title	Management Accounting
Course Code	COC201A
Course Type	Discipline Specific Core
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The course aims to equip students with essential knowledge of cost accounting for effective cost management.
Students are taught the concepts of cost accounting, material, labour and overhead costs. Students are taught the procedural steps to determine different costs using different costing methods. Students are introduced to the concept of inventory, application of inventory methods to determine inventory value. Students are also trained to apply costing techniques to prepare cost sheet for different categories of business.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	3:0:0
Total Hours of Interaction	55
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO1	To understand the principles of cost and management accounting.
CO2	To apply the concepts to management functions and planning.
CO3	To understand the different types of costs and cost accounting techniques/methods in the business management of manufacturing & non-manufacturing companies.
CO4	To be able to understand various cost behaviors and use of accounting methods for cost calculations.
CO5	To be able to apply the concepts in planning and decision making and control process.

4. Course Contents

Unit 1 Information for Management: Sources of data (internal & external) –concept of cost – cost classification based on nature of expenses, function, variability – cost behavior with use of graphs – concept of cost objects, cost units & cost centres- Data analysis and statistical techniques

Unit 2 Accounting for Costs – Material & Labour: Accounting for material costs – ordering, receiving & issuing material –methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios.

Unit 3 Accounting for costs – Overheads: Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs.

Unit 4 Methods of costing: Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing

Unit 5 Budgeting & Standard costs: Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards - Capital budgeting-Performance measurement.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	1				2						1			1			
CO-2	2	2									1				1		
CO-3	2				3							1				2	
CO-4	1				3			1	2	3			2			2	
CO-5		2			2	2	2	1					2				3
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		16
Demonstrations	01	
1. Demonstration using Videos	01	
2. Demonstration using Physical Models / Systems		
3. Demonstration on a Computer		
Numeracy	25	
1. Solving Numerical Problems		25
Practical Work	00	
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio		00
Others	03	
1. Case Study Presentation	00	
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	03	

6. Discussing Possible Innovations	00
Term Tests, Laboratory Examination/Written Examination, Presentations	10

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
Subcomponent ▶	SC1	SC2		
Subcomponent Type ▶	Mid-Term Test	Assignment/ Quiz / Group Activity	Lab/Presentation	40 Marks
Maximum Marks ▶	25	25	10	
CO-1	X			X
CO-2	X	X	X	X
CO-3		X		X
CO-4		X		X
CO-5			X	X
The details of SC1, SC2, SC3 or SC4 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures and demonstrations
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room and assignment
5.	Problem Solving Skills	Class room and assignment
6.	Practical Skills	Assignment
7.	Group Work	Assignment
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	

11.	Presentation Skills	---
12.	Behavioral Skills	---
13.	Information Management	Assignment, examination and presentation
14.	Personal Management	---
15.	Leadership Skills	Class room lectures
S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures

9. Course Resources

a. Essential Reading

1. ACCA approved study material by Kaplan
2. Dr. S.N Maheshwari - Management Accounting and Financial Analysis – Sultan Chand & Sons
3. Prof Jawaharl Lal – Strategic Cost Management – HPH

b. Recommended Reading

1. Kishore. M. Ravi. (2011) Cost Management, 4th Edition, Taxmann Publications, New Delhi
2. Hugh Coombs, Hobbs David and Ellis Jenkins. (2015) Management Accounting: Principles and Applications, 1st edition, SAGE publication Ltd, London
3. Govindaraja Shank. (2008) Strategic Cost Management: The New Tool for Competitive Advantage, 1st edition, Free Press Publishers, New York
4. Marc Wouters, Selto Frank, Hilton. W. Ronald and Maher. W. Michael (2011) Cost Management: Strategies for Business Decision, International Edition, McGraw-Hill Higher Education

c. Magazines and Journals

1. Management Accountant, publisher The Institute of Chartered Accountant of India (ICAI), monthly

d. Websites

1. http://www.icai.org/
2. http://www.cimaglobal.com/

e. Other Electronic Resources

Course Specifications: Financial Management

Course Title	Financial Management
Course Code	COC202A
Course Type	Discipline Specific Core
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

This course aims to provide knowledge about Financial Management system.
Students are introduced to concepts of financial management. Students are taught to compute and interpret factors influencing the time value of money, capital structure (financial), investment and dividend decisions. Further, students are also taught to analyse the determinants of working capital management.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	4:0:0
Total Hours of Interaction	70
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO1 Understand and apply the role and purpose of finance functions and management in an organization

CO2 Discuss, evaluate and apply various working capital management techniques

CO3 Application of principles of different business evaluation techniques and evaluate alternative sources of business finance.

CO4 To be able to apply various investment appraisal techniques

CO5 Explanation and application of risk management techniques in business.

4. Course Contents

Unit 1 Financial management function & financial management environment: The nature and purpose of financial management, Financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not for-profit organisations, The economic environment for business, The nature and role of financial markets and institutions, the nature and role of money markets

Unit 2 Working capital management: The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding strategies.

Unit 3 Business finance & Business valuations: Sources of, and raising, business finance, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small- and medium sized entities (SMEs), Nature and purpose of the valuation of business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH) and practical considerations in the valuation of shares.

Unit 4 Investment appraisal: Investment appraisal techniques, allowing for inflation and taxation in DCF, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy, asset replacement, capital rationing).

Unit 5 Risk management: The nature and types of risk and approaches to risk management, Causes of exchange rate differences and interest rate fluctuations, Hedging techniques for foreign currency risk, Hedging techniques for interest rate risk.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	3									1	1			1			
CO-2		2	3								1				1		
CO-3	1			3	2							1				2	
CO-4	3									2			2			2	
CO-5	2									2			2				3
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration
in Hours		
Face to Face Lectures		24
Demonstrations	01	
1. Demonstration using Videos	01	
2. Demonstration using Physical Models / Systems		
3. Demonstration on a Computer		
Numeracy	30	
1. Solving Numerical Problems		30
Practical Work	00	
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio		00
Others	05	

1. Case Study Presentation	03	
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	02	
6. Discussing Possible Innovations		00
Term Tests, Laboratory Examination/Written Examination, Presentations		10

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			**Component 2: SEE (40% Weightage)**
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Mid-Term Test**	**Assignment/ Quiz / Group Activity**	**Lab/Presentation**	**40 Marks**
Maximum Marks ▶	**25**	**25**	**10**	
CO-1	X			X
CO-2	X	X	X	X
CO-3		X		X
CO-4		X		X
CO-5			X	X
The details of SC1, SC2, SC3 or SC4 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

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8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Assignment and Solving Numerical
5.	Problem Solving Skills	Assignment and Solving Numerical
6.	Practical Skills	Assignment
7.	Group Work	Case study discussion
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Assignment and Case study discussion
11.	Presentation Skills	Case study discussion
12.	Behavioral Skills	---
13.	Information Management	Assignment
14.	Personal Management	---
15.	Leadership Skills	Class room lectures
S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures

9. Course Resources

a. Essential Reading

1. ACCA F9: Financial Management material from Kaplan Publishers
2. Fundamentals of Financial Management, A.P.Rao (Everest Publishing House)
3. Basics of Financial Management, V.K. Saxena and C.D.Vashist (Sultan Chand & Sons)
4. Working Capital Management, Theory and Practice, Dr. P. Periasamy (Himalaya Publishing)
5. Financial Management, Shashi K. Gupta and R.K. Sharma (Kalyani Publication)

b. Recommended Reading

1. Khan M Y & Jain P K (2017) Financial Management, 7th Ed, Columbus-OH, McGraw Hill Publishers
2. Dr. Satyaprasad. B.G, Prof. Appannaiah. H.R , Reddy P.N (2015)-Financial management, 6th Ed, Mumbai, Himalaya Publishing House
3. Pandey I M(2016)-Financial Management, Noida , Vikas Publishing House

c. Magazines and Journals

1. Outlook money, fortnightly
2. Financial Management magazine

d. Websites

1. http://nifm.ac.in/
2. https://www.fm-magazine.com

Course Specifications: Direct Taxation

Course Title	Direct Taxation
Course Code	COC203A
Course Type	Discipline Specific Core
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

This course provides a comprehensive understanding of the taxation of profits and gains from business or profession, covering essential concepts such as allowable and disallowed expenses. Students will learn to compute capital gains, understand the transfer of capital assets, and apply exemptions under relevant sections of the Income Tax Act.
The course also delves into taxable income under the head Income from Other Sources, Additionally, students will explore various deductions and set-off and carry forward of losses.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	3:0:1
Total Hours of Interaction	75
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Determine profits and gains from business and profession
CO-2. Compute capital gains and apply relevant exemptions under the Income Tax Act
CO-3. Analyze and calculate taxable income from other sources
CO-4. Apply various deductions under the Income Tax Act
CO-5. Understand and implement the provisions for set-off and carry forward of losses.

4. Course Contents

Unit 1 Profits and Gains From Business Or Profession : Meaning and Definition of Business, Profession – Vocation – Expenses Expressly Allowed – Allowable Losses - Expenses Expressly Disallowed – Expenses Allowed on Payment Basis – Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.

Unit 2 Capital Gains : Basis of Charge – Capital Assets -Transfer of Capital Asset – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F- Problems on Capital Gains.

Unit 3 Income From Other Sources : Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources.

Unit 4 Deductions From Gross Total Income: Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 G, 80 GG, 80 GGA, and 80 U.

Unit 5 Set – off & carry forward of lossess and assessment of Individuals: Meaning – Provisions for Set-off & Carry forward of losses. Section 70, 71,71B,7273,73A74, 74A.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	2	3									1			3			1
CO-2	2	2									1			1	1		
CO-3	2	3										1					
CO-4	1	2	3					1		3							
CO-5	2	2	2		1	2		1									3
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		30
Demonstrations	01	
1. Demonstration using Videos	01	
2. Demonstration using Physical Models / Systems		
3. Demonstration on a Computer		
Numeracy	35	
1. Solving Numerical Problems		35
Practical Work	00	
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio		00
Others	03	
1. Case Study Presentation	00	
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	03	
6. Discussing Possible Innovations		00
Term Tests, Laboratory Examination/Written Examination, Presentations		10

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme

Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Term Test 1 + Term Test 2**	**Assignment/ Quiz / Group Activity**	**Lab/Presentation**	**40 Marks**
Maximum Marks ▶	**30**	**20**	**10**	
CO-1	X			X
CO-2	X	X	X	X
CO-3	X	X		X
CO-4		X		X
CO-5			X	X
The details of SC1, SC2, SC3 or SC4 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures and demonstrations
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room and assignment
5.	Problem Solving Skills	Class room and assignment
6.	Practical Skills	Assignment
7.	Group Work	Assignment
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	
11.	Presentation Skills	---
12.	Behavioral Skills	---
13.	Information Management	Assignment, examination and presentation
14.	Personal Management	---
15.	Leadership Skills	Class room lectures

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Dean - Academics
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9. Course Resources

a. Essential Reading

1. Singhania Vinod (2018) Direct Tax Laws, New Delhi, Taxman's Publication*
2. Singhania Vinod and Singhania Kapil. (2018) Direct Tax Laws and Practice, 54th edition, New Delhi, Taxman's Publications (p) Ltd.,
   (Note: Latest Edition to be considered and will be added to library)

b. Recommended Reading

1. Ahuja Girish and Gupta Ravi (2018), Note on Direct Taxes, 24th edition, Bharat Law House Pvt.
2. Mehrotra (2018) Direct Taxes Law and Practices Including Tax Planning and Management and Wealth Tax Assessment Year, 40th Edition, New Delhi, Sahitya Bhavan Publication
3. Lal and Vashisht (2018) Direct Tax, 35th Edition, I K International Publishing House Pvt. Ltd
4. Swamynathan.C, Abhirami, D and Srinivas. G, Income Tax, Kalyani Publishers

c. Magazines and Journals

1. Management Accountant, The Institute of Chartered Accountant of India (ICAI), monthly.
2. Chartered Accounts Today, The Institute of Chartered Accountant of India (ICAI), monthly.

d. Websites

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in

Course Specifications: Current Trends in Information Technology

Course Title	Current Trends in Information Technology
Course Code	BAM102A
Course Type	Skill Enhancement Course
Department	Management Studies
Faculty	Management and Commerce

1. Course Summary

The aim of this course is to introduce students to current trends in Information System/Technology for effective decision making. Students are trained on key concepts of information technology and MS Access database to create, process, store and manage the data. The course is intended to familiarize students on information systems, system analysis, design, techniques and tools required for design and development of information system. In addition, students are trained to analyse latest information technology solutions to improve business decision-making.

2. Course Size and Credits:

Number of Credits	02
Credit Structure (Lecture: Tutorial: Practical)	1:0:1
Total Hours of Interaction	55
Number of Weeks in a Semester	15
Department Responsible	Management Studies
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Programme Specifications
Attendance Requirement	As per the Academic Regulations/Programme Specifications

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Explain features, functions of Information system/technology, database management system and ERP
CO-2. Discuss the types of business information system and stages of System Development Life Cycle
CO-3. Identify and select appropriate techniques and tools required for design and development of Information system
CO-4. Analyse current/ latest information technology solutions to improve business decision-making
CO-5. Create tables, forms and reports and maintain a database in Microsoft Access application
CO-6. Develop laboratory report in the prescribed format

4. Course Contents

Unit 1 (Introduction to Information Systems): Organization and Information systems, Changing Environment and its impact on Business, Data, Information and its attributes, Types of Decisions and information, Strategic role of information technology in management, Business systems, Information architecture and information technology infrastructure, Essentials and types of business information systems.

Unit 2 (System Analysis, Development and Models): Need for system analysis, Systems Development Life

Cycle (SDLC), Types of SDLC, Methodologies, Structured system analysis and design tools like DFD, ERD, Decision, System Development Models: Waterfall, Prototype, Spiral, Roles and responsibilities of System and Business Analysts.

Unit 3 (Computer Service Systems): LAN, MAN & WAN – Network Topologies, Data Communication and Networking, Internet, Intranet and Extranet, Application of Internet, Concept of WWW and Browser, Introduction to protocol, Concept of FTP, Telnet, uploading, downloading, HTTP, Electronic Data Security

Unit 4 (Information Systems in Business): Functional areas of business information system, Information systems for: Manufacturing, Marketing Quality, Accounting, Finance, Production and HRM, Concept of ERP, Functional and business modules in an ERP package.

Unit 5 (Current Trends in Information Technology): Business Intelligence, Cloud Computing and Big Data, The Internet of Things (IoT), AI, Mobile Computing.

Unit 6 (Database Management System): Concept of database and database management system, Database Lifecycle (DBLC), Data and Relational Models, Microsoft Access, Understanding Access Objects: Objects, tables, queries, forms, reports, modules, Creation of tables, Designing tables, Data types and Indexes, Creation of forms, Auto forms, Main form and Sub form, reports.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)														Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PO-14	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	1														2			
CO-2		2														3		
CO-3				2	3										3			1
CO-4				2	3								1			1		2
CO-5	1	2		2			2						1		2	3		
CO-6				3									3			2		1
	3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		20
Demonstrations		04
1. Demonstration using Videos	02	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	02	
Numeracy		00
1. Solving Numerical Problems	00	
Practical Work		20
1. Course Laboratory	00	
2. Computer Laboratory	20	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		01
1. Case Study Presentation	00	
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	00	
6. Discussing Possible Innovations	01	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**55**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment is presented in the Programme Specifications document pertaining to the B.B.A. Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1, SC2 or SC3), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
Subcomponent ▶	SC1	SC2	SC3	
Subcomponent Type ▶	Mid Term Test	Assignment	Laboratory Report	40 Marks
Maximum Marks ▶	25	25	10	
CO-1	X			X
CO-2	X	X		X
CO-3	X	X		X
CO-4		X		

CO-5			**X**	
CO-6			**X**	
The details of SC1, SC2, SC3 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No.	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures and laboratory instructions
2.	Understanding	Class room lectures, laboratory instructions and demonstrations
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, laboratory, assignment
5.	Problem Solving Skills	Laboratory, assignment
6.	Practical Skills	Laboratory, assignment
7.	Group Work	Assignment, laboratory
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Presentation
11.	Presentation Skills	Presentation
12.	Behavioral Skills	---
13.	Information Management	Assignment, examination
14.	Personal Management	Effective management of learning, time management, achieving the learning outcomes
15.	Leadership Skills	Presentation
16.	Ability Enhancement	Laboratory
17.	Skill/Vocational Enhancement	Laboratory

9. Course Resources

a. Essential Reading

1. Class Notes
2. Laudon, Kenneth C. and Laudon, Jane P., (2010), Management Information Systems – Managing the Digital Firm, 11th edition, India, Prentice-Hall.

b. Recommended Reading

1. O'Brien, James, A. and Marakas, George M., (2007). 'Management Information Systems', 7th edition, New Delhi, Tata McGraw-Hill
2. Jawadekar, Waman S., (2011), Management Information Systems, India, 4th edition, Tata McGraw-Hill

c. Magazines and Journals

1. Information Technology Management, Maximilian Press
2. Silicon India, siliconindia Inc., Monthly
3. Data Quest, Cyber Media India Ltd, Fortnightly

d. Websites

1. Practical Web-Based ERP Software (2019) *webERP*, Retrieved on 10 October 2022 from http://www.weberp.org/
2. Write better code (2022) *Start with a pull request*, Retrieved on 11 October 2022 from https://github.com/features/code-review

e. Other Electronic Resources

Software: Database, ERP

10. Course Organization

Course Code	19BMC105C	
Course Title	Current Trends in Information Technology	
Course Leader's Name	As per time table	
Course Leader's Contact Details	**Phone:**	080 4536 6666
	E-mail:	dean.mc@msruas.ac.in
Course Specifications Approval Date	15 July 2022	
Next Course Specifications Review Date	July 2024	

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Bengaluru - 560 054

Course Specifications: Innovation and Entrepreneurship

Course Title	Innovation and Entrepreneurship
Course Code	BAU201A
Course Type	Value Based Course
Department	Management Studies
Faculty	Management and Commerce

1. Course Summary

The open elective common course on Entrepreneurship Development has been introduced across all the undergraduate programs with an aim to impart comprehensive knowledge of an entrepreneurial ecosystem. Further, the course enables to develop entrepreneurial skills by building entrepreneurial intentions among students. The students also gain knowledge on competencies to provide with necessary inputs for creation of new ventures and scaling up existing startups. The students are also introduced to design thinking process to nurture entrepreneurial way of thinking.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	1:1:1
Total Hours of Interaction	75
Number of Weeks in a Semester	15
Department Responsible	Respective Department of the Faculty
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Explain the concepts and process of entrepreneurship
CO-2. Construct and apply the idea generation techniques
CO-3. Discuss the opportunities for launching of new venture and various entry strategies
CO-4. Examine innovative ideas for the creation and management of entrepreneurship
CO-5. Formulate and Present a viable business plan to the investors appraisal

Course Contents

Unit 1: Introduction to Entrepreneurship
Introduction to entrepreneurship, Evolution of the concept, Entrepreneurial process, Types of Entrepreneurship - Social entrepreneurship, rural entrepreneurship. Characteristics of an Entrepreneur, Incorporation of a Company, Managing a Family Business, Corporate Intrapreneurship

Unit 2:
Innovation and Creativity: Types of Innovations. Identify Various Sources of Ideas for New Ventures, Methods Available for Generating New Venture Ideas - Creativity, Design Thinking and the Techniques for Creative Problem Solving. Aspects of the Product Planning and Development Process.

Unit 3
New Venture:
Creating Opportunities, Resources, Role of New Ventures and Small Businesses in the Economy, Types of Entry Strategies, Launch a New Venture and the Generic Strategies

Unit 4
Strategies to Sustain and Grow:
Strategies for Expansion, Joint Ventures, Acquisitions, Merges, Franchising, Growth Strategy, Exit Strategy.

Unit 5 Business Plan
Business plan, scope and value of the business plan, step-by-step explanation of the business plan, marketing plan, Organizational plan, financial plan (source of capital), entrepreneurship models

4. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)											Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	2	2	2									2			3
CO-2	3	2	2	2	3								3	2	
CO-3	3	3	2	2								2		2	
CO-4	3	2	2	2	2	3			3	3			2		3
CO-5	2	3		2							3		2	3	
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution															

5. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		30
Demonstrations		06
1. Demonstration using Videos	06	
2. Demonstration using Physical Models / Posters	00	
3. Demonstration on a Computer	00	
Numeracy		00
1. Solving Numerical Problems	00	
Practical Work		08
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	08	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		25
1. Case Study Presentation	06	
2. Guest Lecture	02	
3. Industry / Field Visit	04	
4. Brain Storming Sessions	04	

5. Group Discussions	06	
6. Discussing Possible Innovations	03	
Term Tests, Laboratory Examination/Written Examination, Presentations		06
Total Duration in Hours		**75**

6. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Program Specifications document pertaining to the UG Program. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1, SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation			
	Component 1: CE (50% Weightage)		**Component 2: SEE – Group Task/Activity (50% Weightage)**
Subcomponent ▶	**SC1**	**SC2**	
Subcomponent Type ▶	**Mid Term Test**	**Assignment/Presentation Deck of Innovative Ideas**	**50 Marks**
Maximum Marks ▶	**25**	**25**	
CO-1	×		×
CO-2	×		×
CO-3		×	×
CO-4		×	×
CO-5		×	×
The details of SC1 and SC2 are presented in the Programme Specifications Document.			

The Course Leader assigned to the course, shall provide the focus of COs in each component of assessment in the beginning of the semester to capture the Group Task evaluation parameters such as: field visit, presentation of business plan, case study presentation on success and failure companies. Ideating and running the business for a day inside the campus.

Course reassessment policies are presented in the Academic Regulations document.

7. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment, examination
5.	Problem Solving Skills	Assignment, Field visit and presentation
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions

11.	Presentation Skills	Case study and group discussions
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Assignment and Group Discussion
15.	Leadership Skills	Group discussions and Case study

8. Course Resources

a. Essential Reading

1. Course notes
2. Hisrich, R., Peters, M. and Shepherd, D., 2020. *Entrepreneurship*. 11th ed. Noida: McGraw Hill.

b. Recommended Reading

1. Charantimath, P., 2018. *Entrepreneurship development and small business enterprises*. 3rd ed. Belgaum, India: Pearson Education.
2. Roy, R., 2020. *Entrepreneurship*. 3rd ed. Noida: Oxford University Press.

c. Magazines and Journals

1. Business World: ABP Group
2. Journal of Small Business Management, Blackwell Publishing
3. Business Strategy: PwC Strategy & Inc.

d. Websites

1. India, S., 2022. *Homepage*. [online] Start-up India. Available at: <https://www.startupindia.gov.in/> [Accessed 10 July 2022].
2. Allsharktank, Products., 2022. *Homepage*. [online] All Shark Tank Products. Available at: <https://www.allsharktankproducts.com/> [Accessed 10 July 2022].
3. India, M., 2022. *Make In India*. [online] Makeinindia.com. Available at: <https://www.makeinindia.com/> [Accessed 10 July 2022].

e. Other Electronic Resources

NA

9. Course Organization

Course Code	BAU201A	
Course Title	Innovation and Entrepreneurship	
Course Leader's Name	As per Timetable	
Course Leader's Contact Details	**Phone:**	+91-80-4536-6666
	E-mail:	
Course Specifications Approval Date	14 July 2022	
Next Course Specifications Review Date	May 2024	

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Course Specifications: English for Communication 2

Course Title	English for Communication-2
Course Code	TSM102A
Course Type	Ability Enhancement Compulsory Course
Department	Directorate of Transferable Skills and Leadership Development
Faculty	FLAHS/FMC/FMPS/FAD/SSS

1. Course Summary

This course equips students with professional oral and written communication skills. The course enables the students to draft letters, reports and e-mails for professional communication. Thestudents will be trained to deliver oral presentations and participate in group discussion. The studentswill be equipped with analyzing and reading the complex documents and given case studies to solve and arrive at a solution using their communication proficiency and analytical skills.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	3:0:0
Total Hours of Interaction	45
Number of Weeks in a Semester	15
Department Responsible	Directorate of Transferable Skills and Leadership Development
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Explain the nuances of professional communication
CO-2. Compose professional written document as appropriate
CO-3. Discuss the importance of Time and Stress Management
CO-4. Practice basic presentation skills, group discussion and debating skills
CO-5. Demonstrate comprehension of complex document

4. Course Contents

Unit 1 (Basics of Communication):

Forms and channels for professional communication, directions of professional communication, styles of professional communication

Unit 2 (Essay Writing):

Structure of an essay – introduction, body and conclusion, ordering of essay structure, Usage of transitioning words, use of appropriate language and tone

Unit 3 (Letter Writing):

Purpose of letter writing, Letter format – address, date, salutation, subject line, body of the letter, complementary close, signature, types of letter – Information letter, complaint letter, request letter for projects / internships / industry visits, use of appropriate language and tone while drafting letter, Agenda and Minutes of meeting, Cover letter and CVs

Unit 4 (E-mail):

E-mail as a channel of communication, e-mail format – 'To', 'CC', 'BCC', 'Subject Line', Salutation, Body, and Complementary Close, Situational usage of e-mail

Unit 5 (Time Management and Stress Management):

The concept of time and stress management, Time management grid, prioritization, types of stress, ways to handle stress

Unit 6 (Presentation Skills):

The importance of presentation skills, various stages of presentation planning – development of structure and style, interpersonal sensitivity, presentation accessories and equipment, time management during presentation, stages of presentation – introduction, body and conclusion, presentation etiquette

Unit 7 (Debate)

Importance of debating skills, various stages of debate planning – development of structure and style, interpersonal sensitivity, time and stress management as a debating skill, stages for debate, debate etiquette

Unit 8 (Group Discussion)

Purpose of group discussion, various stages of group discussion planning – development of structure and style, interpersonal sensitivity, types of group discussion, group discussion delivery, group discussion etiquette

Unit 9 (Comprehension – Advanced)

Active listening, listening comprehension and paraphrasing techniques, comprehension of complex documents

Unit 10 (Report Writing)

Purpose of report writing, report format, use of language while report writing

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5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)												Programme Specific Outcomes (PSOs)		
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PSO-1	PSO-2	PSO-3
CO-1									2						2
CO-2									2						2
CO-3									2						2
CO-4								2	2						2
CO-5									2						2
CO-6									2						2
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution															

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		15
Demonstrations		02
1. Demonstration using Videos	02	
2. Demonstration using Physical Models/Systems		
3. Demonstration on a Computer		
Numeracy		00
1. Solving Numerical Problems		
Practical Work		04
1. Course Laboratory		
2. Computer Laboratory		
3. Engineering Workshop/Course Workshop/Kitchen	4	
4. Clinical Laboratory		
5. Hospital		
6. Model Studio		
Others		14
1. Case Study Presentation	4	
2. Guest Lecture	2	
3. Industry/Field Visit		
4. Brain Storming Sessions	4	
5. Group Discussions	4	
6. Discussing Possible Innovations		
Term Tests, Written Examination, Presentations		10
Total Duration in Hours		**45**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the UG Programme (B.Sc. / B.Com/ BBA). The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the CO's. In either component (CE or SEE) or subcomponent of CE (SC1, SC2, SC3 or SC4), COs are assessed as illustrated in the following Table.

Focus of CO's on each Component or Subcomponent of Evaluation:

	Component 1: CE (60% Weightage)		Component 2: SEE (40% Weightage)
Subcomponent▶	SC1	SC2	
Subcomponent Type▶	Practical Assessment	Assignment	50 Marks
Maximum Marks▶	30	30	
CO-1	X		X
CO-2	X	X	X
CO-3	X	X	X
CO-4		X	X
CO-5		X	X

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S .No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Face to face lectures
2.	Understanding	Face to face lectures, group discussions
3.	Critical Skills	
4.	Analytical Skills	Face to face lectures, activities, , group discussions, assignment
5.	Problem Solving Skills	
6.	Practical Skills	Face to face lectures, activities, , group discussions, course work
7.	Group Work	Course work, practice, assignment, group discussion
8.	Self-Learning	Course work, practice, assignment, group discussion
9.	Written Communication Skills	Face to face lectures, Course work, practice, assignment, group discussion

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10.	Verbal Communication Skills	Face to face lectures, Course work, practice, assignment, group discussion
11.	Presentation Skills	
12.	Behavioral Skills	Course work, practice, assignment, group discussion, presentation practice, role plays
13.	Information Management	Assignment
14.	Personal Management	
15.	Leadership Skills	

9. Course Resources

a. Essential Reading

1. Class Notes
2. Raman M and Sharma S (2004) Technical Communication: Principles and Practice.New Delhi: Oxford University Press
3. Hory Sankar Mukherjee, (2013), Business Communication, Oxford University Press
4. Kroehnert, Gary (2004), Basic Presentation Skills, Tata McGraw Hill

b. Recommended Reading

1. Sarvesh Gulati , (2010), Corporate Grooming and Etiquette, New Delhi, Rupa Publications India Pvt. Ltd
2. Simon Sinek , (2011), Start With Why, United States of America, Penguin Group
3. Kavita Tyagi and Padma Misra , 2011, Professional Communication, New Delhi, Prentice Hall India

c. Websites

1. http://www.businessballs.com/presentation.htm
2. http://www.allyoucanread.com/top-10-business-magazines/
3. https://student-learning.tcd.ie/undergraduate/topics/self-management/

d. Other Electronic Resources

1. Electronic resources on the course area are available on RUAS library

10. Course Organization

Course Code	TSM102A	
Course Title	English for Communication-2	
Course Leader's Name	As per Timetable	
Course Leader's Contact Details	**Phone:**	+91-80-453666666
	E-mail:	director.tsld@msruas.ac.in
Course Specifications Approval Date	July-2022	
Next Course Specifications Review Date	July-2024	

Course Specifications: Performance Management

Course Title	Performance Management
Course Code	COC204A
Course Type	Discipline Specific Core
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The course aims to equip students with essential knowledge on application of costing methods and techniques for business decisions.
This course deals with different methods and techniques of costing. Students are taught the concepts of budgeting, budgeting techniques for planning and controlling. Students are also introduced to Activity Based Costing (ABC), Life Cycle Costing, and Target Costing. In addition, students are trained on concepts of cost behavior analysis, variance analysis and application of cost accounting techniques for business decisions.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	3:0:0
Total Hours of Interaction	55
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO1	This paper underpins the knowledge and skills in the area of management accounting
CO2	Apply the same to evaluate the performance of an entity with the help of budgetary control and standard costing tools.
CO3	The aim is to set out performance measurement in the context of business objectives.
CO4	Application of risk scenarios in pricing decisions impacting the business performance
CO5	Students will understand the technology and employability as the need for the hour relevant with performance management

4. Course Contents

Unit 1 Advanced management accounting techniques: Activity-based-costing – cost drivers, calculation of costs per driver & per unit – Target costing – derive a target cost in manufacturing & service industry - Life cycle costing – costs involved at different stages of life cycle –Throughput accounting – theory of constraints –Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environment costs

Unit 2 Advanced budgetary control and standard costing: Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets – quantitative analysis using high-low method, applying learning curve model – Advanced variance analysis with material mix & yield variances, sales

mix & quantity variances, planning & operational variances – performance analysis with variances – assigning the variances to the managers

Unit 3 Pricing and decision making techniques: Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship –Break-even point and margin of safety – estimation of target profit in single & multi-product scenario – resource optimisation in light of limiting factors – single or multiple factors – make or buy decisions. Factors affecting pricing of product or services – price elasticity of demand – demand equation – calculate optimum selling price with MR = MC equation – pricing strategies such as skimming, penetration, differential, cost-plus pricing - Explain the uses and benefits of big data and data analytics for planning, costing, decision-making and performance management - Discuss the challenges and risks of implementing and using big data and data analytics in an organization

Unit 4 Performance analysis and divisional performance: Understand & apply financial & non-financial performance indicators (KPIs) – using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach - Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices.

Unit 5 Risk analysis in business decisions and behavioural considerations, Employability and technology: Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of maximax, maximin and minimax regret – use of expected value technique – decision tree – value of perfect & imperfect information - Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact – illustrate how behavioural aspects affect the performance of an organisation - External considerations and the impact on performance. The technical skills and requirements a professional must be updated with.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	2			3	2									2			
CO-2	2			2	2						1			3			
CO-3	2			1	2							1		2			
CO-4	2		1	2	2								2	1			
CO-5	1			1	1								2	1			
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration
in Hours		
Face to Face Lectures		20
Demonstrations	02	
1. Demonstration using Videos	02	
2. Demonstration using Physical Models / Systems		
3. Demonstration on a Computer		
Numeracy	20	
1. Solving Numerical Problems		20
Practical Work	00	
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio		00
Others	03	
1. Case Study Presentation	00	
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	03	
6. Discussing Possible Innovations		00
Term Tests, Laboratory Examination/Written Examination, Presentations		10

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			**Component 2: SEE (40% Weightage)**
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Mid-Term Test**	**Assignment/ Quiz / Group Activity**	**Lab/Presentation**	**40 Marks**
Maximum Marks ▶	**25**	**25**	**10**	
CO-1	X			X

CO-2	X			X
CO-3	X	X		X
CO-4		X	X	X
CO-5		X	X	X
The details of SC1, SC2, SC3 or SC4 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Classroom, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Assignment
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Presentation
11.	Presentation Skills	Presentation
12.	Behavioral Skills	---
13.	Information Management	Assignment, examination and presentation
14.	Personal Management	---
15.	Leadership Skills	Class room lectures
S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures

9. Course Resources

10. Course Resources

a. Essential Reading

1. ACCA reference books by Kaplan
2. Performance Management - Dr. C. Appa Rao
3. Performance Management - Soumendra Narain Bagchi
4. Basic Costing- theory & Practice, By- A. K. Singhal
5. Cost & Management Accounting, By- Ravi M. Kishore (taxman)
6. Cost management – P.C.Tulsian (Tata Mc Graw Hill)

b. Recommended Reading

1. Hugh Coombs, Hobbs David and Ellis Jenkins. (2015) Management Accounting: Principles

and Applications, 1st edition, SAGE publication Ltd, London
2. Shank Govindaraja. (2013) Strategic Cost Management: The New Tool for Competitive Advantage, 1st edition, Free Press Publishers, New York
3. Bhattacharyya Ashish K. (2013) Cost Accounting: Principles and Practices, Prentice-Hall of India Pvt.Ltd, Delhi
4. Kishore. M. Ravi. (2016) Business Strategy and Strategic Cost Management, 1st Edition, Taxmann Publications, New Delhi
5. Wouters Marc, Selto Frank, Hilton. W. Ronald and Maher. W. Michael (2016) Cost Management: Strategies for Business Decision, International Edition, McGraw-Hill Higher Education

c. Magazines and Journals

1. Management Accountant, publisher The Institute of Chartered Accountant of India (ICAI), monthly

d. Websites

1. http://www.icai.org/
http://www.cimaglobal.com/

e. Other Electronic Resources

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Course Specifications: Financial Reporting

Course Title	Financial Reporting
Course Code	COC205A
Course Type	Discipline Specific Core
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The aim of the course is to acquaint students with essential knowledge of financial services and markets. The course introduces students to financial instruments used in global financial markets. Students are trained on the process and techniques used to make financial decisions in an international context. Students are trained to analyse foreign currency pricing, functioning of global financial institutions, currency markets and investment opportunities

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	3:0:0
Total Hours of Interaction	55
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO1 The conceptual framework that is applicable to corporate entities & the course underpins the knowledge & understanding of various accounting standards

CO2 Additionally, application of accounting standards in preparation of financial statement & the students will learn how to prepare financial statements for individual entities for the use of shareholders.

CO3 The course underpins the knowledge & understanding of various accounting standards and the conceptual framework that are applicable to corporate entities.

CO4 The students will learn the basics of group entities and how to prepare financial statements for group entities & introduction to associate investment and accounting for associates in consolidated financial statements.

CO5 Students will learn to analyse and interpret the financial statement of an individual and group entity.

4. Course Contents

Unit 1 Use of IFRS and Ind AS: Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time-Conceptual & Regulatory Framework

Unit 2 Application of IFRS (Ind AS) for transactions: Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after

reporting period, accounting policies, estimates & errors, Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement, Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof

Unit 3 Preparation & presentation of financial statements - Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2& 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet) Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards covered in module 1), concepts and preparation of statement of cash flows

Unit 4 Consolidation: Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements- Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements

Unit 5 Analysis of financial statements: Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average- Concept of integrated reporting – use of integrated reporting by companies – types of capital used in integrated reporting – principles of integrated reporting

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	1	2												2			
CO-2				2	2						1				2		
CO-3				2	2			2		3		1				3	
CO-4			2	3	2								2				3
CO-5	2			2									2			3	
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		33
Demonstrations	03	
1. Demonstration using Videos	3	
2. Demonstration using Physical Models / Systems		

3. Demonstration on a Computer		
Numeracy		
1. Solving Numerical Problems		
Practical Work	00	
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio		00
Others	09	
1. Case Study Presentation	03	
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	02	
5. Group Discussions	04	
6. Discussing Possible Innovations		00
Term Tests, Laboratory Examination/Written Examination, Presentations		10

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			**Component 2: SEE (40% Weightage)**
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Mid-Term Test**	**Assignment/ Quiz / Group Activity**	**Lab/Presentation**	**40 Marks**
Maximum Marks ▶	**25**	**25**	**10**	
CO-1	X			X
CO-2	X			X
CO-3	X	X		X
CO-4		X	X	X
CO-5		X	X	X
The details of SC1, SC2, SC3 or SC4 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Classroom lectures and assignment
2.	Understanding	Classroom lectures and assignment
3.	Critical Skills	Assignment
4.	Analytical Skills	---
5.	Problem Solving Skills	Classroom, assignment
6.	Practical Skills	Assignment
7.	Group Work	Assignment
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment
10.	Verbal Communication Skills	---
11.	Presentation Skills	Assignment, examination
12.	Behavioral Skills	---
13.	Information Management	Case study discussion
14.	Personal Management	---
15.	Leadership Skills	Group Discussion
S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Classroom lectures and assignment

9. Course Resources

10. Course Resources

f. Essential Reading

1. ACCA approved study material by Kaplan
2. M P Vijay Kumar: Financial Reporting, Snow white.
3. S Anil Kumar, V Rajesh Kumar & B Mariyappa: Himalaya Publishing House
4. S Raman,: Advance Financial Accounting, United Publishers

g. Recommended Reading

1. Grinblatt, & Titman. (2004). Financial markets and corporate strategy. McGraw Hill.
2. Keown, A. J. (2003). Foundations of finance The logic and practice of financial management.
3. Zutter, C. J., & Gitman, L. J. (2011). Principles of Managerial Finance, Brief. Pearson Higher Ed.
4. Kolb, R. W. (2010). Financial derivatives: pricing and risk management. John Wiley & Sons

h. Magazines and Journals

1. Money Magazine, monthly, Times Inc. Publishers.
2. Bloomberg Markets, monthly.

i. Websites

1. http://www.imf.org
2. http://www.exinfm.com
3. http://www.economist.com
4. http://www.morningstar.com

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5. http://www.searchingforalpha.com

j. Other Electronic Resources

1. MS Excel

Course Specifications: Goods and Service Tax

Course Title	Goods and Service Tax
Course Code	COC206A
Course Type	Discipline Specific Core
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The course aims to equip students with the essential knowledge of Indian Indirect taxation to determine the payable duty and tax and analyse the tax reforms.
This course deals with the concept of indirect taxes in India. Students are taught the principles, types, methods of computing custom duty and Goods and Service Tax (GST). Students are trained to determine the assessable value, incidence process from manufacturer to customer, valuation rules under custom duty, GST and to analyse major indirect tax reforms

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	3:0:0
Total Hours of Interaction	55
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Explain the concepts and principles of indirect taxes in India
CO-2. Discuss the concept of supply of goods and services under GST
CO-3. Determine the assessable value and taxable amount
CO-4. Apply the provisions related to export and import goods
CO-5. Analyse the incidence process and indirect tax reforms

4. Course Contents

Unit 1 Introduction to Indirect Tax System: Concept of indirect tax system, types of indirect taxes – Central Excise Duty, Value Added Tax (VAT) and Service Tax. Introduction to Indirect tax board- Central Board of Indirect Tax and Customs (CBIC), Incidence process- manufacturer to customer.

Unit 2 Introduction to Goods and Services Tax (GST): Concept and meaning of GST, types of GST – Central GST (CGST) and State GST (SGST), GST-Exemption, Assessable value- inclusion and exclusion, Procedure and registration process.

Unit 3 Supply of Goods and Services under GST: Meaning of supply of goods, supply of services, place and time of supply, conditions for taxability, rules and principles

Unit 4 Valuations under GST: GST Rates- Zero ratings, abatements (deductions), GST structure rates. Concept of valuation, types of consideration, transaction value- meaning and conditions, methods of valuation.

Unit 5 Customs Duty: Concept of customs duty, import and export, imported goods and export goods, import and export procedures, Concept of assessable value, bill of entry and its types, special provisions on exports and imports.

Unit 6 Indirect Tax Reforms and Issues: Concept of Tax reforms, Advantages and Disadvantages/limitations of indirect tax reforms – Customs Duty and Goods and Services Tax (GST).

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	3													3			
CO-2			3								1			3			
CO-3			2									1			3		
CO-4		2	2										2		2		
CO-5				2									2			2	
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration
in Hours		**20**
Face to Face Lectures		20
Demonstrations	02	
1. Demonstration using Videos	02	
2. Demonstration using Physical Models / Systems		
3. Demonstration on a Computer		
Numeracy	19	
1. Solving Numerical Problems		19
Practical Work	00	
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio		00
Others	04	
1. Case Study Presentation	02	
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	02	
6. Discussing Possible Innovations		00
Term Tests, Laboratory		10

Examination/Written Examination, Presentations	

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			**Component 2: SEE (40% Weightage)**
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Mid-Term Test**	**Assignment/ Quiz / Group Activity**	**Lab/Presentation**	**40 Marks**
Maximum Marks ▶	**25**	**25**	**10**	
CO-1	X			X
CO-2	X			X
CO-3	X	X		X
CO-4		X	X	X
CO-5		X	X	X
The details of SC1, SC2, SC3 or SC4 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, Examination and assignment
5.	Problem Solving Skills	Class room, Examination and assignment
6.	Practical Skills	Examination, assignment
7.	Group Work	Class room interactions, Group discussions
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment
10.	Verbal Communication Skills	Group discussions

11.	Presentation Skills	---
12.	Behavioral Skills	---
13.	Information Management	Assignment
14.	Personal Management	Class room lectures
15.	Leadership Skills	Class room lectures
S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures

9. Course Resources

10. Course Resources

a. Essential Reading

1. Datey V.S. (2020) GST Ready Reckoner, 6th edition, Taxman's Publications, New Delhi

b. Recommended Reading

1. Vardhan Harsha (2019) Goods and Service Tax, 9th Edition, Bharat Law House, Delhi.
2. Guptha S.S. (2017) GST law and Practices, 1st edition, Taxmann's Publications, New Delhi
3. Batra Ashok (2017) GST Acts, Rules and Forms, CCH Wolters Kluwer (India) Pvt Ltd, New Delhi
4. Datey V.S. (2017) Indirect Taxes; Law and Practice, 34rd edition, Taxmann's Publications, New Delhi

c. Magazines and Journals

1. Management Accounting, The Institute of Chartered Accountant of India (ICAI), monthly.
2. Chartered Accounts Today, The Institute of Chartered Accountant of India (ICAI), monthly.

d. Websites

1. http://www.cbec.gov.in/
2. http://www.gstcouncil.gov.in/
3. http://www.gstindia.com/
4. http://www.taxindiaonline.com/
5. http://www.gstn.org/

Course Specifications: Constitution, Human Rights and Law

Course Title	Constitution, Human Rights and Law
Course Code	LAN101A
Course Type	Ability Enhancement Compulsory Courses
Department	
Faculty	Management and Commerce

1. Course Summary

This course aims at enabling students understand the key principles of Indian Constitution, Human Rights and Law.
The course facilitates the understanding of the framework of Indian constitution and the judicial and the legal systems that guides Indian citizens. It aims at building awareness about the application of Human Right principles and Law. It allows students to work towards the formulating realistic solutions for protection of human rights.

2. Course Size and Credits:

Number of Credits	02
Credit Structure (Lecture: Tutorial: Practical)	2:0:0
Total Hours of Interaction	40
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	50
Pass Criterion	A student is required to score a minimum of 40% in both component 1 and component 2 put together. Attending Component 1 and Component 2 is a mandatory.
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Explain the key principles of the Indian Constitution
CO-2. Explain Indian legal system and judicial structure that govern the citizens
CO-3. Discuss UN Declaration of Human Rights
CO-4. Discuss the scope and application of Human Rights Principles and Law
CO-5. Suggest strategies for protection of human rights and resolving legal issues in compliance with applicable laws

4. Course Contents

Unit 1 Constitution of India: The framework of Constitution of India, Constituent Assembly, The Constitution and the government, The constitution and the judiciary, The constitution and the legislature

Unit 2 Introduction to Law : Indian Legal System and Judicial Structure, Liability under the Law, Issues relating to Good Corporate Governance, Company Law
Unit 3 Concept of Human Rights and Duties: Inherent, inalienable, universal, indivisible, values, dignity, liberty, equality, justice, unity in diversity, classification of rights, classification of duties, correlation of rights and duties, need for balance between rights and duties, freedom and responsibility

Unit 4 International Human Rights Standards and UN: Universal declaration of human rights 1948, international covenant on civil and political rights 1966, international covenant on economic, social and cultural rights 1966, UN system and human rights, convention on elimination of all forms of racial discrimination 1965, convention on elimination of all forms of discrimination against women 1979, convention on the rights of the child 1989, UN declaration and duties and responsibilities of individuals 1997, UN agencies to monitory compliance such as UN high commission for human rights

Unit 5 Contract Law and Disputes: Formation of Contract: offer and acceptance, Terms of Contract: avoidance, representation, illegality, Breach of Contract and Remedies, Industrial Disputes Act, Negligence, Trespass and Breach of Statutory Duty, Litigation, Arbitration, Judicial Remedies

Unit 6 Intellectual Property Law: Copyright, Protection and Infringement of Copyright, Trade Marks, Protection of Trade Marks and Passing-off, Patents, Ownership and Protection of Patents, Product Liability, Government Schemes for IPR Protection

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	3	1	2	2	2	2	3	2	3	2				2			
CO-2	2	1	2	2	2	3	2	2	2	2	1			2			
CO-3	1	3	2	2	3	2	2	3	2	3		1				2	
CO-4	2	3	2	3	3	3	1	2	2	3			2			2	
CO-5	3	2	2	3	1	3	3	2	3	2			2			2	
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration
in Hours		
Face to Face Lectures		15
Demonstrations	1	
1. Demonstration using Videos	1	
2. Demonstration using Physical Models / Systems		
3. Demonstration on a Computer		
Numeracy		
1. Solving Numerical Problems		
Practical Work		
1. Course Laboratory	00	
2. Computer Laboratory		
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio		00
Others		
14		

1. Case Study Presentation	00	
2. Guest Lecture	00	
3. Industry / Field Visit		00
4. Brain Storming Sessions		10

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			**Component 2: SEE (40% Weightage)**
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Mid-Term Test**	**Assignment/ Quiz / Group Activity**	**Lab/Presentation**	**40 Marks**
Maximum Marks ▶	**25**	**25**	**10**	
CO-1	NA	X		X
CO-2	NA	X		X
CO-3	NA	X		X
CO-4	NA			X
CO-5	NA			X
The details of SC1, SC2, SC3 or SC4 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

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8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures and demonstrations
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room and assignment
5.	Problem Solving Skills	Class room (solving numerical) and assignment
6.	Practical Skills	class room and assignment
7.	Group Work	Assignment
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Presentation
11.	Presentation Skills	Presentation
12.	Behavioral Skills	---
13.	Information Management	Assignment, examination and presentation
14.	Personal Management	---
15.	Leadership Skills	Class room lectures
S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures

9. Course Resources

a. Essential Reading

1. Course notes
2. Tulsian, PC. (2008) Business Law, Tata McGraw Hill, New Delhi
3. Donnelly, J. (1998) International Human Rights, 2nd edn, Westview Press

b. Recommended Reading

1. Gulshan , S. S and Kapoor, G. K. (2005) Business Law including Corporate Laws, New Age International (P) Ltd. Publishers, New Delhi
2. Perry, M. (1998) The Idea of Human Rights, Oxford University Press
3. K Swamyraj (2017), Law of Contract (General Principles), God's Grace Publication, New Delhi
4. D D Basu (1983), Constitutional Law of India, Lexis Nexis Butterworths Publication, Nagpur
5. Introduction to Intellectual Property Theory and Practice (1997), World Intellectual Property Organisation, Geneva
6. Smith, R. (2007) Textbook on international human rights 3rd edn, Oxford University Press

c. Magazines and Journals

d. Websites

1. http://industrialrelations.naukrihub.com/industrial-relation-policy.htm
2. http://labour.nic.in/

3. http://whitepapers.businessweek.com/tlist/Legal-Environment.html
4. http://nptel.ac.in/

e. Other Electronic Resources

1. Electronic resources on the course area are available on MSRUAS library

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Course Specifications: Professional Communication

Course Title	**Professional Communication**
Course Code	TSU202A
Course Type	Skill Development Course
Department	Directorate of Transferable Skills and Leadership Development
Faculty	FLAHS/FMC/FMPS/FAD/SSS

1. Course Summary

This course aims at equipping students with the skills required for effective communication in professional context. The students will be guided through professional practices of written and oral communication. Students will be taught to apply oral and written communication skills in a given situation.

2. Course Size and Credits:

Number of Credits	02
Credit Structure (Lecture: Tutorial: Practical)	2:0:0
Total Hours of Interaction	30
Number of Weeks in a Semester	15
Department Responsible	Directorate of Transferable Skills and Leadership Development
Total Course Marks	50
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Develop vocabulary and language skills relevant to their profession
CO-2. Demonstrate effective writing skills
CO-3. Create Professional Reports and Proposals
CO-4. Demonstrate effective Business Presentation
CO-5. Enhance Debating and Interview Skills

4. Course Contents

Unit 1 (Formal Vocabulary):

Few important root word for Vocabulary development, Vocabulary used in Formal writing, sequence words, Emphasis words, Describing a process, Abbreviations, Transition words

Unit 2 (Writing)

Job application, CV preparation, Minute preparation, Use of Sequence words, Writing instructions and checklists, Statement of Purpose, Posts, Blogs, Posters

Unit 3 (Report Writing):

Benefits of Report writing, Types of Reports- Informational, Analytical, Recommendation, Structure of a Report

Unit 4 (Proposal Writing):

Benefits of Proposal writing, Types of proposal- Solicited and Unsolicited, Structure of a proposal

Unit 5 (Business Presentation):

Audience Centric Approach, Planning, Practise, Delivering, Designing flyers or handouts, Nonverbal aspects of a presentation, Question handling, Visual Aids, Other tips for delivering effective presentations

Unit 6 (Interview Skills):

Types of Interviews, Interview etiquette, Nonverbal aspects affecting interviews, Telephone/ Online interviews, One-to-one interviews and panel interview, FAQ's practise

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)												Programme Specific Outcomes (PSOs)		
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PSO-1	PSO-2	PSO-3
CO-1									2						2
CO-2									2						2
CO-3									2						2
CO-4									2						2
CO-5									2						2
CO-6									2						2
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution															

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		10
Others		10
1. Case Study Presentation	02	
2. Guest Lecture	02	
4. Brain Storming Sessions	03	
5. Group Discussions	03	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**30**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1, SC2, SC3 or SC4), COs are assessed as illustrated in the following Table.

Focus of CO's on each Component or Subcomponent of Evaluation:

	Component 1: CE (100% Weightage)	
Subcomponent	SC1	SC2
Subcomponent Type	Practical Assessment	Assignment
Maximum Marks	25	25
CO-1	X	X
CO-2	X	X
CO-3	X	X
CO-4	X	X
CO-5	X	X

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Face to face lectures
2.	Understanding	Face to face lectures, group discussions
3.	Critical Skills	--
4.	Analytical Skills	Face to face lectures, activities, , group discussions, assignment
5.	Problem Solving Skills	--
6.	Practical Skills	Face to face lectures, activities, , group discussions, course work
7.	Group Work	Course work, practice, assignment, group discussion
8.	Self-Learning	Course work, practice, assignment, group discussion
9.	Written Communication Skills	Face to face lectures, Course work, practice, assignment, group discussion
10.	Verbal Communication Skills	Face to face lectures, Course work, practice, assignment, group discussion
11.	Presentation Skills	--
12.	Behavioral Skills	Course work, practice, assignment, group discussion, presentation practice, role plays
13.	Information Management	Assignment
14.	Personal Management	--
15.	Leadership Skills	--

9. Course Resources

a. Essential Reading

1. Class Notes
2. Raman M and Sharma S (2004) Technical Communication: Principles and Practice. New Delhi: Oxford University Press
3. Hory Sankar Mukherjee, (2013), Business Communication, Oxford University Press
4. Kroehnert, Gary (2004), Basic Presentation Skills, Tata McGraw Hill

b. Recommended Reading

1. Sathya Swaroop Debashish and Bhagaban Das, (2014), Business Communication, PHI, New Delhi
2. Young, Dona J (2006) Foundations of Business Communications: An Integrated Approach, Tata McGraw Hill
3. Kaul, Asha (2007) Effective Business Communication, Prentice Hall India
4. Bienvenu, Sherron (2008) The Presentation Skills Workshop, Prentice Hall
5. KavitaTyagi and Padma Misra (2011) Professional Communication, PHI Learning Private Limited, New Delhi

c. Websites

1. www.myenglishpages.com
2. www.britishcouncil.com
3. www.englishmagazine.com
4. www.justenglishmagazine.com

d. Other Electronic Resources

1. Electronic resources on the course area are available on RUAS library

10. Course Organization

Course Code	TSU202A	
Course Title	Professional Communication	
Course Leader's Name	As per Timetable	
Course Leader's Contact Details	**Phone:**	+91-80-453666666
	E-mail:	director.tsld@msruas.ac.in
Course Specifications Approval Date	Mar-2023	
Next Course Specifications Review Date	Mar-2027	

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Course Specifications: Ethics and Self-Awareness

Course Title	**Ethics and Self-Awareness**
Course Code	TSU203A
Course Type	Skill Enhancement Course
Department	Directorate of Transferable Skills and Leadership Development
Faculty	FLAHS/FMC/FMPS/FAD/SSS

1. Course Summary

This course aims at helping students with the skills required for Self-development through self-analysis, and self-regulation. The students will be guided through Self-awareness activities and exercises. Students will be sensitized towards professional ethics & etiquette using case studies and related activities.

2. Course Size and Credits:

Number of Credits	02
Credit Structure (Lecture: Tutorial: Practical)	2:0:0
Total Hours of Interaction	30
Number of Weeks in a Semester	15
Department Responsible	Directorate of Transferable Skills and Leadership Development
Total Course Marks	50
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO1. Comprehend self & its need for Self-development
CO2. Practise self-awareness by analysis and understanding Emotional Intelligence
CO3. Identify purpose of self and set personal and professional Goals
CO4. Apply professional values and ethics in decision making
CO5. Appreciate the role of Values and Ethics in holistic development

4. Course Contents

Unit 1

Self-awareness: definition, need for self-awareness, SWOT analysis, develop self-awareness and self-management skills

Unit 2

Definition of personality, understanding personality traits and behavior pattern. Relationship between personality and behavior

Unit 3

Introduction to emotional intelligence. Processing, perceiving, understanding and managing emotions. Ways to develop EI.

Unit 4

Identifying life purpose and setting goals. Understanding Importance of goals and setting SMART goals.

Unit 5

Understanding values and ethics. Importance of Ethics for professional development. Ethical decision making process and principles

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)												Programme Specific Outcomes (PSOs)		
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PSO-1	PSO-2	PSO-3
CO-1									2						2
CO-2									2						2
CO-3									2						2
CO-4									2						2
CO-5									2						2
CO-6									2						2
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution															

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		10
Others		10
1. Case Study Presentation	04	
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	04	
5. Group Discussions	02	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**30**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the

Programme Specifications document pertaining to the B.Sc Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1, SC2, SC3 or SC4), COs are assessed as illustrated in the following Table.

Focus of CO's on each Component or Subcomponent of Evaluation:

Subcomponent ▶	Component 1: (60% Weightage)	Component 2: (40% Weightage)
Subcomponent Type ▶	Assignment	Practical Assessment
Maximum Marks ▶	30M	20M
CO-1	X	X
CO-2		
CO-3	X	
CO-4		X
CO-5	X	X

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Face to face lectures
2.	Understanding	Face to face lectures, group discussions
3.	Critical Skills	--
4.	Analytical Skills	Face to face lectures, activities, , group discussions, assignment
6.	Practical Skills	Face to face lectures, activities, , group discussions, course work
7.	Group Work	Course work, practice, assignment, group discussion
8.	Self-Learning	Course work, practice, assignment, group discussion

9. Course Resources

a. Essential Reading

1. Class Notes
2. *The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change* – Stephen R. Covey
3. *Emotional Intelligence: Why It Can Matter More Than IQ* – Daniel Goleman

b. Recommended Reading

1. Who Will Cry When You Die? by Robin S. Sharma
2. Life's Amazing Secrets by Gaur Gopal Das
3. The 5 AM Club by Robin S. Sharma
4. The Monk Who Sold His Ferrari by Robin S. Sharma
5. Values and ethics in business and profession by Samitha Manna & Suparna Chakraborti
6. Value education and professional ethics by Ram Pratap sharma and Madhulika Sharma

c. Websites

1. www.mindtools.com
2. www.braintracy.com
3. www.tonyrobbins.com

d. Other Electronic Resources

1. Electronic resources on the course area are available on RUAS library

10. Course Organization

Course Code	TSU203A		
Course Title	**Ethics and Self-Awareness**		
Course Leader's Name	As per Timetable		
Course Leader's Contact Details		**Phone:**	+91-80-453666666
		E-mail:	director.tsld@msruas.ac.in
Course Specifications Approval Date	March 2023		
Next Course Specifications Review Date	May 2024		

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Course Specifications: Corporate Accounting - I

Course Title	Corporate Accounting - I
Course Code	COC301A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The course aims to equip students with essential knowledge of goodwill, valuation of shares and preparation of financial statements.

Students are introduced to the concepts of corporate accounting, valuation aspects and underwriting of shares. Students are taught the procedure and process to determine pre and post incorporation profits for a company, valuation of goodwill and shares. Students are also taught the statutory provisions for preparation of company Financial Statements.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	4:0:0
Total Hours of Interaction	70
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Describe the concepts of corporate accounting
CO-2. Discuss the process of underwriting of shares
CO-3. Explain the procedure of pre and post incorporation profits of companies
CO-4. Discuss valuation of goodwill and right issue of shares
CO-5. Evaluate and interpret company final accounts

4. Course Contents

Unit 1 Introduction to Corporate Accounting and Underwriting of Shares: Introduction to corporate accounting, Concept of Underwriting of Shares. Meaning .Underwriting Commission, Underwriter, functions, Advantages of Underwriting, Types of Underwriting, Marked and Unmarked Applications, Problems (Excluding Journal entries)

Unit 2 Profit Prior to Incorporation - Meaning, calculation of sales ratio, time ratio, weighted ratio, treatment of capital and revenue expenditure, Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet

Unit 3 Valuation of Goodwill - Meaning, Circumstances of Valuation of Goodwill, Factors influencing the value of Goodwill, Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of

average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems.

Unit 4 Valuation of Shares –Meaning, Need for Valuation, Factors Affecting Valuation, Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue - Problems.

Unit 5 Company Final Accounts -Statutory Provisions regarding preparation of Company Final Accounts ,Treatment of Special Items, Tax deducted at source, Advance payment of Tax ,Provision for Tax , Depreciation , Interest on debentures , Dividends, Rules regarding payment of dividends , Transfer to Reserves, Preparation of Profit and Loss Account and Balance Sheet (As per latest revision)

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PO-14	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	3		1	2	3					1		2	2		3			1
CO-2	3	2	3	2	2					2					2	2		
CO-3	3	3	3	2	3										2			
CO-4	3	2	3	2	3										2		2	
CO-5	3	3	2	3	3										2	3	2	3
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																		

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		30
Demonstrations		04
1.Demonstration usingVideos	04	
2. Demonstration using PhysicalModels / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		15
1. Solving Numerical Problems	15	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		11
1. Case Study Presentation	03	
2. Guest Lecture	01	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	03	
5. Group Discussions	03	
6. Discussing Possible Innovations	00	
7.Workshop	01	

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Term Tests, Laboratory Examination/Written Examination, Presentations	10
Total Duration in Hours	**70**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons.) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of Cos on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
Subcomponent ▶	SC1	SC2		40 Marks
Subcomponent Type ▶	Term Test 1 + Term Test 2	Assignment	Presentation/Class Test/Activity	
Maximum Marks ▶	30	20	10	
CO-1	×			×
CO-2	×		×	×
CO-3	×	×	×	×
CO-4		×	×	×
CO-5		×	×	×
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources

a. Essential Reading

1. Haneef M, Mukherjee A(2017) Corporate Accounting ,Columbus-OH, McGraw Hill Publishers
2. Tulsian P C & CA Barath Tulsian (2016) Corporate Accounting for B.Com Honours, Mumbai, S Chand Publishers
3. Maraippa B & Dr. Kumar Anil S. (2015)Corporate Accounting ,Himalaya Publication House, Mumbai
4. Kumar Anil & Kumar Rajesh (2015)Corporate accounting, Himalaya Publishing House,

b. Recommended Reading

1. Reddy Anil T S & Dr Murthy. A. (2013) Corporate Accounting, New Delhi, Margham publishers
2. Kumar Anil, Kumar Rajesh (2015).Corporate accounting (5th ed). Mumbai: Himalayan Publishing House /Student Edition,
3. Shukla M.C, Grewal T.S and Gupta S.C. (2010).Advanced Accountancy (13thed.) New Delhi:S. Chand & Company Ltd.

c. Magazines and Journals

1. Journal of Corporate Accounting and Finance –Wiley Online Library
2. Big 4 blog, Delloite
3. Accounting today, online magazine , monthly

d. Websites

1. http://www.icai.org

e. Other Electronic Resources

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Course Specifications: Security Analysis and Portfolio Management

Course Title	Security Analysis and Portfolio Management
Course Code	COC302A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

This course aims to prepare students to manage practical implications of investments in financial markets.

Students are taught concepts of investments, security analyses, portfolio management, modern portfolio theories, investment decisions and risk management. Students are trained on technical and fundamental analysis of shares, risk and portfolio management using financial models. Training is imparted on analytical models in tracking performance measurement, active and passive trading methods.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	3:1:0
Total Hours of Interaction	70
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Describe the essential principles of Security Analysis and Portfolio Management (SAPM)
CO-2. Explain concepts of securities, stock market, portfolio and risk management
CO-3. Discuss the role of financial markets in portfolio management
CO-4. Assess the asset pricing tools in securities investment
CO-5. Analyse investment strategy for equity, fixed income instruments

4. Course Contents

Unit 1 Introduction to Securities and Investments: Demonstrating Investment concepts, Analyzing Financial and non-financial forms of investment, Explicating Security and non-security forms of investments, Expounding Investment methods and some applications, Elucidating Sources and information of investments and financial instruments, Evaluating investment alternatives

Unit 2 Financial Risk: Explaining the nature and origins of risk in an international setting, Analyzing meaning of risk exposure and method for risk measurement, critically evaluating currency exposure, Expounding exchange rates, structural models of exchange rate determination

Unit 3 Bond and Stock Valuation: Analysing Bond and Security Return, Time value of money concept with reference to portfolio management, Applying present value concept to capture Yield to Maturity, Calculating Yield to Maturity

using Trial and Error and Interpolation Techniques, Gordon Constant Dividend Growth Model, Modelling relative valuation through P/E ratio, P/S ratio, P/BV ratio

Unit 4 Stock Market Indices: Analysing the Computation of Stock Market Indices, Critically evaluating usefulness of indices, Critically reviewing difference between indices, Expounding functions of Securities and Exchange Board of India (SEBI), Portfolio Management and Evaluation: Analysing Approaches in portfolio construction, Critically Evaluating Portfolio investment process, Elucidating Active and passive strategies, Illustrating Capital asset pricing model (CAPM),Analysing Performance evaluation of mutual funds, Critically Evaluating Functions of Asset Management companies

Unit 5 Investment Process: Analysing Tactical asset allocation, Explicating Markowitz Portfolio optimization, Illustrating Factor models of returns, elucidating Active-passive management, Expounding Style management, critically evaluating Performance attribution and persistence, Exploring Stock market anomalies

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)														Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PO-14	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	2		1	2	3					1		2	2		3			1
CO-2	3	2	3	2	2					2					2	2		
CO-3	3	3	3	2	3										2			
CO-4	3	2	3	2	3										2		2	
CO-5	3	3	2	3	3										2	3	2	3
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																		

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		30
Demonstrations		04
1.Demonstration usingVideos	04	
2. Demonstration using PhysicalModels / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		15
1. Solving Numerical Problems	15	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		11
1. Case Study Presentation	03	
2. Guest Lecture	01	
3. Industry / Field Visit	00	

4. Brain Storming Sessions	03	
5. Group Discussions	03	
6. Discussing Possible Innovations	00	
7.Workshop	01	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**70**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons.) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COson each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
Subcomponent ▶	SC1	SC2		40 Marks
Subcomponent Type ▶	Term Test 1 + Term Test 2	Assignment	Presentation/Class Test/Activity	
Maximum Marks ▶	30	20	10	
CO-1	×			×
CO-2	×		×	×
CO-3	×	×	×	×
CO-4		×	×	×
CO-5		×	×	×
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment

9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources

a. Essential Reading

1. S. Kevin, (2007) Portfolio Management, 2nd edition , Prentice Hall of India, New Delhi,
2. Fischer D E and Jordan R J (2007), Security analysis and Portfolio Management, 3rd edition, Prentice Hall of India, New Delhi

b. Recommended Reading

1. Hearth and Zaima (2004) Contemporary Investment – Securities and Portfolio Analysis, 4th edition, Thompson Education, New Delhi
2. Fabozzi Frank J,(2009) Bond Markets – Analysis and Strategies, 4th edition, Prentice Hall, New Delhi
3. Redhead K, (2008) Personal Finance and Investments: a behavioural finance perspective, Routledge
4. Hirschey M. and Nofsinger J (2008), Investments: Analysis and Behavior. McGraw-Hill
5. Strong Robert .A (2007) Practical Investment Management. 4th edition, Thompson South Western, UK

c. Magazines and Journals

1. Personal Finance Magazine - Kiplinger (Monthly)
2. Money Magazine – Times Inc (Monthly)
3. Bloomberg Markets - Bloomberg (Monthly)

d. Websites

1. http://www.imf.org
2. http://www.exinfm.com
3. http://www.economist.com

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Course Specifications: Audit and Assurance

Course Title	Audit and Assurance
Course Code	COC101A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The aim of this course is to introduce students to fundamentals of International Business. Students are taught the concepts of International Business Practices and its importance. Students are sensitized to cultural differences, ethics and introduced to International Entry modes.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	03
Total Hours of Interaction	3:0:0
Number of Weeks in a Semester	55
Department Responsible	15
Total Course Marks	Commerce
Pass Criterion	100
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO1 Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.

CO2 Demonstrate how the auditor obtains and accepts audit engagements, obtains an understanding of the entity and its environment, assesses the risk of material misstatement and plans an audit of financial statements

CO3 Describe and evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations. Describe the scope, role and function of internal audit

CO4 Identify and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing (ISAs)

CO5 Explain how consideration of subsequent events and the going concern principle can inform the conclusions from audit work and are reflected in different types of auditor's report, written representations and the final review.

4. Course Contents

Unit 1 Audit framework & regulation: Concept of audit & assurance – professional ethics of an auditor – scope of internal & external audit – governance & audit – Ethical threats & Safeguards - discuss the importance and purpose of engagement letters and their contents.

Unit 2 Audit planning & risk assessment: Obtaining & planning for audit assignments - identify and explain the need for, benefits of and importance of planning an audit– understanding the entity & its environment – assessing audit risk – fraud risk – interim audit and impact of work performed - audit planning & documentation – audit evidence, documentation, audit sampling and working papers

Unit 3 Internal control & audit procedures: Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor – test of control – communication on internal controls-Explain how auditors record internal control systems including the use of narrative notes, flowcharts, organigrams and internal control questionnaires.

Unit 4 Audit of specific items: Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors' remuneration – details of audit checks for these items and reporting thereof – use of management representation.

Unit 5 Audit evidence & reporting: Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit sampling – computer assisted auditing techniques – explain the use of automated tools and techniques in the context of an audit including the use of audit software, test data and other data analytics tools – discuss and provide relevant examples of the use of automated tools and techniques - review procedures including subsequent events, going concern, written representations – auditor's report contents & opinion-Explain the overall objectives and importance of quality control procedures in concluding an audit.- Discuss the need for auditors to communicate with those charged with governance.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)														Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PO-14	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	2	2					2	2	1	1	1	2	2	3	2			
CO-2	3	1					2	2	1	1	1	1	2	3		2		
CO-3	2						2	2	1	1	1	2	1	1	3			
CO-4	2						2	2	1	1	1	1	1	2	3		2	
CO-5	2	1	2	3	2	2		3	3	3	3	3	3	3	2	3	2	3
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																		

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6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		30
Demonstrations		04
1.Demonstration usingVideos	04	
2. Demonstration using PhysicalModels / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		00
1. Solving Numerical Problems	00	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		11
1. Case Study Presentation	03	
2. Guest Lecture	01	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	03	
5. Group Discussions	03	
6. Discussing Possible Innovations	00	
7.Workshop	01	
Term Tests,Laboratory Examination/Written Examination,Presentations		10
Total Duration in Hours		**55**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons.) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COson each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
Subcomponent ▶	SC1	SC2		40 Marks
Subcomponent Type ▶	Mid Term	Assignment	Presentation/Class Test/Activity	
Maximum Marks▶	25	25	10	
CO-1	×			×
CO-2	×	×	×	×
CO-3		×	×	×
CO-4		×	×	×
CO-5			×	×
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources

a. Essential Reading

1. Audit and Assurance: Kaplan Publishing
2. Audit and Assurance: BPP learning media
3. Audit and Assurance: Emily Woolf International
4. S.K Basu: Auditing Principles & Techniques, Pearson

b. Recommended Reading

1. Ashwathappa, K. (2012) *International Business*, 5th edition, Tata McGraw Hill, New Delhi.
2. Subba, R. P. (2013)*International BusinessText and Cases*, 3rd edition, Himalaya Publishing House.
3. Sinha, P. K. and Sinha, S. (2008)*International Business Management*, Excel Books, New Delhi.

C. Magazines and Journals

1. The Economist, Weekly
2. Forbes, Bi-Weekly
3. Business Line, supplement Catalyst, weekly.
4. Harvard Business Review, six issues annually.

d. Websites

1. Harvard Business Review (2022), Available Online at https://hbr.org/topics (Accessed: 06June 2022).
2. NPTEL (2022) Available Online at https://onlinecourses.nptel.ac.in/noc22_mg42/preview (Accessed: 06June

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2022).

e. Other ElectronicResources

1. Coursera (2022) Available Online at https://www.coursera.org/learn/principles-of-management (Accessed: 06June 2022).
2. MIT Sloan Review (2022) Available Online at https://sloanreview.mit.edu/all-topics/ (Accessed: 06June 2022).

Course Specifications: Strategic Business Reporting

Course Title	Strategic Business Reporting
Course Code	COE302A
Course Type	Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

This course aims to prepare students to manage practical implications of investments in financial markets. Students are taught concepts of investments, security analyses, portfolio management, modern portfolio theories, investment decisions and risk management. Students are trained on technical and fundamental analysis of shares, risk and portfolio management using financial models. Training is imparted on analytical models in tracking performance measurement, active and passive trading methods.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	03
Total Hours of Interaction	3:0:0
Number of Weeks in a Semester	55
Department Responsible	15
Total Course Marks	Commerce
Pass Criterion	100
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO1	Describe the implications of professional and ethical duties and unethical practices of the accountant in the context corporate reporting
CO2	Evaluate the principles and practice of financial reporting framework critically
CO3	Generate report on the financial performance and position of entities in the context of various accounting issues discussed in IAS/IFRS
CO4	Construct the financial statement of groups of entities showing the treatments of changes in group structure and cash flow statement as per relevant accounting standards
CO5	Examine and interpret the implications of changes in accounting regulations and the current issues on financial reporting

4. Course Contents

Unit 1 Ethical Code of Conduct and Conceptual Framework: Ethical & professional issues in financial reporting – relevance & importance of ethical & professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – Importance of Conceptual Framework, Definition of elements of financial statements and their recognition & recognition criteria - Objective of financial reporting – Nature of qualitative characteristics of useful financial information- Role of prudence and Substance over form.

Unit 2 Reporting of financial performance: Recognition of revenue for goods & services, 5 step model for revenue recognition, contracts, sale with right of return, agency, warranties - Non current tangible & intangible assets recognition & derecognition- Income taxes including deferred taxes - Provisions & contingencies - Share based payments - Fair value measurement - Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) -Financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) - Employee benefits (including defined contribution plans & defined benefit plans) - Reporting requirement for SME's --Other reporting issues such as accounting for government grants, changes in accounting policy, estimates and prior period errors

Unit 3 Financial Statements of Group Entities:

Group financial statements

- Definition and application of business combination concept
- Identifying the acquirer & applying the control principle C
- Cost of business combination
- Principles of recognition & measurement of identifiable assets & liabilities in acquisition
- Business combination achieved in stages
- Circumstances when group financials must be prepared and situations in which group accounting can be exempted
- Group financial statement including cash flows
- Consolidating joint arrangements & associates

Changes in group structure

- Acquisition of subsidiary with a view to sale
- Implications of loss of control over subsidiary on group accounts
- Group accounts of a complex
- Accounting for acquisition in stages
- Disposal of entities with or without loss of control

Foreign transactions & entities

- Principles of identifying the functional currency of a parent entity
- Consolidation of a foreign subsidiary & associate
- Applying the rules for translation of foreign currency balances into functional currency of a parent
- Accounting for foreign assets & liabilities

Unit 4 Interpretation of financial statements: Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures including earnings per share and additional performance measures, impact of environmental, social, and ethical factors on additional performance measures - Practice of integrated reporting, concept of integrated reporting including objectives, concepts, guiding principles and contents thereof – performance of operating segments, Evolution of sustainability reporting, importance of effective sustainability reporting - Importance and need of segmental information, Disclosure of segmental information

Unit 5 Potential changes in Accounting regulations: Current issues in financial reporting including criticisms on accounting standards – accounting implications of first time adoption of new accounting standards – potential implications of the relevant exposure drafts issued. Discuss the impact of current issues in corporate reporting such as presentation and disclosures, materiality in context of financial reporting, Management commentary

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)														Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PO-14	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	3											2			3			
CO-2		3													3			
CO-3				3										1		2		
CO-4					3					1	1		1			2		
CO-5			1								3		3					1
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																		

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		30
Demonstrations		04
1.Demonstration using Videos	04	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		00
1. Solving Numerical Problems	00	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		11
1. Case Study Presentation	03	
2. Guest Lecture	01	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	03	
5. Group Discussions	03	
6. Discussing Possible Innovations	00	

7.Workshop	01	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**55**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons.) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of Cos on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
Subcomponent ▶	SC1	SC2		40 Marks
Subcomponent Type ▶	Mid Term	Assignment	Presentation/Class Test/Activity	
Maximum Marks ▶	25	25	10	
CO-1	×			×
CO-2	×	×	×	×
CO-3		×	×	×
CO-4		×	×	×
CO-5			×	×
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources

a. Essential Reading

1. ACCA approved study material by Kaplan
2. S Anil Kumar, V Rajesh Kumar & B Mariyappa: Himalaya Publishing House
3. B S Raman,: Advance Financial Accounting, United Publishers
4. R L Gupta, M Radhaswamy: Sultan Chand & Sons
5. Institute of Cost & Works Accounts of India, Advanced Financial Accounting

b. Recommended Reading

6. Revsine Lawrence, Collins Daniel, Johnson Bruce, Mittelstaedt Fred and Soffer Leonard. (2014) Financial Reporting and Analysis, 6th Edition, McGraw-Hill/Irwin
7. Young David and Cohen Jacob. (2013) Corporate Financial Reporting and Analysis, 3rd Edition, Jhon Wiley and Sons Ltd, Hoboken, New Jersey

c. Magazines and Journals

1. Chartered Accounts Today, The Institute of Chartered Accountant of India (ICAI), monthly.
2. Management Accounting, The Institute of Chartered Accountant of India (ICAI), monthly.

d. Websites

1. http://www.icai.org/
2. http://www.ifrs.org/
3. http://www.cimaglobal.com/

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Course Specifications: Project Management Fundamentals

Course Title	Project Management Fundamentals
Course Code	TSN301A
Department	Directorate of Transferable Skills and Leadership Development
Faculty / School	All Faculties / Schools of RUAS

1. Course Summary

i. Aim and Summary

With the advent of technology, changing business environments, varying economic conditions and prevailing political situations, a varied types of projects are being undertaken. This is seen in different segments such as infrastructure, construction, Information Technology, Manufacturing, Engineering, Health Care, Hospitality, Logistics and Services. Along with these, there is a big need for manpower with competencies in Managing different types and sizes of projects. A Project Management Professional equipped with,

- appropriate tools and techniques,
- an ability to apply appropriate methods and processes
- appropriate project leadership skills and
- a structured approach to manage a project in its entirety

will be in a better position to ensure a project's defined success.

The course aims at imparting knowledge and developing competencies on various aspects of Project Management as per International Project Management Association's framework. This course also provides a glimpse of tools, techniques, methods and process for managing a project effectively. This course offers a structured approach which are derived from the experiences of a large number of successful global organizations.

2. Course Size and Credits:

Number of credits	03
Total hours of teaching and learning activities during the semester	45
Number of practical/tutorial hours	15
Number of semester week(s)	15
Department responsible	Directorate of Transferable Skills and Leadership Development
Course evaluation	Total Marks: 100

Pass requirement	40% (min) in Component 1 and 40% (min) in Component 2
Attendance requirement	As per the Academic Regulations

ii. **Teaching, Learning and Assessment**

3. Course Outcomes (CO)

Upon completion of this course students will be able to:

No.	Intended Learning Outcomes
1.	Explain the characteristics of projects, Operations and principles of Project Management
2.	Discuss the Project Management Competency Elements as per PMA's Individual Competence Baseline Ver 4.0
3.	Discuss the tools for Project Execution, Monitoring and control
4.	Apply the tools for project planning and Create a Project Management Plan covering Project Charter, Work Breakdown Structure, Project Organisation, Time Management Plan and Risk Management Plan

4. Course Contents:

Section 1

Introduction to Project, Programmes, Portfolio and Operations

Project Organization and Permanent Organization

Project Management Success

- KRAs

Creation of project

- Need analysis
- Business Case
- Project Charter

Section 2

Requirements, Objectives & Benefits

Scope

- WBS
- Scope baseline
- Change Management

Time Management

- Lifecycle
- AOA (ADM)
- AON (PDM)
- CPM
- Floats
- Network Exercises
- Gantt Charts

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• Bar Charts Resources • Resource Calendar
Section 3 Controlling Handling Changes Phase end and Close out Earned Value Management System • Variances, SPI & CPI • Numerical Exercises Quality Management • Quality Planning • Quality Assurance • Quality Control • Quality Tools o Pareto Chart o Control Chart o Inspections o Benchmarking Risk & Opportunity • Risk categories • Identification • Risk Analysis
Section 4 Organization and Information Stakeholder Management Power and Interest Culture and Values Personal integrity and reliability Personal communication • Communication Planning • Communication methods • Communication barriers Conflict and crisis Resourcefulness Result Orientation

5. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		20
Demonstrations		
1. Demonstration using Videos		
2. Demonstration using Physical		
3. Demonstration on a Computer		
Numeracy		
1. Solving Numerical Problems		
PracticalWork		
1. Course Laboratory		
2. Computer Laboratory		
3. Engineering Workshop/Course Workshop/Kitchen		
4. Clinical Laboratory		
5. Hospital		
6. Model Studio		
Others		
1. Case Study Presentation	05	
2. Guest Lecture		
3. Industry/Field Visit		25
4. Brain Storming Sessions		
5. Group Discussions	20	
6. Discussing Possible Innovations		
Written Examination (Term tests and SEE)		05
Total Duration in Hours		50

5. Method of Assessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the respective Undergraduate Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 or SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
		Component 1: CE (50% Weightage)		Component 2: SEE (50% Weightage)
Subcomponent▶		SC1	SC2	
Subcomponent Type ▶		Mid Term Exam	Assignment	50 Marks
Maximum Marks▶		25	25	
CO-1	Explain the characteristics of projects, Operations and principles of Project Management	X		X
CO-2	Discuss the Project Management Competency Elements as per PMA's	X		X

	Individual Competence Baseline Ver 4.0			
CO-3	Discuss the tools for Project Execution, Monitoring and control	X	X	X
CO-4	Apply the tools for project planning and Create a Project Management Plan covering Project Charter, Work Breakdown Structure, Project Organisation, Time Management Plan and Risk Management Plan		X	X

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

7. Achieving learning outcomes

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods

S.No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Class room lectures
4.	Analytical Skills	Group discussion
5.	Problem Solving Skills	Case discussions / Group Discussions
6.	Practical Skills	Case discussions
7.	Group Work	case study and group discussions
8.	Self-Learning	Seminars
9.	Written Communication Skills	Examination
10.	Verbal Communication Skills	Group discussions
11.	Presentation Skills	Seminars, Case discussions
12.	Behavioral Skills	Group discussion, Case discussions
13.	Information Management	Case discussions
15.	Leadership Skills	Group discussions

8. Course Resources

a. Essential Readings

- Course Notes
- Pinto Jeffrey K. (2019) Project Management: Achieving Competitive Advantage, 5th Edition, Pearson

b. Recommended Readings

- Meredith, J.R. and Mantel, S.J. (2005) Project Management – a managerial approach, 6th edition, Wiley
- Ghattas, R. G. and Sandra L. Mckee (2001) Practical Project Management, New Jersey, Prentice Hall

c. Magazines and Journals

- Project Manager Today
- PM network
- International Journal of Project and Operation Research, Inderscience
- Journal of Operation Management, Project and Operation Research, INFORMS

d. Websites

- http://www.providence.edu/mcs/rbg/mba.htm
- http://library.kent.ac.uk/library/exampapers/deptcourses.php?dept=Business%20Studies
- http://homepages.stmartin.edu/fac_staff/dstout/MBA631/lecture_notes.htm

9. Course Organisation

Course Title		Project Management Fundamentals
Course Code		TSN301A
Course Leader/s Name		Mr. Jyothi Shankar G
Course Leader Contact Details	**Phone:**	080 – 4536 6666
	E- mail:	
Course Specifications Approval		
Next Course Specifications Review		

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Course Specifications: Business Analytics and Quantitative Methods

Course Title	Business Analytics and Quantitative methods
Course Code	BAM103A
Course Type	Skill Enhancement Course
Department	Commerce
Faculty	Management and Commerce

1.Course Summary

The course deals with quantitative analysis of management problems for effective decision making. The students are taught optimization techniques and data analysis under deterministic and non-deterministic conditions to solve business problems. Linear Programming is taught to analyze business decision making in the context of optimization. Further, underlying concepts and frameworks for managing resources in operations, decision making in uncertain environment are discussed. Students are trained to use relevant software to solve Business Problems.

2.Course Size and Credits:

Number of Credits	3
Credit Structure (Lecture: Tutorial: Practical)	2:0:1
Total Hours of Interaction	70
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Explain basic concepts of Linear Programming in the context of Business problem solving
CO-2. Describe managerial problems mathematically and solve using Quantitative Methods
CO-3. Apply appropriate replacement and sequencing models in the operational context
CO-4. Analyse decision making under probabilistic scenarios
CO-5. Analyse the application of Big Data and Business Analytics
CO-6. Categorize managerial problems mathematically using tools for optimal solutions
CO-7. Apply Business Analytics tools

4. Course Contents

Unit 1 (Linear Programming): Linear Programming for Quantitative Decision Making: Historical development of Quantitative Methods(QM) along with applications, Assimilating the meaning of feasible, optimum, unbounded solutions etc. in QM, Formulation of Linear Programming Problem (LPP) with primal and dual representation, Application of sensitivity analysis for decision making, Applying Solver package to solve LPPs.

Unit 2 (Problem Specific Mathematical Models for Effective Decision Making): Probability to improve decision-making in the face of uncertainties, Game theory models for negotiation, Demonstration on discrete event simulation for making decisions in uncertain environment, Job Sequencing to optimize the outputs in terms of time, cost or profit, Replacement models for formulating policy decisions.

Unit 3 (Big Data and Business Analytics (BA): Description of Business Analytics, Importance of Business Analytics, Application of Analytics in Marketing, Operations, Human Resources, Financial Management. Data and Big Data, Usefulness and applications of Big Data. Decision Models.

Unit 4 (Lab component): Introduction to problem formulation using MS Excel, LPP problem formulation and solution using MS Excel Solver. Assignment problem formulation and solution using MS Excel Solver, Basic Game theory – formulation of problem and solution using MS Excel Solver, Replacement model – formulation of problem and solution using MS Excel Solver, Simple simulation models – problem formulation and solution using MS Excel, Advanced simulation and decision making under uncertainty using MS Excel, Introduction to Business Analysis tools, Data visualization using Business Analysis Tools

5. Course Map (CO-PO-PSO Map

	Programme Outcomes (POs)														Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PO-14	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	1	2		2											1	2		
CO-2		1		2		2									1	2		
CO-3					2	2		3								2		
CO-4	1					3										3		
CO-5	1							3							1			
CO-6		1				3		2			2		3			3		2
CO-7						2		2			2		3			2		3
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																		

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		25
Demonstrations		00
1. Demonstration using Videos	00	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		15
1. Solving Numerical Problems	15	
Practical Work		20
1. Course Laboratory	00	
2. Computer Laboratory	20	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		00
1. Case Study Presentation	00	
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	

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5. Group Discussions	00	
6. Discussing Possible Innovations	00	
7.Workshop	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**70**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.B.A. Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
Subcomponent ▶	SC1	SC2		
Subcomponent Type ▶	Mid-Term Test	Assignment/ Quiz / Group Activity	Lab/Presentation	40 Marks
Maximum Marks ▶	25	25	10	
CO-1	×	×		×
CO-2	×	×		×
CO-3		×		×
CO-4		×		×
CO-5		×		×
CO-6			×	
CO-7			×	
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures, Assignment
2.	Understanding	Classroom lectures, Assignment
3.	Critical Skills	Classroom lectures, Assignment

4.	Analytical Skills	Solving Numerical, Assignment
5.	Problem Solving Skills	Classroom discussion
6.	Practical Skills	Classroom discussion
7.	Group Work	Assignments, case study
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, Examinations
10.	Verbal Communication Skills	Group discussions
11.	Presentation Skills	Assignment
12.	Behavioral Skills	Group discussion
13.	Information Management	Assignment
14.	Personal Management	---
15.	Leadership Skills	---

9. Course Resources

a. Essential Reading

1. Class Notes
2. Hillier and Lieberman (2017). 'Introduction to Operations Research', McGraw Hill Education.
3. Taha, H (2014). An Introduction to 'Operations Research', Pearson Education India, 9th edition.
4. Sharma, J.K. (2010). 'Quantitative Methods': 'Theory and Applications Paperback', Laxmi Publications.
5. Regi Mathew (2020). "Business Analytics for Decision Making" 1st edition, Pearson Publications

b. Recommended Reading

1. Waters Donald (2011). 'Quantitative Methods for Business', Pearson Education India; 5th edition.
2. R N Prasad and Seema Acharya (2016). "Fundamentals of Business Analytics", 2nd edition Paperback, Wiley publications

c. Magazines and Journals

1. Harvard Magazine – Trends in Business decision making, 6 times per year
2. Sloan Management Review – MIT, Quarterly

d. Websites

3. https://harvardmagazine.com/tags/quantitative-methods
4. https://sloanreview.mit.edu/

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Course Specifications: Financial Statement Analysis

Course Title	Financial Statement Analysis
Course Code	COC303A
Course Type	Discipline Elective Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

This course aims to train students on performing fundamental analysis of the company. Students are trained to analyse profit and loss account, balance sheet and cash flow statement Using financial analysis techniques. The students are also trained in preparation of sources and uses of funds. In addition, students are trained in forecasting and projecting financial data.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	3:0:1
Total Hours of Interaction	85
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the students will be able to:

- **CO-1.** Explain process of preparing financial statements
- **CO-2.** Discuss the tools and techniques used for financial statement analysis
- **CO-3.** Prepare fund flow statement to identify sources and application of funds
- **CO-4.** Apply forecasting techniques to project financial data
- **CO-5.** Analyse the financial statements using different techniques

4. Course Contents

Unit 1 Introduction to Financial statements analysis (FSA): Meaning and concepts of Financial statement analysis, Tools and techniques used for Financial statement analysis, statement of shareholders equity, understanding financial statements, cash flow statements, applications of FSA.

Unit 2 Comparative and Common Size Balance Sheet: Meaning, Application and Role of comparative and common size in financial statement analysis. Computation of Comparative, common size financial statements and Trend Analysis, interpretation of Comparative and common size financial statements

Unit 3 Cash Flow Statement and Fund Flow Statement: Preparation of fund flow statement, preparation of Cash flow statement direct and indirect method, Analysis of cash flow from operation, cash flow from investment activities, Analysis of cash flow from financing, Interpretations, Cash Flow Analysis.

Unit 4 Ratio Analysis: Meaning, uses and limitations of the ratios, applications of ratios, Calculations of different

ratios, valuation ratios, Determinants of valuation ratios, relation between the financial ratios, DuPont analysis.

Unit 5 Forecasting: Quality of financial reporting, Importance of financial statement analysis in forecasting, Relevance of FSA to the investors, Forecasting of Financial statements, equity valuation.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)														Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PO-14	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	3														2			
CO-2				2	3										3			
CO-3				2	3											2		
CO-4					2										2			
CO-5				3											2			
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																		

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		30
Demonstrations		04
1.Demonstration usingVideos	04	
2. Demonstration using PhysicalModels / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		30
1. Solving Numerical Problems	30	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		11
1. Case Study Presentation	03	
2. Guest Lecture	01	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	03	
5. Group Discussions	02	
6. Discussing Possible Innovations	00	
7. Workshop	01	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**85**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme

Specifications document pertaining to the B.B.A. Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COson each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
Subcomponent ▶	SC1	SC2		40 Marks
Subcomponent Type ▶	Mid Term	Assignment	Presentation/Class Test/Activity	
Maximum Marks ▶	25	25	10	
CO-1	×			×
CO-2	×	×		×
CO-3		×	×	×
CO-4		×	×	×
CO-5			×	×
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S.No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures, Assignments
2.	Understanding	Class room lectures, Assignments
3.	Critical Skills	Class room lectures, Assignments
4.	Analytical Skills	Group discussion, Brainstorming sessions
5.	Problem Solving kills	Assignment
6.	Practical Skills	Assignment
7.	GroupWork	Assignments, case study and group discussions
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Group discussions
11.	Presentation Skills	Assignment
12.	Behavioral Skills	Group discussion

13.	Information Management	Assignment
14.	Personal Management	---
15.	Leadership Skills	Group discussions

9. Course Resources

a. Essential Reading

1. Gupta Ambrish.(2016) Financial Accounting for Management, Pearson Education
2. Jain, Sripal (2015), Fundamentals of Accounting, Pearson Education
3. Lynch, Richard M (2001) Accounting for Management, 4th edition, Tata McGraw Hill
4. Ramachandran N, Kakani, Ram Kumar. (2014), Financial Accounting for Management

b. Recommended Reading

1. Williamson, Duncan. (2016) Cost and management accounting. 1st ed. Prentice Hall, New Delhi
2. Anthony, Robert N. & Reece, James S. (2014) Accounting Principles. 7th ed. Richard d Irwin, Chicago
3. Atkinson, Anthony A. Kaplan, Robert S. & Young, S Mark. (2015) Management Accounting. 4th ed. Prentice Hall, U.S.A..

c. Magazines and Journals

1. Management Accountant, publisher The Institute of Chartered Accountant of India (ICAI), monthly

d. Websites

1. http://www.icai.org
2. http://www.fma.org

e. Other Electronic Resources

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Course Specifications: Management Accounting

Course Title	Management Accounting
Course Code	COC341A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The course aims to equip students with essential knowledge and skills of managerial decision making by applying the concepts of management accounting and marginal costing.
Students are introduced to the concepts of marginal cost, break even analysis, profit volume graph and margin of safety. Students are trained to prepare management reports to take managerial decisions. Students are also trained to compute fixed, marginal and semi variable costs using appropriate tool.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	3:0:1
Total Hours of Interaction	85
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Explain concepts of management accounting and marginal costing
CO-2. Calculate marginal, fixed and semi variable costs
CO-3. Determine Break Even Point, Profit Volume Ratio and Margin of safety
CO-4. Discuss the concepts of management reporting
CO-5. Apply marginal costing techniques for decision making
CO-6. Analyse the contemporary issues in inflation, human resource and responsibility accounting

4. Course Contents

Unit 1 Introduction to Management Accounting: Concept of Management Accounting, Distinction between Management Accounting, Cost and Financial Accounting, Role and Duties of Management Accountant.

Unit 2 Cost Classification: Classification based on Function and Behavior, Types of cost , Variable, Fixed and Semi-variable cost, Segregation methods, Product Costs Vs. Period Costs, Breakup of Product Costs, Prime Costs Vs. Conversion Costs

Unit 3 Marginal Costing: Introduction, Concept of marginal cost and marginal costing, Contribution, Profit Volume Ratio, Margin of Safety, and Sales to earn a desired profit. Application of Marginal costing for decision making, make

or Buy decision, Product diversification, temporary shutdown, sell or further process etc.,

Unit 4 Break Even Analysis and Tactical Decision Making: Break even analysis, Assumptions, Methods of Breakeven analysis ,Algebraic and Break even chart, Angle of Incidence, Profit Volume Graph, Cost Difference Point, Methods to improve Profit Volume Ratio (PVR)
Management Reporting –Meaning of Management Reporting, Requisites of a Good Reporting System – Principles of Good Reporting System, Kinds of Reports, and Drafting of Reports under different Situations.

Unit 5 Responsibility Accounting: Introduction, Meaning and definition of responsibility accounting essential feature, Responsibility centres, Types of Responsibility centers, transfer prices, methods or types of transfer prices, selection of transfer pricing methods, advantages of responsibility accounting.

Unit 6 Inflation Accounting and Human Resource Accounting: Meaning, objective, nature, contemporary issues, importance and methods of valuation of human resource and inflation accounting.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	1	2												2			
CO-2		2								3			1	2			
CO-3					3					3		2		3			
CO-4	2	2										1		1			
CO-5		3			3								1	3			
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		35
Demonstrations		02
1. Demonstration using Videos	02	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		35
1. Solving Numerical Problems	35	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		03
1. Case Study Presentation	00	
2. Guest Lecture	00	
3. Industry / Field Visit	00	

4. Brain Storming Sessions	00	
5. Group Discussions	03	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**85**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons.) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			**Component 2: SEE (40% Weightage)**
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Mid-Term Test**	**Assignment/ Quiz / Group Activity**	**Lab/Presentation**	**50 Marks**
Maximum Marks ▶	**25**	**25**	**10**	
CO-1	**X**			**X**
CO-2	**X**	**X**		**X**
CO-3		**X**		**X**
CO-4		**X**		**X**
CO-5			**X**	**X**
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment

9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources

a. Essential Reading

1. Arora M N (2012)Management Accounting ,Mumbai, Himalaya Publishing House
2. Narasimhan (2017)Management Accounting, New Delhi, Cengage India
3. Shah Paresh (2016) Management Accounting ,USA Oxford Higher Education
4. Sharma R.K., Gupta Shashi K (2011).Cost & Management Accounting, New Delhi Kalyani Publishers

b. Recommended Reading

1. Madegowda J. (2012) Advanced management Accounting ,Mumbai, Himalaya Publishing House
2. Khan M.Y and Jain P.K. (2017) Management Accounting, Columbus-OH, McGraw Hill Education
3. S.N Maheshwari. (2012) Management Accounting, Mumbai, Himalaya Publishing House
4. Gorden E , Sundaram N (2011) Mumbai , Himalaya Publishing House

c. Magazines and Journals

1. Money, Monthly
2. Management Accounting magazine, Quarterly, MA
3. Management Accounting Research Journal, Elsevier

d. Websites

1. http://www.icai.org
2. https://www.cimaglobal.com/

e. Other Electronic Resources

1. MS Excel

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Course Specifications: Strategic Business Leader

Course Title	Strategic Business Leader
Course Code	BAD301A
Course Type	Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

This course aims to train the students on principles of research methodology for business research.
The students are trained to identify (through literature review or evaluation of business proposals), formulate a research problem and solve adopting appropriate research methodology. They are also trained on sampling methodologies, design of data collection tools and data collection methods, analysis and interpretation, and preparation of a Business plan.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	3:0:0
Total Hours of Interaction	55
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO1 This paper aims to provide the students with the principles of applicable to a business entity. It also covers the ethical framework that managers need to adopt while discharging their duties.

CO2 It discusses various professional skills that a professional manager needs to acquire and apply. It also underpins the knowledge, skills and expertise required to assess the business strategies and their impact on business performance.

CO3 The objective is to equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.

CO4 Furthermore, it underpins the knowledge, skills and expertise required to assess the business strategies and their impact on business performance.

CO5 The objective is to equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.

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4. Course Contents

Unit 1 (Leadership, ethical decision making and governance): Cultural theories - cultural web - Mintberg's organisational configurations - interaction of configurations & culture - Leadership theories - American Accounting Association (AAA) Model - Tucker's 5 question model – Ethical codes - Stakeholder's analysis – stakeholder's claims - understanding the influence of stakeholders using Mendelow's matrix - categories of stakeholders - instrumental & normative motivations of stakeholder theory. - Corporate Governance - agency theory - stewardship concept - legal and professional framework - separation of ownership & control - independence as a concept of corporate governance - board structure - board diversity – public sector governance:

Unit 2 (Concepts of Strategy): Strategic analysis – Porter's five forces – PESTEL - SWOT analysis - Value chain analysis - Strategic choice – Porter's Generic strategies - Ansoff's product market matrix - SAF Study, BCG matrix - Strategic clock – Competencies, Resources & Capabilities - Strategic implementation – resource management (6 Ms) - organisational structure (centralisation, decentralisation, specific structural form) - Management of change (unfreeze, change, refreeze)

Unit 3 (Risk management and Organisational control and audit): Framework of Risk management - COSO's Enterprise Risk Management - concept of risk appetite and risk response - Strategic & operational risk - Strategies to mitigate the risks – TARA approach - Diversification strategies - Risk mapping - Role of risk committee in corporate governance framework - Features of effective internal control system – information flow for internal control – evaluating the effectiveness of internal control system – role of internal control systems to help prevent fraud, errors and waste - Internal audit function - Turnbull criteria to assess the need for Internal audit - reporting to the audit committee - value for money audit - IT audits - Best value audits, financial audits -operational audits - differences between internal and external audit - Ethical principles of auditors – audit independence – effective audit committee – reporting on internal control & audit – linkage with financial reporting

Unit 4 (Technology & data analytics, enabling success and change management
Technology and data analytics): Cloud, mobile and smart technology - Big data and data analytics - Machine learning - AI and robotics - E-business: value chain - IT systems security and control - Enabling success - Enabling success: organising - Enabling success: disruptive technologies - Enabling success: talent management - Enabling success: performance excellence - Change management - Managing strategic change - Leading and managing projects

Unit 5 (Finance in planning and decision making): Relationship between business strategy and financial objectives – developments in financial technology – alternative structures for finance function such as partnering, outsourcing, shared or global business services – role of fiancé function in investment decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques

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5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)														Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PO-14	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	2	1	3	3	2	2	3				3				3	2		3
CO-2	3	3	3	3	3		3				2				2	3		
CO-3	2	3	2	3	1	3	3											
CO-4				2	1		3									2		
CO-5				2	2		3			2						2		
CO-6	3	3	3	3	3	3	3	2		3	3				3	3		3
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																		

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		25
Demonstrations		05
1. Demonstration using Videos	00	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	05	
Numeracy		10
1. Solving Numerical Problems	10	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		05
1. Case Study Presentation	02	
2. Guest Lecture	01	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	02	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**55**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.B.A. Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1, SC2, SC3 or SC4), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
Subcomponent ▶	SC1	SC2		
Subcomponent Type ▶	Mid-Term Test	Assignment/ Quiz / Group Activity	Lab/Presentation	40 Marks
Maximum Marks ▶	25	25	10	
CO-1	×			×
CO-2	×	×		×
CO-3	×		×	×
CO-4		×		×
CO-5				×
CO-6		×	×	×
The details of SC1, SC2, SC3 or SC4 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures, Assignments
2.	Understanding	Class room lectures, Assignments
3.	Critical Skills	Class room lectures, Case study
4.	Analytical Skills	Class room lectures, Case study
5.	Problem Solving Skills	Class room lectures, Case study
6.	Practical Skills	Assignments
7.	Group Work	Class room activities, Assignments
8.	Self-Learning	Assignments
9.	Written Communication Skills	Assignments, Written Examination
10.	Verbal Communication Skills	Case study, Student Presentations

11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group Activity, Student Presentations
13.	Information Management	Case study , Assignments
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Group Activity

9. Course Resources

a. Essential Reading

1. ACCA approved study material by Kaplan
2. Strategic Management - Frank T Rothearmel, Himalaya Publications
3. Strategic Management and business policy - Globalisation, innovation and sustainability - Thomas L Wheelen and David Hunger

b. Recommended Reading

1. Neuman W. L. (2014). Social research methods: qualitative and quantitative approaches (Seventh edition Pearson new international). Pearson.
2. **Blumberg, B., Cooper, D., & Schindler, P. (2014). *EBOOK: Business Research Methods*. McGraw Hill.**
3. Sekaran, U., & Bougie, R. (2013). Research Methods for Business: A Skill-Building Approach (Seventh). John Wiley & Sons Ltd.
4. Sahlman, W.A. (2008). How to Write a Great Business Plan (Harvard Business Review Classics), Harvard Business School Publishing Corporation.

c. Magazines and Journals

1. Harvard Business Review
2. Sloan Management Review

d. Websites

1. https://www.ebscohost.com/
2. https://googlescholar.com
3. https://www.hbr.org

e. Other Electronic Resources

1. Software: MS Excel, SPSS/JMP/R

10. Course Organization

Course Code	BAD301A	
Course Title	Research Methodology	
Course Leader's Name	As per timetable	
Course Leader's Contact Details	**Phone:**	080 4536 6666
	E-mail:	As per timetable
Course Specifications Approval Date	Aug 2022	
Next Course Specifications Review Date	July 2024	

Course Specifications: Personality Development and Soft Skills

Course Title	Personality Development and Soft Skills
Course Code	TSN302A
Course Type	Ability Enhancement Compulsory Course
Department	DTSLD
Faculty/School	ALL

1. Course Aims and Summary

This course on Personality Development and Soft Skills equips students with essential intrapersonal, interpersonal and professional skills, including self-development, emotional awareness, the right attitude, and strategy planning. The course also facilitates students to understand the nuances of leadership styles for enhanced interpersonal relationships.

Course Size and Credits:

Number of Credits	02
Credit Structure (Lecture: Tutorial:Practical)	2:0:0
Total Hours of Interaction	30
Number of Weeks in a Semester	15
Department Responsible	DTSLD
Total Course Marks	50
Pass Criterion	Min 40% marks in both components put together
Attendance Requirement	75% of the classes conducted in a semester

2. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Understand effective leadership styles for collaboration
CO-2. Identify the factors that influence beliefs of self
CO-3. Discuss the importance of right attitude for personal effectiveness
CO-4. Analyse personal emotional state for better decision making
CO-5. Apply appropriate interpersonal skills in professional context

3. Course Contents

Unit 1 Self -Development

- Self- Perception
- Self-Concept and Self Esteem
- Behavioural analysis
- Confidence building
- External appearance (Image Building)
- Overview of Holistic Development

Unit 2 Attitude

- Importance of right attitude
- Circle of control vs. circle of influence
- Gratitude as basic behaviour

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- Comparison and countering biases
- Adaptability and Resilience

Unit 3 Inter-personal skills
- Empathy
- Criticism: self and others
- Considerate and tactful communication
- Importance of different perspectives

Unit 4 Leadership
- Attributes of leader
- Different Leadership Styles
- Conflict Management

Unit 5 Emotional Awareness
- Feelings wheel
- Inter-personal & Intra-personal awareness
- Feedback
- Active listening
- Mindfulness

Unit 6 Critical -Thinking
- Situational Analysis
- Problem solving
- Creative thinking
- Decision making tools
- Right words during critical situation

4. Course Map (CO-PO-PSO Map)-(FAD PO)

	Programme Outcomes (POs)												Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PSO-1	PSO-2	PSO-3	PSO-4
CO-1								2								
CO-2									2							
CO-3									3							
CO-4									1	2						
CO-5									1		3	2				3
CO-6												3				
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																

5. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration inhours	Total Durationin Hours
Face to Face Lectures		20
Demonstrations		05
1. Demonstration using Videos	05	
2. Demonstration using Physical Models / Systems		
3. Demonstration on a Computer		
Numeracy		
1. Solving Numerical Problems		
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop/Course/Workshop /Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		05
1. Case Study Presentation	03	
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brainstorming Sessions	00	
5. Group Discussions	02	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination,Presentations		10
Total Duration in Hours		**40**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the respective Undergraduate Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (SC1 & SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation

	Component 1: CE (100% Weightage)	
Subcomponent ►	**SC1**	**SC2**
Subcomponent Type ►	**Individual Assignment**	**Group Assignment**
Maximum Marks ►	**25**	**25**
CO-1	**X**	**X**
CO-2	**X**	

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

Individual Assignment will comprise of tasks such as Surveys, Quizzes, Psychometric tests and Self Analysis Tests.

Group Assignment will comprise of tasks such as Problem Solving, Group Tasks, Group Discussions, Role Plays and Group Presentations.

The Course Leader assigned to the course, in consultation with the Head of the Directorate, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

8. **Achieving COs**
   The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Classroom lectures
2.	Understanding	Classroom lectures, Self-study
3.	Critical Skills	Assignment
4.	Analytical Skills	Assignment
5.	Problem Solving Skills	Assignment, Examination
6.	Practical Skills	Assignment
7.	Group Work	--
8.	Self-Learning	Self-study
9.	Written Communication Skills	Assignment, Examination
10.	Verbal Communication Skills	--
11.	Presentation Skills	--
12.	Behavioral Skills	--
13.	Information Management	Assignment
14.	Personal Management	--
15.	Leadership Skills	--

9. **Course Resources**

a. **Essential Reading**
1. Class Notes

b. **Recommended Reading**
1. Personality Development by Krishna Kumar
2. Soft Skills and Personality Development by Prem Kumar
3. Dr.T.Kalyana Chakravarthi and Dr.T.Latha Chakravarthi , 2014, Soft Skills for Managers, New Delhi, Biztantra

4. John Z. sonmez soft skills

c. Websites

1. https://student-learning.tcd.ie/undergraduate/topics/self-management/
2. https://www.investopedia.com/terms/s/soft-skills.asp
3. https://www.mindtools.com/a3ll1vz/how-good-are-your-people-skills

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Course Specifications: Internship

Course Title	Internship
Course Code	COU101A
Course Type	Skill Enhancement Courses
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The aim of this course is to enable students to experience a working environment of an organization in the selected Industry.
The students visit various departments of an organisation in the selected industry and observe the activities in each of the departments and relate to underlying theoretical concepts. Students are also required to conduct relevant analyses of the organisation and document their learning experience.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	0:0:3
Total Hours of Interaction	90
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1.	Discuss the vision, mission, core values and structure of the organisation in the selected industry
CO-2.	Analyse the business objectives of the Organisation and its Strategic Business Units (SBUs)
CO-3.	Discuss the financial wealth of the organisation using relevant techniques
CO-4.	Discuss the functions, responsibilities and inter-relationships of the department(s) to meet business objectives

4. Course Contents

Unit 1: Introduction to profile, Vision and Mission, Product range of the organisation
Unit 2: Study Organisational structure
Unit 3: Study Functional areas and Operational activities of each of the department(s)
Unit 4: Select a particular function in the department and study the process in detail including the various stake holders involved to ensure smooth work completion
Unit 5: Conduct a detailed financial analysis of the organisation using appropriate techniques
Unit 6: Identify good practices and provide suggestions for the department(s)

Unit 7: Prepare and present internship report in the prescribed format

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)		
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	3	2												3			
CO-2		1	2	3							2		1	3			
CO-3				3		2	2							3	2	2	
CO-4				2	1		3	2	2	2	2	1		3		2	1
	3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to face interaction		10
Industry Internship		80
Field work	40	
Report Writing	20	
Presentation preparations	10	
Evaluation of Report and Presentations	10	
Total Duration in Hours		90

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE, COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation		
	Component 1: CE (60% Weightage)	Component 2: SEE (40% Weightage)
Subcomponent ▶	CE	SEE
Subcomponent Type ▶	Presentation	Internship Report
Maximum Marks ▶	60	40
CO-1	×	×
CO-2	×	×
CO-3	×	×
CO-4	×	×

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Internship
2.	Understanding	Internship
3.	Critical Skills	Internship
4.	Analytical Skills	Internship
5.	Problem Solving Skills	Internship
6.	Practical Skills	Internship
7.	Group Work	---
8.	Self-Learning	Internship Report
9.	Written Communication Skills	Internship Report, Logbook/Internship Diary
10.	Verbal Communication Skills	Presentation
11.	Presentation Skills	Presentation
12.	Behavioral Skills	Interaction with employees of the organization
13.	Information Management	Internship Report
14.	Personal Management	Internship
15.	Leadership Skills	Effective management of learning, time management, achieving the learning outcomes

9. Course Resources

a. Essential Reading

1. Class Notes of Principles of Management
3. Organisation website
4. Organisation documents
5. Study on the Industry sectors

b. Recommended Reading

c. Magazines and Journals

1. Journal of Human Resources, University of Wisconsin press

Course Specifications: Training

Course Title	Training
Course Code	COU102A
Course Type	Skill Enhancement Course
Department	Management Studies
Faculty	Management and Commerce

1. Course Summary

The aim of this module is to make a student undergo training course or certification program to develop proficiency. The student will choose a topic for Training or certification program and undergo training in a professional setup. The student should develop a report and make a presentation on his/her training or certification program undergone.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	0:0:3
Total Hours of Interaction	90
Number of Weeks in a Semester	15
Department Responsible	Management Studies
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

- **CO-1.** Identify a management related training in their area of study / Certification course through various MOOC websites
- **CO-2.** Develop MOOC / Certification Program Notes to meet ILO
- **CO-3.** Analyze student feedback to initiate corrective actions in his/her teaching/training
- **CO-4.** Apply the acquired skills from the training / certification Program

4. Course Contents

Unit 1: Intended Learning Objectives

Unit 2: Training / MOOC/ Certification Content

Unit 3: Assessment Methodology

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5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	3	2												3			
CO-2		1	2	3							2		1	3			
CO-3				3		2	2							3	2	2	
CO-4				2	1		3	2	2	2	2	1		3		2	1
	3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to face interaction		10
Industry Internship		80
Field work	40	
Report Writing	20	
Presentation preparations	10	
Evaluation of Report and Presentations	10	
Total Duration in Hours		90

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com.(Hons.) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE, COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation		
	Component 1: CE (60% Weightage)	Component 2: SEE (40% Weightage)
Subcomponent ▶	CE	SEE
Subcomponent Type ▶	Presentation	Training Report
Maximum Marks ▶	60	40
CO-1	×	×
CO-2	×	×
CO-3	×	×
CO-4	×	×

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Training / certification
2.	Understanding	Training / certification
3.	Critical Skills	Training / certification
4.	Analytical Skills	Training / certification
5.	Problem Solving Skills	Training / certification
6.	Practical Skills	Training / certification
7.	Group Work	---
8.	Self-Learning	Training / certification Report
9.	Written Communication Skills	Training / certification, Logbook/Internship Diary
10.	Verbal Communication Skills	Presentation
11.	Presentation Skills	Presentation
12.	Behavioral Skills	Interaction with employees of the organization
13.	Information Management	Training / certification Report
14.	Personal Management	Training / certification
15.	Leadership Skills	Effective management of learning, time management, achieving the learning outcomes

9. Course Resources

a. Essential Reading

1. Class Notes on selected Training / MOOC / Certification course

b. Recommended Reading

NA

c. Magazines and Journals

NA

d. Websites

1. https://nptel.ac.in/
2. https://swayam.gov.in/
3. http://www.coursera.org
4. http://www.edx.org

e. Other Electronic Resources

EBSCO, SSRN, Google Scholar

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Course Specifications: Advanced Financial Management

Course Title	Advanced Financial Management
Course Code	COE303A
Course Type	Core Elective Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The aim of this course is to equip students with knowledge related to investment, financing and dividend policy decisions in an international context.
Students are taught the concept of international financial management, financial markets and foreign exchange. Students are taught the methods of raising capital internationally and also identify the risks and the techniques employed in the management of such risks.

2. Course Size and Credits:

Number of Credits	3
Credit Structure (Lecture: Tutorial: Practical)	2:0:1
Total Hours of Interaction	70
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO1 Explain and evaluate the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders and recognise the role of international financial institutions in the financial management of multinationals
CO2 Evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally
CO3 Assess and plan acquisitions and mergers as an alternative growth strategy
CO4 Evaluate and advise on alternative corporate re-organisation strategies
CO5 Apply and evaluate alternative advanced treasury and risk management

4. Course Contents

Unit 1 Financial Management Function & Environment: Part I Financial Management Function Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management – Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance

Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders

Unit 2 Cost of capital & International corporate finance: Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM prepositions in financial management.
Sources of international finance – Euro bonds, Euro Dollar & Foreign currency bond markets – concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds – role of IMF and WTO

Unit 3 Advanced investment appraisal techniques including international investment appraisal: Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using MM model and process Beta and CAPM
Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes

Unit 4 "Mergers & acquisitions" and "Re-organisation & Reconstruction: Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover - Business Re-Organisation - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction -Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups& firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance

Unit 5 Advanced risk management: Role of treasury in financial risk management – organising treasury function (centralised v/s decentralised) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market) candidates are expected to illustrate working knowledge of setting up the hedging – managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps)

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5. Course Map (CO-PO-PSO Map

	Programme Outcomes (POs)														Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PO-14	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	1	2													1			
CO-2			2	2												2		
CO-3							1	1	2	1					2			
CO-4					2	3											3	
CO-5			2	2														2
CO-6	1	2									2		3		1			
CO-7			2	2							2		3			2		
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																		

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		25
Demonstrations		00
1. Demonstration using Videos	00	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		15
1. Solving Numerical Problems	15	
Practical Work		20
1. Course Laboratory	00	
2. Computer Laboratory	20	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		00
1. Case Study Presentation	00	
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	00	
6. Discussing Possible Innovations	00	
7. Workshop	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**70**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.B.A. Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
Subcomponent ▶	SC1	SC2		
Subcomponent Type ▶	Mid-Term Test	Assignment/ Quiz / Group Activity	Lab/Presentation	40 Marks
Maximum Marks ▶	25	25	10	
CO-1	×	×		×
CO-2	×	×		×
CO-3		×		×
CO-4		×		×
CO-5		×		×
CO-6			×	
CO-7			×	
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures, Assignment
2.	Understanding	Classroom lectures, Assignment
3.	Critical Skills	Classroom lectures, Assignment
4.	Analytical Skills	Solving Numerical, Assignment
5.	Problem Solving Skills	Classroom discussion
6.	Practical Skills	Classroom discussion
7.	Group Work	Assignments, case study

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8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, Examinations
10.	Verbal Communication Skills	Group discussions
11.	Presentation Skills	Assignment
12.	Behavioral Skills	Group discussion
13.	Information Management	Assignment
14.	Personal Management	---
15.	Leadership Skills	---

9. Course Resources

a. Essential Reading

1. ACCA Kaplan AFM Study text and Revision kit 2021-22
2. Fundamentals of Financial Management by Eugene F. Brigham Joel F. Houston
3. Corporate Finance Theory and Practice by Maurizio Dallocchio, Yann Le Fur, Pascal Quiry, Antonio Salvi, Pierre Vernimmen
4. Multinational Business Finance by Eiteman, David K. Stonehill, Arthur I. Moffett, Michael H.

b. Recommended Reading

1. Avandhani B.K. (2017), International Finance Theory and Practice. Bombay: Himalaya Publishing House
2. Madhura Jeff, (2010), International Financial Management, 10th edition, Cengage Learning
3. Khan M.Y, Jain P.K, Financial Management- Text, Problems and Cases, 7th edition, Tata McGraw-Hill
4. Harris Manville. (1992). International Finance. Barrons Educational series Inc.
5. Sathye Milind, Rose Larry, Allen Larissa and Weston Rae, (2011), International Financial Management, International Edition, Wiley India

c. Magazines and Journals

1. International Finance Magazine, Triannualy
2. Bloomberg Business week, Weekly

d. Websites

1. https://www.investopedia.com
2. https://www.themuse.com
3. https://finance.yahoo.com
4. https://www.moneycontrol.com/
5. https://www.msn.com

e. Other Electronic Resources

Course Specifications: Advanced Audit and Assurance

Course Title	Advanced Audit and Assurance
Course Code	COE304A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The course aims to equip students with essential concepts of Auditing and Assurance.
This course deals with basic concepts and principles of Auditing. Course is intended to train the students to vouching, verification and valuation of assets and Liabilities. Students will be trained to audit Company, Bank and Co-operative societies and to prepare audit report. In addition, students will also be trained on legal and statutory requirement of audit and assurance

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	03
Total Hours of Interaction	3:0:0
Number of Weeks in a Semester	55
Department Responsible	15
Total Course Marks	Commerce
Pass Criterion	100
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO1 Demonstrate the ability to work effectively and efficiently on assurance and other service engagement within a professional and ethical framework and develop the knowledge, competence, skepticism and skills of an auditor

CO2 Assess and recommend appropriate quality control policies and procedures in practice management and recognize the auditor's position in relation to the acceptance and retention of professional appointments.

CO3 Identify and formulate the work required to meet the objectives of audit assignments; apply the International Standards on Auditing; evaluate findings and the results of work performed and draft suitable reports on assignments.

CO4 Identify and formulate the work required to meet the objectives of non-audit assignments.

CO5 Understand the current issues and developments relating to the provision of audit-related and assurance services.

4. Course Contents

Unit 1 Regulatory Environment and Professional and Ethical Consideration - International regulatory frameworks for audit and assurance service: Need for laws, regulations standards, legal and professional framework - Money laundering: Definition, scope of criminal offence,

prevention and detection, Customer due diligence and KYC - Law and regulations: Responsibility of management and auditors, compliance with laws and regulations, reporting, withdrawal - Code of ethics for Professional accountants - Fraud and error - Professional Liability.

Unit 2 Quality control and practice management and Current issues and Developments - Quality control (firm-wide) - Advertising, tendering, and obtaining professional work and fees – Professional appointments – Professional and ethical developments: Ethical issues and impact on profession firm and auditors, Content and impact of exposure drafts, consultation, and other pronouncement – Other current issues: Current development in auditing standards, Current development in business practices, Current development in emerging technology

Unit 3 Planning and conducting an audit of historical financial information - Planning, materiality and assessing the risk of material misstatement: Definition of materiality, business risk, audit risk, risks of material misstatement, analytical procedures– Evidence and testing consideration: Audit procedures, IT, analytical procedures – Audit procedure and obtaining evidence (for various items) – Using the works of others (evaluate the impact) – Groups audit - Transnational audits; Recognise the specific matters to be considered before accepting appointment as group auditor to a group; Identify and describe the matters to be considered and the procedures to be performed at the planning stage, when a group auditor considers the use of the work of component auditors.

Unit 4 Completion, Review and Reporting - Subsequent events and going concern: audit procedure, indicators of going concern, adequacy of disclosures – completion and final review: analytical procedures, Review – Auditor's report: Unmodified audit report, factors, form and content, appropriateness, action, implications, paragraphs, material inconsistency – Reports to those charged with governance and management

Unit 5 Money Laundering and other assignments - Money laundering; Define 'money laundering' and discuss international methods for combating money laundering; Audit related and assurance services – Specific assignments (Due diligence, Review of interim financial information, Prospective financial information , Forensic audits) – The audit of social, environmental and integrated reporting – The audit of performance information (predetermined objectives) in public sector – Auditing aspects of insolvency – Reporting and other assignments

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)														Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PO-14	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	1											2			1			
CO-2		2								3			2	3	3			
CO-3		2								3					3			
CO-4	1	2													2			
CO-5	1									2	3				3			
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																		

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		30
Demonstrations		04
1.Demonstration usingVideos	04	
2. Demonstration using PhysicalModels / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		00
1. Solving Numerical Problems	00	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		11
1. Case Study Presentation	03	
2. Guest Lecture	01	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	03	
5. Group Discussions	03	
6. Discussing Possible Innovations	00	
7.Workshop	01	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**55**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons.) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of Cos on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
Subcomponent ▶	SC1	SC2		40 Marks
Subcomponent Type ▶	Mid Term	Assignment	Presentation/Class Test/Activity	
Maximum Marks▶	25	25	10	
CO-1	×			×
CO-2	×	×	×	×
CO-3		×	×	×

CO-4		×	×	×
CO-5			×	×
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources

a. Essential Reading

1. ACCA Strategic Professional - Advanced Audit and Assurance (AAA) Study Text of BPP/Kaplan/Becker
2. S. K Basu: Auditing principles and Techniques, Pearson Education
3. Aruna Jha : Elements of Auditing, Taxmann

b. Recommended Reading

1. Gomez C (2012) Auditing and Assurance: Theory and Practice, PHI Publication
2. Ainapure Varsha and Ainapure Mukund. (2009), Auditing and Assurance, PHI Publication
3. Ravinder Kumar and Virender Sharma. Auditing: Principles And Practice, 3rd Edition, PHI Publication

c. Magazines and Journals

1. Asia- Pacific Journal of Accounting & Economics, biannually

d. Websites

1. http://www.icai.org/
2. http://www.economist.com
3. http://www.icfai.org/

Course Specifications: Data Analytics

Course Title	Data Analytics
Course Code	BAD401A
Course Type	Specialisation Course
Department	Management Studies
Faculty	Management and Commerce

1. Course Summary

This course aims to introduce to students to different types of data and methods for their analyses. The students are taught about the importance of data, its types and analyses of data. They also learn about dimension reduction techniques and clustering of data according to business requirements. The students are introduced to spread sheet and other analytic tools used for data management and analysis. Cases related to the application of these techniques in business for data cleaning, pattern recognition and in market research are also discussed.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	3:0:1
Total Hours of Interaction	85
Number of Weeks in a Semester	15
Department Responsible	Management Studies
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

- **CO-1.** Discuss the importance of data analytics in business
- **CO-2.** Compute Linear Regression Coefficients for Slope and Intercept
- **CO-3.** Apply Linear Regression Concept to Business Problems
- **CO-4.** Discuss the Concept of Supervised and Unsupervised learning
- **CO-5.** Apply Data Analytics Skills using Statistical tools

4. Course Contents

Unit 1 (Introduction): Role of Data Analytics in Business, Types of Data, Analyzing Data Sets to Summarise their Main Characteristics, Interpretation of Business Data (introductory inferential statistics with statistical tools)

Unit 2 (Multivariate Linear Regression): Ordinary Least Square Concept, Variable Selection, Computation of Slope and Intercept of Regression Equation, Interpretation of Coefficients of a Multiple Regression, Application of Linear Regression to Business Problem solving, Testing for i.i.d of Residuals from Regression

Unit 3 (Application to Business Problems): Linear Regression of Excess Returns of Stock versus Excess Returns from Market Portfolio, Using Data from publicly available sources to estimate the slope and regression of stock returns, Examples from Operations using Linear Regression, including the effect of expenditure on quality management tools and resulting number of defects, example from Marketing to relate Advertising expense to Sales units, Examples related to Training expense and Employee productivity and several other such examples from business domain

Unit 4 (Supervised versus Unsupervised Learning): Supervised Learning Concept – Regression, Logistic Regression Demonstration, Demonstration of Decision Trees, Neural network, Meaning of Labeled and Unlabeled data with business examples, Training data, testing data, fitting a model to training data, running a model on testing data, Bias and Variance Trade-off, Dimensionality reduction techniques, Exploratory Factor Analysis, Scree plots, Principal Component Analysis, Confirmatory Factor Analysis Concepts and business examples using Statistical Software, Unsupervised Learning Concepts including Clustering,

Unit 5 (Apply Data Analytics using Statistical Software): Introduction to Supervised Learning models using Statistical tools, demonstration of Regression, Logistic Regression,

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)											Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	2					3						2			
CO-2	2			3		1						2	3		
CO-3	2			3		1						2	3		
CO-4	2			3		1						2	3		
CO-5	2			3		1						2	3		

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		35
Demonstrations		10
1. Demonstration using Videos	00	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	10	
Numeracy		07
1. Solving Numerical Problems	07	
Practical Work		20
1. Course Laboratory	00	
2. Computer Laboratory	20	
3. Engineering Workshop / Course/Workshop	00	
Others		03
1. Case Study Discussion / Presentation	03	
2. Guest Lecture	00	

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3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	00	
6. Discussing Possible Innovations	00	
Term Tests and Written Examination		10
Total Duration in Hours		**85**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons.) programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			**Component 2: SEE (40% Weightage)**
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Mid-Term Test**	**Assignment/ Quiz / Group Activity**	**Lab/Presentation**	**40 Marks**
Maximum Marks ▶	**25**	**25**	**10**	
CO-1	**X**			**X**
CO-2	**X**	**X**		**X**
CO-3		**X**		**X**
CO-4		**X**	**X**	**X**
CO-5			**X**	**X**
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment as per the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures, Assignment
2.	Understanding	Class room lectures, Assignment
3.	Critical Skills	Class room lectures, Assignment
4.	Analytical Skills	Solving Numerical, Assignment
5.	Problem Solving Skills	Classroom discussion, Assignment, Examinations
6.	Practical Skills	Classroom discussion

7.	Group Work	Assignments, case study
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Group discussions, Presentations
11.	Presentation Skills	Assignment
12.	Behavioral Skills	Group Discussion
13.	Information Management	Assignment, examination
14.	Personal Management	Course work
15.	Leadership Skills	--

9. Course Resources

a. Essential Reading

1. Course notes
2. Maheshwari, A. (2017), *Data Analytics*, 1st Edition, Mc Graw Hill
3. Hair, J.F., Black, W.C., Babin, B. J. and Anderson, R.E. (2018), *Multivariate Data Analysis*, 8th Edition, Cengage
4. Jolliffe, I.T., *Principal Component Analysis*, 2nd Edition, Springer

b. Recommended Reading

1. Maheshwari, A. (2017), *Data Analytics*, 1st Edition, Mc Graw Hill

c. Magazines and Journals

1. Analytics Magazine
2. International Journal of Data Science and Analytics, Springer

d. Websites

1. Big Data Analytics, Retrieved on 07 July 2022 from https://www.cis.upenn.edu/~cis545/2019A/

e. Other Electronic Resources

1. Software: JMP, MS Excel, Python,R
2. www.anaconda.org

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Course Specifications: Corporate Accounting-II

Course Title	Corporate Accounting-II
Course Code	COC401A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The course aims to equip students with essential knowledge of corporate accounting II for Internal Reconstruction, Liquidation of Companies, Amalgamation, Absorption and External Reconstruction.
Students are taught the concepts of Holding Company Accounts, Process of Liquidation of company. Students are taught the procedural steps and its importance in preparing Internal and External Reconstruction of the Joint stock companies. Students are also trained on application of corporate accounting concepts to prepare Amalgamation and Absorption and Banking company accounts.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	3:0:1
Total Hours of Interaction	85
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Explain the procedure of Internal reconstruction
CO-2. Prepare the liquidator's statement of accounts
CO-3. Apply the concept of Holding and Subsidiary company accounts
CO-4. Analyse consolidated profit and loss account and balance sheet
CO-5. Evaluate and interpret Banking Companies Accounts

4. Course Contents

Unit 1 (Internal Reconstruction): Meaning, Objectives, Alteration of Share Capital, Statutory provisions, Procedure of Internal Reconstruction, Problems on accounting entries and preparation of balance sheet after reconstruction

Unit 2 (Liquidation of Companies): Introduction, Mode of Winding up, Petitioners, Statutory provisions, preferential creditors and overriding preferential payments, format of statement of

affairs, preparation of liquidators final statement of accounts, Liquidator remuneration, Recover for debenture holders, List of contributors

Unit 3 (Holding Company Accounts): Introduction to holding and subsidiary companies, legal requirements, Consolidated profit and loss account and balance sheet, Minority Interest, revaluation of assets and liabilities, preference shares in subsidiary company.

Unit 4 (Amalgamation, Absorption and External Reconstruction): Introduction to Amalgamation, Absorption and External Reconstruction, Statutory provisions, AS-14, Types of amalgamation, Methods of accounting for amalgamation

Unit 5 (Banking Companies Accounts): Legal Requirements, Preparation of Profit and Loss Account, Preparation of Balance sheet, Accounting policies for Banking Sector

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	2	1		3	2									2			
CO-2	1			3	2						1			3			
CO-3	2			2	3											3	
CO-4	2	1		2	2									3			
CO-5	2			3	2									2			
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		32
Demonstrations		03
1. Demonstration using Videos	03	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		30
1. Solving Numerical Problems	30	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		10
1. Case Study Presentation	03	
2. Guest Lecture	02	
3. Industry / Field Visit	00	

4. Brain Storming Sessions	02	
5. Group Discussions	03	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**85**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			**Component 2: SEE (40% Weightage)**
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Mid-Term Test**	**Assignment/ Quiz / Group Activity**	**Lab/Presentation**	**40 Marks**
Maximum Marks ▶	**25**	**25**	**10**	
CO-1	**X**			**X**
CO-2	**X**	**X**		**X**
CO-3		**X**		**X**
CO-4		**X**	**X**	**X**
CO-5			**X**	**X**
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment

7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources

a. Essential Reading

1. Haneef M, Mukherjee A(2017) Corporate Accounting ,Columbus-OH, McGraw Hill Publishers
2. Tulsian P C & CA Barath Tulsian (2016) Corporate Accounting for B.Com Honours, Mumbai, S Chand Publishers
3. Maraippa B & Dr. Kumar Anil S. (2015)Corporate Accounting ,Himalaya Publication House, Mumbai

b. Recommended Reading

1. Reddy Anil T S & Dr Murthy. A. (2013)Corporate Accounting, New Delhi, Margham publishers
2. Kumar Anil, Kumar Rajesh (2015).Corporate accounting (5th ed). Mumbai: Himalayan Publishing House /Student Edition,
3. Shukla M.C, Grewal T.S and Gupta S.C. (2010).Advanced Accountancy (13thed.) New Delhi:S. Chand & Company Ltd.

c. Magazines and Journals

1. Journal of Corporate Accounting and Finance –Wiley Online Library.

d. Websites

1. http://www.icai.org/
2. http://www.icfai.org/

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Course Specifications: E-commerce

Course Title	E-commerce
Course Code	BAD402A
Course Type	Discipline Core Course
Department	Management Studies
Faculty	Management and Commerce

1. Course Summary

This course deals with essentials of E-business and E-commerce. Students are taught e-business strategies, models, E-commerce, E-commerce challenges and trends. Students are introduced to E-commerce practices in both business-to-business and business-to-consumer environments. In addition, students will be introduced to ethical, social, and security issues of E-commerce.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	4:0:0
Total Hours of Interaction	70
Number of Weeks in a Semester	15
Department Responsible	Management Studies
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Programme Specifications
Attendance Requirement	As per the Academic Regulations/Programme Specifications

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

- **CO-1.** Explain E-business models and describe E-commerce practices
- **CO-2.** Identify emerging trends and formulate strategies for effective E-business
- **CO-3.** Discuss the significance of Web 2.0 content and social networks in E-commerce
- **CO-4.** Identify the key components of E-commerce business models
- **CO-5.** Analyse legal, ethical, social, and security issues in E-commerce

4. Course Contents

Unit 1 (E-business, e-Strategy and Enabling Technologies): Businesses Systems, Systems and Subsystems, Database, System terminology-Business Processes and Value Chain, E-Business, Internet and World Wide Web, Electronic Commerce and Electronic Business, Virtual Value Chain, Internet architecture, Intranets and Extranets.

Unit 2 (Business Processes and E-Business Models): Process Modelling, Data Flow Diagrams, Process Characteristics, Business Process Performance, Models based on relationship of transaction types, key elements of a Business Model, Business-to-Consumer (B2C) Business Models, Business-to-business (B2B) Business Model, Business Models in Emerging E-commerce

Areas: Consumer-to-consumer (C2C) Business Models, Peer-to-peer (P2P) Business Models, M-commerce Business Models.

Unit 3 (E-Commerce): Meaning and concept of E-Commerce, Needs and advantages of E-commerce, Electronic commerce with Traditional commerce, Challenges of e-commerce, applications of E-Commerce, Internet Marketing, e Payment, e CRM, e SCM, Mobile Commerce and other services, Electronic Payment Systems- E-Cash, e-cheque, credit cards, debit cards, smart cards, E-Marketing - Business to Business (B2B), Business to Customer (B2C) E-commerce, Framework for Internet/virtual marketing.

Unit 4 (Contemporary Issues in E-Commerce): Ethical, Social, and Political Issues in E-commerce, Model for organising the issues, Legal aspects of e-commerce, E-commerce Surveillance, E-Security, Security issues of e-commerce: Firewall, E-locking, Encryption, Cyber laws in India and their limitations, Future of e Business, Issues faced by e-business industry.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)														Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PO-14	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	1														3			
CO-2	1	2													2			
CO-3		3													2			3
CO-4			1	2	3								1			1		2
CO-5					2								2					
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																		

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		45
Demonstrations		05
1. Demonstration using Videos	03	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	02	
Numeracy		00
1. Solving Numerical Problems	00	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		10
1. Case Study Presentation	03	
2. Guest Lecture	01	

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3. Industry / Field Visit	00	
4. Brain Storming Sessions	02	
5. Group Discussions	02	
6. Discussing Possible Innovations	02	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**70**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons). Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1, SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
	Component 1: CE (60% Weightage)			**Component 2: SEE (40% Weightage)**
Subcomponent ▶	**SC1**	**SC2**		
Subcomponent Type ▶	**Mid-Term Test**	**Assignment 1 / Quiz / Group Activity**	**Case Study Presentation**	**40 Marks**
Maximum Marks ▶	**25**	**25**	**10**	
CO-1	X			X
CO-2	X	X		X
CO-3		X	X	X
CO-4			X	X
CO-5				X
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No.	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures and demonstrations
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment

5.	Problem Solving Skills	Assignment, Case study presentation
6.	Practical Skills	Demonstration
7.	Group Work	Assignment, Case study presentation
8.	Self-Learning	Assignment, Case study presentation
9.	Written Communication Skills	Assignment, Examination
10.	Verbal Communication Skills	Presentation
11.	Presentation Skills	Presentation
12.	Behavioral Skills	---
13.	Information Management	Assignment, Examination
14.	Personal Management	Effective management of learning, time management, achieving the learning outcomes
15.	Leadership Skills	Presentation
16.	Ability Enhancement	Case study presentation
17.	Skill/Vocational Enhancement	Case study presentation

9. Course Resources

a. Essential Reading

1. Class Notes
2. Kalakota, Ravi., Whinston Andrew B, (1996) Frontiers of Electronic Commerce, 1st edition, Pearson Education.
3. Awad, E.M., (2007) Electronics Commerce; From Vision to Fullfilment, 3rd edition, Pearson Education.

b. Recommended Reading

3. Kalakota, Robinson, (2008), e-Business, Pearson Education, New Delhi.
4. Joseph, P.T., (2003) E-Commerce- A Managerial Perspective, 2nd edition, Prentice Hall of India.
5. Rayport, Jeffrey F. and Jawoski, Bernard J. (2003) Introduction to E-Commerce, New Delhi, Tata McGraw Hill.

c. Magazines and Journals

1. Data Quest, Cyber Media India Ltd
2. E-Commerce Times
3. Journal of Electronic Commerce in Organizations, Information Resources Management Association, USA
4. International Journal of Electronic Commerce, M.E.Sharpe

d. Websites

1. The 15 Best Ecommerce Platforms to Consider for Your Online Store (2020) Retrieved on 12 October 2022 from https://www.bigcommerce.com
2. Best E-Commerce Platforms (2022) Retrieved on 12 October 2022 from https://www.g2.com/categories/e-commerce-platforms

e. Other Electronic Resources

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Course Specifications: Python for Finance

Course Title	Python for Finance
Course Code	BAE305A
Course Type	Discipline Core Course
Department	Management Studies
Faculty	Management and Commerce

1. Course Summary

The course trains the students to use basic python programming and apply to financial and investment analysis problems. The students are trained on basic procedures of python programming with the help of simple code snippets in Jupyter notebook. Students are also trained on applications of python programming to stock market analysis, correlation and covariance analysis and portfolio creation and testing of portfolio performance.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	3:0:0
Total Hours of Interaction	55
Number of Weeks in a Semester	15
Department Responsible	Management Studies
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

CO-1. Discuss Flow charts and describe simple program algorithms with pseudo-code
CO-2. Read simple python programs and their application to finance problems
CO-3. Write simple programs in Python to compute Descriptive Statistics of stocks and portfolios
CO-4. Plot data in pandas and matplotlib
CO-5. Compute Sharpe Ratio, Construct Portfolios and measure performance

4. Course Contents

Unit 1 (Introduction): Introduction to programming, Introduction to Jupyter notebook and Python IDLE environment, Discuss concept of program logic and flow charting, Variable types, lists, dictionaries, tuples and associated operations, arrays and array operations

Unit 2 (Control statements): Introduction to if, else (conditional logic), nested if statements and applications, for loop and its design and application, while loop and its design and application, break, exception handling, error types

Unit 3 (Introduction to Pandas and Visualization): Introduction to data frames, handling nulls in pandas, pandas dataframe operations, merging and joining of data frames, column and row operations, indexing of data frames, date indexing, grouping data frames, stock price import into pandas, returns calculation, descriptive statistics on data frames, correlation and covariance, plotting with pandas and plotting with matplotlib

Unit 4 (Portfolio Creation and Performance Tracking): Construct Portfolios of Stocks and or Bonds, assign weights to various assets in a portfolio, compute the mean and variance (Standard Deviation) of the portfolios, compute the Sharpe Ratio of the portfolios, select Portfolios on the basis of Sharpe Ratio

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)											Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	1											1	3		
CO-2	1	2										2	3		
CO-3	1	2											2		
CO-4		2	3									2	3		
CO-5	1		3									2	3		
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution															

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		25
Demonstrations		04
1. Demonstration using Videos	04	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	02	
Numeracy		14
1. Solving Numerical Problems	14	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		02
1. Case Study Presentation	00	
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	02	

6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		**55**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1, SC2, SC3 or SC4), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation			
	Component 1: CE (50% Weightage)		**Component 2: SEE (50% Weightage)**
Subcomponent ▶	**SC1**	**SC2**	
Subcomponent Type ▶	**Mid-Term**	**Assignment**	**100 Marks**
Maximum Marks ▶	**25**	**25**	
CO-1	x		x
CO-2	x		x
CO-3		x	x
CO-4		x	x
CO-5		x	x
The details of SC1, SC2 are presented in the Programme Specifications Document.			

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures, Assignments
2.	Understanding	Class room lectures, Assignments
3.	Critical Skills	Class room lectures, Assignments
4.	Analytical Skills	Brainstorming Sessions
5.	Problem Solving Skills	In-class discussion
6.	Practical Skills	Solving Numerical
7.	Group Work	Assignments, case study
8.	Self-Learning	Assignment, examination
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Group discussions

11.	Presentation Skills	Assignment
12.	Behavioral Skills	Group Discussion
13.	Information Management	---
14.	Personal Management	---
15.	Leadership Skills	---

9. Course Resources

a. Essential Reading

1. Class Notes
2. Python for Finance (2019) nd edition by Yves Hilpisch, O'Rielly Publications

b. Recommended Reading

1. Yuxin Yan (2017) Python for Finance: Apply powerful finance models and quantitative analysis with Python, Ingram short title, 2nd edition

c. Web sites

1. Python App developer magazine (2022) N.A, *Python Development*, Retrieved on 3rd July 2022 from www.appdevelopermagazine.com

2. Python Code Magazine (2022) N.A, *Python Code*, Retrieved on 3rd July 2022 from www.codemag.com

3. w3schools (2022) N.A, *world-wide web schools*, Retrieved on 3rd July 2022 www.w3schools.com

4. Stack exchange (2022) N.A, *Stack Exchange*, Retrieved on 3rd July 2022 www.stackexchange.com

5. Github (2022) N.A, *Github platform*, Retrieved on 3rd July 2022 www.github.com

d. Other Electronic Resources

1. Anaconda Software (Open Source)

10. Course Organization

Course Code	BAE305A	
Course Title	Python for Finance	
Course Leader's Name	As per timetable	
Course Leader's Contact Details	**Phone:**	080 4536 6666
	E-mail:	dean.mc@msruas.ac.in
Course Specifications Approval Date		
Next Course Specifications Review Date	May-2024	

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Course Specifications: Research Project

Course Title	Research Project
Course Code	COC402A
Course Type	Discipline Elective Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

This course is intended to give an insight to the students on application of principles of research methodology, preparation of project proposal, project management, execution of project and effective technical communication and presentation. It also emphasizes the need and the relevance of a structured approach to identify a research topic and undertake project. This course provides an opportunity for students to apply theories and principles learnt during course work. It involves in-depth work in the chosen area of study.

2. Course Size and Credits:

Number of Credits	21
Credit Structure (Lecture: Tutorial: Practical)	0:0:42
Total Hours of Interaction	630
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

After the successful completion of this course, the student will be able to:

- **CO-1.** Critically review literature collected from various sources for the project purposed and formulate a research problem
- **CO-2.** Prepare and present a research proposal
- **CO-3.** Define aim, objectives and methodology for solving the identified research problem
- **CO-4.** Perform questionnaire design and data collection
- **CO-5.** Analyse the data and make appropriate recommendations and suggestions and Develop and present a technical report

4. Course Contents

Unit 1: Collection of relevant literature and review of literature
Unit 2: Research problem identification
Unit 3: Defining aim and objectives of the study
Unit 4: Data collection through questionnaire and other forms of interviews
Unit 5: Analysing the collected data through appropriate tools

Unit 6: Recommending appropriate suggestions from the analysed results
Unit 7: Demonstration to the defined audience and making a presentation to the assessing team

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1														2			
CO-2				2	3									3			
CO-3					3										2		
CO-4	1	2		2	2		1	2	2	2					2	2	
CO-5				2	3												3
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Approximate Duration in Hours
Collection of relevant literature and review of literature	150
Research problem identification Defining aim and objectives of the study	150
Selection of tools, techniques and learning on how to use them	70
Evaluation, Verification of results	100
Recommending appropriate suggestions from the analysed results	40
Demonstration, Presentation and Technical Report Writing	120
Total Duration in Hours	**630**

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation		
	Component 1: CE (60% Weightage)	**Component 2: Report (40% Weightage)**
Subcomponent	**SC1**	
Subcomponent Type	**Presentation and Viva**	**40 Marks**
Maximum Marks	**60**	
CO-1	**X**	**X**
CO-2	**X**	**X**

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

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources

a. Essential Reading

1. Kothari, C. and Garg, G. (2016). Research methodology. 4th ed. New Delhi: New Age International (P) Limited, pp.1-183.

b. Recommended Reading

1. Cooper, D. R. and Schindler, S. S. (2014). Business Research Methods, 11th Edition, McGraw-Hill, New York
2. Krishnaswamy, K.N., Sivakumar, A.I. and Mathirajan, M. (2006) Management Research Methodology, 1st Edition, Pearson Education, New Delhi, India..

c. Magazines and Journals

d. Websites

1. http://web.a.ebscohost.com/ehost/search/basic?vid=0&sid=c2b523ee-3e40-4d5e-981b-afbfa2b5fa85%40sessionmgr4009
2. https://www.ssrn.com/en/

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