

SREE NARAYANA COLLEGE FOR WOMEN, KOLLAM
DEPARTMENT OF COMMERCE 2025-26

SYLLABUS

I SEMESTER SUBJECTS .

SL.NO	CODE	SUB .CODE	SUBJECTS
1.	UK 2 DSCCOM100	MAJOR	ACCOUNTING PRINCIPLES & STANDARDS
2.	UK 1DSCMGT 102	MINOR 1	FUNDAMENTALS OF MANAGEMENT
3.	UK1 DSC COM101	MINOR 2	MANAGEMENT CONCEPTS & THOUGHT
4.	UK1 MDC COM100	MDC 1	ACCOUNTING FOR EVERYONE
5.	UK 1 MDC COM101	MDC 2	FUNDAMENTALS OF INVESTMENT

II SEMESTER SUBJECTS .

SL.NO	CODE	SUB .CODE	SUBJECTS
1.	UK 2DSCCOM100 {DSC}	MAJOR	FINANCIAL ACCOUNTING
2.	UK 2DSCCOM102 {DSC}	MINOR 3	E-BUSINESS AND GOVERNANCE
3.	UK2 DSCCOM104 {DSC}	MINOR 4	PRACTICES OF BANKING AND INSURANCE
4.	UK2MDCCOM100{MDC}	MDC	PERSONAL FINANCIAL PLANNING

III SEMESTER SUBJECTS .

SL.NO	CODE	SUB .CODE	SUBJECTS
1.	UK 3DSCCOM201 { DSC }	MAJOR	CORPORATE ACCOUNTING
2.	UK 3DSCCOM202 { DSC }	MINOR 5	ENTREPRENEURSHIP DEVELOPMENT
3.	UK3DSCCOM203 {DSC }	MINOR 6	LEGAL DIMENSION OF BUSINESS
4.	UK3DSCCOM204 {DSC}	MINOR 2	PRINCIPLES OF MARKETING
5.	UK3DSECOM200{DSE}	ELECTIVE	INVESTMENT MANAGEMENT

SEMESTER I

Discipline Specific Core Courses

Discipline	COMMERCE				
Course Code	UK1DSCCOM100				
Course Title	Accounting Principles and Standards				
Type of Course	DSC				
Semester	I				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	0	4
Pre-requisites	Basic understanding about accounting terms, and the process of book keeping and accounting, including preparation of journal, ledger, trial balance, and final accounts.				
Course Summary	This course is to develop an understanding about the concepts and principles of accounting, computation of depreciation, and the application of accounting concepts in preparing financial statements of sole proprietors and Not-for-profit organisations. It also helps to understand how to derive meaning information through interpreting the financial statements.				

Detailed Syllabus:

Module	Unit	Contents	Hrs
I		Meaning and Scope of Accounting	12
	1	Accounting Concepts, Principles and Conventions, Concept of Accounting Standards in terms of Indian GAAP	
	2	Recognition of Revenue and Expenses -Accrual Principles- Relevance of distinction between Capital and Revenue Expenditure, Capital and Revenue Receipts, Contingent Assets and Contingent Liabilities in the preparation of Financial Statements	
	3	Recognition of Assets, Liabilities	
II		Depreciation and Amortisation	12
	4	Tangible and Intangible assets- Meaning & Difference, Concepts	
	5	Methods of computation and Accounting -Fixed Instalment Method and Diminishing Balance Method- Application of Diminishing Balance Method considering Income Tax Regulations (Basic Principles and prescribed rates)- Treatment of Depreciation/Amortisation	
	6	Accounting Treatment of Change in Depreciation Method	
III		Preparation of Final accounts of Sole Proprietors	16
	7	Elements of Financial Statements, Preparation of Trading account, Profit and Loss account and Balance Sheet, Adjusting Entries	
	8	Interpreting Financial Statements of Sole proprietorship (Refer Guidelines) *	
IV		Financial Statements of Not-for-Profit Organizations	8
	9	Significance and Preparation of Receipt and Payment Account,	
	10	Income and Expenditure Account and Balance sheet,	

	11	Difference between Profit and Loss account and Income and Expenditure Account	
	12	Interpreting Financial Statements of Not-for-Profit Organisations (Refer Guidelines) **	
	Accounts from Incomplete Records		12
V	13	Single Entry: Meaning, Methods of Profit Determination- Capital Comparison Method- Conversion method	

Guidelines

Interpreting Financial Statements of Sole proprietorship ()*

Identify different categories/items of incomes, expenses, assets and liabilities in the Balance Sheet.

Identify items which increase the value of Net Profit.

Identify Items which cause the net loss.

Identify Positive equity and Negative equity items of the business.

Identify the assets and liabilities which affects the Net value of the Business.

Evaluate the difference between Gross Profit and Net Profit.

*Interpreting Financial Statements of Not-for-Profit Organisations (**)*

Items which come under Revenue and Payment account

Items which come under Income and Expenditure account

Items which increase the Surplus to Capital account

Ascertain the Revenue income and Revenue expense

Evaluate the Surplus or Deficit and identify the reasons for the same.

Recommended Books:

Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2023) Accounting: Text and Cases. McGraw-Hill Education, 13th Ed.

Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.

J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.

M.C.Shukla, T.S. Grewal and S. C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.

S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.

Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.

Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House

Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.

Tulsian, P.C. Financial Accounting, Pearson Education.

Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi

Wolk, Harry I. (2018) Accounting theory, Macmillan

Shah, Paresh. Basic financial accounting for management New York Oxford University

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Apply accounting concepts, principles, conventions and standards in the preparation of accounts	U, Ap	PSO5 PSO11
CO-2	Distinguish capital and revenue expenditure, and capital and revenue income	U	PSO11
CO3	Interpret financial statements of sole proprietorship and not-for-profit organisations	U, An, E	PSO5 PSO11
CO4	Compare pros and cons of depreciation under fixed instalment and diminishing balance method.	U, An	PSO11
CO5	Prepare final accounts under single-entry system	Ap	PSO11

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

Note: 1 or 2 COs/module

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

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO1	Apply the accounting concepts, principles, conventions and standards in the preparation of accounts	PO1 PSO5 PSO11	U, Ap	C	L	
CO2	Distinguish Capital and Revenue Expenditure, and Capital and Revenue Income	PSO11	U	C	L	
CO3	Interpret financial statements of sole proprietorship and not-for-profit organisations	PO2 PSO5 PSO11	U, An, E	P	L	

CO4	Compare pros and cons of depreciation under fixed instalment and diminishing balance method.	PO1 PSO11	U, An	P	L	
CO5	Prepare final accounts under single-entry system	PO2 PSO11	Ap	P	L	

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

Mapping of COs with PSOs and POs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO	PSO	PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1		-	-	-	1	-					2				2							
CO 2			-	-	-	-					1											
CO 3	-	-		-	1	-					3					3						
CO 4	-	-			-	-					2				3							
CO 5	-		-	-	3	-					3					2						

Correlation Levels:

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

Assessment Rubrics:

- Quiz / Assignment/Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

Mapping of COs to Assessment Rubrics:

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

Discipline	COMMERCE				
Course Code	UK1DSCCOM101				
Course Title	Management Concepts and Practices				
Type of Course	DSC				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	Basic understanding about the concept of management and practices in business organisations.				
Course Summary	The course provides a comprehensive study of management fundamentals, including its nature, evolution, functions, team dynamics, best practices, contemporary challenges, and the role of managers.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Evolution of Management Thoughts		12
	1	Nature and scope of Management. - Schools of Management thoughts- Management as a science as well as art- Management process.	
	2	Historical Evolution of Thoughts and its association with Organization Goals and Tasks	
	3	Principles of management- F.W. Taylor's Scientific Management vs Henry Fayol's Principles –similarities and contradictions	
II	Functions of Management		12
	4	Planning: Types of plans, planning process. Business Plans and Projects Transforming Plan to viable projects	
	5	Organizing: line and staff functions, centralization and decentralization, Changing Social dynamics and Resultant Organization Culture	
	6	Staffing: Manpower Planning and Deployment, retention and development	
	7	Directing: Principles of direction-- Coordination and Controlling. - Planning and Control –Standardization and Benchmarking for Controlling	
III	Management Approaches		12
	8	Manager vs leader- Leadership styles. - Leadership Styles and Organizational Efficiency- Analysing Roles of Great Leaders in Business and Industry	
	9	Management by Exception – Strategic use in Organizations	
	10	Management by Objectives (MBO); process, benefits, limitations. Using MBO as a Planning Mechanism to achieve Goals	
IV	Team Management		12
	11	Team management-meaning- Types of teams -Creating effective teams	

	12	Team building: Purpose- self-management skills-Management games	
	13	Quality circles: Benefits- implementation in organizations.	
	Best Management Practices		12
	14	TQM- Quality vs Total Quality Basic Principles of TQM	
V	15	Change Management. – Factors demanding Change – Changing Environment and Managerial implications – Manager as a Change Agent Role of Managers in the twenty first century.	
	16	Case Studies on Best management practices-Success stories	

Recommended Books

Drucker, Peter, F, Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.

L.M Prasad (2021), Principles of management, Sultan Chand & Sons

R.S Davar, Management Process, Himalaya Publishing House

Rustum & Davan, Principles and practice of Management, Himalaya Publishing House.

Srinivasan & Chunawalla, Management Principles and Practice.

Laasch, Oliver (2021). Principles of Management, Sage publishers, UK

Sternad, Dietmar (2020) Effective Management, Mcmillan International

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the scope of Management	U	PSO1 PSO3
CO-2	Describe the key concepts and principles associated with each function of management.	U	PSO3
CO-3	Compare the different management approaches	An	PSO3
CO-4	Describe effective management teams and the purpose of team building	U	PSO3
CO-5	Evaluate the best business management practices	An, E	PSO3 PSO14

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

Note: 1 or 2 COs/module

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

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Explain the scope of Management	PO5 PSO1 PSO3	U	C	L	
CO-2	Describe the key concepts and principles associated with each function of management.	PSO3	U	P	L	
CO-3	Compare the different management approaches	PSO3	An	C	L	
CO-4	Describe effective management teams and the purpose of team building	PO5 PSO3	U	C	T	
CO5	Evaluate the best business management practices	PSO3 PSO14	An, E	C	L	

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

Mapping of COs with PSOs and POs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	1	-	2	-		-													2			
CO 2			2	-	-	-																
CO 3	-	-	1	-		-																
CO 4	-	-	2		-	-					2											
CO 5			3	-		-					-			3					2			

Correlation Levels:

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

Assessment Rubrics:

- Discussion / Management games/Managerial Role Play
- Midterm Exam
- Programming Assignments
- Final Exam

Mapping of COs to Assessment Rubrics:

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



University of Kerala

Discipline	BUSINESS MANAGEMENT				
Course Code	UK1DSCMG101				
Course Title	FUNDAMENTALS OF MANAGEMENT				
Type of Course	DSC				
Semester	I				
Academic Level	100 – 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	1. 2.				
Course Summary	Acquaints the students with the basic functions of management, management theories, managerial competencies and applications of the same in diagnosing and resolving the issues in an organisation.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Management		12
	1	Concept – Definition – Nature of Management – Importance of Management – Levels of Management – Values in Management – Functional Areas of Management (Concept only)	
	2	Management Thoughts: Scientific Management – Administrative: Management – Modern Management Theories	
II	Planning and Decision Making		12
	3	Concept – Planning Process – Types of Planning – Management by Objectives – Features – Steps	
	4	Decision Making: Meaning – Importance – Techniques of Decision Making – Bounded Rationality and Influences on Decision Making	
III	Organising and Staffing		12
	5	Organising: Concept – Organizational Structure – Centralization and Decentralization – Departmentalization – Delegation of Authority – Span of Management	
	6	Staffing: Concept – Elements – Recruitment and Selection – Job Analysis and Job Description – Training and Development – Performance Appraisal	
IV	Directing and Controlling		12
	7	Directing: Concept – Models – Elements of Directing	
	8	Controlling: Concept – Need – Steps in Control Process – Techniques – Traditional and Modern	
V	Managerial Competencies		12

	9	Managerial Roles – Skills Required for a Manager – Social Responsibilities of Managers	
	10	Trends and Challenges of a Manager in Global Scenario Diversity Management – Technology in Management – Management of Change – Crisis Management – Sustainable and Socially Responsible Management	

References

1. Gupta, C. B. (2022). *Management Theory and Practice*. Sultan Chand & Sons.
2. Tripathi, P. C., & Reddy, P. N. (2021). *Principles of Management*. Tata McGraw-Hill Publishing Company Limited.
3. Prasad, L. M. (2020). *Principles and practice of management*. Sultan Chand & Sons.
4. Herbert, L. (2017). *Digital transformation: Build your organization's future for the innovation age*. Bloomsbury Business.
5. Harrin, E. (Latest Edition). *Collaboration tools for project managers: How to choose, get started and collaborate with technology*. Viva Books.
6. Crandall, W. R., Parnell, J. A., & Spillan, J. E. (Latest Edition). *Crisis management: Leading in the new strategy landscape*. Sage Publications.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the basic principles, management theories and their implications	U	1
CO-2	Outline the functions and functional areas of management	R, U	2
CO-3	Examine the managerial competencies required for a manager	U, An, E	3,4
CO-4	Demonstrate diversity management, change management and crisis management strategies	U, Ap	2,4
CO-5	Develop practical knowledge to diagnose and solve organizational problems	Ap	2,6

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

Name of the Course: Fundamentals of Management

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

CO No.	CO	PS O	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Explain the basic principles, management theories and their implications	1	U	F, C	L	
CO-2	Outline the functions and functional areas of management	2	R, U	F, C, P	L	
CO-3	Examine the managerial competencies required for a manager	3,4	U, An, E	F, C, P	L	P
CO-4	Demonstrate diversity management, change management and crisis management strategies	2,4	U, Ap	F, C, M	L	P
CO-5	Develop practical knowledge to diagnose and solve organizational problems	2,6	Ap	M	L	P

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

Mapping of COs with PSOs and POs:

	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	-	-	-	-	-	3	-	-	-	-	-	-	-
CO 2	-	2	-	-	-	-	-	2	-	-	-	-	-	-
CO 3	-	-	3	2	-	-	-	-	-	3	2	-	2	-
CO 4	-	2	-	2	-	-	1	2	-	2	1	-	-	-
CO 5	-	3	-	-	-	1	-	2	-	-	1	-	2	-

Correlation Levels:

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

Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

Mapping of COs to Assessment Rubrics:

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

Multi-Disciplinary Courses

Discipline	COMMERCE				
Course Code	UK1MDCCOM100				
Course Title	Accounting for Everyone				
Type of Course	MDC				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3 hours	-		3 hours
Pre-requisites	No prior knowledge in accounting is required				
Course Summary	This course introduces non-commerce students to fundamental accounting principles, focusing on understanding key concepts, recording transactions, preparing trial balances, final accounts, and basics of budgetary control. Emphasis is placed on practical applications and foundational skills.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I		Introduction to Accounting	9
	1	Meaning and Importance of Accounting	
	2	Objectives and relevance to business and individuals	
	3	Basic accounting concepts and conventions -GAAP	
	4	Key accounting terms: Transaction, Account, Asset, Liability, Capital, Income, Expense, Profit, Loss, Debit, Credit, Financial Year	
II		Recording of Transactions	9
	5	Features and types of recordable transactions	
	6	Rules of Debit and Credit	
	7	Double Entry System and journalizing transactions	
	8	Preparation of Ledger (basic problems), preparation of cash book and understanding bank passbook posting.	
III		Preparation of Trial Balance	9
	9	Understanding the trial balance and its importance	
	10	Preparation of trial balance from ledger accounts	
	11	Identifying and rectifying errors in trial balance	
IV		Final Accounts of Sole Proprietorship	9
	12	Understanding the Fundamental Accounting Equation	
	13	Preparation of Trading and Profit and Loss Account	
	14	Preparation of Balance Sheet (Statement of Financial Position) (Problems with simple adjustments only)	
V		Fundamental Budgetary Control	9
	15	Introduction to personal budget	
	16	Family budget, cash budget.	
	17	Planning bank account balances and responsibility accounting	

Recommended Books:

Maheshwari, S. N., & Maheshwari, S. K.. Financial accounting: A managerial emphasis. Vikas Publishing House.

Goyal, V. K., & Radhaswamy, M.. Accounting for management. Vikas Publishing House.

Gupta, A.. Financial accounting for management. McGraw Hill Education.

Tulsian, P. C., & Tulsian, B. Basics of accounting: Principles, concepts and procedures. S. Chand Publishing.

Kishore, R. M. Accounting made easy. Taxmann Publications.

Agrawal, B. M. . Accounting principles and practices. S. Chand Publishing.

Narayanaswamy, R. . Accounting: An introduction. PHI Learning Pvt. Ltd.

Grewal, T. S. . Corporate accounting. S. Chand Publishing.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the relevance of accounting.	U	PSO 1,8
CO-2	Apply key accounting concepts in financial planning	Ap	PSO 1,2,7
CO-3	Record transactions using the principles of debit and credit in the double-entry system.	Ap	PSO 1,2,7
CO-4	Prepare trial balances and understand their significance.	Ap, An	PSO 1,11
CO-5	Prepare basic financial statements including Trading and Profit & Loss Account and Balance Sheet.	Ap,An	PSO 1,11
CO-6	Identify the relevance of budgets in financial planning.	U,Ap	PSO 1,2

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

Note: 1 or 2 COs/module

Accounting for Everyone: Credits: 3:0:0 (Lecture: Tutorial: Practical)

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Understand the relevance of accounting.	PSO 1,8	U	C	L	
CO-2	Apply key accounting	PSO 1,2,7	Ap	P	L	

	concepts in financial planning					
CO-3	Record transactions using the principles of debit and credit in the double-entry system.	PSO 1,2,7	Ap	P	L	
CO-4	Prepare trial balances and understand their significance.	PSO 1,11	An	P	L	
CO-5	Prepare basic financial statements including Trading and Profit & Loss Account and Balance Sheet.	PSO 1,11	An	P	L	
CO-6	Identify the relevance of budgets in financial planning.	PSO 1,2	Ap	P	L	

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

	PSO 1	PSO 2	PSO 3	PSO 4	PS O5	PS O6	PS O7	PS O8	PS O9	PS O10	PS O11	PS O12	PS O13	PS O14
CO 1	3				2									
CO 2			2			3								
CO 3	2				1									
CO 4											1	1		

CO 5											3	2		
CO 6			1	2										

	PO1	PO2	PO3	PO4	PO 5	PO6	PO7	PO8
CO 1	3	2		2				
CO 2	3	3						
CO 3	3	2						
CO 4	3	2	2					
CO 5	3	2	2					
CO 6	3	2						

Correlation Levels:

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

Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

Mapping of COs to Assessment Rubrics :

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓			✓
CO 2	✓			✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓
CO 6	✓			✓

Discipline	COMMERCE				
Course Code	UK1MDCCOM101				
Course Title	Fundamentals of Investment				
Type of Course	MDC				
Semester	1				
Academic Level	100 – 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3 hours			3 hours
Pre-requisites	No prerequisites required				
Course Summary	This course serves as a comprehensive introduction to the basics of investment, focusing on key concepts such as the risk-return trade-off, the time value of money, various investment avenues, and effective investment strategies. Participants will gain a solid foundation in understanding investment principles and learn how to evaluate investment opportunities through practical exposure. The course equips students with the skills to analyse investment risks and returns, calculate the time value of money, and identify suitable investment avenues based on individual financial goals and risk tolerance.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Basics of Investment		9
	1	Concept of investment	
	2	Importance of investing for financial security and planning	
	3	Investment objectives	
	4	Investment Life Cycle	
	5	Investment Process	
	6	Considerations in making investment decisions	
II	Risk-Return Trade off		9
	7	Concepts of Risk	
	8	Types of investment risk	
	9	Risk profile of investors	
	10	Concept of return and yield	
	11	Relationship between risk and return in investment	
III	Time Value & Compounding Effect		9
	12	Basic Concepts, Importance of Time Value of Money	
	13	Future Value and Present Value Concepts	
	14	Interest rates- Effective Interest Rate, Real Interest Rate and Actual Interest rate.	
	15	Compounding effect and Interest rate conversions	
	16	Loan Amortisation schedule	
	17	Retirement Planning and Savings Calculations	
IV	Investment Avenues		9
	18	Overview of investment alternatives	
	19	Bank Deposits, Money Market Instruments, SIPs, Pension Funds, National Pension Scheme (NPS),	

	20	Shares and Debentures, Bonds, Mutual funds	
	21	Chit Funds	
	22	Exchange Traded Funds (ETFs)	
	23	Real Estates	
	24	Derivatives	
V	Asset Allocation		9
	25	Importance of asset allocation in investment strategy	
	26	Factors influencing asset allocation	
	27	Diversification and Importance of Diversification	
	28	Determining asset allocation based on investment goals and risk tolerance	

Recommended Books

Introduction to Financial Planning, Indian Institute of Banking & Finance | Taxmann Publication, New Delhi.

Pandey, I M, *Financial Management*, |Vikas Publication.

Jain & Khan, *Financial Management*, | Tata McGraw Hill

Rastogi, R P, *Financial Management*, | Taxmann.

Sinha, M., *Financial Planning: A Ready Reckoner* | McGraw Hill Education, New York.

Tripathi, V., *Fundamentals of Investment* | Taxmann Publication, New Delhi.

Preethi Singh, *Investment Management*, Himalaya Publishers.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Describe the importance of investment and its process.	An	3
CO-2	Explain the linkage of relationship between risk and return in making investment.	U	3,10
CO-3	Analyse the compounding effect of interest rate and time value on investment return.	Ap	3,10
CO-4	Determine appropriate investment avenues based on investment goals.	E	3,10
CO-5	Describe the process of asset allocation based on risk consideration.	U	3,10

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

Name of the Course: Credits: 3:0:0 (Lecture: Tutorial: Practical)

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Describe the importance of investment and its process.	3	An	F, C	L	
CO-2	Explain the linkage of relationship between risk and return in making investment.	3,10	U	C	L	
CO-3	Analyse the compounding effect of interest rate and time value on investment return.	3,10	Ap	P	L	
CO-4	Determine appropriate investment avenues based on investment goals.	3,10	E	F	L	
CO-5	Describe the process of asset allocation based on risk consideration.	3,10	U	P	L	

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

Mapping of COs with PSOs and POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1	1	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	2	-	-	-	-
CO 2	1		1	-	-	-	-	-	-	-	2	-	-	-	-	-	-	2	-	-	-	-
CO 3	1	-		2	-	-	-	-	-	-	2	-	-	-	-	-	-	2	-	-	-	-
CO 4	1	-	2	2	-	-	-	-	-	-	2	-	-	-	-	-	-	2	-	-	-	-
CO 5	1		1	1	-	-	-	-	-	-	2	-	-	-	-	-	-	2	-	-	-	-

Correlation Levels:

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

Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Final Exam

Mapping of COs to Assessment Rubrics:

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

SEMESTER II

Discipline Specific Core Courses

Discipline	COMMERCE				
Course Code	UK2DSCCOM100				
Course Title	Financial Accounting				
Type of Course	DSC				
Semester	II				
Academic Level	100 – 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	0	4 Hours
Pre-requisites	Knowledge in preparing partnership accounts on admission and retirement of partners.				
Course Summary	This course will help to acquire the knowledge in the maintenance and preparation of accounts of Partnership, Consignment, Joint Venture, Branch and Departmental Accounting systems.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Partnership Accounts		12
	1	Partnership Accounts- Meaning- Features- Accounts of partnership firms – Concept of LLP.	
	2	Accounting standards for Partnership -Recalling Partnership Accounts -Admission Dissolution of partnership firms- Methods of Maintaining Capital Accounts-Preparation of Realisation Accounts and Capital accounts - Insolvency of Partner- Application of Decision in Garner Vs Murray Rule including Piecemeal Distribution of Assets-proportionate capital method- Death of Partner. Interpreting the Final Accounts of Partnership- Case studies	
II	Consignment Accounts		12
	3	Meaning- Concepts used in Consignment Accounting- Difference Between Consignment and Sales	
	4	Accounting Treatment in the books of Consignor and Consignee- Cost Price Method and Invoice price Method	
	5	Valuation and treatment of Unsold Stock- Normal and Abnormal Loss- Loss in Transit	
III	Joint Ventures		12
	6	Meaning- Features- Difference between Joint Ventures and partnership- Joint Ventures and Consignment	
	7	Accounting treatment: when one of the ventures is appointed to manage the venture- When separate set of books are not maintained for recording joint venture transaction -when separate set of books are kept for the venture	

IV	Branch Accounts		12
	8	Meaning, features and types of branch accounting-	
	9	Accounting for the branches not keeping full system of accounts- Debtors System-Stock and Debtors system	
V	Departmental Accounting		12
	10	Departmental Accounting- Meaning - Features- Advantages- Objectives	
	11	Methods of departmental accounts- Allocation and Apportionment of departmental expenses	
	12	Inter departmental transfers- Preparation of Departmental Trading and Profit and Loss account.	

Skill Enhancement Activities

Visit some firms where branch accounting system are in operation to gain familiarity with how the accounting methods and practices are followed.

Collect accounting data from one or two partnership firms/ joint ventures to know the accounting procedures adopted for preparing accounts.

Recommended Books

Gupta R.L. and Radhaswamy. M. Advanced Accountancy, Sultan Chand & Sons, New Delhi.
Shukla M.C., Grewal T.S and Gupta S.C. Advanced Accounts, S. Chand & Co. Ltd., New Delhi.

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

Naseem Ahmed, Nawab Ali Khan and Gupta M.L. Fundamentals of Financial Accounting Theory and Practice, Ane Books Pvt. Ltd., New Delhi.

Maheswari S.N. and Maheswari S.K. Advanced Accountancy, Vikas Publishing House, New Delhi.

Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.

Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.

Tulsian, P.C. Financial Accounting, Pearson Education.

Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Prepare accounts for Partnership firms at the time of dissolution, Consignment. Joint venture, Branch	Ap	PSO11

	Accounts , Departmental Undertakings		
CO-2	Prepare accounts for Consignment. Joint venture, Branch and Departmental Undertakings	Ap	PSO11
CO-3	Interpret the final accounts of partnership firms of dissolution	Ap, An	PSO11

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

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

CO No.	CO	PO/ PSO	Cogn itive Level	Knowled ge Category	Lecture (L)/Tut orial (T)	Practi cal (P)
CO-1	Prepare accounts for Partnership firms at the time of dissolution, Consignment. Joint venture, Branch Accounts, Departmental Undertakings	PO2 PSO 11	Ap	P	L	
CO-2	Prepare accounts for Consignment. Joint venture, Branch and Departmental Undertakings	PO2 PSO 11	Ap	P	L	
CO-3	Interpret the final accounts of partnership firms of dissolution	PO1 PO2 PSO 11	Ap, An	P	L	

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

Mapping of COs with PSOs and POs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1		-	-	-	-	-					2					2						
CO 2			-	-	-	-					3				1	2						

Correlation Levels:

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

Assessment Rubrics:

- Quiz / Assignment/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 2	✓	✓		✓

Discipline	COMMERCE				
Course Code	UK2DSCCOM102				
Course Title	E-Business and Governance				
Type of Course	DSC				
Semester	II				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	0	4
Pre-requisites	Basic awareness about various forms of business and the application of Internet.				
Course Summary	This course will enable the students to become familiar with the mechanism for conducting business transactions through digital means and digitalisation of governance in business.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to E-Business		12
	1	Digitalisation of Business/E-Business- Imperatives -Traditional Business and E-Business- Types - Models – Principles-Benefits and Limitations	
	2	e-Commerce – Models –B2B-B2C-P2P-e-Business vs. E-Commerce	
	3	Internet Marketing and E-Tailing, E-Marketplace– Types and Features-E- Auction – Types.	
	4	Latest technology of e-Business- e-Business Revenue model	
II	E-Business System		8
	5	E-business Systems (basic concept only)	
	6	Integration of e-business units – e- ERP, e-SCM, e-CRM, e-procurement, e-payment- e-marketing, e-Selling	
III	Applications of e- Business		16
	7	Areas of Digitalisation in Business	
	8	Digitalisation of Job Market-Digitalisation of real estate – e- publishing	
	9	e- banking and personal finance	
	10	e- marketing- e-grocers- e-shopping- online delivery of digital products, - entertainment and media.-e-outsourcing	
	11	E-learning related to business	
IV	E-Governance		12
	12	E-Governance -Meaning,- Models – G2G, G2B, G2C. ICT & E- Governance, Benefits and risks of E-Governance. Successful e-governance initiatives in Kerala and other Indian states. e-citizen, e-service , e-filing, e-society e-tender e-auction	
V	E-Business Strategy and Implementation		12
	13	e-Business Strategies - Implementation and assessment	

		Infrastructural Requirements and Process of initiating digitalisation of business Inclusive measures in e-business. Legal, Ethical and Social Dimensions of e-Business	
--	--	--	--

Recommended Books:

Electronic Commerce: A Managerial Perspective, Turban, E. et al., Prentice Hall
 Electronic Business and Electronic Commerce Management, Dave Chaffey, Prentice Hall
 E-learning Tools and Technologies: Horton and Horton, Wiley Publishing
 Electronic Commerce, Bharat Bhaskar. Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
 E-Governance, Pankaj Sharma. APH Publishing Corporation, New Delhi
 E-Business Fundamentals, Bansal S.K. APH Publishing Corporation, New Delhi.
 Alexis Leon and Mathews Leon, Fundamentals of Information Technology, Vikas Publishing House Pvt.Ltd.
 E-Banking- R Kumar, M. Deshpande
 Changing Dimensions of Banking in India- K. SrinivasaRao
 S.P.Rajagopalan, Computer Application in Business, Vikas publishing House Pvt. Ltd.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Identify the basic concepts and technologies used in e-business	U	PSO-3
CO-2	Compare the different types and models of e-business	An	PSO6
CO3	Analyse the potential for applications of e-business models	An	PSO3 PSO6
CO4	Appraise the application of digitalisation in Governance	An	PSO6

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

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

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Identify the basic concepts and technologies used in e-business	PSO-3	U	C	L	
CO-2	Compare the different types and models of e-business	PSO6	U, E	C	L	
CO3	Analyse the potential for applications of e-business models	PO7 PSO3 PSO6	U, An, E	C	L	
CO4	Assess the application of digitalisation in Governance	PO7 PSO6	U, E	P	L	

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

Mapping of COs with PSOs and POs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1		-	2	-	-	-					-											
CO 2			-	-	-	2					-											
CO 3	-	-	1	-	-	-	2														2	
CO 4	-	-				2															2	

Correlation Levels:

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

Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

Mapping of COs to Assessment Rubrics:

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

Discipline	COMMERCE				
Course Code	UK2DSCCOM104				
Course Title	Practices of Banking and Insurance				
Type of Course	DSC				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	Basic awareness about the concept of banking and insurance.				
Course Summary	This course provides students with understanding of banking theory and practices, introduces them to the fundamentals of the Insurance business, and updates the changes within Indian Banking and Insurance Sector.				

Detailed Syllabus:

Module	Unit	Contents	Hrs
I	Banking- Functions		12
	1	Banking- functions -Liquidity management- credit creation- Classification of Banks-Foreign Banks-Banking and non- banking functions	
	2	CORE bank solutions- Retail bank product and services--Mergers in banking	
	3	Central bank system-Central banks in different countries	
	4	Role of RBI- General policies of RBI.	
II	Banking Practice		12
	5	Banker – customer – Definition as per Banking Regulation- Relationship between banker and customer – General and special relationship	
	6	Asset liability management -Types of Advances-Advances against various securities-Negotiable instruments -Crossing of cheques– examples	
	7	Types of deposits-Opening and operation of accounts by special types of customers – minor, married woman, firms, company.	
III	Innovations and Reforms in Banking		12
	8	E-banking – Electronic Clearing Service- EFT – RTGS-NEFT- SWIFT	
	9	Unified payment interface -Mobile Banking – Shift from plastic money - Apps based banking -Internet banking- Digital banking-, virtual banking	
		Small banking- Post office banking- green banking	
	10	Recovery of Debts due to Banks and Financial Institutions Act, 1993 (DRT Act), SARFAESI, Payment & Settlements Act, 2007	
		Banking Ombudsman. Basel reforms- Capital adequacy norms- NPA management- Bancassurance Demonetization	

IV	Introduction to Insurance		12
	11	Meaning of risk-Classification of risk-features of insurable risk	
	12	Meaning and functions of Insurance-Importance of Insurance - classification of insurance business in India-Life – General - fire, accident, asset, medical, home, commercial travel, rural, and marine	
	13	Underwriting-meaning Procedure of life Insurance and Non-Life Insurance-Insurance Premium-Insurance documents.	
V	Insurance Claims and Regulations		12
	14	Meaning-Importance-types of Insurance claims	
	15	Privatization of insurance industry-FDI in insurance	
	16	Regulatory framework of Insurance-IRDA-Functions-	

Practical:

Collecting application forms for opening accounts in banks and making a presentation in class

Collecting cheques with different types of crossing and examining the differences

Collecting model Insurance Policy documents and identifying different conditions and implications.

Conduct mock interviews for roles in Banking and Insurance to help students prepare for real-world job interviews in the field of Banking and Insurance

Recommended Books

Sundaram K.P.M and Varshney P.N. Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi.

Maheswari S. N. Banking Theory Law and Practice, Kalyani Publishers New Delhi.

Sekhar K.C. Banking Theory Law and Practice, Vikas Publishing House, New Delhi.

Gordon E. and Natarajan K. Banking Theory Law and Practice, Himalaya Publishing House, Mumbai.

Lall Nigam B.M. Banking Law and Practice, Konark Publishers Pvt. Ltd., New Delhi.

Radhaswami M. Practical Banking, Sultan Chand & Sons, New Delhi.

Dekock. Central Banking, Crosby Lockwood Staples, London.

Agarwal, Principles and practice of insurance.

M N Mishra, and S B Mishra: Insurance Principles and Practice, S. Chand Publishers.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the concept of banking and its functions and identify the role of central banks.	U	PSO1
CO-2	Define the relationship between banker and customer and understand the types of advances and deposits in banking operations.	U	PSO1
CO-3	Understand the innovations in banking and the legal framework.	U	PSO1

CO-4	Explain the functions and importance of Insurance.	U	PSO1
CO-5	Differentiate types of insurance claims and understand the regulatory framework of the insurance industry.	An	PSO1 PSO5

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

Note: 1 or 2 COs/module

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

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Understand the concept of banking and its functions and identify the role of central banks.	PSO1	U	C	L	
CO-2	Define the relationship between banker and customer and understand the types of advances and deposits in banking operations.	PSO1	U	C	L	
CO-3	Understand the innovations in banking and the legal framework.	PSO1	U	C	L	
CO-4	Explain the functions and importance of Insurance.	PO1 PSO1	U	C	L	
CO-5	Identify and differentiate types of insurance claims and understand the regulatory framework of the insurance industry.	PO1 PSO1 PSO5	An	C	L	

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

Mapping of COs with PSOs and POs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	1	-	-	-	-	-					-				-							
CO 2	2		-	-	-	-									-							
CO 3	2	-		-	1	-									-							
CO 4	2-	-			-	-									2							
CO 5	2		-	-	3	-									3							

Correlation Levels:

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

Assessment Rubrics:

- Discussion
- Midterm Exam
- Programming Assignments
- Final Exam

Mapping of COs to Assessment Rubrics:

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

Multi-Disciplinary Courses

Discipline	COMMRECE				
Course Code	UK2MDCCOM100				
Course Title	Personal Financial Planning				
Type of Course	MDC				
Semester	II				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3 hours	-	-	3
Pre-requisites	Basic Knowledge of finance in day-to-day life of an individual.				
Course Summary	Financial planning is a very important part of every individual, as it helps to achieve financial goals and secure their financial future and financial well-being. The Personal Financial Planning course is a blend of theoretical aspects of debt planning, savings and investment planning, budgeting, insurance planning, retirement planning and estate planning. This course creates the ability for learners, how to make a good financial plan, as it helps to improve the standard of living by saving on taxes, making wise investments, preparing for emergencies and encouraging disciplined spending.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Personal Financial Planning		8
	1	Personal finance; financial goals; financial planning-need.	
	2	Financial literacy and its influence on financial planning.	
	3	Budgeting of income and expenses.	
	4	Benefits of savings; management of spending & financial discipline	
	5	Setting alerts and maintaining sufficient funds for fixed commitments.	
II	Debt Planning & Investment Planning		10
	6	Sources of Borrowings: Cost -Benefit analysis.	
	7	Process and objectives of investment.	
	8	Concept and measurement of risk & return for different investments.	
	9	Selection of suitable investment avenues.	
III	Personal Tax Planning		10
	10	Tax structure in India for personal taxation.	
	11	Scope of personal tax planning	
	12	Exemptions and deductions available to individuals under different heads of income and gross total income (theory only).	
	13	Comparison of new and old tax regime.	
	14	Tax avoidance versus Tax evasion.	
IV	Insurance Planning		8
	15	Concept and need for insurance	
	16	Types of Insurance- Life insurance, health insurance, property insurance, credit life Insurance & professional liability insurance.	

V	Retirement Planning & Estate Planning		9
	17	Retirement Planning: Retirement planning- goals, process of retirement planning, Pension plans available in India, Reverse mortgage.	
	18	Estate planning -need and importance, laws relating to estate planning.	

Recommended Books

Halan, M. —Let ‘s Talk Money: You've Worked Hard for It, Now Make It Work for You, Harper Collins Publishers, New York.

Indian Institute of Banking & Finance. —Introduction to Financial Planning, Taxmann Publication, New Delhi.

Keown A.J. —Personal Finance, Pearson, New York.

Madura, J. —Personal Finance, Pearson, New York

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, New York.

Tripathi, V. —Fundamentals of Investment, Taxmann Publication, New Delhi.

Course Outcomes

	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the need and appreciate the relevance of Personal financial planning and Financial Literacy.	U	2
CO-2	Apply the concept of Debt & investment planning and its methods in day-to- day life.	Ap	3
CO-3	Analyse the scope and ways of Personal tax planning.	An	9
CO-4	Assess Insurance planning and its relevance.	E	11
CO-5	Develop insight into Retirement planning & Estate planning and its relevance.	R, Ap	12

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

Note: 1 or 2 COs/module

Name of the Course: Personal Financial Planning; Credits: 3:0:0 (Lecture: Tutorial)

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the need and appreciate the relevance of Personal financial planning and Financial Literacy.	2	U	F, C	L	-
2	Apply the concept of Debt & investment planning and its methods in day-to- day life.	3	Ap	P	L	-
3	Analyse the scope and ways of Personal tax planning.	9	An	C, P	L	-
4	Assess Insurance planning and its relevance	11	E	C, P	L	-
5	Develop insight into Retirement planning & Estate planning and its relevance.	12	R, Ap	M	L	-

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

Mapping of COs with PSOs and POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14
CO 1	1	-	-	-	-	2	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-
CO 2	2	3	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-
CO 3	1	3	1	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-
CO 4	2	-	2	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-
CO 5	1	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-

Correlation Levels:

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

Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

Mapping of COs to Assessment Rubrics:

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

Discipline Specific Electives

Discipline	COMMERCE				
Course Code	UK3DSECOM200				
Course Title	Investment Management				
Type of Course	Discipline Specific Elective (DSE)				
Semester	III				
Academic Level	200 – 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4	-		4 hours
Pre-requisites	Basic understanding on financial concepts.				
Course Summary	This course is an introductory course in investment that focuses on theoretical as well as practical knowledge on conventional and modern Investment Avenues. It provides basic information on Investment opportunities, various factors influencing Investment, Principles of Investing, Investment Risk and the importance of Socially Responsible Investing. This course will equip the students with the knowledge and skills needed to become Investment Professionals or help them to become good decision makers in individual investment.				
Detailed Syllabus:					
Module	Unit	Content			Hrs
I	Introduction to Investment			12	
	1	Investment- Introduction to Investment, Concept, Features, Objectives, Need and Importance, Investor & Types, Elements, Process, Savings Vs. Investment, Concept of Risk and Return.			6
	2	Investment Management – Concept - Importance			3
	3	Speculation and Gambling: -Investor Vs. Speculator, Investment Vs. Speculation, Investment Vs. Gambling.			3
II	Investment Environment			10	
	4	Factors affecting Investment, Principles of Investment, Time value of money.			3
	5	ESG (Environmental, Social, and Governance) Factors in investment decisions. Sustainable Investing-Socially Responsible Investing (SRI), Impact Investing.			3
	6	Emerging dimensions in Online Investments Portal, Key features of modern investor portals, Impact of investor portals on investor relations.			4
III	Investment Avenues			14	
	7	Bank Deposits – Fixed – Recurring Deposits			7
	8	Post Office Schemes			
	9	Insurance as an investment tool: Meaning of Insurance, Types of insurance policies, Evolution and growth of Unit Linked Insurance Plan (ULIP), Insurance and Retirement Planning.			
	10	Real Estate Investments			
	11	Gold Investments – Physical gold – Gold ETF - SGB			

	12	Shares and Debentures	7
	13	Money Market Products and its types	
IV	Mutual Funds		12
	14	Mutual Funds - Characteristics, Types, Asset Management Company, Classification of Mutual Funds.	6
	15	SEBI guidelines for mutual fund - Schemes as per SEBI guidelines	3
	16	RBI Guidelines on Mutual funds - AMFI	3
V	Investment Risks		12
	17	Concept, Types –Systematic risk, Unsystematic risk. Risk Management process, Risk identification, Risk evaluation, Risk mitigation, Risk handling.	6
		Risk Governance - Importance and Scope of Risk Governance	6

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Identify the different types of investment opportunities available.	U	10,
CO-2	Analyse the importance of Socially Responsible Investing.	An	10,12
CO3	Examine and distinguish the various factors influencing investment	Ap, An	10,4
CO4	Evaluate the Risk associated with various investment avenues.	E	10,4
CO 5	Choose a suitable combination of investments based on socially Responsible investing	E	10,12

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

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

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Identify the different types of investment opportunities available.	PO-1,2 PSO-10	U			
CO-2	Analyse the importance of Socially	PO-1,2,8	An			

	Responsible Investing.	PSO-10, 12				
CO3	Examine and distinguish the various factors influencing investment	PO-1,7,8 PSO-10,4	Ap, An			
CO4	Evaluate the Risk associated with various investment avenues.	PO-1,2,7 PSO-10,4	E			
CO 5	Choose a suitable combination of investments based on socially Responsible investing	PO-1,2,8 PSO-10,12	E			

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

Mapping of COs with PSOs

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1										3				
CO 2										3		2		
CO 3				1						3				
CO 4				2						3				
CO 5										3		2		

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO8
CO 1	2	1						
CO 2	3	2	1					
CO 3	2							
CO 4	3	2					1	
CO 5	2	3						2

Correlation Levels:

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

Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

Mapping of COs to Assessment Rubrics:

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

Discipline	COMMERCE				
Course Code	UK3DSCCOM201				
Course Title	Corporate Accounting				
Type of Course	DSC				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	Basic knowledge in accounting principles and practices.				
Course Summary					

Detailed Syllabus:

Module	Unit	Content	Hrs
I	ACCOUNTING STANDARDS		12
	1	Meaning, Scope, Need, and Benefits of AS	
	2	Institutions involved in AS setting in India, Accounting Standard Setting Process in India, List of AS and Applicability of AS	
	3	International Accounting Standards (IAS) and IASB, IFRS, Converged IFRS (Ind AS), Significance of Ind AS and Applicability of Ind AS (Special emphasis on AS 1,2,4,5,9,10,29)	
II	ACCOUNTING FOR SHARES AND DEBENTURES		12
	4	Issue of Shares-Underwriting- Book building - Right shares – Bonus shares	
	5	Buy Back of Shares and Accounting Treatment	
	6	Types of debentures - Issue of Debentures	
III	ACCOUNTING FOR REDEMPTION OF SHARES AND DEBENTURES		12
	7	Redemption of preference shares- Provisions- Conditions – Accounting Treatments	
	8	Redemption of Debentures – Provision and Conditions- Journal Entries – Methods- Debenture Redemption Reserve as per Companies Act 2013	
IV	FINAL ACCOUNTS NON-CONVERGED CORPORATE ENTITIES		12
	9	Final Accounts of Companies – company statutory records – preparation of final accounts according to revised schedule III - Form and contents of Balance Sheet (Vertical form with notes)	
	10	Profit and Loss account (Vertical form with notes)	
V	CORPORATE RESTRUCTURING - INTERNAL		12
	11	Basic concepts of internal reconstruction	
	12	Subdivision and Consolidation and surrender of shares	
	13	Preparation of capital reduction account	
	14	Preparation of post reconstruction Balance sheet	

Recommended Books:

Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. (19th Ed.). New Delhi: S. Chand Publishing. ●

Tulsian, P. C., & Tulsian, B. (2008). Corporate Accounting. (Rev. Ed.). New Delhi: S. Chand Publishing.

Goyal, B. K. (2021). Corporate Accounting. (7th Ed.). New Delhi: Taxmann Publication.

Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. (3rd Ed.). New Delhi: PHI Learning

Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.

Kumar, A. (2021). Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications.

Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. (6th Ed.). New Delhi: Vikas Publishing House.

Monga, J. R., & Bahadur, R. (2022). Fundamentals of Corporate Accounting. (27th Ed.). New Delhi: Scholar Tech Press.

Course Outcomes

No.	Upon completion of the course, the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Summarise the Accounting Standards relevant to corporate accounting	U	PSO 1, 5, 12
CO-2	Identify the provisions for Issue and Buy back of shares	U	PSO1, 5
CO-3	Identify the provisions for the redemption of preference shares & Debentures	U	PSO 1,6,5
CO-4	Prepare the financial statements for the redemption of Preference shares & debentures	Ap	PSO 5, 6,10
CO-5	Prepare revised schedule III of Companies Act for preparation of Balance Sheets	Ap	PSO 5,6,10
CO-6	Prepare the Balance sheet after the Internal Corporate Re Structuring	C	PSO 1, 5,6

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

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

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Summarise the Accounting Standards relevant to corporate accounting	PSO 1, 5, 12	U	P	LT	
CO-2	Identify the provisions for Issue and Buy back of shares	PSO1, 5	U	F	LT	
CO-3	Identify the provisions for the redemption of preference shares & Debentures	PSO 1,6,5	U	C	LT	
CO-4	Prepare the financial statements for the redemption of Preference shares & debentures	PSO 5, 6,10	Ap	P	LT	
CO-5	Prepare revised schedule III of Companies Act for preparation of Balance Sheets	PSO 5,6,10	Ap	P	LT	
CO-6	Prepare the Balance sheet after the Internal Corporate Re Structuring	PSO 1, 5,6	C	P	LT	

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

Mapping of COs with PSOs and POs :

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1	2				1							1		
CO 2	1				3									
CO 3	2				1	1								
CO 4					2	1						3		
CO 5					3	1						2		
CO 6					1	3						2		

Correlation Levels:

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

Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓

CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓
CO 6	✓	✓		✓

Discipline	COMMERCE				
Course Code	UK3DSCCOM202				
Course Title	Entrepreneurship Development				
Type of Course	DSC				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites					
Course Summary					

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction Entrepreneurship		10
	1	Entrepreneurship -Concept, functions, need and importance	
	2	Determinants of entrepreneurship, creative responses to social challenges; Dimensions of entrepreneurship	
	3	Intrapreneurship, technopreneurship, netpreneurship, ecopreneurship, social entrepreneurship	
II	Entrepreneurial Environment		12
	4	Entrepreneurship Development- Institutional support for Entrepreneurship- phases of EDP	
		Central and State Govt Industrial Policies and Regulations (Brief historical background) – New Industrial Policy 1991- MSME Act 2006.	
III	Entrepreneurial Process		14
	5	Opportunity sensing and identification process (cases to be discussed on how business ideas are perceived);	
	6	Feasibility study- Basic considerations in setting up a business enterprise	
	7	Preparation of a business plan in the form of a project report on specific business proposal(practical work on devising of a plan is to be assigned to the students)	
IV	Entrepreneurship Support System		12
	8	Social support system for entrepreneurship, public and private system of stimulation	
	9	Availability of finance, marketing, technological and managerial support systems; Marketing Promotion Schemes – International Cooperation Scheme, Procurement and Marketing Support System	
	10	Role of trade and industries association (FICCI, CII, Chamber of Commerce); (Entrepreneurial support for MSME) or Entrepreneurs' self-help group.	
V	Launching of Small Business		12
	11	Finance and Human Resource Mobilization- Operations Planning- Market and Channel Selection- Product Launching- Growth Strategies	

	12	Incubation, Venture Capital, startups-Techno parks -Industrial Estates-Incentives-Institutional Support Subsidies-DIC- SIDBI-SISI-KVIC-NIESBUD-Single window	
	13	Margin Money-Seed Capital-Registration Stories of successful entrepreneurs (Case study, identify and prepare a list of lead entrepreneurs (Global, national and regional) and prepare a note on organisation with key features).	

Recommended Books;

Baron, R. A., & Tang, J. (2021). The Role of Entrepreneurs in Society: An Action Perspective. Edward Elgar Publishing.

Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2021). Entrepreneurship. McGraw-Hill Education.

Kuratko, D. F., & Neck, H. M. (2017). Entrepreneurship: Theory, Process, and Practice. Cengage Learning.

Shane, S. A. (2017). A General Theory of Entrepreneurship: The Individual-Opportunity Nexus. Edward Elgar Publishing.

.Shepherd, D. A., & Patzelt, H. (2020). The New Field of Sustainable Entrepreneurship: Studying Entrepreneurial Action Linking "What Is to Be Sustained" with "What Is to Be Developed". Springer.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Describe the concept of Entrepreneurship and its types	U	PSO 3, 9,14
CO-2	Ascertain the institutional support for the Entrepreneurship Development	E	PSO 10, 14
CO-3	Identify the key features of State and Central Industrial policies	U	PSO 10, 14, 3
CO-4	Design a business plan with a project report	C	PSO 10, 13, 14
CO-5	Ascertain the funding options available for entrepreneurs.	E	PSO 10,14

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

Note: 1 or 2 COs/module

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

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Describe the concept of Entrepreneurship and its types	PSO 3, 9,14	U	C	L,T	
CO-2	Ascertain the institutional support for the Entrepreneurship Development	PSO 10, 14	E	F	T	
CO-3	Identify the key features of State and Central Industrial policies	PSO 10, 14, 3	U	P	L,T	
CO-4	Design a business plan with a project report	PSO 10, 13, 14	C	C	T	
CO-5	Ascertain the funding options available for entrepreneurs.	PSO 10,14	E	P	T	

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

Mapping of COs with PSOs and POs :

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1			3						2					1
CO 2										2				2
CO 3			1							3				1

CO 4										2			1	1
CO 5										1				2

Correlation Levels:

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

Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓
CO 6	✓	✓		✓

Discipline	COMMERCE				
Course Code	UK3DSCCOM203				
Course Title	Legal Dimensions of Business				
Type of Course	DSC				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practicum per week	Total Hours/Week
	4	4 hours			4
Pre-requisites	1. Basic civic awareness on Indian law and regulations 2. Fundamental knowledge on business concepts				
Course Summary	Legal Dimensions of Business is a foundational course designed to provide B. Com students with a thorough understanding of key legal frameworks governing business activities in India. This course encompasses the Indian Contract Act, Sale of Goods Act, Intellectual Property Rights, and E-commerce Laws and Regulations in India, offering students a comprehensive grasp of legal principles essential for navigating the business landscape. This course covers major areas of legal regulation to which businesses are subject. This course examines the formulation, interpretation, and application of law to business.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Indian Contract Act		12
	1	Genesis of Indian Contract Act 1872 Nature and Essentials of Contract – Classification of Contracts – Contract Vs Agreement	
	2	Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning -Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud –Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreement	
II	Indian Contract Act II- Performance and Breach of Contracts		12
	3	Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials.	
	4	Discharge of Contract: Discharge of Contract-Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract	
III	Laws Regarding Special Contracts		12
	5	Indemnity and Guarantee: Meaning, Parties, Duties of Parties	
	6	Agency: Meaning, Parties and Duties of Parties	
	7	Bailment: Meaning, Parties and Duties of Parties	

	8	Sale of Goods Act 1930: Conditions and Warranties – Transfer of title- Passing of Property.	
IV	Cyber Laws and Regulations in India		12
	9	Introduction to Cyber law, Importance of Cyber Law in regulating online transactions.	
	10	Legal Issues in E-Commerce: Privacy and Data Protection, Contractual Agreements in Digital Formats, Cross-Border Transactions.	
V	Intellectual Property Rights		12
	11	Introduction to IPR: Meaning of property, Origin, Nature, Meaning of Intellectual Property Rights	
	12	Introduction to TRIPS and WIPO	
	13	Kinds of Intellectual property rights—Copy Right, Patent, Trade Mark, Trade Secret and trade dress, Design, Layout Design, Geographical Indication, Plant Varieties and Traditional Knowledge.	

Recommended Books:

S S Sreevastava, Law of Contract I and II, 7th Edition, Central Law Publication.

N D Kapoor, *et.al* Elements of Business Law,. Sulthan Chand Publication.

Sushma Arora, Business Laws, 8th Edition, Taxmann's Publication.

Akhileshar Pathak, Legal aspects of Business, 8th Edition, Mc Graw Hill.

Avtar Singh. Business Law, 11th Edition, EBC.

Ammu Charles, E-Commerce Laws: Law and Practice, 2019, EBC.

Dr. Anjali Dixit, E-Commerce in India: A Legal Analysis, ABS Books.

V K Ahuja. Law Relating to Intellectual Property Rights, 3rd Edition,

ICSI, Intellectual Property Rights –Law & Practice,

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PO/PSO addressed
CO-1	Understand the legal framework for doing ethical business	U	PO1/PSO1
CO-2	Understand agreements and its enforceability to take the shape of a contract	U	PO4/PSO5
CO-3	Relate the legal requirements of business with the recent issues in contract.	E	PO2/PSO14
CO-4	Analyse the consequences of breach of contracts	An	PO5/PSO1
CO -5	Appreciate the law governing the special contracts	E	PO2/PSO5

CO -6	Understand the legal issues related to e- commerce	U	PO7/PSO6
CO -7	Aware the rights of persons for the protection of invention	Ap	PO8/PSO12

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

Note: 1 or 2 COs/module

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

CO No.	CO	PO/PS O	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the legal framework for doing an ethical business	PO1	U	F, C	L	
2	Understand the agreements, its enforceability to take the shape of a contract	PO4	E	F, C	L,T	
3	relate the legal requirements of business with the recent issues in contract.	PO2	E	C		
4	to analyse the consequences of breach of contracts	PO5	An	C		
5	Appreciate the law governing the special contracts	PO2	E	C		
6	Understand the legal issues surrounding e- commerce	PO7	U	F		
7	Aware the rights of persons for the protection of invention	PO8	U	P		

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

Mapping of COs with PSOs and POs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	1										1			3	1		1				1
CO2	1				3							1			1	1		3				1
CO3	1	1									1			3	1	2		1			2	1
CO4	3				1										1			1	2			
CO5	1				1	3					1				1			1			3	
CO6	1	1										3			1			1				3

Correlation Levels:

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

Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓
CO 6	✓	✓		✓

Discipline	COMMERCE				
Course Code	UK3DSCCOM204				
Course Title	PRINCIPLES OF MARKETING				
Type of Course	DSC				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours			4
Pre-requisites					
Course Summary					

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Marketing Environment		12
	1	Introduction – Nature-Scope- Importance of marketing	
	2	Evolution of marketing- Core marketing concepts- Identification of Elements in Marketing Mix	
	3	Marketing environment-Macro and Micro environmental factors	
II	Consumer Behaviour		12
	4	Consumer Behaviour: Consumer buying process; Factors influencing consumer buying decisions-an overview.	
	5	Market segmentation: Concept, Importance, and Bases; Target market selection; Positioning concept, importance and bases	
	6	Product differentiation vs. market segmentation	
III	Product Mix		12
	7	Meaning and importance; Product classifications; Concept of product mix	
	8	Branding, packaging and labelling; After-sales services (Practical assignments in designing a product, branding it and evaluating the effect of packing in influencing purchase decision)	
	9	Product life-cycle; New Product Development (an overview).	
IV	Pricing, Distribution and Promotion		12
	10	Pricing: Significance; Factors affecting price of a product; Pricing policies and strategies.	
	11	Distribution: Channels of distribution - meaning and importance; Types of distribution channels- Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution	
	12	Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations & sales promotion – concept and their distinctive characteristics; Communication process; Promotion mix; Factors affecting promotion mix decisions.	
V	Trends in marketing		12
	13	Trends in marketing- Global Marketing- Service Marketing- Social Marketing or Cause Marketing- Online Marketing -Sustainable Marketing- Micro marketing-Relationship Marketing- Direct marketing - Customised Marketing-Green marketing- Digital marketing	

Recommended Books:

Principle of Marketing- Philip Kotler, Gary Armstrong and Prafulla Agnihotri, Pearson Publication

Principles of Marketing – Robert H. Utauraid and Brajendra Kr Gupta

Principles of Marketing – Charles W Lamb, Cengage India Learning P Ltd

Principles of Marketing – Dr Amit Kumar, Sahitya Bhawan Publications

Marketing – Grewal and Levy, Mc Graw Hill Publication

Marketing management-Philip Kotler, Kevin Lane Keller, Abraham Koshy and Jha, Pearson Publications.

Saxena Rajan, (2017) Marketing Management, Tata McGraw Hill Publishing Company Ltd., New Delhi. Fifth Edition.

Marketing Management: A Global Perspective" by Masaaki Kotabe and Kristiaan Helsen (1st Edition, Wiley India, 2020)

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the fundamental of marketing mix	U	PSO 3,7, 8,9, 14
CO-2	Relate the consumer behaviour process and the factors influencing the behaviour	U	PSO 3, 5
CO-3	Identify the steps in Product Development.	C	PSO 3,9
CO-4	Identify the product customisation techniques adopted in daily use products	An	PSO 3 , 9
CO-5	Compare the marketing mix of different companies in terms the 4 Ps.	E	PSO 3 , 9
CO-6	Understand the recent trends in marketing	U	PSO 3 , 9

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

Note: 1 or 2 COs/module

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

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Understand the fundamental of marketing mix	PSO 3,7, 8,9, 14	U	C	L	
CO-2	Relate the consumer behaviour process and the factors influencing the behaviour	PSO 3, 5	U	P	L	
CO-3	Identify the steps in Product Development.	PSO 3,9	C	F	L	
CO-4	Identify the product customisation techniques adopted in daily use products	PSO 3 , 9	An	F	L	
CO-5	Compare the marketing mix of different companies in terms the 4 Ps.	PSO 3 , 9	E	M	L	
CO-6	Understand the recent trends in marketing	PSO 3 , 9	U	C	L	

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

Mapping of COs with PSOs and POs

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1			2				3	1	1					2
CO 2			2		3									
CO 3			3						1					
CO 4			2						1					
CO 5			2						3					
CO 6			1						2					

Correlation Levels:

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

Assessment Rubrics:

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Project Evaluation	End Semester Examinations
CO 1	✓	✓		✓
CO 2	✓	✓		✓
CO 3	✓	✓		✓
CO 4	✓	✓		✓
CO 5	✓	✓		✓
CO 6	✓	✓		✓