

(Abstract)

First and Second semester Scheme and Syllabus of B.Com. Programme in tune with KU-FYUGP Regulations 2024 with effect from 2024 Admission onwards- Approved- Implemented- Orders Issued

FYUGP Spl.cell

ACAD/FYSC-III/20954/2024

Dated: 19.10.2024

Read:-1. U.O. No. FYUGPSC/FYSC-I/5074/2024, dated: 18/04/2024

2. The Minutes of the Meeting of the Scrutiny Committee held on 19.06.2024
3. E-mail of the Chairperson, Board of Studies in Commerce(UG), dated 22.06.2024
4. The Orders of the Vice Chancellor dtd 24.06.2024
5. The Minutes of the Meeting of the Academic Council, held on 25.06.2024

ORDER

- 1.The Regulations of the Kannur University Four Year UG Programmes (KU-FYUGP Regulations 2024) for affiliated Colleges were implemented with effect from 2024 admission onwards, vide paper read as(1) above.
- 2.Thereafter, the Scrutiny Committee, which included the Dean, Faculty of Commerce & Management Studies vide paper read as (2) above, scrutinized the first and second semester Syllabus of the B.Com. programme submitted by the Chairperson, Board of Studies in Commerce(UG) and recommended suggestions.
- 4.Thereafter, vide paper read as (3) above, the Chairperson, Board of Studies in Commerce (UG) forwarded the modified first and second Semester Syllabus of the B.Com. programme for approval.
- 5.Subsequently, the Vice Chancellor ordered to place the Syllabus before the Academic Council for consideration, as per the paper read (4) above.
6. Accordingly, the first and second semester Syllabus of the B.Com. programme in tune with KU-FYUGP Regulations 2024 was approved by the meeting of the Academic Council held on 25-06-2024 and granted permission to publish the same, as and when it is ready, after making the necessary modifications, as per paper read as (5) above.
- 7.Considering the matter in detail, the Vice Chancellor approved the Minutes of the aforesaid meeting of the Academic Council and the first and Second semester Syllabus of the FYUGP B.Com. programme, prepared in tune with KU-FYUGP Regulations, 2024.
- 8.The approved first and second semester Syllabus of the B.Com. programme is appended with this U.O. and uploaded in the University website.

Orders are issued accordingly.

Sd/-

ANIL CHANDRAN R
DEPUTY REGISTRAR (ACADEMIC)
For REGISTRAR

To: The Principals of Arts and Science Colleges affiliated to Kannur University

Copy To: 1. The Examination Branch (through PA to CE)
2. The Chairperson, Board of Studies in Commerce (UG)
3. PS to VC/PA to R
4. DR/AR (Academic)
5. The IT Cell (For uploading in the website)
6. SF/DF/FC

Forwarded / By Order,


SECTION OFFICER

(Abstract)

FYUG- B.Com Programme - Third and Fourth semester Scheme and Syllabus - Approved & Implemented w.e.f 2024 Admission - Orders issued

ACADEMIC C SECTION

ACAD C/ACAD C4/21592/2024

Dated: 02.07.2025

Read:-1. U.O No.ACAD/FYSC-III/20954/2024 dated.19.10.2024.

- 2.Minutes of the meeting of Board of Studies in Commerce (UG) held on 21.05.2025.
3. E-mail dtd.28.05.2025 from the Chairperson, Board of Studies in Commerce (UG).
- 4.Minutes of the Online meeting of all Dean of Faculties held on 04.06.2025.
- 5.Orders of the Vice Chancellor in file No. ACAD C/ACAD C3/2948/2025 dtd.04.06.2025.

ORDER

- 1.The Scheme and Syllabus (First & Second Semesters only) of the B.Com Programme under FYUGP pattern was approved and implemented in Affiliated colleges under the University w.e.f.2024 admission vide paper read as(1) above.
- 2.Further, the meeting of the Board of Studies in Commerce (UG) held on 21.05.2025, finalised the Third and Fourth semester syllabi of B.Com programme and the Chairperson, vide paper read (3), forwarded the same for approval.
- 3.The syllabus of B.Com programme prepared and submitted by the Board of Studies were forwarded to the Dean, Faculty of Commerce & Management studies for verification.
4. The meeting of all Deans of faculties held online on 04.06.2025, vide paper read 4 recommended to approve the Third and Fourth semester Syllabus of the B.Com programme.
- 5.The Vice Chancellor, after considering the recommendation of the Deans of faculties and in exercising the powers of the Academic Council conferred under the Section 11 (1) Chapter III of Kannur University Act 1996 and all other enabling provisions read together with, ***approved the Third and Fourth Semester Syllabus of the B.Com (FYUGP) programme, and accorded sanction to implement the same w.e.f 2024 admission in the Affiliated Colleges under the University, subject to reporting to the Academic Council.***
- 6.The Third and Fourth semester Syllabus of B.Com -FYUGP Programme is appended with this U.O. and uploaded in the University website.(www.kannuruniversity.ac.in)

Orders are issued accordingly.

Sd/-

Bindu K P G

DEPUTY REGISTRAR (ACADEMIC)

For REGISTRAR

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

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



Forwarded / By Order

SECTION OFFICER

A handwritten signature in blue ink, appearing to be 'JS', written over the printed text 'SECTION OFFICER'.

KANNUR UNIVERSITY



FOUR-YEAR UNDERGRADUATE PROGRAMME

(KU-FYUGP)

B. COM. PROGRAMME

CURRICULUM AND SYLLABI

(2024 ADMISSIONS ONWARDS)

INTRODUCTION

Kannur University - Four-Year Undergraduate Programme: Backdrop and Context

The implementation of the Four-Year Undergraduate Programme (FYUGP) has been driven by the pressing need to address contemporary challenges ensuring responsive changes to the evolving needs of students, industry, and society at large. Recognizing the curriculum as the cornerstone of any education system, it requires regular refinement to align with evolving socio-economic factors. Higher education must provide students with practical and technical skills relevant to their fields of interest, necessitating the development of a job-oriented curriculum. Despite significant increases in access and expansion of higher education over the years, concerns persist regarding the quality and relevance of educational outcomes, particularly in terms of employability skills. As the world becomes increasingly interconnected, our education system must evolve to instill 21st-century skills, enabling students not only to survive but to thrive in this dynamic environment. Moreover, there is a growing need for higher education institutions to embrace social responsibility and contribute to the development of a knowledge society capable of driving sustainable development through innovation. With the central objective of fostering a robust knowledge society to support a knowledge economy, the Government of Kerala has initiated steps to reform higher education. Accordingly, three commissions were established to suggest reforms in higher education policy, legal and regulatory mechanisms, and evaluation and examination systems. It is within this context that a comprehensive reform of the undergraduate curriculum has been proposed, leading to the restructuring of the Four-Year Undergraduate Programme.

KANNUR UNIVERSITY

VISION AND MISSION STATEMENTS

Vision

To establish a teaching, residential and affiliating University and to provide equitable and just access to quality higher education involving the generation, dissemination and a critical application of knowledge with special focus on the development of higher education in Kasargode and Kannur Revenue Districts and the Manandavady Taluk of Wayanad Revenue District.

Mission

- To produce and disseminate new knowledge and to find novel avenues for application of such knowledge.
- To adopt critical pedagogic practices which uphold scientific temper, the uncompromised spirit of enquiry and the right to dissent.
- To uphold democratic, multicultural, secular, environmental and gender sensitive values as the foundational principles of higher education and to cater to the modern notions of equity, social justice and merit in all educational endeavors.
- To affiliate colleges and other institutions of higher learning and to monitor academic, ethical, administrative and infrastructural standards in such institutions.
- To build stronger community networks based on the values and principles of higher education and to ensure the region's intellectual integration with national vision and international standards.
- To associate with the local self-governing bodies and other statutory as well as non-governmental organizations for continuing education and also for building public awareness on important social, cultural and other policy issues.

PREFACE

The Bachelor of Commerce (BCom) programme is a prestigious and versatile degree designed to equip students with the essential knowledge and skills required for a successful career in the diverse world of business and commerce. This programme provides a comprehensive understanding of various business functions, including accounting, finance, marketing, management, taxation, economics, and information systems. Through a blend of theoretical knowledge and practical application, the B. Com degree prepares graduates to navigate the complexities of the modern business environment effectively. It offers a broad and solid foundation in core business principles, making it an ideal starting point for numerous career paths in the business sector.

The B. Com programme is designed to be flexible, allowing students to specialize in areas of interest such as accounting, finance, taxation, marketing, human resource management, or entrepreneurship, thus catering to a wide range of career aspirations. Through internships, case studies, projects, and practical exercises, students gain hands-on experience that is crucial for tackling real-world business challenges. The curriculum often includes a global outlook, preparing students to understand and engage with the international business community and multicultural work environments. Emphasis on ethics and corporate social responsibility ensures that graduates not only strive for business success but also contribute positively to society.

The B. Com degree opens up a myriad of career opportunities across different sectors of life. Graduates specialising in finance can pursue careers such as accountants, auditors, tax consultants, financial analysts, investment advisors, stock market operators, financial planners and many others. Opportunities in marketing management, sales, advertising, market research, and digital marketing are abundant for those specialising in marketing. Roles such as HR managers, recruiters, training and development specialists, and employee relations managers are critical in organizations and well-suited to B. Com graduates. The entrepreneurial skills gained during the B. Com programme enable graduates to start their own businesses and ventures, driving innovation and economic growth. B. Com graduates can also contribute to public administration, policy-making, and management roles in government and non-profit organizations. Graduates may pursue advanced degrees such as Master of Commerce, Master of Business Administration (MBA) or professional certifications like Chartered Accountant (CA), Cost and Management Accountant, Certified Public Accountant (CPA), or Chartered Financial Analyst (CFA).

The BCom programme is not just an academic pursuit but a gateway to a thriving and fulfilling career. It nurtures future business leaders, innovators, and ethical professionals who are poised to make significant contributions to the national and global economy. Whether entering the workforce immediately or opting for further education, B. Com graduates are well-prepared to meet the demands of a dynamic business world and achieve their professional goals.

The syllabus presented herewith is the output of academic debates among business men, faculty members in commerce and business, research scholars and students at formal and informal levels of gatherings. The workshop on syllabus revision, with its democratic approach of considering valuable suggestions from all stakeholders of higher education, and the FYUGP curriculum of Kannur University were crucial to restructuring the existing syllabi. FYUGP in Commerce offers **Discipline Specific Courses (DSC-Major and Minor), Discipline Specific Elective Core Courses (DSE), Multi Disciplinary Courses (MDC), Value Addition Courses (VAC) and Skill Enhancement Courses (SEC)**. The syllabus of each course at the outset itself clearly states its learning outcomes, which are in agreement with Programme and Outcomes and Programme Specific Outcomes.

Kannur,
June, 2024.

Dr.Santhosh C
Chairperson
Board of Studies in Commerce (UG)

BOARD OF STUDIES IN COMMERCE

Chairperson **Dr. Santhosh C**
Associate Professor
Department of Commerce
Government Brennen College
Thalassery, Kannur

Members:

1. Dr. Majeesh T, Associate Professor, Department of Commerce, NAM College, Kallikkandy.
2. Sri. Soji M Sebastian, Assistant Professor, Department of Commerce, EKNM Govt. College, Elerithattu.
3. Dr. Seena P C, Assistant Professor, Department of Commerce, Govt. College, Mananthavady, Wayanad.
4. Dr. Jince Joseph, Assistant Professor, Department of Commerce, Govt. College, Kinanoor Karinthalam.
5. Dr. Amutha R, Assistant Professor, Department of Commerce, Sree Narayana College, Kannur.
6. Dr. Ramya Krishnan M, Assistant Professor, Department of Commerce, Mary Matha Arts & Science College, Mananthavady.
7. Dr. S. Anil Chandran, Assistant Professor, P R N S S College, Mattanur.
8. Sri. Midhun Krishnan P B, Assistant Professor, P R N S S College, Mattanur.
9. Dr. Rajasree K, Assistant Professor, Co-operative Arts & Science College, Madayi
10. Sri. Babu P V, Assistant Professor, Govt. Brennen College, Thalassery.

AD HOC COMMITTEE AND EXPERT MEMBERS:

1. Dr. Ajeesh K, Assistant Professor, GPM Govt. College, Manjeshwar.
2. Dr. Prakashan K, Assistant Professor, EKNM Govt. College, Elerithattu.
3. Dr. Camillo Joseph, Assistant Professor, Nirmalagiri College, Kuthuparamba.
4. Sri. Vijayakumar V, Assistant Professor, Nehru Arts & Science College, Padnekat.
5. Sri. Jeo Jose, Assistant Professor
6. Sri. Sakkariya K. K., Assistant Professor, NAK College, Kallikkandy.
7. Dr. Sajith M, Associate Professor, Govt. College, Mananthavady.

KANNUR UNIVERSITY

PROGRAM OUTCOMES (POs)

Program Outcomes (POs) serve as a foundational framework defining the skills, knowledge, and attributes that students at Kannur University are expected to acquire upon completion of a specific academic program. Tailored to the unique goals of each program, POs articulate the overarching learning objectives that guide curriculum design and assessment. These outcomes encompass a diverse range of competencies, including critical thinking, problem-solving, effective communication, and discipline-specific expertise. POs play a crucial role in shaping educational experiences, ensuring alignment with academic standards and industry expectations. By articulating clear and measurable expectations, POs contribute to the continuous improvement of academic programs and provide a roadmap for students to develop into well-rounded, competent professionals within their chosen fields.

- PO1: Critical Thinking and Problem-Solving:** Apply critical thinking skills to analyse information and develop effective problem-solving strategies for tackling complex challenges.
- PO2: Effective Communication and Social Interaction:** Proficiently express ideas and engage in collaborative practices, fostering effective interpersonal connections.
- PO3: Holistic Understanding:** Demonstrate a multidisciplinary approach by integrating knowledge across various domains for a comprehensive understanding of complex issues.
- PO4: Citizenship and Leadership:** Exhibit a sense of responsibility, actively contribute to the community, and showcase leadership qualities to shape a just and inclusive society.
- PO5: Global Perspective:** Develop a broad awareness of global issues and an understanding of diverse perspectives, preparing for active participation in a globalised world.
- PO6: Ethics, Integrity and Environmental Sustainability:** Uphold high ethical standards in academic and professional endeavours, demonstrating integrity and ethical decision-making. Also acquire an understanding of environmental issues and sustainable practices, promoting responsibility towards ecological well-being.
- PO7: Lifelong Learning and Adaptability:** Cultivate a commitment to continuous self-directed learning, adapting to evolving challenges, and acquiring knowledge throughout life.

COMMERCE UG PROGRAMME

PROGRAMME SPECIFIC OUTCOMES

Programme-specific outcomes (PSOs) for a Bachelor of Commerce (BCom) course provide more detailed and focused goals that are tailored to the particular strengths and emphasis of the program. Here are some typical PSOs for a BCom course:

1. **Financial and Accounting Proficiency:** Graduates will be proficient in preparing and analysing financial statements, understanding accounting principles, utilizing financial tools, managing taxation issues etc., for efficient management and decision-making.
2. **Economic and Market Analysis:** Graduates will be able to apply economic theories and concepts to analyse market trends, economic policies and business environments etc., in both national and international levels, as well as understand marketing principles, strategies and consumer behaviour for effective promotion of products and services.
3. **Management and Leadership Skills:** Graduates will develop managerial skills, including planning, organising, leading & controlling business operations, understand business laws and ethical issues, apply human resource management principles, develop and implement business strategies to achieve organizational objectives.
4. **Quantitative and Technological Proficiency:** Graduates will apply quantitative methods, statistical tools, data analysis techniques, technology & software for accounting and business data analysis to solve business problems and make data-driven decisions.
5. **Entrepreneurship and Strategic Management:** Graduates will acquire skills and knowledge to identify business opportunities, develop business plans, manage start-ups small businesses, understand cooperative institutions, analyse logistics and supply chain management systems and create entrepreneurial competencies in the current start-up ecosystem.

SEMESTER-WISE COURSE STRUCTURE

Semester I

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

Semester II

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

Semester III

Discipline Specific Core Courses (DSC)	KU3DSCCOM200	Corporate Accounting*
	KU3DSCCOM201	Company Law and Administration*
	KU3DSCCOM202	Marketing Management
	KU3DSCCOM203	Financial Markets and Services
	KU3DSCCOM204	Event Management
	KU3DSCCOM205	Financial Management (For students of all specialisations except FINANCE)
	KU3DSCCOM206	Principles and Practices of GST (For Non-commerce Students)
Value-Added Courses	KU3VACCOM100	Professional Ethics and Corporate Governance

(VAC)		
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Semester IV

Discipline Specific Core Courses (DSC)	KU4DSCCOM207	Cost Accounting*
	KU4DSCCOM208	Business Legal Environment*
	KU4DSCCOM209	Entrepreneurship Development*
Value-Added Courses (VAC)	KU4VACCOM101	Consumer Rights and Protection
	KU4VACCOM102	Environmental Studies and Disaster Management
Skill Enhancement Courses (SEC)	KU4SECCOM100	Office Secretaryship and Practices
	KU4INTCOM200	Internship 60 Hours

Semester V

Discipline Specific Core Courses (DSC)	KU5DSCCOM300	Modern Banking Principles and Practices*
	KU5DSCCOM301	Income Tax I*
	KU5DSCCOM302	Accounting for Managerial Decisions*
Discipline Specific Elective Courses (DSE)	KU5DSECOM300	Discipline Specific Elective I*
	KU5DSECOM301	Discipline Specific Elective II*
Skill Enhancement Courses (SEC)	KU5SECCOM101	Accounting Packages and Spreadsheet Applications in Business

Semester VI

Discipline Specific Core Courses (DSC)	KU6DSCCOM303	Auditing Principles and Practices*
	KU6DSCCOM304	Income Tax II*
	KU6DSCCOM305	Human Resource Management *
Discipline Specific Elective Courses (DSE)	KU6DSECOM302	Discipline Specific Elective III*
	KU6DSECOM303	Discipline Specific Elective IV*
Skill Enhancement Courses (SEC)	KU6SECCOM102	Principles and Practices of GST

Semester VII

Discipline Specific Core Courses (DSC)	KU7DSCCOM400	Business Research Methodology
	KU7DSCCOM401	Statistical Packages for Business Research
	KU7DSCCOM402	Applied Financial Management
	KU7DSCCOM403	Special Accounting
	KU7DSCCOM404	Organisational Behaviour

Semester VIII

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

Notes:

1. Discipline Specific Courses bearing (*) are mandatory, which are to be included in the college basket.
2. For claiming specialization, opting of the four specified courses in electives is mandatory and the BoS has discretion to add or delete courses if it finds desirable in due course of time.
3. All the courses designed and listed by the BoS of Commerce shall be engaged by qualified commerce faculties.

GUIDELINES FOR INTERNSHIP:

One of the significant component of the curriculum of B. Com. Honours Programme is Internship. The Internship is designed to supplement theoretical knowledge with the practical exposure and experiential learning opportunities. Students shall be provided with opportunities for internships with business organizations, industries, banks, insurance companies, e-commerce firms, investment firms, marketing firms, consultancy organizations, co-operatives, other financial institutions, hospitality industry, accounting firms, tax firms, media houses, advertising agencies, entertainment companies, startups and entrepreneurial ventures, etc. for getting real internship experiences. These opportunities will enable the students to actively engage in the practical aspects of their learning and to improve their employability.

Internship serves as a bridge between the classroom and the professional world, offering students a chance to gain hands-on experience in a real-world business environment. The internship

experience will augment outcome based learning process and inculcate various attributes in a student in line with the graduate attributes defined by the University. It's essential for B.Com students to explore a variety of internship opportunities to gain diverse experiences, develop relevant skills, and explore different career paths within the commerce field.

The **objectives** of Internship in B.Com Honours Programme are:

1. To provide practical and real business situations to understand how concepts learned in the classroom are applied in actual business settings.
2. To relate students with different business sectors such as retail, banking, insurance, e-commerce, digital marketing, consulting and many other; so that they can gain insights into various career paths and industries, allowing them to make informed decisions about their future careers.
3. To enable students to acquire and develop capabilities and essential skills which are crucial for facing and winning the challenges in the present most competitive and complex business environment.
4. To build confidence, strength, resilience, and adaptability in students and to support their personal growth and development.
5. To allow students to explore different career paths within the commerce discipline and gain a better understanding of their interests, strengths, and preferences. By working in various roles and industries, students can discover where their passions lie and make informed decisions about their future careers.

The Internship carries 50 marks with 2 credits. It requires student engagement of 60 hours. Summer vacations and other holidays can be used for completing the Internship. A faculty member should be the supervisor of the Internship.

Report Submission:

The students shall submit periodic working reports through online to the Faculty Guide in the Department. Faculty Guides are required to submit brief report to the Head of the Department specifically showing whether the learning outcome through Internship is satisfactory / not satisfactory. The students are required to submit a soft copy of draft report of Internship to the Faculty Guide within the stipulated date. Faculty Guide, after corrections and suggested changes, shall direct the students to submit the hard copy of the report in the prescribed format. The Internship Report shall be typed in "Times New Roman" font by using 12 font size with 1.5 spacing. All chapter headings shall be in font size 14 in bold. All main headings shall be in font size 12 in bold and all sub-headings are to be in 12 font size. The report shall be in not less than 10 pages.

The following points shall be noted with regard to Internship:

- Students must regularly have contacts with both the Internship Supervisor at the Internship Organization and the Faculty in charge on any matter related to their Internship.
- Students must submit the Internship Report at the end of the Internship as per the schedule of the Department.
- Students must maintain the Internship Diary by recording daily activities related to their practical experience. The Internship Diary must be produced to the Internship Coordinator for inspection weekly through online mode and submitted to the Department within one week from the end of the Internship.
- Students must submit the Internship Report based on the work experience that they have gained through the Internship Programme at least two weeks prior to the schedule date of their Presentation and Viva.
- Students must present themselves for the Presentation and Viva as notified by the Department.
- The student must write a final report stating the general experience that she/he obtains during the Internship Programme and any specific knowledge and achievement made.
- The Internship Report should be submitted to the Department at the end of the Internship Programme. There is no specific format for the report but it should comprise of all the relevant matters of Internship.
- An Industrial Visit or Study Tour is mandatory for completing the Internship. Students must visit and experience real business situations from, business organization, industrial site, or any other significant location pertinent to Commerce Education. A brief report on the industrial visit shall be submitted at the end which should be evaluated by the faculty in charge.

Evaluation of Internship: The evaluation of internship shall be done internally through continuous assessment by the faculty in charge of Internship. On completion of the Internship a viva voce (ESE) shall be conducted by a committee internally constituted by the Department Council. The scheme of continuous evaluation and the end-semester viva-voce examination based on the submitted report shall be as given below:

Criteria/Component of Evaluation	Percentage of Weightage	Marks (Total 50, CE 15, ESE 35)
Continuous Evaluation by the Supervising Faculty (timely reporting, reporting, presentations, etc. may be	30	15

the basis)		
End Semester Evaluation (Viva Voce conducted on the basis of report submitted and expected outcome)	50	25
Industrial Visit	20	10
Total	100	50

FOUR-YEAR UNDERGRADUATE PROGRAMME IN COMMERCE

DETAILS OF COURSES OFFERED

1. LIST OF DISCIPLINE-SPECIFIC COURSES (DSC)

SEMESTER	COURSE CODE	COURSE NAME	MAJOR/ MINOR	MARKS			CREDITS	HOURS/WEEK
				CE	ESE	TOTAL		
I	KU1DSCCOM100	Management Theory and Practices	Major	30	70	100	4	4
	KU1DSCCOM101	Accounting for Beginners	Minor	30	70	100	4	4
	KU1DSCCOM102	Basics of Banking	Minor	30	70	100	4	4
	KU1DSCCOM103	Business Statistics	Minor	30	70	100	4	4
	KU1DSCCOM104	Modern Marketing	Minor	30	70	100	4	4
II	KU2DSCCOM105	Financial Accounting	Major	30	70	100	4	4
	KU2DSCCOM106	Modern Business Environment	Minor	30	70	100	4	4
	KU2DSCCOM107	Fundamentals of Income Tax	Minor	30	70	100	4	4
	KU2DSCCOM108	Business Economics	Minor	30	70	100	4	4
	KU2DSCCOM109	Principles of Insurance	Minor	30	70	100	4	4
	KU2DSCCOM110	Quantitative Techniques for Business Decisions	Minor	30	70	100	4	4

III	KU3DSCCOM200	Corporate Accounting*	Major	35	65	100	4	5
	KU3DSCCOM201	Company Law and Administration*	Major	30	70	100	4	4
	KU3DSCCOM202	Marketing Management	Minor	30	70	100	4	4
	KU3DSCCOM203	Financial Markets and Services	Minor	30	70	100	4	4
	KU3DSCCOM204	Event Management	Minor	30	70	100	4	4
	KU3DSCCOM205	Financial Management (For students of all specialisations except FINANCE)	Minor	30	70	100	4	4
	KU3DSCCOM206	Principles and Practices of GST (For Non-commerce Students)	Minor	30	70	100	4	4
IV	KU4DSCCOM207	Cost Accounting*	Major	30	70	100	4	4
	KU4DSCCOM208	Business Legal Environment*	Major	30	70	100	4	4
	KU4DSCCOM209	Entrepreneurship Development*	Major	30	70	100	4	4
V	KU5DSCCOM300	Modern Banking Principles and Practices*	Major	30	70	100	4	4
	KU5DSCCOM301	Income Tax I*	Major	30	70	100	4	4
	KU5DSCCOM302	Accounting for Managerial Decisions*	Major	35	65	100	4	5
VI	KU6DSCCOM303	Auditing Principles and Practices*	Major	30	70	100	4	4
	KU6DSCCOM304	Income Tax II*	Major	35	65	100	4	5
	KU6DSCCOM305	Human Resource Management *	Major	30	70	100	4	4
VII	KU7DSCCOM400	Business Research Methodology	Major	35	65	100	4	5
	KU7DSCCOM401	Statistical Packages for Business Research	Major	35	65	100	4	5
	KU7DSCCOM402	Applied Financial Management	Major	35	65	100	4	5
	KU7DSCCOM403	Special Accounting	Major	35	65	100	4	5
	KU7DSCCOM404	Organisational Behaviour	Major	35	65	100	4	5
	KU8DSCCOM405	Strategic Business Management	Major	30	70	100	4	4

VIII	KU8DSCCOM406	International Business	Major	30	70	100	4	4
	KU8DSCCOM407	Advanced Corporate Accounting	Major	35	65	100	4	5

2. DISCIPLINE SPECIFIC ELECTIVE COURSES

1 - CO-OPERATION

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM300	Concept and Evaluation of Co-operation	30	70	100	4	4
	KU5DSECOM301	Co-operative Institutions	30	70	100	4	4
VI	KU6DSECOM302	Co-operative Legal System	30	70	100	4	4
	KU6DSECOM303	Co-operative Accounting and Auditing	30	70	100	4	4

II – FINANCE

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM300	Financial Management	30	70	100	4	4
	KU5DSECOM301	Capital Market Operations	30	70	100	4	4
VI	KU6DSECOM302	Financial Derivatives	30	70	100	4	4
	KU6DSECOM303	Security Analysis and Portfolio Management	30	70	100	4	4

III – COMPUTER APPLICATION

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM300	Role of Computers in Business	30	70	100	4	4
	KU5DSECOM301	Informatics Tools for Office Automation	35	65	100	4	5
VI	KU6DSECOM302	Management Information System	30	70	100	4	4
	KU6DSECOM303	Application of Tally in Accounting	35	65	100	4	5

IV – MARKETING

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM300	Consumer Behaviour and Marketing Research	30	70	100	4	4
	KU5DSECOM301	Service Marketing and CRM	30	70	100	4	4
VI	KU6DSECOM302	Advertising and Sales Promotion	30	70	100	4	4
	KU6DSECOM303	Digital Marketing	30	70	100	4	4

V – LOGISTICS AND SUPPLY CHAIN MANAGEMENT

SEMEST	COURSE CODE	COURSE NAME	MARKS				HOURS/

ER						CREDITS	WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM300	Basics of Logistics and Supply Chain Management	30	70	100	4	4
	KU5DSECOM301	International Trade Documentation Procedures	30	70	100	4	4
VI	KU6DSECOM302	Distribution Management for Global Supply Chain	30	70	100	4	4
	KU6DSECOM303	International Logistics and Management	30	70	100	4	4

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

COURSE TITLE: MANAGEMENT THEORY AND PRACTICE

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	DSC	100-199	KU1DSCCOM100	4	60

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

Course Description: Management theory and practice is a foundational course which tries to equip students with skills to lead and coordinate resources effectively in an organisation. In today's changing business environment, knowledge in management enables professionals to adapt strategies and stay competitive. It provides frameworks for problem-solving and decision-making which is essential for navigating complex challenges. Moreover, it emphasizes interpersonal skills and leadership, promoting strong teams and enhancing organizational effectiveness.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand various concepts associated with Management theory and Practice	U
2	Improve problem solving skill and efficiency.	C
3	Apply the management skills in decision making	A
4	Develop strategic thinking and planning	An
5	Improve adaptability and Innovation	E

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction		12
	1	Concept of Management – Nature - Importance	
	2	Evolution of Management thought – Early contributions – Classical Management Thoughts – Scientific management – Administrative management – Bureaucratic management.	
	3	Neo classical Thought – Human relations approach – Behavioral approach.	
	4	Modern management approaches – Quantitative approach – Systems approach – Contingency approach.	
II	Management Functions		12
	1	Functions of Management – Nature.	
	2	Planning – meaning – process – types of plans.	
	3	Organising – meaning – Types of organisations – Line, Line & staff, functional organization – Formal and informal organization	
	4	Staffing – meaning – Recruitment – Sources of recruitment – Selection – Process of selection.	
	5	Directing – meaning – Principles of Direction – Controlling – meaning – Steps in Controlling.	
III	Elements of Direction		12
	1	Motivation – Concept, Nature and importance – Theories of Motivation – Maslow’s Need Hierarchy Theory - Herzberg’s Two factor theory - Theory X and Y – Theory Z.	
	2	Leadership –Types of leadership styles.	
	3	Supervision – Meaning - Elements of effective supervision.	
	4	Communication – Meaning and definition – communication process –Formal communication, Informal communication	
IV	Managerial Controlling Techniques		12
	1	Quality control – Total Quality Management – Techniques for Quality control – Quality circle – Developing a Quality Circle – Pitfalls and remedies.	
	2	Kaizen - Fishbone Theory-Bench marking.	
	3	Social audit and Management audit	

V	Teacher Specific Module	12
	Directions: For the effective understanding of the students the teachers can use Case Studies, adopt Role Play and other methods for improving the knowledge level and ensuring that the students acquire practical skills.	

Essential Readings:

- 1) L.M. Prasad, “Principles and Practice of Management”, Sultan Chand and sons.
- 2) Koontz, H and Wehrick, H, “Management”, McGraw Hill Inc.

Suggested Readings:

- 1) Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
- 2) Gupta. CB; Business management, Sultan Chand & sons.
- 3) Srinivasan & Chunawalla, Management Principles and Practice, Himalaya Publishing House.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
Total		100

COURSE TITLE: ACCOUNTING FOR BEGINNERS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
I	DSC	100-199	KU1DSCCOM101	4	60

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

Course Description:

Accounting for beginners is a foundational course designed to introduce students to the basic accounting concepts, principles, concepts, conventions and rules to record business transactions and the preparation of financial statements. The course covers a set of documents and processes businesses use to track, record, and analyze financial data. The main objective is to familiarize students with the mechanics of preparation of financial statements. Students can apply critical thinking skills by identifying and analyzing accounting issues using relevant accounting frameworks.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the Accounting Concepts , Conventions and use Accounting rules to record business transactions	U
2	Identify and interpret accounting information to inform users and make decisions	I
3	Acquire knowledge on the preparation of Journal, Ledger and Trial Balance.	A
4	Apply the knowledge in preparing detailed accounts of sole trading concerns.	Ap
5	Analyzing the causes of errors in trial balance and the rules for rectification of errors	An

* *Understand (U), Apply (Ap), Analyse (An), Acquire (A,) Identify(I)*

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction to Accounting		12
	1	Fundamentals of Financial Accounting: Financial Accounting – Meaning, Definition, Objectives, functions	
	2	Basic Accounting Concepts, Principles and Conventions- system of accounting	
	3	Double entry book keeping – basic concept – rule of debit and credit.	
II	Recording Business Transaction		12
	1	Recording Business Transaction – Journal – Journalizing	
	2	Ledger – meaning -difference between journal and ledger- classification of ledger	
	3	Ledger-posting-balancing.	
III	Trial Balance		12
	1	Trial Balance – meaning-features-objectives of preparing trial balance	
	2	Errors-Classification of Errors – causes of errors	
	3	Rectification of Errors – Preparation of Suspense Account.	
IV	Final Accounts		12
	1	Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts	
	2	Preparation of Trading, Profit and Loss Account with simple adjustments (Outstanding, Prepaid, Accrued, Bad debts and depreciation)	
	3	Balance Sheet with simple adjustments (Outstanding, Prepaid, Accrued, Bad debts and depreciation)	
V	Teacher Specific Module		12
	➤ Directions : Conduct Class room presentations, discussions, Prepare the accounts of sole trading concerns by visiting nearby concerns, for developing students' interest in the course		

Essential Readings:

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi

Assessment Rubrics:

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

COURSE TITLE: BASICS OF BANKING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	DSC	100-199	KU1DSCCOM102	4	60

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

Course Description:

This comprehensive course provides an in-depth exploration of the Indian banking system, covering its historical evolution, structural components, and pivotal role in economic development. Modules delve into the functions and organizational framework of the Reserve Bank of India (RBI), including both monetary and non-monetary roles. Students will be able to gain practical insights into banking procedures such as opening and closing accounts, as well as understanding the essential aspects of Know Your Customer (KYC) norms and the nuances of cheques. Furthermore, the course delves into the realm of payment systems and digital banking. Additionally, recent government initiatives promoting financial inclusion, will be analyzed, providing participants with a holistic understanding of contemporary financial landscapes, and empowering them with the knowledge to navigate and contribute to India's dynamic banking sector.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Recognize the role of Indian Banking system	U
2	Identifying the Role of RBI in India	U
3	Evaluate the operational system of a bank and equip to handle cheques	A
4	To enable pupils to recognize and utilize India's digital payment systems	A
5	To effectively utilize the diverse range of government schemes provided by banks	A

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

Mapping of Course Outcomes to PSO

	PO1	PO2	PO3	PO4	PSO
CO 1	✓				2
CO 2	✓				2
CO 3	✓	✓	✓		3
CO 4	✓	✓	✓		3
CO 5	✓	✓			2

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Overview of Banking System		15
	1	Banking Overview- History and evolution of banking in India-Structure of banking sector in India	
	2	Functions of Commercial Bank- Deposits-Types of loans-General utility services	
	3	Role of banking sector in economic development.	
II	RBI and functions		10
	1	RBI- Organisational Structure-Objectives	
	2	Functions; Monetary and Non-Monetary Functions	
III	Banker and Customer		10
	1	Procedures for opening an account	
	2	Procedures to closing an account	
	3	Know your customer (KYC)	
	4	Cheques – features – crossing – types of crossing	
IV	Overview of Payment Systems and Digital Banking in India		13
	1	Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Immediate Payment Service (IMPS), Unified Payments Interface (UPI), Society for Worldwide Inter-bank Financial Telecommunications (SWIFT)	
	2	Automated Teller Machine (ATM), Mobile Banking,	
	3	Digital Payment Platforms in India- GPay, Paytm, PhonePe, Bharat Interface for Money (BHIM)	
	4	Payment Gateways- Meaning- Important Payment Gateways in India	
	5	Credit Card and Debit Card	
V	Teacher Specific Module		12
	Teachers can discuss on various new government schemes offered as part of financial Inclusion like Pradhan Mantri Jan Dhan Yojana, Atal Pension Yojana, Pradhan Mantri Jeevan Jyoti Bima Yojana, Pradhan Mantri, Suraksha Bima Yojana, Pradhan Mantri Mudra Yojana, Stand Up India , Pradhan Mantri Vaya Vandana Yojana		

Core Compulsory Readings (Books, Journals, E-sources Websites/ weblinks) List

1. Tannan, M.L. (2020). Banking law and practice in India. New York, United States: Lexis Nexis.
2. Maheshwari S.N., Maheshwari S.K., Banking Law and practice
3. Shekhar K.C., Lekshmy S (2013) Banking Theory and Practice
4. Retail Banking and Wealth Management. (2023). Indian institute of banking and finance. (1st ed.). Macmillan Publishers India Limited.
5. Maheshwari S.N., Maheshwari S.K., Banking Law and practice
6. Suneja, H.R. (2019). Practical and law of banking. Delhi, India: Himalaya Publishing House.
7. Kaptan, S.S., & Choubey, N.S. (2017). Indian banking in electronic era. India: Sarup & Sons.
8. Deva, V. (2018). E-banking. Delhi, India: Common Wealth Publishers.
9. Uppal, R.K. (2018). Banking with technology. (1st ed.). Delhi, India: New Century Publications.
10. <https://financialservices.gov.in/beta/en/schemes-overview>

Assessment Rubrics:

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

COURSE TITLE- BUSINESS STATISTICS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	DSC	100-199	KU1DSCCOM103	4	60

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

Course Description: Business Statistics is a foundational course designed to introduce students to the essential concepts and methods used in statistical analysis within a business context. The course covers the basics of statistical investigation, census and sampling methods, data collection and data presentation. Students will explore measures of central tendency and variation, essential tools for summarizing and describing data.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand and explain statistical concepts	U
2	Present and interpret statistical data	C
3	Apply measures of central tendency and variation	A
4	Apply measures of variation	A
5	Analyse and solve real-world business problems using statistics	An

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction		12
	1	Meaning, Definition, Functions, Importance and Limitations of Statistics	
	2	Statistical investigation: Meaning and Stages (Brief explanation only)	
	3	Collection of Statistical Data, Sources of Data: Primary and Secondary sources	
	4	Methods of collecting Primary data: Observation Method, Interview Method and Surveys using schedules and questionnaire	
II	Census and Sampling Methods		12
	1	Meaning of Census and Sampling Methods	
	2	Methods of Sampling: Probability and Non probability methods	
	3	Tabulation of Data: Parts of a table and Qualities of a good table	
	4	Presentation of Data: Creation of Charts (Line, Pie and Bar charts) using spread sheet software.	
III	Measures of Central Tendency		12
	1	Meaning, Objectives and Requisites of good average	
	2	Types of averages: Mean (Simple & Weighted)	
	3	Median, Mode, Harmonic Mean and Geometric Mean (Algebraic method only)	
IV	Measures of Variation		12
	1	Meaning	
	2	Various measures of dispersion: Absolute and Relative measures	
	3	Range, Quartile Deviation, Mean Deviation and Standard deviation	
V	Teacher Specific Module		12
	➤ Directions: Teachers can use real-world examples and case studies to illustrate key concepts in Business Statistics. Teachers can also focus on teaching data collection methods and effective use of spreadsheet software for data presentation. Encourage hands-on exercises and group discussions to ensure students gain both theoretical knowledge and practical skills.		

Essential Readings:

1. S. P. Gupta. Statistical Methods. Thirty third Revised Edition, Sultan Chand & Sons, 2006.
2. D. C. Sancheti, and V. K. Kapoor. Statistics (Theory, Methods & Application). Seventh Revised Edition, Sultan Chand & Sons, 1999.

Suggested Readings:

1. R. S. N. Pillai and Bagavathi. Statistics Theory and Practice. S. Chand & Company Ltd, 2010.
2. Dr. P. R. Vittal. Business Mathematics and Statistics. Sixth Revised Edition, Margham Publications, 2015.
3. B. M. Aggarwal. Business Mathematics and Statistics. Ane Books, 2010.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
Total		100

COURSE TITLE: MODERN MARKETING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	DSC	100-199	KU1DSCCOM104	4	60

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

Course Description:

The subject of Marketing helps the students to get an idea on how business persons find out what people want, understand the needs of different customer segments, communicate how a product or service fills those needs, and guide potential customers to take action. The objective of this course is to introduce students, the concepts, analyses, and activities that comprise marketing management and to provide practice in assessing and solving marketing problems. The course is also a foundation for advanced electives in Marketing as well as other business/social disciplines. Topics include marketing strategy, customer behavior, segmentation, customer lifetime value, product lifecycle strategies, pricing, promotion and also recent trends in doing marketing activities.

COURSE OUTCOMES:

CO No.	Expected Outcome	Learning Domains
1	To Know the fundamentals of Marketing	U
2	To familiarize with Marketing mix and its components.	U
3	To Study the Importance of Consumer behavior in Marketing	An
4	To Study and understand Recent trends in Marketing..	U, An

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction to Marketing		12
	1	Meaning, Nature and Scope of marketing: goods, services, events, organisations etc.- Kinds of goods: convenience goods, shopping goods, specialty goods	4
	2	Functions of Marketing	3
	3	Marketing concepts: Traditional and Modern	3
	4	Difference between Selling Vs Marketing	2
II	Marketing mix		12
	1	Meaning, Significance of Marketing mix.	2
	2	Product- Meaning only , Product life cycle;	3
	3	Price: importance of price; factors influencing price fixation;.	2
	4	Promotion: Methods of promotion: advertising, sales promotion, personal selling, publicity (in brief)	3
	5	Physical distribution- Different levels of distribution, Factors affecting choice of a particular channel of distribution.	2
III	Consumer Behaviour		12
	1	Nature, significance of Consumer behavior	2
	2	Factors affecting consumer behavior: Personal, Social, Psychological and cultural	4
	3	Market segmentation: Concept, Bases for market segmentation	4
	4	Targeting: Meaning only, Positioning: Meaning and techniques	2

IV	Recent trends in Marketing		12
	1	Features of Modern marketing	3
	2	Recent trends in Marketing: Digital marketing, E- Marketing, Kiosk marketing, Social media marketing- Network marketing, Influencer marketing, Chatbot marketing, Green marketing. (in brief)	9
V (Teacher specific module)	Service Marketing		12
	1	Meaning, Features of Service marketing	2
	2	Types of Service Marketing- Banking, Hospitality, Tourism and Healthcare services only.	10

Essential readings

1. Kotler, Philip: Marketing Management; Prentice Hall, New Jersey.
2. Condiff E.W. and Still, R.R., Basic Marketing Concepts, Decisions and Strategy; Prentice Hall of India, New Delhi.
3. Stanton W.J., Etzel Michael J and Walter Bruce J; Fundamentals of Marketing; McGraw Hill, New York.
4. <https://hbr.org/1985/09/rejuvenating-the-marketing-mix>

Suggestive Readings

1. Rorsiter Johan R, Percy Larry: Advertising and Promotion Management ; McGraw Hill, New York
2. Arun Kumar & N. Meenakshi - Marketing Management
3. <https://hbr.org/1985/09/rejuvenating-the-marketing-mix>

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	TestPaper-1	
b)	TestPaper-2	
c)	Assignment	
d)	Seminar	
e)	Book/Article Review	
Total		100

COURSE TITLE: PERSONAL FINANCE PLANNING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	MDC	100-199	KU1MDCCOM100	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
3	-	2	25	50	75	1 1/2

Course Description:

Personal Finance Planning and Investment is fundamental course designed to provide students with a comprehensive understanding of personal financial planning and its critical role in achieving financial stability and security. Over four modules, students will explore various aspects of financial planning, investment strategies, tax planning, insurance planning, and retirement benefits planning. By the end of this course, students will be equipped with the knowledge and skills to manage their personal finances effectively and make productive financial decisions.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	After studying this course, students will be able to understand the fundamental aspects of financial planning.	U
2	After studying this course, students will be able to understand the concept of investment planning.	U, An
3	After studying this course, students will be able to examine the scope and ways of personal tax planning.	U, An
4	After studying this course, students will be able to analyse the scope of insurance and retirement planning.	U, An

***Remember (R),**

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I		Financial Planning	8
	1	Financial goals	
	2	Personal financial planning; Meaning, Objective, Process, Principles	
	3	Factors Influencing Personal Financial Planning	
	4	Introduction to savings; benefits of savings	
II		Investment planning	9
	1	Investment; Meaning, Need, Benefits	
	2	Types of investments (Concepts only)	
	3	Return & Risk (Concept only)	
	4	Investment Diversification	
III		Personal Tax Planning	10
	1	Tax structure in India for personal taxation	
	2	Scope of personal tax planning	
	3	Exemptions and Deductions available to individuals (U/s 80C, 80D, 80E, 80G, 80TTA, 80 U) from Gross Total Income (Theory Only)	
	4	Comparison of benefits: New Regime and Old Regime	
IV		Insurance and Retirement Benefits Planning	9
	1	Insurance-Meaning, Needs	
	2	Types of Insurance: Life insurance (Whole Life policy, Endowment Policy ULIP), General insurance (Health Insurance, Motor Insurance & Fire Insurance)	
	3	Need of Retirement Planning	
	4	Process of retirement planning	
	5	Pension plans available in India	

V	Teacher Specific Module	9
	➤ Directions: To enhance personal financial planning education teachers can incorporate practical exercise on financial planning, discussions on saving strategies, interactive activities and case studies on tax planning, insurance planning and Retirement planning.	

Essential Readings:

- Indian Institute of Banking & Finance. Introduction to Financial Planning. Taxmann Publications, New Delhi.
- Jaiswal, B., Shimpi, L.S., & Srivastava, S.K. Managing Personal Finance. Publisher: New Royal Book Company.
- Pandit, A. The Only Financial Planning Book that You Will Ever Need. Network 18 Publications Ltd., Mumbai.
- Sinha, M. Financial Planning: A Ready Reckoner. McGraw Hill Education.
- Dr. H.C. Mehrotra (Author), Dr. S.P. Goyal. Direct Tax including Tax Planning & Management. Sahitya bhawan publication.

Suggested Readings:

- S Murali, K B Subbakrishna. Personal Financial Planning. Himalaya Publishing House.
- Shalu Garg. Personal Financial Planning. Sultan Chand & Sons.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		50
Continuous Evaluation		25
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
e)	Book/ Article Review	
Total		75

KU1MDCCOM101: MANAGEMENT OF START-UPS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	MDC	100-199	KU1MDCCOM101	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
3	-	-	25	50	75	1 1/2

Course Description

The course aims to acquire knowledge about start-up ecosystems, equip the students with the knowledge and skills to establish and run their own new venture.

COURSE OUTCOMES

Course Learning Outcomes: At the end of the Course, the Student will be able to -

CO1	To create awareness about the start-up ecosystem in India& Kerala
CO2	To understand the various assistance and facilities provided by the multiple agencies to start-ups
CO3	To acquire knowledge about the preparation and presentation of the documents needed for starting new ventures
CO4	To Understand various types of ventures and procedures involved in starting new ventures as start-up
CO5	To acquire knowledge about the preparation and presentation of business plans needed for starting new start-ups by using innovative tools

Mapping of Course Outcomes to PSOs:

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1					<input checked="" type="checkbox"/>
CO2		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
CO3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
CO4			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
CO5	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	The Start-Up Ecosystem in India		10
	1.1	The Start-up Ecosystem in India -Startup India- Stand up India-Make in India-Overview of the Indian start-up ecosystem and its evolution	
	1.2	Key players and stakeholders: government, incubators, accelerators and investors	
	1.3	Support systems available to start-ups, such as mentorship programs and funding opportunities (Crowd Funding, Venture Capital, Private Equity, Angel Investors)	
II	Types of Start-up Ventures		12
		Types of start-up ventures- technology-driven, social enterprises and lifestyle businesses	
		Considerations for selecting a venture- market demand, personal interests, skills, and resources	
		Steps involved in launching a start-up, including idea validation, business planning, and execution	
III	Institutional Financial Support		6
		Institutional Financial Support -Institutions supporting small business enterprises: Central-level institutions, state-level institutions, and other agencies.	
		Various Agencies: Industrial Development Corporation (IDC) - State Financial Corporation (SFCs) - Small Scale Industries Development Corporations (SSIDCs) - Khadi and Village Industries Commission (KVIC) - Technical Consultancy Organisation (TCO) - Small Industries Service Institute (SISI) - National Small Industries Corporation (NSIC) - Small Industries Development Bank of India (SIDBI)	
IV	Start-up Ecosystem in Kerala		8
		Kerala Start-up Mission-IEDC-Techno Park-Incubators and its Operations	
		District Industries Centres (DICs) and its functions-Growth of Start-Ups in different Sectors-Agro based Start-Up- NBFC support to start up.	
Teacher Specific Module			9

V	Teacher can add more practical components such as Presentations for investors and business Plans- Teacher can make the students familiar with recent technological advancements such as AI to improve presentation and project report-making	
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Core Compulsory Readings (Books, Journals, E-sources Websites/ weblinks) List

1. Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning, 2016.
2. AnjanRaichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International, 2010.
3. S. R. Bhowmik& M. Bhowmik, Entrepreneurship, New Age International, 2007.
4. Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, McGraw Hill Education India Pvt. Ltd, 2016.
5. Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneur's Road Map, 2e, Routledge, 2017.
6. Vijay Sathe, Corporate Entrepreneurship, 1e, Cambridge, 2009
7. C. Gordon Bell With John E. Mcnamara, Hitech Ventures, Addison-Wesley Publishing Company, Inc.
8. Alejandro Cremades, The Art of Startup Fundraising - Pitching Investors, Negotiating the Deal, and Everything Else Entrepreneurs Need to Know.
9. Dr. Atul Kapdi, Dr. Pankaj Kumar Ambadas Anawade, Mrs. Vinita Ahire Kale - Start Up and New Venture Management- Thakkur Publication Pvt Ltd, Pune,2020

Core Suggested Readings (Books, Journals, E-sources Websites/ weblinks)

1. K K Jisha, The Development Experience of Kerala, Archers & Elevators Publishing House, 2015
2. <https://www.startupindia.gov.in/>

TEACHING LEARNING STRATEGIES (Classroom activities / Lab activities / Field Activities)

- Class Room Lectures
- Field Trips
- Face to Face Interaction with Entrepreneurs
- Expert Talks
- Seminars
- Symposium
- Workshop

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		50
Continuous Evaluation		25
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
e)	Book/ Article Review	
Total		75

Sample Questions to test Outcomes.

1. Discuss the features of Start-Up Ecosystem
2. You wish to start a start-up. Which steps of the entrepreneurial process will follow?
3. Discuss the Institutional framework for star-ups exists in India
4. What is the role of Kerala Start Up Mission in supporting Start ups

Employability for the Course / Programme

- Entrepreneur Roles
- Business Consultant Roles
- Fund Raiser Roles
- Administrator Roles

COURSE TITLE: FINANCIAL ACCOUNTING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
2	DSC	100-199	KU2DSCCOM105	4	60

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

Course Description:

Financial accounting is a fundamental course that provides students with a comprehensive understanding of the principles and practices involved in recording, summarizing, and reporting financial transactions within an organization. Through theoretical concepts and practical applications, students learn to analyze financial statements, interpret financial data, and make informed decisions. Topics typically include the accounting cycle, financial statement preparation, revenue recognition, expense allocation, and the principles of Generally Accepted Accounting Principles (GAAP). This course equips students with essential skills for careers in finance, accounting, auditing, and management, fostering proficiency in financial reporting and analysis essential for informed business decision-making.

Course Outcomes:

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

CO No.	Expected Outcome	Learning Domains
1	Understand the theoretical and practical knowledge of the basics of accounting.	U,A,An
2	Acquire the knowledge of accounting for royalty and Consignment accounts	U,A
3	Imbibe the accounting concepts of Inland Branch Business	U,A
4	Comprehend the procedure for determining profit and financial position from incomplete records	U,A,An

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	Introduction to Accounting		9
	1	Introduction to Accounting: meaning and objectives of Accounting - GAAP	2
	2	Preparation of Journal and Ledger Accounts --	4
	3	Preparation of Trial Balance and rectification of errors – Suspense Account	3
II	Final Accounts of Sole Trading Concern		8
	1	Manufacturing Account - preparation of Trading and Profit and Loss Accounts	4
	2	Preparation of Balance Sheet	2
	3	Adjusting and Closing Entries.	2
III	Accounting for Royalty and Consignment		10
	1	Royalty accounts: meaning – minimum rent – short workings – recoupment of short workings - minimum Rent during strike and lockout	2
	2	Accounting procedures in the books of the parties- (sub lease not required)	3
	3	Consignment Accounts – concepts – Consignor and consignee- difference between consignment and sale	2
	4	Accounting treatment – cost price and invoice price - Treatment of unsold stock	3
	5		
IV	Accounting for Inland Branch Transactions		9
	1	Inland Branch Accounts: Accounts of dependent and independent branches - Debtors' system, Stock and Debtors System (at cost price and invoice price)	5
	2	Incorporation of branch Trial Balance in the books of H.O	2
	3	Preparation of consolidated accounts	2

V	Teacher Specific Module	9
	➤ Directions: Visit and collection of business transactions of nearby business organisations (Sole trader, Branch, Royalty etc) and preparation books of accounts and final accounts.	

Suggested Readings:

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

Assessment Rubrics:

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

KU2DSCCOM101: “MODERN BUSINESS ENVIRONMENT”

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
2	DSC-Minor	100-199	KU2DSCCOM106	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	0	0	30	70	100	2

Course Description:

This course introduces students to the fundamental concepts of business environment. It explores the internal and external forces that shape business decisions and strategies. Students will gain knowledge of the economic, political, legal, social, cultural, technological, and natural factors that influence business operations. Additionally, the course will equip students with analytical tools to scan the environment, identify opportunities and threats, and develop effective strategic responses.

Course Outcomes:

Course Learning Outcomes: At the end of the Course, the Student will be able to -

Co No.	Expected outcome	Learning Domains
1	Define the terms ‘business’ and ‘business environment’	R
2	List the elements of internal and external environment	R
3	Explain environmental analysis	U
4	Describe PESTLE analysis	U
5	Compare internal and external a environmental factors	An
6	Evaluate the effectiveness of different strategic responses to environmental changes.	E
7	Compose a descriptive essay on strategic responses adopted by real world companies	C

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

Mapping of Course Outcomes to PSOs:

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

COURSE CONTENTS**Contents for Classroom Transaction:**

MODULE	UNIT	DESCRIPTION	HOURS
1	Introduction to Business Environment		10 hrs
	1	Business- Meaning, Definition, features	3
	2	Business Environment - meaning, definition, Characteristics, Importance	4
	3	Relationship between business and it's environment (exchange of information, exchange of resources, exchange of influence and power)	3
2	Types of business Environment		14 hrs.
	1	Internal Environment-meaning and Elements (value system, organisation structure, mission and objectives, financial capacity)	6

	2	External environment- meaning and classification - Micro and Macro environment	2
	3	- Elements of micro environment (Suppliers, Customers, Competitors, Market Intermediaries, Public)	6
3	Macro environment and Environmental scanning		14 hrs
	1	Macro environment – meaning and elements; Economic, Political- legal, Socio- Cultural, Technological, Natural , Demographic , International/global environment (meaning only)	8
	2	Environmental analysis -meaning and need	2
	2	PESTLE ANALYSIS-key factors only	4
4	Strategic responses to environment		10 hrs
	1	Strategic response to business – concept and classification (internal and holistic)	2
	2	Internal Strategic Response-Administrative, Competitive, collective	4
5	2	Holistic Strategic Response-least resistance, proceed with caution, Dynamic response	4
	Teacher Specific Module		12 hrs
5	<i>Directions:</i> <ul style="list-style-type: none"> • Encourage active participation through class discussions and group activities. • Utilize case studies and real-world examples to illustrate key concepts. • Integrate guest speakers from various industries to provide practical insights. 		

Essential Readings

- Chandra, Prasanna. Business Environment. 10th ed., Tata McGraw-Hill Education, 2023.
- Khanka, S.S. Business Environment. 8th ed., S. Chand Publishing, 2022
- avid, Fred R. Strategic Management Concepts and Cases: Experience and Innovation, Comprehensive. 17th ed., Pearson Education Limited, 2023.
- Dessler, Gary. Strategic Management: Text and Cases. 16th ed., Pearson Education Limited, 2022.
- Pearce, John A., and Richard B. Robinson. Strategic Management: Formulation, Implementation, and Control. 14th ed., McGraw-Hill Education, 2021.

Suggested readings

- Thompson Jr., Arthur A., John E. Gamble, and H. John Strickland. Crafting and Implementing Strategy: Concepts and Cases. 20th ed., Pearson Education Limited, 2023.
- Porter, Michael E. Competitive Strategy: Techniques for Analysing Industries and Competitors. W. W. Norton & Company, 1980.
- Mintzberg, Henry. The Five Ps of Strategy. Pearson Education Limited, 2003.

Assessment Rubrics:

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

KU2DSCCOM102: FUNDAMENTALS OF INCOME TAX

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
2	DSC-Minor	100-199	KU2DSCCOM107	4	60

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

Course Description:

Fundamentals of Income Tax provides a comprehensive introduction to taxation principles, covering both direct and indirect taxes with a focus on income tax in India. Beginning with an overview of taxation concepts and terminologies, students delve into the evolution of income tax, tax rates, and exemptions for individual assesses. Further modules explore topics such as residential status determination, the scope of total income, and the various heads of income. Additionally, students learn about income tax authorities, including the Central Board of Direct Taxes, and procedural aspects such as the significance of Permanent Account Numbers (PAN) and e-Return filing. Through a blend of theoretical learning and practical exercises, students develop a solid understanding of taxation fundamentals essential for navigating India's complex tax landscape.

Course Outcomes:

Course Learning Outcomes: At the end of the Course, the Student will be able to -

CO No.	Expected Outcome	Learning Domains
1	Students will be able to identify and explain the basic principles, importance, and key terminologies related to taxation.	R, U
2	Students will be able to analyze and differentiate between direct and indirect taxes, with a focus on understanding GST, Excise Duty, and Customs Duty in the Indian context.	An
3	Students will be able to apply the criteria to determine the residential status of different types of assessee and understand the scope of their total income for tax purposes.	A

4	Students will be able to comprehend the roles and powers of income tax authorities, understand the importance of PAN, and effectively follow the procedures for e-filing.	A, E
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**Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)*

Mapping of Course Outcomes to PSOs:

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

COURSE CONTENTS

Contents for Classroom Transaction:

M O D U L E	U N I T	DESCRIPTION	HOURS
1	Introduction to Taxation		8
	1	Introduction to tax, basis of levy, need and importance of tax, basic terminologies.	5
	2	Concept of Indirect Tax; Difference between Direct Tax and Indirect Tax.	1
	3	Indirect tax in India- GST, Basic Excise and Customs Duty.	2
2	Introduction to Income Tax		12
	1	Introduction to Income Tax	1
	2	Evolution of Income Tax	1

	3	Basic Concepts, Definition of different terms, Tax rates	5
	4	Incomes exempt from tax (for individual assessee)	5
		Residential status, Incidence of Tax and Heads of Income	16
3	1	Residential Status and Incidence of Tax: Meaning	2
	2	Determination of Residential Status of different types of assessee – problems	4
	3	Scope of total income — problems.	4
	4	Short overview of five heads of income (items included under chargeability sections only and problems not expected)	6
		Income Tax Authorities and Filing of return	12
4	1	Income Tax Authorities and their powers: General Powers- Powers and functions of CBDT.	5
	2	PAN- meaning and situations where PAN is compulsory.	2
	3	Return- meaning, types, due dates and steps in filing of e-Return.	5
		Teacher Specific Module	12
5		<p><i>Directions:</i></p> <p><i>Teachers have the flexibility to select and explore key income tax topics based on their expertise and students' interests. Available time may be used to create practical knowledge through e-filing softwares and income tax website. Revision of topics covered, case studies, and assessments to enhance students' understanding is advisable.</i></p>	

Essential Readings:

1. Fundamentals of Income Tax: Dr. A. P. Philip
2. Fundamentals of Income Tax: Dr. H.C Mehrotra and Dr. S. P.Goyal
3. Income tax Law and Accounts: Dr. H.C.Mehrotra and Dr. S.P.Goyal
4. Income tax Law and Practice: Dr. Bhagavathi Prasad.
5. Income tax Law and Practice: Gaur and Narang
6. Income tax Law and Practice: B.S.Raman.
7. Direct taxes Law and Practice: Dr.Vinod K., Singhania & Dr. Kapil Singhania

Suggested Readings:

1. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., NewDelhi.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	10
b)	Test Paper-2	10
c)	Assignment	5
d)	Seminar	5
e)	Book/ Article Review	
f)	Viva-Voce	
g)	Field Report	
Total		100

COURSE TITLE- BUSINESS ECONOMICS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	DSC	100-199	KU2DSCCOM108	4	60

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

Course Description:

This course provides an introduction to economic principles and their application to business decision-making. Topics covered include microeconomic theory, market structures, demand and supply analysis, cost analysis, pricing strategies, and strategic decision-making in various market situations.

Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understanding Economic Principles	U
2	Applying Microeconomic Theory	A
3	Macroeconomic Analysis	An
4	Understanding Economic Policy	U

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

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	3	-	-	1
CO2	-	3	1	1	0
CO3	-	3	1	1	0
CO4	-	3	-	-	1

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction to Business Economics		10
	1	Business Economics, Meaning, Definitions, Scope and Importance and basic tools of Business Economics	
	2	Opportunity Cost principle- Incremental and Marginal Concepts	
	3	Basic economic relations: functional relations - Total, Average and Marginal relations - Use of Marginal analysis in decision making	
II	Theories of Demand and Supply		12
	1	Demand, Meaning, Law of demand, Law of diminishing marginal utility, Demand Schedule, Individual and Market Demand Curve, Determinants of Demand and Changes in Demand	
	2	Supply: Meaning, Supply Schedule, Individual and Market Supply Curve, Determinants of Supply, Law of Supply, Changes in Supply	
	3	Equilibrium of Demand and Supply, Determination of Equilibrium Price and Quantity, Effect of a shift in Demand or Supply; Elasticity of Demand and Supply	
III	Theories of Production and Pricing		12
	1	Theory of Production, Factors of Production, Basic Concepts, Production Function, Law of Variable Proportions, Returns to Scale	
	2	Producer's Equilibrium, Least-Cost Factor Combination and Output Maximisation for a given Level of Outlay	
	3	Pricing and pricing policies, objectives of pricing, factors affecting pricing policy, types of pricing	
	Indian Economy		12

IV	1	National Income, concept and meaning, Computation of NI, Measurement of GDP, Components of GDP	
	2	Monetary and fiscal policies, Basic Characteristics of the Indian Economy, Major Issues of Development; Development Experience and Recent Trends in Indian Economy	
	3	Features of Kerala Economy, Kerala Model Development, Decentralised Planning in Kerala	
Teacher Specific Module			12
V	➤	Review of national and global economic situations.	

Core Compulsory Readings (Books, Journals, E-sources Websites/ weblinks) List

1. H. L. Bhatia Micro Economic Theory; Modern Publisher, Gulab Bhawan, 6, Bahadurshah Zafar Marg, New Delhi.
2. M.L. Jhingan Micro Economic Theory; Konark Publishers Pvt. Ltd., A-149, Vikas Marg, Shakarpur, New Delhi-110 092.

Core Suggested Readings (Books, Journals, E-sources Websites/ weblinks) List

1. S. K. Agarwala Economic System and Micro Economic Theory; Galgotia Publishing Company, 6A/4, WEA, Karol Bagh, New Delhi.
2. D.D. Chaturvedi Macro Economic - Analysis and Policy; Galgotia Publishing Company, 6A/4, WEA, Karol Bagh, New Delhi.
3. D.M. Mithani Macro Economics; Himalaya Publishing House.

TEACHING LEARNING STRATEGIES

Lectures to introduce theoretical concepts and frameworks

- Case studies and real-world examples to illustrate application of concepts
- Group discussions and debates to encourage critical thinking and analysis
- Assignments and projects to provide hands-on experience in analysing business scenarios

Mode of Transaction

The Business Economics course will be delivered through a blended learning approach such as Lectures, Online Learning Modules, Group Discussions and Debates, Case Studies and Practical Examples, Assignments and Projects etc.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
Total		100

COURSE TITLE : PRINCIPLES OF INSURANCE

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
II	DSC	100 - 199	KU2DSCCOM109	4	60

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

Course Description:

This course intends to provide a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk. Through this course student will be able understand the various insurances such as Life insurance, Fire insurance, Marine insurance, Motor insurance, Personal accident insurance, Liability insurance and Miscellaneous insurance. It will familiarize the Insurance Regulatory and Development Authority (IRDA) its purpose, duties, powers and functions and its environment in India.

COURSE OUTCOMES:

CO No.	Expected Outcome	Learning Domains
1	Understand insurance mechanism, functions and the use of insurance as a tool to reduce risk	U
2	Enhance knowledge on Insurance Regulations in India, Insurance Act, Insurance Regulatory and Development Authority(IRDA)	E
3	Identify the key principles of insurance	I
4	Analyze the various types of insurance policies	A
5	Apply the knowledge on basic principles of insurance in day-to-day work	Ap

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction to insurance		12
	1	Definition of insurance - Characteristics of insurance – importance-Principles of contract of insurance	
	2	General Concepts of Insurance –Types of insurance	
	3	Insurance intermediaries.	
II	Insurance Regulations in India		12
	1	Insurance Act, 1938 -Insurance Regulatory and Development Authority (IRDA) – Introduction – Purpose.	
	2	Duties, Powers and functions of IRDA	
	3	Operations of IRDA – Insurance policyholders’ protection under IRDA.	
III	Life Insurance Business		12
	1	Fundamental principles of life insurance – Basic features of life insurance contracts.	
	2	Traditional and unit linked policies – Individual and group policies	
	3	Types of life insurance policies – Term insurance – Whole life insurance and its variants – Endowment insurance and its variants.	
IV	General Insurance Business		12
	1	Fundamental principles of general insurance- Basic features of general insurance contracts.	
	2	Fire insurance – Marine insurance	

	3	Motor insurance – Personal accident insurance – Liability insurance –Miscellaneous insurance	
V	Teacher Specific Module		12
	➤ Directions : Conduct Class room presentations, discussions, conducting seminars on various products offered by LIC , GIC, make interactions with insurance authorities for developing students' interest in the course		

Essential Readings:

- 1.Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi)
2. Ganguly Anand - Insurance Management (New Age International Publishers, New Delhi)
3. Vaughan & Vaughan - Fundamentals of risk & Insurance (John Wiley & Sons, New York)
4. Srivastava D.C., Srivastava Shashank - Indian Insurance
5. Balachandran, General Insurance, Insurance Institute of India.
6. S. Balachandran, Karve, Palav, Life Insurance, Insurance Institute of India
7. M. Y. Khan, Indian Financial System, Tata McGraw-Hill.
8. Gupta, P. K, Insurance and Risk Management, Himalaya Publishing House
7. Insurance Theory and Praticce , Nalini Prava Tripathy & Prabir Pal, Prentice – Hall of India , Pvt Ltd, New Delhi

Assessment Rubrics:

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

COURSE TITLE- QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	DSC	100-199	KU2DSCCOM110	4	60

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

Course Description: Quantitative Techniques for Business Decisions is a foundational course that provides students with a comprehensive understanding of quantitative techniques and their applications in business. This course covers fundamental statistical methods such as correlation and regression analysis, time series analysis and probability. This course will help the students to analyse relationships between variables, identify trends over time and apply probability theories to business decision-making.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand and explain Quantitative Techniques in business	U
2	Analyse relationships between variables using Correlation and Regression Analysis	An
3	Apply time series analysis techniques	A
4	Understand Probability Theory and its application	U, A
5	Apply quantitative techniques to solve business problems	A

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction to Quantitative Techniques and Correlation Analysis		12
	1	Meaning and definition	
	2	Application and Limitations of Quantitative Techniques	
	3	Correlation Analysis: Meaning, Definition, Uses and Types of Correlation	
	4	Methods of Studying Simple Correlation: Scatter Diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation	
II	Regression Analysis		12
	1	Meaning, Definition, Uses and Types of Regression	
	2	Relation between Correlation and Regression	
	3	Regression lines	
	4	Regression equations	
III	Time Series Analysis		12
	1	Meaning and Definition	
	2	Components of Time Series	
	3	Determination of Trend by the Methods of Semi Average, Moving Average and Least Square	
IV	Probability		12
	1	Introduction, Meaning, Definition and Important Terms	
	2	Theorems of probability: Addition Theorem and Multiplication Theorem	
	3	Bayes' Theorem	
V	Teacher Specific Module		12
	➤ Directions: By blending theoretical knowledge with practical skills, teachers can help students to develop a comprehensive understanding of quantitative techniques in business contexts.		

Essential Readings:

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

Suggested Readings:

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

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
Total		100

COURSE TITLE: FUNDAMENTALS OF ENTREPRENEURSHIP

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
2	MDC	100-199	KU2MDCCOM102	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
3	-	-	25	50	75	1 1/2

Course Description

Fundamentals of Entrepreneurship provide a comprehensive overview of the essential concepts and practices in entrepreneurship. Covering key topics such as the characteristics and functions of entrepreneurs, resource mobilization for startups. The course also explores various entrepreneurial sectors including women, rural, agro, retail, and social entrepreneurship. Students will gain insights into startup procedures, financial assistance schemes, and the development of entrepreneurial skills and mindset. This course equips students with the knowledge and tools necessary for launching and managing successful business ventures.

COURSE OUTCOMES

CO No.	Expected Outcome	Learning Domains
1	Comprehend the meaning, definition, and functions of an entrepreneur, along with the qualities and types of entrepreneurs.	U
2	Understand the process of mobilizing resources and setting up a startup, including government initiatives like PMMY and Kerala Start-Up Mission	U
3	Analyze the formation, features, and registration process of MSMEs, and the importance and procedure of obtaining Udyog Aadhar.	An
4	Apply entrepreneurial concepts to various sectors such as women, rural, agro, retail, and social entrepreneurship.	A
5	Evaluate the factors motivating entrepreneurship and the obstacles faced in running an entrepreneurial venture.	E
6	Create a viable business plan addressing motivational factors and overcoming obstacles in entrepreneurship.	C

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

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1		✓			✓
CO 2	✓		✓		✓
CO 3	✓		✓		✓
CO 4		✓		✓	✓
CO 5			✓		✓
CO6	✓				✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I		Introduction to Entrepreneurship	8
	1	Introduction to Entrepreneurship- Entrepreneur –Meaning and definition	
	2	Functions and Qualities of an Entrepreneur.	
	3	Types of Entrepreneurs.	
	4	Factors motivating entrepreneurship and obstacles in running a venture.	
II		Mobilizing resources for Start up	8
	1	Mobilizing Resources for a Startup	
	2	Steps for Setting Up a Startup	
	3	Pradhan Mantri Mudra Yojana (PMMY), Kerala Start-Up Mission	
	4	Special Financial Assistance for Women Entrepreneurs	
III		Micro, Small and Medium Enterprises (MSME)	10
	1	Meaning and Features of MSMEs	
	2	Steps Involved in the Formation of MSMEs	
	3	Registration Procedure for MSMEs	
	4	Udyog Aadhaar: Concept, Importance, and Procedure	
IV		Entrepreneurship in Different Sectors	10
	1	Women Entrepreneurship-Need and importance. Problems of women entrepreneurship	
	2	Rural Entrepreneurship- Agro Entrepreneurship- Need and scope	
	3	Retail Entrepreneurship	
	4	Social Entrepreneurship	
V		Teacher Specific Module	9
		<ul style="list-style-type: none"> ❖ Presentations of videos of success stories of entrepreneurs in the world , in the country and the regional. ❖ Conduct a short visit to District Industries Centre(DIC) 	

Essential Readings:

1. Entrepreneurship: Theory, Process, and Practice by Donald F. Kuratko Publisher Cengage Learning Publication Year 2019 (10th Edition).
2. Entrepreneurship by Robert D. Hirsch Michael P. Peters, and Dean A. Shepherd Publisher McGraw-Hill Education Publication Year 2020 (11th Edition).
3. The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses by Eric Ries Publisher Crown Business Publication Year 2011.
4. Essentials of Entrepreneurship and Small Business Management by Norman M. Scarborough Publisher Pearson Publication Year 2018 (9th Edition).
5. Entrepreneurial Development, [S S Khanka](#) S. Chand Publishing, 2006

Suggested Readings:

1. New Venture Creation Entrepreneurship for the 21st Century by Jeffry A. Timmons and Stephen Spinelli Publisher McGraw-Hill Education Publication Year 2015 (10th Edition)
2. Entrepreneurial Small Business by Jerome A. Katz and Richard P. Green Publisher McGraw-Hill Education Publication Year 2017 (5th Edition)

Website

1. <https://www.ediindia.org/>
2. <https://startupmission.kerala.gov.in/pdfs/ecosystem2016.pdf>

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		50
Continuous Evaluation		25
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
e)	Field visit	
Total		100

COURSE TITLE: STOCK MARKET OPERATIONS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
2	MDC	100-199	KU2MDCCOM103	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
3	-	-	25	50	100	1 1/2

Course Description:

Stock Market Operation is a fundamental course designed to provide students with a comprehensive understanding of investment fundamentals, the functioning of capital markets, and the procedures involved in trading securities. Through four modules, students will explore various aspects of investment, market dynamics, and the technicalities of trading. By the end of this course, students will be equipped with the knowledge and skills necessary to navigate the complexities of the stock market and make efficient investment decisions.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	After studying this course, students will have a solid understanding of investment fundamentals.	U
2	After studying this course, students will be able to differentiate between primary and secondary market.	U
3	After studying this course, students will be able to understand different methods of issue of shares.	U
4	After studying this course, students will be able to understand the mechanisms of stock market activities	A

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS**Contents for Classroom Transactions**

Module	Unit	Content	Hrs
I	Investment		8
	1	Basics of investment	
	2	Types of investors	
	3	Speculation Vs Investment	
	4	Concept of risk and return	
	5	Capital Market- meaning – structure	
	6	Capital market instruments (Brief discussion only)	
II	Capital Markets		9
	1	Primary market -meaning- functions	
	2	Methods of public issue	
	3	Book building – meaning – procedure	
	4	Secondary market -meaning- functions	
	5	Market Participants: stock broker, investor, depositories, clearing house, stock exchanges(Brief discussion only)	
III	Stock Exchange		8
	1	Stock exchange – meaning – role	
	2	Stock exchanges in India – BSE & NSE	
	3	Stock market indices in India ((briefly)	
	4	Procedure for buying and selling securities	
IV	Demat Trading		11
	1	Demat Trading - Meaning of De-mat Account & Trading Account	
	2	Role of Depositories and Custodian of Securities in Demat Trading	
	3	Procedure for Opening and operating DEMAT A/C	
	4	Online Trading (Investment) Procedure in Stock Exchanges; Buying Order, Sell Order, Long and Short Positions, Bid and Ask Price, Volume, Stop Loss.	
	5	Stock Brokers - Types and Functions	

V	Teacher Specific Module	9
	➤ Directions: Teachers can incorporate Seminar on investment Strategies, Discussions on fundamental and technical analysis, Hands-on experience through virtual trading platforms.	

Essential Readings:

- Prasanna Chandra ,Investment Analysis & Portfolio Management, Tata McGraw Hill
- Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
- F C Sharma, Financial Market Operations, SBPD Publications, New Delhi.
- Inderpal Singh and Jaswinder Kaur, Security Market Operations, Kalyani Publishers, Ludhiana.

Suggested Readings:

- P.S Bala Ram and T. Sri Lakshmi ,Stock Market Operations, Himalaya Publishing House
- Srajan Kumar Singh and Shivangee Sharma. Stock Market Operations. Orange Books Publication.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		50
Continuous Evaluation		25
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
e)	Book/ Article Review	
Total		75

COURSE TITLE: CORPORATE ACCOUNTING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
3	DSC	200-299	KU3DSCCOM200	4	75

Learning Approach (Hours/ Week)			Marks Distribution (Theory)			Marks Distribution (Practical)			Total Marks	Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	CE	ESE	Total		
3	2	-	25	50	75	10	15	25	100	1 1/2

Course Description: This course provides an in-depth understanding of the accounting principles and procedures involved in corporate entities, including the issue and redemption of shares and debentures, preparation of final accounts of companies, banking and insurance companies in compliance with statutory requirements. Students will be trained to handle complex accounting situations such as forfeiture and reissue of shares, issue of bonus and right shares, and interpretation of company financial statements in line with Schedule III of the Companies Act, 2013.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Explain the key concepts, types, and processes involved in the issue and redemption of shares and debentures.	U
2	Record and journalize transactions related to shares, debentures, forfeiture, reissue, bonus issues, and buyback as per regulatory norms.	A
3	Prepare the final accounts of companies using the format prescribed under Schedule III of the Companies Act, 2013.	A
4	Analyze the accounting procedures and financial statements of banking and insurance companies, including NPAs, life funds, and valuation balance sheets.	An
5	Interpret company financial reports and evaluate the impact of statutory requirements on corporate financial statements for decision-making.	E

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

Mapping of Course Outcomes to PSOs

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hours	Marks
I	Accounting for Shares		11	
	1	Shares – meaning – types – divisions of share capital.		
	2	Issue of shares – application, allotment and calls on share issues		
	3	Issue of shares at par and premium – under and over subscription of shares.		
	4	Calls in arrears and Calls in advance – forfeiture and reissue of shares.		
	5	Issue of Bonus Shares – issue of Right Shares – Buyback of shares. (Basic theories only)		
	6	Redemption of shares out of profit and out of capital		
II	Final Accounts of Companies (In new format as per Schedule III of the Companies Act 2013)		12	
	1	New features of Schedule III of the Companies Act of 2013 – General instructions for the preparation of SOP and SOFP.		
	2	Format of Balance Sheet as per Part I Schedule III – Preparation of Statement of Financial Position.		
	3	Format of Statement of Profit and Loss as per Part II Schedule III – Preparation of Statement of Financial Performance.		
III	Final Accounts of Banking Companies		12	
	1	Meaning of banking and Banking Company - Books of Accounts maintained by a Banking company - Ledger posting under Slip System.		
	2	Terms used in banking such as, Cash Reserve Ratio (CRR), Capital Adequacy Ratio (CAR), Statutory Liquidity Ratio (SLR) and Non-banking Assets (NBA) (concept only).		

	3	Non-performing Assets (NPA) – Meaning - Classification of Bank Advances – Computation of provision for bad and doubtful debts		
	4	Rebate on bills discounted – Meaning and Computation.		
	5	Preparation of Balance Sheet of the Banking Companies with schedules.		
	6	Preparation of Profit and Loss Account of the Banking Companies with schedules.		
IV	Final Accounts of Insurance Companies		10	
	1	Meaning, objectives and types of insurance- Meaning and features of life insurance - Types of Life Insurance Policy (Whole Life Policy, Endowment Policy, With Profit Policy and Without Profit Policy).		
	2	Important terms used in life insurance- Insurance Policy, Premiums, Claims, Commission, Bonus, Surrender Value, Reversionary Bonus, Interim Bonus, Reinsurance, Double Insurance Commission on reinsurance ceded, Commission on reinsurance accepted, Annuity, Bonus in reduction of premium).		
	3	Ascertainment of profit in life insurance business - Preparation of Revenue Account, Profit and Loss Account and Balance Sheet of Insurance Companies.		
	4	Life fund - Meaning and Calculation - Valuation balance sheet.		
V		Practicum: The following activities are recommended to conduct practical exercises	30	
		<ul style="list-style-type: none"> Instruct students to conduct minimum 2 case studies on particular aspects of the course. Direct the students to conduct Assignments, Seminars and Group Discussions on all the modules of the course. Allow students to work together and create group projects by analysing financial statements of companies and there by to evaluate its financial position and performance to report recommendations. Preparation of Profit & Loss accounts and Balance Sheets of banking and insurance companies with necessary schedules, by collecting available data from possible institutions. Guide students to do ledger posting under the slip 		

		system for banking companies. <ul style="list-style-type: none"> • Preparation of revenue accounts and life fund calculations for insurance firms. • Assignments and Presentations on recent trends in financial reporting by Indian corporates. • Assignments on valuation methods and classification of NPAs. 		
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Essential Readings:

- 1) S.P. Jain and K.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
- 2) R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
- 3) Broman, Corporate Accounting, Taxmann, New Delhi.
- 4) Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
- 5) M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Assessment Rubrics:

Evaluation Type	Marks (Theory)	Marks (Practical)	Total Marks
End Semester Evaluation (A)	50	15	65
Continuous Evaluation:			
a) Test Paper	5		
b) Test Paper	5		
c) Assignment	7.5		
d) Seminar/Viva/Article or Book Review	7.5		
Continuous Evaluation (B)	25	10	35
Total (A + B)	75	25	100

COURSE TITLE: COMPANY LAW AND ADMINISTRATION

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
3	DSC	200-299	KU3DSCCOM201	4	60
Learning Approach (Hours/ Week)			Marks Distribution		
Lecture per week	Practical per week	Tutorial	CE	ESE	Total
4	-	-	30	70	100
					Duration of ESE (Hours)
					2

Course Description:

This course provides a structured understanding of the legal framework governing companies in India, with a focus on the Companies Act, 2013. It covers the foundational concepts of company law including the formation, types and characteristics of companies, as well as the doctrine of corporate personality and lifting of the corporate veil. The course further explores essential legal documents such as the Memorandum and Articles of Association, Prospectus and various doctrines relevant to company operations. It also covers the legal provisions relating to company management, directors, key managerial personnel, meetings, resolutions and the process of winding up.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Define and explain the nature, features, and types of companies as per the Companies Act, 2013.	R
2	Demonstrate knowledge of company formation procedures, including the role of promoters and incorporation process.	A
3	Interpret the contents and legal implications of Memorandum and Articles of Association and understand the doctrine of ultra vires, constructive notice, and indoor management.	An
4	Describe the management structure of a company, including the appointment, rights and liabilities of directors and key managerial personnel.	A
5	Understand the procedures and legal implications of company meetings and the process of winding up a company.	U

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction		12
	1	Meaning and definition of company-Features- Types of Companies - Corporate Veil- Lifting of Corporate Veil	
	2	Companies Act 2013 - Objectives – Features of the Act and functioning of National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT).	
	3	Formation of Company – Promotion - Role of promoters and their legal position	
	4	Incorporation - Capital subscription - Commencement of business - Online registration of a company - Pre-incorporation and provisional contracts.	
II	Corporate Documents		12
	1	Memorandum of Association - Contents and alteration - Doctrine of Ultravires	
	2	Articles of Association - Contents and alteration - Distinction between Memorandum and Articles	
	3	Doctrine of Constructive notice and Indoor management	
	4	Prospectus- Contents – Types: Statement in Lieu of Prospectus, Deemed Prospectus, Shelf Prospectus, Red herring Prospectus, Abridged Prospectus- Liability for Misstatement in Prospectus.	
III	Management and Administration		12
	1	Directors – Types, Appointment, Qualifications, Disqualifications and Rights	
	2	Duties and Liabilities of Directors - Director Identification Number (DIN) - Removal of directors	
	3	Key Managerial Personnel	
	4	Company Secretary: Qualification, Appointment and Duties	
IV	Company Meetings and Winding up		12
	1	Company Meetings-Requisites of a valid meeting	
	2	Kinds of Meeting: Statutory meeting - Annual general body meeting - Extra ordinary meeting - Board meetings - Class meetings Debenture Holders meetings and creditor meetings. Resolutions and its types.	
	3	Winding up: Meaning - Modes of winding up - Winding up by Tribunal - Members' voluntary winding up - Creditors' voluntary winding up	
	4	Liquidator: Powers - Duties and liabilities -	

	Consequences of winding up	
V	Teacher Specific Module	12
	Teachers are expected to focus on key legal aspects of company formation, governance and winding up, using real-life examples, case studies and demonstrations of online procedures such as company registration via the MCA portal. Teachers should emphasize statutory documents, legal doctrines, and regulatory bodies to help students connect theoretical knowledge with contemporary corporate practices.	

Essential Readings:

- 1) Kapoor, N.D., Elements of Company Law, Sultan Chand & Sons New Delhi.
- 2) Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press Delhi

Suggested Readings:

- 1) Company Law Study Material – Institute of Company Secretaries of India
- 2) Ramaiya, A. (Ed.), Guide to Company Law Procedures, LexisNexis, Mumbai.
- 3) Avtar Singh., Introduction to Company Law, Eastern Book Company.

Assessment Rubrics:

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

COURSE TITLE : MARKETING MANAGEMENT

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
3	DSC	200 - 299	KU3DSCCOM202	4	60
Learning Approach (Hours/ Week)			Marks Distribution		
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total
4	-	-	30	70	100
					Duration of ESE (Hours)
					2

Course Description: This course intends to provide a comprehensive understanding of marketing in the current competitive landscape, emphasizing its meaning, concepts, and strategic importance in business contexts. To empower students with the skills to identify, analyse, and leverage new trends in marketing, advertising, and technology for effective consumer engagement.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the meaning and concept of Marketing in the present scenario of competitive world.	U
2	Enhances the knowledge about the new trends in market, advertising and tech-based approach in reaching consumers.	E
3	Insight to the students about the product planning and pricing based on various aspects in the market.	I
4	Analyze the knowledge and skills to develop comprehensive and integrated marketing strategies that leverage emerging trends in marketing	A
5	Apply the knowledge on product planning, new product development , branding , packing , packaging, labeling, product positioning and Pricing in day to day business.	Ap

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

Mapping of Course Outcomes to PSO

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

Course Objectives:

1. To enable the students to learn the concepts of marketing, approaches to marketing and functions of marketing.
2. To equip students with skills to develop and execute effective marketing strategies, understand customer behavior, and manage marketing functions like product, pricing, and promotion.
3. To develop proficiency in market research, communication, sales, and relationship building.
4. To promote the students to apply ethical and social responsibility principles in their marketing activities.
5. To develop problem solving skill, strategic thinking, decision making and implement marketing strategies that align with business objectives.

COURSE CONTENTS

Module	Unit	Content	Hrs
I	INTRODUCTION TO MARKETING		12
	1	Meaning and definition - Goals – Concepts of Marketing – Approaches to Marketing – Functions of Marketing	
	2	Recent Trends in Marketing - e-business – Tele-marketing – M-Business – Green Marketing – Retailing, Relationship Marketing – Customer Relationship Management	
II	MARKETING ENVIRONMENT		12
	1	Meaning – demographic- economic – natural – technological – political – legal – socio cultural environment	
	2	Market Segmentation-concept-importance-target market selection-and Bases of market Segmentation-product differentiation vs	

		market segmentation	
	3	Consumer behavior – Consumer buying process-Factors influencing Consumer buying behavior.	
III	MARKETING MIX		12
	1	Meaning – importance -elements – Product – product mix, product line – product life cycle	
	2	Product planning– new product development – branding - packing and packaging- labeling product positioning	
	3	Pricing– Meaning and definition-significance- steps in pricing-factors influencing pricing- methods of pricing (only Meaning)- and pricing policy and strategies.	
IV	PHYSICAL DISTRIBUTION		12
	1	Physical Distribution- Meaning- Channels of distribution-Meaning-middlemen types- wholesaling and retailing-functions of middlemen- factors to be considered in selecting channels.	
	2	Modern channels of marketing – telemarketing - internet marketing- network marketing- customer relationship marketing- Logistics management-Channel management strategies.	
	3	Factors affecting channels- types of marketing channels-Promotion –Meaning and significance of promotion – promotion tools-personal selling, advertising, public relations and sales promotion-concept-characteristics.	
V	Teacher Specific Module		12
	Conduct Class room presentations, discussions, conducting seminars on Modern Marketing Strategies, E marketing, Green Marketing, Mobile Marketing, Relationship Marketing.		

Essential Readings:

1. Philip Kotler - Marketing Management, PHI
2. Rekha. M.P. & Vibha V – Marketing & Services Mgt – VBH.
3. Sunil B. Rao - Marketing & Services Mgt – HPH.
4. Dr. Alice Mani: Marketing & Services Management, SBH.
5. J.C. Gandhi - Marketing Management, TMH
6. Stanton W.J. et al Michael & Walker, Fundamentals of Management, TMH
7. Jayachandran ; Marketing Management. Excel Books.
8. K. Venkatramana, Marketing Management, SHBP.
9. P N Reddy & Appanniah, Essentials of Marketing Management, HPH
10. Sontakki, Marketing Management, HPH
11. Cengiz Haksever et al – ‘Service Management and Operations’; Pearson Education
12. Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers

13. K. Karunakaran; Marketing Management, HPH.

14. Davar: Marketing Management

Assessment Rubrics:

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

COURSE TITLE: FINANCIAL MARKETS AND SERVICES

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
3	DSC	200-299	KU3DSCCOM203	4	60

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

Course Description: This course provides a comprehensive overview of the Indian financial system, including its markets, instruments, and services. It equips students with foundational knowledge of money and capital markets, various financial instruments, and the key financial services that drive economic growth. Special focus is given to the role of regulatory bodies like the RBI and SEBI, as well as the emerging trends such as fintech, digital finance, and innovations in financial services. The course helps students to understand how financial systems support businesses and individuals in managing funds efficiently.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Recall the basic concepts, components, and terminologies of the Indian financial system.	R
2	Explain the structure and functioning of financial markets and services in India.	U
3	Apply knowledge of financial instruments and services in real-world business contexts.	A
4	Analyze and differentiate between various financial markets, institutions, and services.	An
5	Evaluate the performance and suitability of financial services and regulatory frameworks.	E
6	Create a structured report or solution to address contemporary financial issues or trends.	C

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

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	✓			
C02		✓			
C03	✓			✓	✓
C04		✓		✓	✓
C05	✓	✓		✓	
C06			✓	✓	✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hours	Marks
I	Overview of Financial System		12	
	1	Financial system: Meaning - structure		
	2	Financial Concepts-Financial Assets-Financial institutions-Financial markets- Financial instruments-Financial Services.		
	3	Functions and significance of the financial system.		
	4	Role of RBI and SEBI in the Indian financial system		
	5	Role of financial system in the economic development.		
	6	Weakness of Indian Financial System		
II	Financial Markets		12	
	1	Financial Markets- Money Market: Features, objectives, features of a developed Money Market, functions, participants.		
	2	Call money, commercial paper, T. Bill, Certificate of deposits (meaning and features of each market and instruments).		
	3	Capital Market: Structure, functions, instruments.		
	4	Primary and Secondary markets –Stock exchange-functions of stock exchange		
	5	IPO process		
	6	Role of SEBI in capital market regulation- Market intermediaries: Stock brokers, underwriters, depositories		
	Financial Services		12	
	1	Introduction to Financial services: Meaning and definition- scope-importance- Types —		

III	2	Merchant Banking - meaning-functions-importance,		
	3	Venture Capital -Meaning- features – stages and types		
	4	Mutual funds - meaning-features types-, advantages and disadvantages		
	5	Credit rating -Meaning-features-Credit rating agencies (CRISIL, ICRA, CARE, Fitch Ratings India) .		
	6	Factoring - meaning and definition-types- forfaiting-meaning-Differences between factoring and forfaiting		
IV	Financial Innovations and Emerging Trends		12	
	1	Financial technology (FinTech) and digital transformation- E-banking, mobile banking, UPI, and NEFT/RTGS		
	2	Cryptocurrencies and blockchain technology.		
	3	Crowdfunding and peer-to-peer (P2P) lending.		
	4	Green finance and ESG (Environmental, Social, Governance) investing- Cybersecurity and risk management in finance.		
V		Open Ended Module	12	
		Suggested topics: Suggested themes for presentation <ul style="list-style-type: none"> • Financial literacy and inclusion in India • Role of RBI in managing inflation and economic stability • Impact of global economic events (e.g., recession, oil crisis) on Indian financial markets • Budget analysis and its implications for financial markets 		

Suggested Readings:

1. Bhole, L.M. – *Financial Institutions and Markets*, Tata McGraw-Hill
2. Khan, M.Y. – *Financial Services*, Tata McGraw-Hill
3. Pathak, B.V. – *Indian Financial System*, Pearson
4. Machiraju, H.R. – *Indian Financial System*, Vikas Publishing
5. Gordon & Natarajan – *Financial Markets and Services*, Himalaya Publishing
6. SEBI & RBI Publications (for reference to latest regulations and reforms)

Assessment Rubrics:

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

COURSE TITLE: EVENT MANAGEMENT

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
3	DSC	200-299	KU3DSCCOM204	4	60

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

Course Description:

This course offers an overview of the concept of event management. It equips the students with the knowledge and skills necessary to plan, execute, and evaluate various types of events. Through a structured approach encompassing four comprehensive modules, students will delve into the fundamentals of event planning, operational logistics, protocol adherence, and safety considerations. Emphasis is placed on developing competencies in budgeting, marketing, staffing, and risk management to ensure the successful delivery of events.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the fundamentals of event management, including event types, benefits, the Five C's framework and the essential skills required for successful event managers.	U
2	Create comprehensive event management plans, including budgeting, pricing and event logistics.	U,A,An,E
3	Understand about Marketing the event and manage event staffing effectively through job descriptions and rosters.	U,An,C
4	Understand event closure procedures, apply evaluation techniques to assess outcomes, implement corrective actions and prepare comprehensive reports.	U,A,An
5	Recognize various career paths in event management and understand the qualifications and essential skills required for success in the field.	U,A,An

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	Introduction to Event Management		8
	1	Events - Meaning and Definition	
	2	Classification of events - Benefits of events	
	3	Event Management - Scope, Importance and Functions - Five C's of Event Management	
	4	Event Manager, Essential qualities and skills required for Event manager - Key steps to successful event.	
II	Planning the Event		15
	1	Event Planning - Benefits - Forces affecting event planning	
	2	Event planning checklist - Pre-event, During event and post-event activities	
	3	Selection of venues- Consideration of various factors- Arrangement of Permissions and Licenses	
	4	Budgeting the event- Pricing Decisions - Factors to be considered while fixing the price	
	5	Arrangement of event logistics	
III	Marketing and Staffing of event		15
	1	Marketing and Publicity for events	
	2	Channels for promoting events- Traditional Channels- Digital media and social media - Positioning the events.	
	3	Organising and staging an event - Staffing for an event	
	4	Job description for event staff - Preparation of Job Rosters - benefits	
	5	Safety and security related to events	
IV	Evaluation of Events & Career aspects		10
	1	Close down of an event	
	2	Event evaluation techniques - Corrective actions	
	3	Reporting and documentation	
	4	Careers in event management, Qualifications, essential skills	
V	Teacher Specific Module		12
	The teacher shall focus on equipping the students with strategies to deliver the Event Management curriculum effectively. It emphasizes the integration of real-world case studies and interactive teaching methods to foster student engagement. Educators will learn to utilize diverse assessment tools and incorporate technology to simulate practical event scenarios. Continuous feedback mechanisms are highlighted to adapt teaching approaches and enhance learning outcomes.		

Essential Readings:

- Saurav Mittal (2017). Event Management: Ultimate Guide To Successful Meetings, Corporate Events, Conferences, Management & Marketing For Successful Events: Become an event planning pro & create a successful event series. Kindle Edition
- Sukhpreet Kaur (2018), Event Management, Excel Books Private Ltd., New Delhi
- Gupta, A., & Jain, M. (2019). Event Management: Concepts & Cases. New Delhi, India: Taxmann Publications.

Suggested Readings:

1. Allen, J. (2000). Event Planning: The Ultimate Guide to Successful Meetings, Corporate Events, Fundraising Galas, Conferences, Conventions, Incentives, and Other Special Events. Toronto, Ontario, Canada: Wiley
2. Astroff, M. T., and J. R. Abbey (1995). Convention Sales and Services, 4th ed. Cranbury, NJ: Waterbury Press.

Assessment Rubrics:

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

COURSE TITLE: FINANCIAL MANAGEMENT

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
3	DSC	200-299	KU3DSCCOM205	4	60

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

Course Description:

This course introduces the fundamental concepts and practices in financial management. It explores financial decision-making from the perspective of a corporate finance manager, focusing on investment, financing and dividend decisions. Core concepts such as the time value of money, risk-return framework, capital budgeting techniques, cost of capital, working capital management, capital structure, leverage and dividend policies are also covered in this course.

CO No.	Expected Outcome	Learning Domains
➤ 1	Understand the nature, scope, and objectives of financial management and explain the role of a finance manager.	U
➤ 2	Evaluate investment proposals using capital budgeting techniques such as Payback Period, ARR, NPV and IRR.	U,A,An,E
➤ 3	Understand and analyze working capital needs and identify sources of working capital.	U,A,An
➤ 4	Analyse financing options and construct an optimal capital structure using relevant theories and leverage concepts.	U,A,An
➤ 5	Understand dividend decisions and the relevance of dividend policies and theories.	U,A,An

Course Outcomes:

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	Introduction to Financial Management		10
	1	Financial management- Meaning, Definition, Nature and Scope	
	2	Financial Goal - Profit Maximisation, Wealth Maximisation and Value Maximisation	
	3	Role and Responsibilities of a Finance Manager.	
	4	Time value of Money	
	5	Conceptual Framework of Risk and Return	
II	Investment Decisions		14
	1	Capital Budgeting- meaning – Objectives – Nature.	
	2	Evaluation of Investment Proposal – Payback period method - Average rate of return method- NPV – IRR (Simple Problems).	
	3	Management of Working Capital – Meaning – Concept - types – determinants -Principles of working capital management.	
	4	Sources of Working Capital- Working Capital Estimation under Operating Cycle Method.	
III	Financing Decisions		14
	1	Sources of Finance (Brief Study only) - Capital structure – meaning, designing capital structure - Optimal Capital Structure - factors determining capital structure	
	2	Capital Structure Theories – Net Income Approach, NOI, MM and Traditional (Theoretical aspects only)	
	3	Cost of Capital: Meaning and Significance of Cost of Capital; Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings- WACC	
	4	Leverage: Meaning Financial, Operating and Combined Leverage (Simple Problems only).	
IV	Dividend Decisions		10
	1	Dividend- Meaning – Types	
	2	Dividend policy – Objectives of Dividend Policy – Conservative v/s Liberal policy	
	3	Factors determining dividend policy	
	4	Dividend payout ratio – Dividend Theories (Relevance and Irrelevance) [Theory Only]	
V	Teacher Specific Module		12
	The teacher shall focus on building a strong conceptual foundation in financial management by using simple explanations, real-life business examples and basic numerical problems. Emphasis shall be placed on practical		

	understanding of investment, financing and dividend decisions, and the teacher shall encourage student participation through discussions, case studies and problem-solving exercises.	
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Essential Readings:

1. Shashi K. Gupta, R.K. Sharma & Neeti Gupta :Fundamentals of Financial Management: Kalyani Publication.
2. Ravi M. Kishore & Prof. (Dr.) Padma Sai Arora : Financial Management: Taxmann

Suggested Readings:

1. Pandey I.M.: Financial Management: Vikas Publishing House, New Delhi.
2. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
3. M.Y Khan & S.P. Jain : Financial Management: Tata McGraw Hill, New Delhi.

Assessment Rubrics:

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

KU3DSCCOM206 - PRINCIPLES AND PRACTICES OF GST

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
3	DSC-Minor	200 - 299	KU3DSCCOM206	4	60

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

Course Description:

This course offers a theoretical understanding of the Goods and Services Tax (GST) framework in India. It covers the evolution of the tax system from the earlier indirect tax structure to the unified GST regime. Students will explore key concepts such as the scope and types of supply, levy and collection of GST, exemptions, and the composition scheme. The course also explains the time and place of supply, valuation rules, input tax credit mechanism, and the process of registration and return filing. The content is designed to help students develop a clear conceptual foundation of GST as per current laws and provisions.

Course Prerequisite – Not Applicable to Commerce Major Students

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Describe the evolution and structure of GST, and explain key concepts, components, and the role of governing bodies like the GST Council	U
2	Analyze different types of supply under GST and explain the provisions related to levy, reverse charge, composition levy, and exemptions.	An
3	Interpret the rules related to time, place, and value of supply and understand the eligibility and conditions for availing Input Tax Credit	E
4	Explain the provisions relating to GST registration, identify persons liable for registration, and discuss the types and	U, A

	procedures of GST returns.	
5	Understand the structure and functioning of electronic ledgers under GST and the prescribed manner of tax payment.	U, A

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Module	Unit	Content	Hours
I	Introduction to GST		12
		Evolution and concept of GST - Earlier indirect tax structure - Important concepts and Definitions - Merits and Limitations - Components of GST- Taxes subsumed in GST – GSTN - GSTIN - HSN Code - SAC code - GST Council – GST Rate	
II	Levy and collection of GST		12
		Concept of supply under GST - Scope of Supply - taxable and non-taxable supply - Interstate and intra state Supply - Mixed and Composite Supply - Principal supply - Concept of Levy of GST (Section 9-CGST Act) - Reverse Charge Mechanism (List of goods and services) - Composition Levy (Basic Provisions only) - Exemptions under GST (List only)	
III	Time and Place of Supply		12
		Time of supply of Goods and Services-Place of Supply (Section 10 and 12 of IGST Act 2017) – Value of Supply (Inclusions and exclusions) - Input Tax Credit - Conditions and eligibility - Manner of utilization.	
IV	GST Registration		12
		GST registration - Persons liable for Registration- Compulsory Registration - Procedure for Registration –	

		GST Return-Types0- Credit Notes - Debit Notes - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger - Manner of payment of tax.	
V	Teacher Specific Module		
		Directions: GST Portal - GST Suvidha Provider - Tax Invoice - E way Bill - GST Return Filing - Computation of GST - Basic Accounting entries - Refund Procedures.	12

Essential Readings:

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

Assessment Rubrics:

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

COURSE TITLE: PROFESSIONAL ETHICS AND CORPORATE GOVERNANCE

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
3	VAC	100-199	KU3VACCOM100	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture per week	Practical per week	Tutorial	CE	ESE	Total	
3	-	-	25	50	75	1.5 hrs

Course Description:

This course provides an understanding of ethical principles and moral values relevant to the professional conduct of individuals and organizations. It explores the foundations of ethics, the role of ethical behavior in the professional world, and the importance of integrity and responsibility. The course also focuses on corporate governance practices, highlighting the mechanisms, processes, and structures through which corporations are directed and controlled. Topics include ethical theories, corporate social responsibility (CSR), stakeholder management, regulatory frameworks, and governance best practices.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Define key concepts in professional ethics and corporate governance.	R
2	Explain ethical theories, principles, and governance frameworks in organizations.	U
3	Apply ethical reasoning to real-world professional and corporate dilemmas.	A
4	Analyze ethical issues and governance failures in business case studies.	An
5	Evaluate the effectiveness of corporate governance practices in ensuring ethics	E
6	Develop ethical codes or governance models for professional conduct.	C

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

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓		✓		✓
C02	✓	✓	✓		✓
C03	✓	✓	✓		✓
C04	✓	✓	✓		✓
C05	✓	✓	✓		✓
C06	✓		✓		✓

COURSE CONTENT

Module	Unit	Content	Hours	Marks
I		Introduction to Ethics and Professionalism	10	
	1	Basics of Ethics- Meaning and definition of ethics		
	2	Importance of ethics in life and business		
	3	Types of ethics: personal, professional, and business ethics.		
	4	Concept of Professional ethics -Principles of Professional Ethics- Integrity, honesty, transparency, accountability- Fairness and respect- Conflict of interest.		
	5	Business Ethics- Meaning- Role of ethics in business success- Scope -Benefits of ethical practices -Unethical practices in business.		
	6	Factors responsible for ethical and unethical business decisions- Business ethics in India.		
II		Corporate Social Responsibility and Ethics	10	
	1	Introduction to Corporate Social Responsibility (CSR) Meaning and definition-Objectives- characteristics - need for CSR		
	2	Levels and phases of CSR -Principles of CSR, laws in India, and corporate examples		
	3	CSR and Business Ethics		
	4	Corporate citizenship, and ethical code of conduct		
III		Corporate Governance – Framework and Theories	10	
	1	Corporate Governance: Meaning, objectives, need		
	2	Key Theories: Agency, Stewardship, Stakeholder, Resource Dependency, Managerial Hegemony.		
	3	principles (fairness, accountability, responsibility,		

		transparency)		
	4	Governance Structure in India: Board of Directors, Committees (Audit, Management)- Stakeholders and shareholder roles		
IV	Governance Mechanisms and Ethical Practices		9	
	1	CII code on corporate governance – features - Various Corporate Governance forums – CACG, OECD, ICGN AND NFCG. Various Corporate Governance forums - CACG, OECD, ICGN AND NFCG.		
	2	Ethical leadership and boardroom behaviour, creating ethical culture.		
	3	Corporate governance failures – Causes of governance failures (examples)		
	4	Trends: ESG (Environmental, Social, Governance) and its relevance.		
V		Teacher Specific Module	6	
		Suggested topics: Case Study Discussion: Choose a real corporate scandal or governance success story. Assign students roles (e.g., CEO, employee, regulator) and conduct a debate. Ethical Dilemma Workshop: Present a hypothetical workplace dilemma. Have students brainstorm solutions and justify their reasoning. Code of Ethics Drafting: In groups, students create a basic “Code of Ethics” for a fictitious company. Governance Audit: Students review the governance report of a real company and identify strengths, weaknesses, and compliance.		

Recommended Reading:

1. A.C. Fernando – *Business Ethics and Corporate Governance*
2. Sundar.K, Business Ethics and Value, Vijay Nichole Prints, Chennai.
3. C.S.V. Murthy – *Business Ethics and Corporate Governance*
4. Dr.S.S. Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
5. N. Balasubramanian – *Corporate Governance: Contemporary Issues*

6. SEBI and Ministry of Corporate Affairs websites
7. UGC e-Pathshala content on Corporate Governance

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	50
Continuous Evaluation	25
a) Test Paper	5
b) Test Paper	5
c) Assignment	7.5
d) Seminar/Viva/Article or Book Review	7.5
Total	75

COURSE TITLE: COST ACCOUNTING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
4	DSC	200-299	KU4DSCCOM207	4	60

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

Course Description: This course introduces the principles and practices of cost accounting essential for effective business decision-making. It covers cost concepts, material and labour cost accounting, and the treatment and allocation of overheads. The course enables students to classify, record, and analyze costs for planning, controlling, and evaluating organizational performance. It provides a foundational understanding for managerial decision-making based on cost data and insights.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1.	1 Explain the fundamental concepts, elements, and classifications of cost accounting and prepare basic cost sheets.	U
2.	2 Apply inventory control techniques and pricing methods for material issues in various business scenarios.	A
3.	3 Compute and analyze labour costs using different wage payment and incentive schemes.	An
4.	4 Allocate, apportion, and absorb overheads using appropriate distribution and absorption methods.	A
5.	5 Evaluate the effectiveness of cost accounting techniques in managerial planning, control, and decision-making.	E

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

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	✓		✓	✓	
CO 2	✓			✓	✓
CO 3	✓		✓		✓
CO 4	✓		✓	✓	
CO 5	✓	✓	✓	✓	✓

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	Introduction to Cost Accounting		10
	1	Limitations of financial accounting - Meaning and concept of cost – Elements of cost – Classifications of costs – Cost center and cost unit – Cost accounting: Meaning and Objectives	
	2	Difference between Cost Accounting and Financial Accounting – Benefits and limitations of cost accounting – Preparation of cost sheet – Ascertainment of profit	
II	Accounting for Material		14
	1	Meaning and types of material cost – Procurement of materials – Purchase procedure – Inventory management and control – Stores department – Techniques of stores control – Classification and codification – Double bin system – Stock level setting – Computation of stock levels – EOQ – Inventory turnover ratio	
	2	Perpetual inventory system – ABC Analysis – VED Analysis – JIT Analysis – Issue of materials – Methods of pricing material issues: FIFO, LIFO, Average cost methods (Simple and Weighted Average) – Material losses and its treatment: scrap, waste, defectives, spoilage	
III	Accounting for Labour		10
	1	Time keeping – Time booking – Payroll – Idle time – Overtime – Labour turnover	
	2	Systems of wage payment: Time wage system, Piece rate system – Taylor's differential piece rate system – Halsey plan – Rowan plan – Emerson's efficiency plan – Co-partnership and profit-sharing schemes	
	Accounting for Overheads		14

IV	1	Meaning and classification of overheads – Collection, allocation, and apportionment of overheads - Primary and secondary distribution – Direct re-distribution method – Step distribution method	
	2	Reciprocal service method – Repeated distribution method - Absorption of overheads – Treatment of under and over absorption – Overheads absorption rates – Machine Hour Rate method	
V	Teacher Specific Module		12
	The teacher shall focus on building a strong conceptual foundation in Cost Accounting by giving activity based problem solutions. Focus shall be placed on practical understanding of ascertainment of cost of a product, cost planning and control. The teacher shall encourage student participation through discussions, case studies and problem-solving exercises.		

Essential Readings:

- 1) Cost Accounting: Principles and Practice – M.N. Arora, Vikas Publishing House
- 2) Cost Accounting – Jawahar Lal & Seema Srivastava, Tata McGraw-Hill
- 3) Cost Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers
- 4) Cost and Management Accounting – Ravi M. Kishore, Taxmann
- 5) Advanced Cost Accounting – V.K. Saxena and C.D. Vashist, Sultan Chand & Sons

Assessment Rubrics:

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

COURSE TITLE: BUSINESS LEGAL ENVIRONMENT

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
4	DSC	200-299	KU4DSCCOM208	4	60

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

Course Description:

This course offers a foundational understanding of the Indian Contract Act, focusing on the essential elements that constitute a valid contract. Students will explore the key principles of contract formation, including offer, acceptance, consideration, capacity and free consent. The course further distinguishes between valid, void and voidable contracts and elaborates on breach of contract and the legal remedies available. Moreover, it emphasises on specific contracts such as indemnity, guarantee, agency and bailment, as well as the Sale of Goods Act.

COURSE OUTCOMES

CO No.	Expected Outcome	Learning Domains
1	Understand the nature of agreements, contracts and the essential elements of a valid contract	U
2	Differentiate between valid, void, voidable, illegal, and unenforceable contracts	An
3	Understand the breach of contract and remedies available for a breach of contract	U
4	Interpret the legal framework and practical implications of special contracts such as indemnity, guarantee, agency, bailment and provisions under the Sale of Goods Act.	A

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I		Indian Contract Act	12
	1	Indian Contract Act 1872 - Objects - Contract: Meaning and Definition – Essentials of valid contract –Classification of Contract	
	2	Offer: Meaning and Definition- Essential elements - Types of Offers – Revocation of Offer - Acceptance: Meaning and Definition – Essentials –Communication of offer and acceptance	
	3	Consideration: Meaning and Definition – Essentials – Stranger to the consideration- Exceptions to consideration	
	4	Capacity to Contract- Minor-Unsound mind persons - Persons disqualified by law	
II		Free consent and Legality of object	10
	1	Free consent: Meaning – Coercion – Undue influence – Misrepresentation – Fraud – Mistake (Basic concepts of these 5 elements)	
	2	Legality of object – Contracts expressly declared to be void	
	3	Wagering contract and Contingent contract	
	4	Quasi Contract and types.	
III		Performance and Discharge of Contract	12
	1	Performance of Contract – Modes of performance- Tender and its essentials	
	2	Discharge of Contract- Ways of discharging contract	
	3	Breach of Contract-Remedies of breach of contract	
IV		Special Contracts and Sale of Goods Act	14
	1	Special Contracts – Indemnity contracts – Guarantee contracts – Differences between Indemnity and Guarantee contracts — Kinds of Guarantee - Rights, duties and discharge of Surety	
	2	Contract of Agency – Creation and termination of Agency	
	3	Bailment – Essentials – Kinds of Bailment – Rights and duties of Bailer and Bailee	
	4	Sale of Goods Act – Sale and Agreement to sell – Conditions and Warranties – Express and Implied – Doctrine of Caveat Emptor.	
		Teacher Specific Module	12
		Case law discussions and important judgments can be used to help students understand how laws work in real life. To keep	

V	students active and interested, the teacher can conduct group activities like role-plays on making and breaking contracts, debates on topics like free consent and legality of agreements, and quiz competitions. Simple problem-solving tasks and small case studies can also be given to help students think clearly and understand legal situations better.	
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Suggested Readings:

- 1) R S N Pillai & Bagavathi, Business Law, Sultan Chand & Sons
- 2) Kapoor N.D., Elements of Mercantile Law, Sultan Chand & Sons
- 3) Chawla, Garg & Sarin, Mercantile Law, Kalyani Publishers
- 4) L R Potti, Business and Corporate Law, Yamuna Publications

Assessment Rubrics:

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

COURSE TITLE : ENTREPRENEURSHIP DEVELOPMENT

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
4	DSC	200 - 299	KU4DSCCOM209	4	60
Learning Approach (Hours/ Week)			Marks Distribution		
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total
4	-	-	30	70	100
					2

Course Description: This course intends to provide a basic understanding of Entrepreneurship. It explains the concept of Student entrepreneurship- concept and importance. Through this course student will be able understand the importance of entrepreneurs in the economic development of a nation. Students can identify the different types of entrepreneurs and strengthen their skill and quality as an entrepreneur. The course helps to understand the financial support or schemes of financial institutions for entrepreneurs to start new ventures.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the concept Entrepreneurship, features and importance	U
2	Enhance knowledge on entrepreneurial motivation, entrepreneurial competencies, institutional efforts and role of Government in developing entrepreneurship	E
3	Identify the factors affecting Entrepreneurial Growth	I
4	Analyze the Problems of MSMEs, Steps for starting SSIs/MSMEs and measures taken by the Government for the promotion of MSMEs	A
5	Apply the knowledge on financial support or schemes of financial institutions for entrepreneurs to start new ventures.	Ap

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction to Entrepreneur and Entrepreneurship		12
	1	Meaning and Definition of Entrepreneur- Characteristics of an Entrepreneur- Definition of Entrepreneurship- Nature and Characteristics of Entrepreneurship	
	2	Entrepreneur vs Manager- Types of Entrepreneurship - Student entrepreneurship- concept and importance	
	3	Role of first generation entrepreneurs. Intrapreneur- Qualities of a Successful Entrepreneur- Innovations and entrepreneurship.	
II	Entrepreneurial Growth		12
	1	Factors affecting Entrepreneurial Growth - Barriers to entrepreneurship – Environmental - Barriers –Personal Barriers- Social Barriers - motives influencing entrepreneurs	
	2	Women Entrepreneurship- problems and challenges of women entrepreneurs-Remedies to solve the problems of women entrepreneurs -Assistance available to women entrepreneurs	
	3	Rural entrepreneurship- Social entrepreneurship -role of entrepreneur in Economic development	
	Entrepreneurial Motivation		12
	1	Motivating factors -Achievement Motivation -Entrepreneurial competencies – Meaning-Developing competencies-Types of Entrepreneurial competencies	

III	2	Institutional efforts and role of Government in developing entrepreneurship- Entrepreneurship Development Programme (EDP) - Need- Objectives-Course content and curriculum of EDP.	
	3	Phases of EDP, Stories of successful entrepreneurs. Loans and advances available for entrepreneurs -schemes of financial institutions- startups	
	4	Role of universities and colleges in developing entrepreneurship-Role of NGOs- entrepreneurial ecosystem in Kerala	
IV	Micro, Small & Medium Enterprises		12
	1	Micro, Small & Medium Enterprises- MSMED Act 2006 - Characteristics- Objectives-Advantages MSMEs- Disadvantages of MSMEs	
	2	Role and Importance of MSMEs in developing countries- Problems of MSMEs-Steps for starting SSIs/MSMEs	
	3	Measures taken by the Government for the promotion of MSMEs : Administrative framework, Policy instruments- Industrial Estates-Features and advantages of Industrial Estates	
	4	Entrepreneurship incubators- MSMEs- Incentives and subsidies- Advantages of incentives and subsidies-Need for incentives and subsidies	
V	Teacher Specific Module		12
	Conduct Class room presentations, discussions, conducting seminars on Startups in Kerala -Role of Kerala startup missions, Govt 's initiatives to boost startups. Visit nearest institutions of successful entrepreneur.		

Suggested Readings:

1. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
2. Panda, Shiba Charan. Entrepreneurship Development. New Delhi, Anmol Publications
3. Entrepreneurship : R.V. Badi& N V Badi
4. Kao, John J. The Entrepreneurial Organization. Englewoods Cliffs, New Jersey: Prentice-Hall.
5. SIDBI Reports on Small Scale Industries Sector.
6. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED
7. Entrepreneurial Development : P. Saravanavel
8. Entrepreneurship Development : S.S. Khanka
9. Entrepreneurial Development :C. B Gupta and N.P Sreenivasan
10. A complete Guide to Successful Entrepreneurship; G.N. Pandey

11. Business and Society Davis Keith and Williams C. Fredarick
12. Entrepreneurship : Robert D Hisrich and Michael P Peters
13. MSME Act 2006

Assessment Rubrics:

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

COURSE TITLE: OFFICE SECRETARYSHIP AND PRACTICES

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
4	SEC	100-199	KU4SECCOM100	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture per week	Practical per week	Tutorial	CE	ESE	Total	
3	-	-	25	50	75	1.5 Hours

Course Description:

This course provides comprehensive training in the principles and practices of modern office secretaryship, with a strong emphasis on administrative effectiveness, communication proficiency, and digital competence. It equips students with the knowledge and skills required to perform secretarial duties in both traditional and technology-driven office environments. Through a blend of theory and hands-on practice, students will gain familiarity with office procedures, professional correspondence, scheduling, record-keeping, and the use of contemporary office software. The course also focuses on ethical practices, organizational behavior, and interpersonal skills critical to a secretary's role. Designed to prepare students for administrative and support roles across sectors, the course integrates case studies, simulations, and practicum-based learning to bridge the gap between academic concepts and workplace applications.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the fundamental concepts of office secretaryship	U, R
2	Apply knowledge of office management practices and procedures	A
3	Demonstrate proficiency in written and oral business communication	A
4	Utilize modern office technology and digital tools for secretarial tasks	A
5	Exhibit practical secretarial skills through simulated and real-world activities	C

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hours	Marks
I	Fundamentals of Office Secretaryship		9	
	1	Definition, nature and scope of office secretaryship		
	2	Types of secretaries: Personal, Company, and Executive Secretaries		
	3	Attributes of a professional secretary		
	4	Importance of confidentiality and ethical conduct		
	5	Role of secretary in corporate governance		
II	Office Management and Procedures		9	
	1	Office organization structure and hierarchy		
	2	Routine office procedures: filing, indexing, mailing, record-keeping		
	3	Time management and scheduling		
	4	Maintenance of office equipment and supplies		
	5	Disaster preparedness and risk management in office		
III	Business Communication and Interpersonal Skills		9	
	1	Types of communication: verbal, non-verbal, written and digital		
	2	Drafting official correspondence: notices, memos, minutes, circulars		
	3	Email and online communication etiquette		
	4	Public relations and media handling basics		

	5	Listening skills, conflict resolution, and teamwork		
IV		Office Technology and Digital Tools	9	
	1	Introduction to office automation tools: MS Office, Google Workspace		
	2	Use of spreadsheets for data management		
	3	Calendar and scheduling tools (Google Calendar, Outlook)		
	4	Cloud storage and data security essentials		
	5	Virtual meeting platforms (Zoom, MS Teams, Google Meet)		
V		Teacher Specific Module		
		Suggested Activities (to be included along with theory): <ol style="list-style-type: none"> 1. Hands-on sessions in drafting letters, notices, and meeting minutes. 2. Simulate real office settings with virtual secretary tasks. 3. Practice email writing, telephonic conversations, and mock meetings. 4. Exercises on MS Word, Excel, PowerPoint, and collaborative tools. Maintenance of work record is essential. 5. Visit to a corporate office or exposure to secretarial duties and drafting a visit report with experience, unique practices found and suggestions for improvement in administration. 6. Hosting, administering and transacting meeting via digital platforms. 	9	

Essential Readings:

1. Chadha, N. (2012). *Office Management and Secretarial Practice*. New Delhi: Vikas Publishing House.

2. Raman, M. & Sharma, S. (2016). *Business Communication and Office Management*. New Delhi: Oxford University Press.
3. Pal, P. & Saha, P. (2013). *Business Communication: A Practical Approach*. New Delhi: Prentice-Hall.
4. Banerjee, B. (2008). *Secretarial Practice and Office Management*. Kolkata: Chhaya Prakashani.
5. Vijay, S. (2010). *The Modern Secretary: Office Management and Communication*. New Delhi: Kalyani Publishers.
6. Rajendra, P. & Rani, M. (2015). *Business Communication and Office Procedures*. New Delhi: PHI Learning Pvt. Ltd.
7. Nayak, A. & Mishra, N. (2017). *Office Management & Secretarial Practice*. Mumbai: Himalaya Publishing House.
8. Rao, P. S. (2016). *Office Management and Administrative Procedures*. New Delhi: New Age International Publishers.
9. Steiner, G. (2010). *Office Procedures for the Twenty-First Century*. New York: Cengage Learning.
10. Adams, R. & Goleman, D. (2009). *Emotional Intelligence in the Workplace: A Secretarial Guide*. London: HarperCollins.
11. Katherine, M. & Satterlee, B. (2018). *Effective Communication and Interpersonal Skills for Office Secretaries*. New York: McGraw-Hill.

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	50
Continuous Evaluation	25
a) Test Paper	5
b) Test Paper	5
c) Assignment	7.5
d) Seminar/Viva/Article or Book Review	7.5
Total	100

COURSE TITLE: CONSUMER RIGHTS AND PROTECTION

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
4	VAC	100-199	KU4VACCOM101	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture per week	Practical per week	Tutorial	CE	ESE	Total	
3	-	-	25	50	75	1.5 Hours

Course Description: This course provides a foundational understanding of consumer rights, responsibilities, and protection mechanisms in a market-driven economy. It explores the legal framework governing consumer protection, including the Consumer Protection Act and related laws, and the role of regulatory authorities and redressal agencies. Students will gain insight into consumer grievances, unfair trade practices, and the mechanisms available for seeking justice. The course aims to create informed and responsible consumers and encourages awareness about ethical business practices.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the concept of consumer rights and the importance of consumer awareness.	R
2	Explain the provisions of the Consumer Protection Act and related legislations.	U
3	Identify various unfair trade practices and consumer grievances.	A
4	Evaluate the roles of consumer forums and regulatory authorities in redressal.	E
5	Apply knowledge of consumer rights to real-life situations and case studies	A
6	Promote ethical consumption and responsible consumer behavior in society	C

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

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		✓	✓		✓
CO2	✓	✓	✓		✓
CO3		✓	✓		✓
CO4		✓	✓		✓
CO5	✓	✓	✓	✓	✓
CO6		✓	✓		✓

COURSE CONTENTS

Module	Unit	Content	Hours	Marks
I		Fundamentals of Consumer Rights	10	
	1	Consumer – Meaning and definition- Concept and Importance of Consumer Rights		
	2	Consumer Rights – Meaning & Definition -History and development of the consumer movement-		
	3	Basic Consumer Rights - Right to safety, Right to be informed, Right to choose, Right to be heard, Right to redress, Right to consumer education.		
	4	Consumer responsibilities and ethical consumption- Importance of Consumer Awareness in a market economy.		
II		Legal and Institutional Framework for Consumer Protection.	12	
	1	Consumer Protection Act, 2019 - Objectives and significance and Key definitions: Consumer, complaint, defect, deficiency, unfair trade practices.		
	2	Consumer Redressal Mechanism – Structure and powers of District, State, and National Commissions; jurisdiction and appeal process		
	3	Filing a Complaint – Procedure, time limits, fees, and required documentation		
	4	Regulatory and Government Agencies – Role of Central/ State Governments.		
	5	brief overview of FSSAI, SEBI, TRAI, RBI, and IRDAI		
	6	Consumer Organizations and Online Redressal – Role of NGOs and major platforms like NCH, CPGRAMS		
III		Consumer Protection in the Digital Era	8	
	1	Consumer Issues in the Digital Era- E-commerce rights,		

		data privacy, online frauds		
		Cyber grievance redressal mechanisms		
	2	Unfair & Misleading Trade Practices – Misleading ads, defective products, product liability, and unfair contract terms		
		Consumer Empowerment and Ethical Practices	6	
IV	1	Importance of consumer literacy and education		
	2	Consumer awareness campaigns		
	3	Role of educational institutions and media in consumer protection		
	4	Corporate Social Responsibility (CSR) in promoting ethical business conduct		
		Teacher Specific Module	9	
V		Suggested topics:		
		<ul style="list-style-type: none"> • Group discussions on common consumer issues • Debates on the recent issues on consumer Protection • Role-play of consumer court proceedings • Analysis of real or fictional consumer complaint cases • Guest lectures from legal professionals or consumer rights activists. 		

Recommended Reading:

1. Consumer Protection Act, 2019 (Bare Act)
2. N.R. Nair & S. Santhi – Consumer Protection in India
3. Suresh Misra & Sapna Chadah – Consumer Protection in India: Issues and Concerns
4. Aggarwal, V. K. Consumer Protection: Law and Practice
5. Girimaji, Pushpa : Consumer Right for Everyone Penguin Books
6. Dr. Avtar Singh, Eastern Book Company

Websites :

1. <https://consumeraffairs.nic.in>

2. <https://consumerhelpline.gov.in>
3. <https://egazette.nic.in>
4. <https://epgp.inflibnet.ac.in>

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	50
Continuous Evaluation	25
a) Test Paper	5
b) Test Paper	5
c) Assignment	7.5
d) Seminar/Viva/Article or Book Review	7.5
Total	100

COURSE TITLE: ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
4	VAC	100-199	KU4VACCOM102	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture per week	Practical per week	Tutorial	CE	ESE	Total	
3	-	-	25	50	75	1.5 hrs

Course Description: This course introduces students to key environmental concepts, major ecological issues, and the legal framework for environmental protection in India. It highlights the impact of pollution, climate change, and industrial activities on the environment, along with the role of businesses in promoting sustainability. Students will also learn about disaster management, covering both natural and man-made hazards, and strategies for preparedness and mitigation

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Recall basic concepts of environment, pollution, and disaster management.	R
2	Understand the causes and impacts of environmental degradation and disasters on society and business.	U
3	Apply environmental laws, pollution control measures, and disaster response strategies in real-life scenarios.	A
4	Analyze the relationship between economic development, sustainability, and environmental ethics	E
5	Evaluate government policies, business practices, and technologies for environmental compliance and disaster resilience.	A
6	Design solutions for sustainable practices or local disaster management strategies through innovative or case-based learning.	C

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

Mapping of Course Outcomes to PSO

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

CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓
CO6	✓	✓	✓	✓	✓

COURSE CONTENTS

Module	Unit	Content	Hours	Marks
I		Environmental Studies and Legal Framework	10	
	1	Environment: Definition and components – Atmosphere, Hydrosphere, Lithosphere, Biosphere		
	2	Importance and scope of environmental studies- Key environmental issues: deforestation, mining, water depletion		
	3	Overview of major environmental movements: Chipko & Silent Valley		
	4	Environmental Protection Act, 1986 – Basic provisions and business implications.		
	5	Environmental Impact Assessment (EIA) – Meaning and relevance		
	6	ESG and eco-labeling		
II		Environmental Pollution and Industrial Compliance	11	
	1	Pollution- Major types of pollution: air, water, soil – causes and effects		
	2	Global environmental challenges: Climate change, global warming, ozone depletion, acid rain		
	3	Industrial compliance: norms and penalties		
	4	Role of industries in compliance and social responsibility		
	5	Green tech, carbon credit, Blockchain (Brief mention)		
III		Sustainability and Disaster Management	10	
	1	Sustainable vs. Unsustainable development-		
	2	Environmental hazards and Disaster: Meaning, types: natural & man-made – meaning and example		
	3	Endogenous Hazards: volcanic eruption-Earth quakes-Landslides		
	4	Exogenous Hazards: infrequent events, cyclones-lightning-		

		hailstorms.		
	5	Cumulative atmospheric hazards/disasters: floods-Droughts-Heat waves- Extra planetary hazards/disasters.		
	6	Man induced hazards and disasters: physical hazards/disaster-soil erosion-chemical hazards/disaster.		
IV		Disaster Management Phases and Community Preparedness	8	
	1	Phases of disaster management: 1) pre-disaster stage(preparedness), Emergency stage, post disaster stage		
	2	Institutional framework of disaster management-disaster mitigation institutions.		
	3	Community involvement in disaster management- SDGs and community preparedness using digital tools		
	4	Education on disaster, role of media		
V		Teacher Specific Module	6	
		Suggested topics: <ul style="list-style-type: none"> • Climate Finance and Environmental Accounting • Waste-to-Wealth Start-up Models • Green Audit in Colleges • Case Study: Kerala Floods or Cyclone Amphan 		

Recommended Reading:

1. *Environmental Science* – Cunningham, TMH
2. *Environmental Studies* – A.K. De, New Age International
3. *Environmental Management* – N.K. Oberoi, Excel Books
4. *Environmental Pollution Control Engineering* – C.S. Rao, New Age International
5. *Ecosystem Principles and Sustainable Agriculture* – Sithamparanathan, Scitech
6. *Disaster Management* – R.B. Singh, Rawat Publications
7. *Disaster Management* – H.K. Gupta, University Press

8. *An Overview of Natural and Man-Made Disasters and Their Reduction* – R.K. Bhandani, CSIR

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	50
Continuous Evaluation	25
a) Test Paper	5
b) Test Paper	5
c) Assignment	7.5
d) Seminar/Viva/Article or Book Review	7.5
Total	100