

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.	
V	Best Management Practices		12
	14	TQM- Quality vs Total Quality Basic Principles of TQM	
	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		✓		✓

Discipline	COMMERCE				
Course Code	UK1DSCCOM102				
Course Title	Business Communication and Documentation				
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	Students are aware of the concept of communication and its significance in Business Organisations.				
Course Summary	This course is to develop an understanding of the concept of business communication and group communication, its process and dimensions and enable the students to identify various business documents and reports and to prepare Business correspondence.				

Detailed Syllabus:

Module	Unit	Contents	Hrs
I	Introduction to Business Communication		12
	1	Meaning and Concept of Business Communication- Formal and Informal Communication-Inter personnel communication	
	2	Business Communication- Objectives and Principles of effective business communication- Importance of business communication	
	3	Dimensions of business communication	
	4	Process of Business Communication-Barriers to business communication- Communication situations.in organisations	
II	Business Correspondence		12
	5	Business Letter-Principles- Importance- Essentials	
	6	Types of business letters -Personalized stand letters, enquiries, customers' complaints- collection letters- Sales letters- Application letters- Resumes- Interviews-Negotiations- preparation Frequently Asked Questions- Chatbots	
	7	Business letters/Letter of enquiries -Quotations and offers	
	8	Business correspondence and Digitalisation -Application of AI in business communication- Brainstorming	
	9	Useful Tips for preparation of Business Letter Writing- Non-verbal cues	
III	Group Communication		12
	10	Group Communication -Meaning- Types-Group Discussion	
	11	Business meetings- Need and Importance of Meetings, Conduct of Meeting, Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda, minutes and Resolutions	
	12	Conference- Meaning and Importance of Conference, Organizing a Conference, Modern Methods: Video and Tele – Conferencing	
	13	Public Relations –Meaning, Functions of PR Department	

	14	Social media communication-Impact	
IV	Business Documentation		12
	15	Meaning – Scope of business documentation -Principles of keeping business documents	
	16	Filing- Meaning-Different types of filing systems	
	17	Indexing- Meaning- Different types of indexing	
	18	Business Notices preparation	
V	Business Reports		12
	19	Introduction, Business Proposal, Executive Summary	
	20	Characteristics of good business report	
	21	Drafting an Analytical or Investigative Report	
	22	Individual or Committee/Sub-committee Report, Annual Report	
	23	Emerging trends in business communication- new age communication channels and internet and business documentation	

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Relate the process of communication	R, U	PSO1
CO-2	Prepare documents for business correspondence	Ap	PSO1
CO-3	Describe the procedure of conducting Business meetings and conferences	U	PSO12
CO-4	Prepare various Business Reports	U, Ap	PSO14

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)
1	Relate the process of communication	PSO1 PO4	R, U	C		
2	Prepare documents for business correspondence	PSO1 PO3	Ap	C		
3	Describe the procedure of conducting Business meetings and conferences	PSO12 PO3	U	P		
4	Prepare various Business Reports	PSO14 PO1	U, Ap	C		

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

Mapping of COs with PSOs and POs:

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

Discipline	COMMERCE				
Course Code	UK1DSCCOM103				
Course Title	Dynamics of Business Environment				
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 awareness of different types of business organisations				
Course Summary	The course covers the holistic understanding of the internal and external factors impacting businesses, including economic, social, political, legal, technological, and global aspects, along with a focus on Foreign Direct Investment (FDI) in India.				

Detailed Syllabus:

Module	Unit	Contents	Hrs
I	Introduction to Business Environment		12
	1	Business Environment: Meaning, Scope and Significance	
	2	Factors affecting business environment	
	3	Micro-Environment meaning-classification Internal Environment: Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity. External Environment: Customers, suppliers, distributors, Competitors, Society	
	4	Macro Components: Demographic, Natural, Economic, Social, Cultural, Political, Technological, Legal and International	
II	Economic Environment		12
	5	Factors of Economic Environment-Nature and structure of the Economy-Economic policies, Economic conditions- NITI Ayog – National Development Council. Economic Reforms and New Economic Policy	
III	Ethical Foundations in Business Environment		12
	6	Concept of Social Responsibility, Social ethics, social audit	
	7	GST and their Impact – Political Stability – Legal Environment – Legal Changes, Consumer Protection Act, FEMA.	
IV	Global Environment of Business		12
	8	Globalization – Meaning -History and significance–GATT, WTO-Functions.	
	9	Dynamics of International Business- Benefits and challenges of International Business- Domestic vs International Business.	
V	Foreign Direct Investment		12
	10	FDI- Meaning, nature and scope	
	11	Factors influencing FDI	
	12	FDI in India -Case studies	

Recommended Books:

Francis Cherunilam – Business Environment – Himalaya Publishing House
 Justin Paul and Sreenivasan – Business Environment and Policy – McGraw-Hill Education
 K. Aswathappa – Business Environment: Text and Cases – Himalaya Publishing House
 B. Shivani – Business Environment and Entrepreneurship – Excel Books
 John D. Daniels and Lee H. Radebaugh – International Business: Environment and Operations – Pearson

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO1	Identify the key factors that influence the business environment.	U	PSO1
CO2	Analyse the impact of economic policies on business decision making	An	PSO1
CO3	Describe the concept of social responsibility in business	U	PSO1
CO4	Compare the challenges and benefits of national and international business operations.	An	PSO1 PSO5
CO5	Analyse the impact of FDI in economic development of India	An	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)
CO1	Identify the key factors that influence the business environment.	PO1 PSO1	U	C	L	
CO2	Analyse the impact of economic policies on business decision making	PO1 PSO1	An	C	L	
CO3	Describe the concept of social responsibility in business	PSO1	U	C	L	
CO4	Compare the challenges and	PO1	An	C	L	

	benefits of national and international business operations.	PSO1 PSO5				
CO5	Analyse the impact of FDI in economic development of India	PO1 PSO1 PSO5	An	P	T	

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	2		-	-	-	-					-				3							
CO 3	2	-		-	-	-					-				2							
CO 4	3	-			1	-					-											
CO 5	2		-	-	2	-					-				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	✓	✓		✓

Discipline	COMMERCE				
Course Code	UK1DSCCOM104				
Course Title	Indian Financial System				
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	Students are aware of the financial system and institutions such as RBI, SEBI				
Course Summary	The course provides a detailed examination of India's financial infrastructure, covering markets, institutions, services, instruments, and regulations.				

Course Outcomes

Detailed Syllabus

Module	Unit	Content	Hrs
I	Introduction to Financial System		12
	1	Indian financial system-Components-- Meaning- Structure	
	2	Regulators in the financial System- SEBI, RBI, IRDA	
	3	Financial System and Economic Development	
II	Financial Institutions and Services		12
	4	RBI and the Banking System – RBI and liquidity management	
	5	SEBI-Role and functions of SEBI – regulatory functions – developmental functions	
	6	Financial Services, Concept of Mutual Funds, venture financing and Crowd financing, financing for small enterprises and start-ups	
III	Financial Markets- Primary Market		10
	7	Primary market- Scope -Importance- Objectives	
	8	Methods of floatation of capital -Public issue- Methods of public issue- IPO-FPO-e-IPO-Pricing of issues-Forms of offer documents- Book building process - Fixed price issue Vs Book building	
IV	Financial Markets- Secondary Market		14
	9	Secondary market- Significance-Primary market Vs Secondary market	
	10	Stock exchanges- Role and functions of stock exchanges -Major stock exchanges in India -NSE-BSE- Indices	
	11	Listing of securities -Requirements	
	12	Depository system - Dematerialisation of securities	
	13	Screen Based trading in stock exchange- Clearing and settlement	
V	Investor Protection Mechanisms in India		12
	14	Investor Education – SEBI and RBI	
	15	Redressal of grievances in the financial System – SEBI, RBI, IRDA	

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Analyse the regulatory decisions of SEBI, RBI, IRDA on Indian Financial System	U, An	PSO1
CO-2	Evaluate the working mechanism of Stock exchanges.	An, E	PSO11
CO-3	Differentiate the Primary and Secondary Market Operations	U, An	PSO1
CO-4	Explain the Investor Protection Mechanisms in India.	U	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)
1	Analyse the regulatory decisions of SEBI, RBI, IRDA on Indian Financial System	PO1 PSO1	U, An	C	L	
2	Evaluate the working mechanism of Stock exchanges.	PSO11	An, E	P	L	
3	Differentiate the Primary and Secondary Market Operations	PSO1	U, An	C	L	
4	Explain the Investor Protection Mechanisms in India.	PO8 PSO11	U	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	2	-	-	-	-	-					-				2							
CO 2											2											
CO 3	-	-									3					-						
CO 4	2	-									-				-							3

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		✓		✓

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	PO5	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
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Assessment Rubrics:

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Mapping of COs to Assessment Rubrics:

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