

SEMESTER V

Discipline Specific Core Courses

Discipline	Commerce				
Course Code	UK5DSCCOM300				
Course Title	Financial Management				
Type of Course	DSC				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4
Pre-requisites	Basic awareness about Business				
Course Summary	The course will provide detailed knowledge of different financial management decision techniques. It will help to evaluate and analyze sources of finances and capital structure of companies. Additionally, it will cover the application of capital budgeting projects and analyze the market valuation of companies based on dividend decisions.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Financial Management		12
	1	Business Finance - Meaning, Scope and Functions	
	2	Financial Management – Characteristics, Functions, Scope and Process	
	3	Objectives of Financial Management – Profit Maximisation and Wealth Maximisation	
	4	Pillars of Financial Management – Financing Decision, Investment Decision, Dividend Decision, Working Capital Decision	
II	Financing Decision		18
	5	Sources of Finance – Equity and debt, Long term and short term- Leverage- operating, financial, and combined-Trading on Equity	
	6	Cost of Capital – Cost of debt, cost of equity, cost of retained earnings, combined cost of capital.	
	7	Capital Structure – Theories, Factors Determining Capital Structure, Liquidity, Profitability, EPS calculation,	
	8	Relative benefits of different sources of fund.	
III	Investment Decision		20
	9	Capital Budgeting – Importance-Factors Determining Capital Budgeting	
	10	Capital Rationing - Time Value of Money	
	11	Techniques of Capital Budgeting - Traditional and Modern	
	12	Pay Back Period method – Applicability	
	13	ARR – Applicability	
	14	Net Present Value – Applicability	
15	Profitability Index – Applicability		

	16	Internal Rate of Return – Applicability	
		Use of appropriate techniques in business project proposal evaluation.	
IV	Working Capital Decision		12
		Working Capital – Need, Types, Sources and Principles	
		Factors affecting Working Capital, Adequacy of working capital	
		Working capital cycle, Management of cash, Receivables management, Inventory management	
		Working capital estimation (calculation)	
V	Dividend Decision		13
	21	Dividend-Forms of Dividend and Valuation of firm	
	22	Theories of Relevance & Irrelevance	
	23	Conservative Dividend Policy & Liberal Dividend Policy	

Practical:

1. Compare and analyse Source of Finances of at least 5 Listed Companies. Discuss the capital structure and calculate possible cost of capital.
2. Evaluate share price of at least 10 companies before and after dividend declaration.

Recommended Books:

1. Ross, Westerfield, Jaffe –Corporate Finance, Mc Graw Hill Publication.
2. Brealey, Myers–Principles of Corporate Finance, Mc Graw Hill Publication.
3. Prasanna Chandra–Financial Management, Mc Graw Hill Publication
4. Khan, M.Y. & Jain, PK(2010) Financial Management. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
5. Chandra, Prasanna, (2009) Financial Management. New Delhi: Tata McGraw Hill Publishing co. Ltd.
6. Kulkarni, P.V.(2011) Financial Management. Bombay: Himalaya Publishing House
7. Maheshwari, S.N. (2012) Principles of Financial management.Delhi: Sultan Chand & Sons.
8. Pandey, I.M. (2010): Financial Management.New Delhi: Vikas Publishing House (P)Ltd.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Describe the fundamentals of financial management	U	1
CO-2	Examine the influence of leverage on EPS	E	11
CO-3	Identify the benefits of time value-based project evaluation techniques.	An	11
CO4	Establish the relevance of IRR, NPV and profitability index for project evaluation on relative terms in making capital budgeting decisions.	C	11
CO-4	Estimate the working capital adequacy requirements.	Ap	1
CO-5	Identify the impact of dividend on market value of shares.	E	1

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	Describe the fundamentals of financial management	1	U	C	L	
2	Examine the influence of leverage on EPS	11	E	F	L	
3	Identify the benefits of time value-based project evaluation techniques.	11	An	F	L	
4	Establish the relevance of IRR, NPV and profitability index for project evaluation on relative terms in making capital budgeting decisions.	11	C	F	L	
5	Estimate the working capital adequacy requirements.	1	Ap	C	L	

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

Assessment Rubrics:

- Assignment/ Seminar
- Internal Exam
- Final Exam

Mapping of COs to Assessment Rubrics :

	Internal Exam	Assignment/Seminar	Final Exam
CO 1	✓		✓
CO 2	✓		✓
CO 3	✓		✓
CO 4	✓	✓	✓
CO 5	✓	✓	✓

Discipline	COMMERCE				
Course Code	UK5DSCCOM301				
Course Title	Fundamentals of Income Tax				
Type of Course	DSC				
Semester	V				
Academic Level	300 – 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	3 hours		2- hours	5
Pre-requisites	General awareness on taxation system of India and the purpose of taxation				
Course Summary	The course "Fundamentals of Income Tax" aims to provide learners with a sound understanding on the basics of Income Tax charged in our country. It also intends to build a good understanding on the different heads of income and income chargeable under each head. The ultimate objective of this course is to equip the learner to calculate Total Income of an Individual, his tax liability and file Income Tax Return.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Income Tax		10
	1	Basic Concepts of Income Tax –Direct Tax and Indirect Tax, Income tax, Features of Income Tax, Components of Income Tax Law, Assessment year, Previous Year, Person, Assessee, Income, Gross Total Income, Total Income, Casual Income, Income Tax Rates applicable to Individuals, Maximum Marginal Rate	
	2	Residential Status and Scope of Tax – Residential status of an Individual, Scope of tax of an Individual based on Residential status	
	3	Income exempted for Individuals, Agriculture Income – Kinds, Taxability	
	4	Source of Income and heads of Income	
	5	Practicum: Judge the residential status of Individuals, scope of tax based on residential status of Individuals.	
II	Income from Salary Sec.15 to 17 (Except Pension Benefits)		13
	6	Chargeability u/s 15- Components of Salary, Allowances- fully taxable, partly taxable, fully exempted	
	7	Deductions u/s 16 – Standard Deduction, Entertainment Allowance, Employment Tax	
	8	Perquisites and Profits in lieu of Salary u/s 17	
	9	Practicum: calculate salary Income of Individuals.	
III	Income from House Property and Profits and Gains of Business or Profession		13
	A	Income from House Property Sec. 22 to 27	
	10	Chargeability – Income Chargeable under Income from house property	

	11	Exemptions - Income exempted from house property	
	12	Annual Value- Gross Annual Value, Annual Value, Rule 4	
	13	Deductions from Annual Value – Standard deduction (Sec.24), interest on housing loan- pre construction and post construction period	
	14	Practicum: calculate the income from house property of Individuals.	
	B	Profits and Gains of Business or Profession Sec. 28 to 44:	
	15	Chargeability- income chargeable under Profits and Gains of Business or Profession (sec.28), rules in assessment, computation of chargeable profit or gain	
	16	Deductions Expressly Allowed to an Individual	
	17	Deductions Expressly disallowed to an Individual	
	18	Depreciation- rates and calculation	
	19	Practicum: calculate the Business Income of Individuals.	
IV	Capital Gains and Income from Other Sources		12
	A	Capital Gains Sec. 45 to 55	
	20	Chargeability – Income Chargeable under Capital Gain	
	21	Capital Asset- Capital and non-capital asset	
	22	Computation of Short Term and Long-Term Capital Gain	
	23	Capital Gains exempt from tax - Sec.54, 54B, 54EC, 54F	
	B	Income from Other Sources Sec.56-59	
	24	Chargeability- Income Chargeable under other sources	
	25	Deductions allowed from other sources	
	26	Interest on Securities and Interest on Deposits - Bond Washing Transactions	
	27	Activity: calculate the capital gain and other income of Individuals.	
V	Computation of Tax of an Individual		12
	28	Clubbing and Aggregation of Incomes	
	29	Set off and carry forward of Losses	
	30	Computation of Gross Total Income	
	31	Deductions from Gross Total Income applicable to Individuals 80 C, 80 CCC, 80 CCD, 80 CCD (1B), 80 D, 80 DD, 80 DDB, 80 E, 80 EE, 80EEA, 80 G, 80 GG, 80 GGA, 80 GGC, 80 QQB, 80 RRB, 80 TTA, 80 TTB and 80 U	
	32	Computation of Income Tax of an Individual - Old Regime and New Regime	
	33	Rebate and Relief	
	34	E computation of tax and E filing of return using the data collected for assignment	
	35	Practicum: 1. calculate the total taxable income of Individuals. 2. Compute the tax (In two regimes, state which one is beneficial to the individual) 3. File return through a dummy site for e-filing of tax.	
Practical for Skill Improvement			
Practicum			
1. Judge the residential status.			

Aim: To judge the residential status of Individuals, scope of tax based on residential status of Individuals.

Process: - each learner should collect the days of stay of 10 to 20 NRIs for the last 11 years. Based on the collected data, she classifies the NRIs based on the criteria and judge their residential status as well as the income to be taxed in India.

Output:- Maintain a Note book stating the residential status of the NRI and the income to be taxed with their judgement

- Judge the income to be taxable in India based of residential status.

Collect income of the same 10 to 20 individuals and decide whether each of his income is taxable in India according to his residential status with the aim of judging the income to be taxed based on residential status and maintain a record of that judgement.

- From the same data calculate their Total Income

Collect income of the same 10 to 20 individuals and classify the income in different heads with the aim of computing the taxable income in each head of each individual and maintain a record of that computation.

- Calculate tax both under new and old regime and suggest which one is beneficial to them.

Use income of the same 10 to 20 individuals and estimate total taxable income with the aim of computing tax liability of each individual and maintain a record of that Computation.

- E-file the income of individual through dummy sites developed for the e-filing.

Use income and estimated tax liability of the same 10 to 20 individuals to e-file in a dummy site with the aim of understanding the e-filing process and maintain a record of that e-filing.

The project as a CCA component.

- Collect the income details of 10 individuals and compute their total income and income tax. E-file the same and take print out of form 16 and show as output.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Describe the basics of Income Tax	U	PSO4
CO-2	Determine the residential status of an individual, and chargeability of an income	Ap	PSO4
CO-3	Compute taxable salary of an individual	Ap	PSO4
CO-4	Calculate taxable income of an individual under house property	Ap	PSO4
CO-5	Calculate income from business and profession of an individual	Ap	PSO4
CO-6	Identify short term and long term capital asset and calculate capital gain of an individual	Ap	PSO4

CO-7	Identify incomes of an individual come under other source and calculate taxable income from other source	Ap	PSO4
CO-8	Calculate Total Income of an Individual, Tax Liability and suggest the beneficial regime	E	PSO4

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	Describe the basics of Income Tax	4	U	F, C	L	-
CO-2	Determine the residential status of an individual, and chargeability of an income	4	R, Ap	F, C	L,T	P
CO-3	Compute taxable salary of an individual	4	Ap	P	L,T	P
CO-4	Calculate taxable income of an individual under house property	4	Ap	P	L,T	P
CO-5	Calculate income from business and profession of an individual	4	Ap	P	L,T	P
CO-6	Identify short term and long term capital asset and calculate capital gain of an individual	4	Ap, An	P	L,T	P
CO-7	Identify incomes of an individual come under other source and calculate taxable income from other source	4	Ap, An	P	L,T	P
CO-8	Calculate Total Income of an Individual, Tax Liability and suggest the beneficial regime	4	E	M	L,T	P

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

Mapping of COs with PSOs and POs :

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	
C O 1	1	-	-	-	-	1	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-
C O 2	2	3	-	-	-	2	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-
C O 3	-	-	1	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-
C O 4	-	-	2	3	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-
C O 5	-	1	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-
C O 6	-	-	-	3	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-
C O 7	-	1	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-
C O 8	-	-	-	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
- 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	✓	✓		✓
CO 7	✓	✓		✓
CO8	✓	✓		✓

Discipline	COMMERCE				
Course Code	UK5DSCCOM302				
Course Title	Cost Accounting				
Type of Course	DSC				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	3 hours	-	2 hours	5
Pre-requisites	Awareness on cost, elements of cost, cost accounting principles.				
Course Summary	This course helps the students to familiarize with cost, cost accounting concepts and to have practical awareness in accumulating cost based on elements of cost; such as material, labour and expense (both direct and Indirect). It also helps the students to have a knowledge relating to different basis of allocation, apportionment and absorption of overheads and reasons of difference in the profit as per financial statement and cost statement.				

Detailed Syllabus:

Module	Unit	Content	Hrs.
I	I - Introduction to Cost Accounting		12
	1	Meaning, concepts of cost, costing, cost accounting, cost accountancy, objects of cost accounting.	
	2	Cost centre, cost unit, profit centre, classification of cost.	
	3	Difference between cost accounting and financial accounting	
	4	Elements of costs, methods of costing, techniques of costing, installation of costing system, advantages and limitations of cost accounting	
		Practicum – Identify the elements of cost from a given list of cost Inputs- 1. Data relating to the production of an industrial product. Objectives – to identify elements of cost from a cost sheet Process- Identify different cost elements as direct material, direct labour, direct expense and overhead. Output- Classified list of cost elements (Visit any one industrial unit and identify the cost elements)	
II	II - Accounting and Control of Material Cost		18
	5	Meaning, importance, material procurement and documentary design. Methods of Material Control - EOQ, JIT, Levels of Inventory.	
	6	Storage control; Bin Card, Stores Ledger, Methods of Pricing of Issue of Materials.	
	7	Material Consumption Control - ABC, VED and FSN analyses.	
	8	Perpetual inventory control system, continuous stock taking and periodic stock taking, material losses and its accounting treatment.	
		Practicum – Calculate EOQ, and different inventory levels. Inputs- 1. Data relating to nature of material, material requirement and price of material. Objectives – to estimate the EOQ and different cost levels in a manufacturing firm.	

		Process- Calculating different cost levels, EOQ, classifies materials based on its features for material control. Output-EOQ in number or kilogram, different levels of materials for the industrial unit, suggested tools for material control. (Visit a manufacturing unit for identifying materials based on nature and prepare a report on different material control techniques.)	
III	III - Accounting and Control of Labour Cost		12
	9	Time Keeping, Time Booking - Meaning and methods.	
	10	Systems of wage payments- Time rate, piece rate, differential piece rate – Taylor’s differential piece rate system and Merrick’s differential piece rate system. Incentive wage payment plans – Halsey, Halsey weir and Rowan plans.	
	11	Idle time and over time- Accounting treatment. Labour turnover rate.	
		Practicum – calculate wages based on different incentive plans and suggest which one is profitable from employee point of view Inputs- 1. Data relating to piece rate and standard output, output per employee and other required data for calculating total wages. Objectives – to suggest a profitable incentive wage plan to employees. Process- Calculate different wages. Output-Profitable incentive wage scheme proposal for average employee, efficient employee, and highly efficient employee.	
	IV - Accounting for Overheads		18
IV	13	Classification of overheads.	
	14	Allocation and Apportionment of overheads- methods of apportionment and re-apportionment of overheads.	
	15	Absorption of overheads and its methods, Treatment of under and over absorption of overheads. Allocation of overheads under Activity Based Costing.	
	16	Types of overhead rates - Calculation of Machine Hour Rate.	
		Practicum – Identify the basis of allocation, and apportionment of overhead in a manufacturing unit and service organisation. Inputs- 1. Data relating overhead. Objectives – to identify basis of allocation and apportionment Process- identify basis and allocating the overheads Output-List of basis of allocation, overhead rate based on MH, LH.	
V	V - Unit Costing		15
	17	Meaning and Preparation of cost sheet	
	18	Preparation of tenders and quotations.	
	19	Costing systems-Integral and non- integral system (Theory only), Reconciliation of cost and financial accounts.	

Recommended practical:

1. Analyse the system of wage payment in the nearby small business units.
2. Collect data from nearby shops and prepare a cost sheet.
3. Prepare bin cards and stores ledger after collecting information from nearby hospitals and small business units.

Books Recommended:

1. Jain S.P. and Narang K.L. - Advanced Cost Accounting, Kalyani Publishers, New Delhi.

2. Prasad N. K. - Advanced Cost Accounting, Book Syndicate Pvt. Ltd. Kolkata.
3. Khan M.Y. and Jain P.K. - Advanced Cost Accounting, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
4. Thulsian P.C. - Practical Costing, Vikas Publishing House, New Delhi.
5. Arora M.N. - Principles and Practice of Cost Accounting, Vikas Publishing House, New Delhi.
6. Nigam B.M. and Jain K. - Cost Accounting PHI, New Delhi.
7. Maheswari. S.N. - Cost and Management Accounting, Sultan Chand & Sons, New Delhi.

Course Outcome:

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Determine the elements of costs	E	PSO-3,11
CO-2	Identify the benefits of different material consumption control methods.	Ap	PSO-3,11
CO-3	Develop the application skill in drafting a cost sheet and estimation of tender.	Ap	PSO-3,11
CO-4	Analyse the various system of wage payment.	An	PSO-3,11
CO-5	Prepare cost sheet after final cost allocation and absorption.	Ap	PSO-3,11
CO-6	Reconcile cost and financial results.	An	PSO-3,11

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

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

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Determine the elements of costs	PSO-3,11	E	C	L	P
CO-2	Identify the benefits of different material consumption control methods.	PSO-3,11	Ap	C	L	P
CO-3	Develop the application skill in drafting a cost sheet and estimation of tender.	PSO-3,11	Ap	P	L	P

CO-4	Analyse the various system of wage payment.	PSO-3,11	An	C	L	P
CO-5	Prepare cost sheet after final cost allocation and absorption.	PSO-3,11	Ap	P	L	P
CO-6	Reconcile cost and financial results.	PSO-3,11	An	P	L	P

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	-	-	-	-	3	-	-	-	-	-	-	-	2	-	-	-
CO 2	2	3	-	-	-	2	-	-	-	-	3	-	-	-	-	-	-	-	2	-	-	-
CO 3	-	-	1	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	2	-	-	-
CO 4	-	-	2	3	-	-	-	-	-	-	3	-	-	-	-	-	-	-	2	-	-	-
CO 5	-	1	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	2	-	-	-
CO 6	-	-	-	3	-	-	-	-	-	-	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	UK5DSCCOM303				
Course Title	Human Resource Management				
Type of Course	DSC				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4
Pre-requisites	Basic idea about business				
Course Summary	The course will exhibit the concepts and integrated role of Human Resource Management. It will help in selecting human resources through leading processes and providing training to them. Additionally, it will provide knowledge of contemporary issues in HRM and e-HR.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Human Resource Management		12
	1	Concept of HRM, Nature, Scope, Functions, Model of HRM	
	2	Roles and Responsibilities of HR managers; Business and organizational restructuring and its implications for human resource management	
	3	Approaches to HRM; Competitive Challenges and HRM	
	4	Workforce Diversity, Managing Protean Careers, Moonlighting Phenomenon, Psychological Contract, developmental Leadership, employee engagement.	
II	Workforce Strategy		12
	5	Strategic Planning and HR Planning	
	6	Linking the Processes, Methods and Techniques of Forecasting the Demand and Supply of Manpower, Turnover and Absenteeism, Job Analysis, Job Design and Re-design	
	7	Job Enlargement, Job Enrichment, Corporate Strategy and Human resource management	
	8		
III	Expanding the Talent Pool		12
	9	Recruitment, Selection, Placement and Socialization	
	10	Induction & Orientation, Training and Development	
	11	Performance Appraisal & Performance Management - Methods	
	12	Career Planning & Development, Succession Planning	
	13	Job Evaluation	
	14	Compensation Management	
	15	HRM Competencies: Role of HR Generalists and HR Specialists	
IV	Contemporary Issues in HR		12
	16	Contemporary Issues in HR	
	17		
	18	Different working pattern (e.g. day work, shift systems, flexi-time, working at home, casual employment)	

	19	Human Resource Information Systems and e-HR for the digital age, Competency mapping, Empowering managers through positive political skills, Mentorship	
V	Maintaining HR		12
	20	Quality of Work life, Work Life Balance, Work Stress & Counselling	
	21	Employee Welfare, Employee Empowerment, Employee Engagement	
	22	Overview of Industrial Relations	

Practical:

1. Provide Training to juniors in any specific area across 20 groups and analyse before after result.
2. Conduct a model selection process in terms of specific jobs.

Recommended Boks:

1. Mondy, W., (2016), Human Resource Management, Pearson Education.
2. Durai, P. (2016), Human Resource Management, Pearson Education.
3. Ivancecich, J.M. (2016), Human Resource Management, Mc GrawHill Education.
4. Dessler, G. & Varkkey B. (2015), Human Resource Management, Pearson Education
5. Byars, L.L., & Rue, L.W., (2013), Human Resource Management, Mc GrawHill Education.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Describe the process of HRM	U	1
CO-2	Identify appropriate training development tools to enhance the performance level of employees	Ap	5
CO-3	Review contemporary issues in HR such that employee issues are addressed effectively.	An	5
CO-4	Identify relative benefits of different training methods adopted for performance enhancement.	U	5

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	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the functions and process of HRM	1	U	C	L	
2	Exhibit Integrated perspective on role and environment of HRM	5	Ap	F	L	
3	Implement Competency to recruit, train, and appraise the performance of employees	5	Ap	F	L	
4	Review ability to handle employee issues and evaluate the new trends in HRM.	5	An	F	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
CO 1	1	-	-	-	2	-	-	2	3	-	-	-	-	-	-
CO 2	1		1	-	2	-	1	2	-	-	-	-	3	-	-
CO 3	1	-		2	3	-	1	2	-	-	-	-	3	-	-
CO 4	1	-	2	2	3	-	1	2	-	-	-	-	3	-	-

Correlation Levels:

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

Assessment Rubrics:

- Assignment/ Seminar
- Internal Exam
- Final Exam

Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment/Seminar	Final Exam
CO 1	✓	✓	✓
CO 2	✓	✓	✓
CO 3	✓	✓	✓
CO 4	✓	✓	✓

Discipline	COMMERCE				
Course Code	UK5DSCCOM304				
Course Title	Logistics and Supply Chain Management				
Type of Course	DSC				
Semester	V				
Academic Level	300 – 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4
Pre-requisites					
Course Summary	This course provides a comprehensive introduction to the fundamental concepts, principles, and practices of logistics and supply chain management. The course covering key areas such as logistics management, supply chain management, port management, strategic operations management, and warehousing. Students will gain a thorough understanding of the role of logistics and supply chain management in modern business operations, including the key functions involved in planning, implementing, and controlling the flow of goods and services from the point of origin to the point of consumption.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Fundamentals of logistics management:		14
	1	Concept of Logistics, Objectives of Logistics, Importance of Logistics, Types of Logistics, Role of Logistics in an Economy.	
		Concept of Logistics Management and its elements - storage handling, packing, inventory, delivery, and information handling.	
	2	Modern concepts in logistics- Logistics 4.0: Meaning, E- Logistics, shuttles or Automated Guided Vehicles, pick-by-voice, pick-by-light, or pick-by-scan solutions, Self-driving fork-lift trucks , Artificial Intelligence & Autonomous Logistics.	
	3	Container: types, container handling equipment,	
	4	Cargos: Classification of Cargoes, Types of Ships, Stowage of cargo,	
	5	Packing: Types of packing, Dangerous cargo.	
	Activity:	Discuss relevant case studies	
II	Strategic operations management and Transportation Networks and Sourcing		10
	6	Planning and control – meaning, Role of logistics in strategy	
	7	Modern production management tools: JIT manufacturing - Introduction to Six sigma concepts- TQM- Lean manufacturing. - Kaizen	
	8	Role of transportation – modes and their performance – transportation infrastructure and policies - design options and their	

		trade-offs – Tailored transportation. Sourcing – In-house or Outsource – 3rd and 4th PLs – supplier scoring and assessment.	
III	Title of the Module: Warehousing		10
	9	Meaning of a Warehouse	
	10	Need for warehousing management	
	11	Functions of Warehouses	
	12	Types of Warehouses	
	13	Warehousing Cost	
	14	Warehousing Strategies	
	15	Warehouse process: Receiving and put away– In- handling - offloading - Checking - Cross-docking	
	16	Role of a warehouse manager	
	17	Significance of Warehousing in Logistics	
	18	Warehouse providing value added services, Warehouse internal operations, Warehousing Management Systems (WMS)	
	19	Role of government in warehousing, Characteristics of an ideal warehouse	
	20	Quality control - Put-away - Pick area layout - Picking strategies and equipment -order picking methods - Replenishment to dispatch	
21	Value adding services - Indirect activities		
22	Inventory management - Stock or Inventory counting - Perpetual inventory counts - Inventory Safety and security in warehouses - Returns processing – Dispatch, Future trends in warehousing.		
		Case studies	
IV	Title of the Module: supply chain management		14
	23	Meaning, Importance, Overview, Objective, Process Overview, Process tools, Supply chain dynamics, A model of SCM, Focus areas in SCM, Change Drivers, Evolution of SCM, Types of Cargoes. Cross docking warehousing, Agile SCM, Green SCM, Maritime SCMs, Sourcing, Transportation, Indian supply chain architecture, Inbound and outbound supply chain management.	
	24	Supply Chain Network Design: Logistics and SCM Network design, Integrated SCM Planning, Strategic Importance of Logistics/SCM network planning, Factors influencing network design decisions, Major Locational determinants, Framework - Design – and Functions, Types and Functions of Distribution Channel, Physical Distribution Management.	
	25	Practical: Case studies on SCM	
V	Title of the Module- Port operations management		12
	26	Managing Port Operations: Introduction to Vessel Traffic Systems (VTS) & Harbor Authority, Services rendered by Ports and performance indicator	
	27	Terminal operations: Factors affecting Terminal Productivity	
	28	Cargo handling equipment and intermodal connections. Role and Functions of Ports, Maritime Canals, Major Trade Lanes.	
Required activities		<ul style="list-style-type: none"> Visit and prepare a report on the functions of a port. 	

		<ul style="list-style-type: none"> • Understand the logistic structure of different online delivering companies, For eg. Amazon, Delhivery, ekart. • Make a report on the warehousing practices of different goods. (For eg. Perishable, Non-perishable, Electronics, hazardous goods) 	
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Recommended Books.

1. Logistics Management, Ganapathi, Nandi, Oxford publishers, 2023 edition.
2. Supply Chain Logistics Management, Donald J. Bowersox, David J. Closs, M. Bixby Cooper, John C Bowersox, Mc.Graw Hill, 2023 edition.
3. Material Management, Verma S., Abd Publishers, latest edition
4. Operations Management, by Jay Heizer, Barry Render, Chuck Munson, Amit Sachan, Pearson publishers. latest edition
5. Cases in Operations and Strategic Management, Dr Arun Sahay and Dr Veenu Sharma, Bloomsbury publication, latest edition.
6. Strategic Management: David, Fred; Concepts and Cases; PHI Learning
7. Port Management and Operations. PATRICK M. ALDERTON. Information Law Category, U.K.
8. Strategic Management: Concept and Cases; Thomson, Arthur A. and Strickland, A. J.; McGraw Hill Education,
9. Warehouse Management: A Complete Guide to Improve Efficiency and Minimizing Cost in the Modern warehouse. Gwynne Richards, The Chartered Institute of Logistics and Transport, Kegan page limited.
10. A Supply Chain Logistics Program for Warehouse Management. David E. Mulchy & Joachim Sidon, Auerbachian Publications.
11. Supply Chain Management, K. Shridhara Bhat, Himalaya Publishing House, Latest Edition
12. Logistic and warehousing management, publications of Indian Institute of Material Management, latest edition.
13. Basics of Warehouse and Inventory Management : (The pillars of business Logistics) INDIA SPECIFIC EDITION 2022, Villivalam Rangachari Rangarajan, online edition

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level
CO-1	Identify the support systems for effective logistics services.	U
CO-2	Ascertain technological innovations in logistics and transportation for competitive advantage.	An
CO 3	Describe logistics 4.0 for automation, product design and warehouse management.	U
CO 4	Compare the pros and cons of disruptive business models in the logistics industry.	An
CO 5	Describe features of quality initiatives under lean manufacturing, JIT, Kaizen and TQM.	U

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	Identify the support systems for effective logistics services.	PSO7	U	F, C	L	-
CO 2	Ascertain technological innovations in logistics and transportation for competitive advantage.	PSO6	An	P	L	-

CO 3	Describe logistics 4.0 for automation, product design and warehouse management.	PSO6	U	C	L	-
CO 4	Compare the pros and cons of disruptive business models in the logistics industry.	PSO7	An	P	L	-
CO 5	Describe features of quality initiatives under lean manufacturing, JIT, Kaizen and TQM.	PSO03 PSO11	U	C	L	-

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

Mapping of COs with PSOs and POs :

	PSO 3	PSO 6	PSO 7	PSO1 1	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	1	-	-	-	2	1		2	1	1	1	
CO 2	2	3	-	-	2	2		2	1	2	3	
CO 3	-	-	1	-	3	1		3	1	1	2	
CO 4	-	-	2	3	1	3		1	2	2	1	

CO 5	-	1	-	-	1	2		2	1	1	1	
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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	UK5DSCCOM305				
Course Title	Advanced Corporate Accounting				
Type of Course	DSC				
Semester	V				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practicum per week	Total Hours/Week
	4	4 hours	4		4
Pre-requisites	Basic knowledge about accounting process, financial statements, and forms of business.				
Course Summary	This course offers hands-on experience in corporate restructuring strategies, along with a comprehensive understanding of financial statements specific to banking and insurance companies. Participants will gain practical skills in analyzing financial data to assess the performance of corporations across various industries. Through case studies and real-world scenarios, students will learn to navigate the complexities of corporate finance, evaluate restructuring options, and interpret financial statements to make informed business decisions. Whether you're a finance professional seeking to enhance your expertise or an aspiring entrepreneur looking to understand the financial health of companies, this course provides essential tools and insights for success in the dynamic world of corporate finance.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Corporate Restructuring - External		14
	1	Reasons, Benefits and Types of Restructuring	
	2	Purchase Consideration- Methods and calculation	
	3	Amalgamation – Accounting Entries and Opening Balance sheet	
	4	Absorption - Accounting Entries and Opening Balance sheet	
	5	External Re Construction- Accounting Entries and Opening Balance sheet	
		Practicum - Calculate purchase consideration of a corporate restructuring in different methods. -Draft accounting treatment of assets and liabilities when the company is absorbed by another company, by taking a recent case of absorption.	
II	Accounts of Banking Companies		12
	6	Financial statements of Banking Companies	
	7	Rebate on Bills Discounts, Provisions for doubtful debts	
	8	Preparation of Balance Sheet – Form A	
	9	Preparation of Profit and Loss account – Form B	
		Practicum - Collect and Compare the Balance sheets and income statements of nationalised banks in India and prepare a statement showing the differences in assets and liabilities. - Identify the treatment of NPAs by the bank.	

		Visit a bank and collect different forms and examine the slip system of posting after the introduction of e-banking.	
III	Accounts of Life Insurance Companies		12
	10	Basic concepts of insurance, Insurance Contracts, Re-insurance, Commission on reinsurance, Co-insurance, Double Insurance, Statutory records	
	11	Preparation of Revenue Accounts	
	12	Preparation of Valuation Balance sheet and Calculation of amount available to policy holders and P & L Account	
	13	Preparation of Balance Sheet	
		Practicum <ul style="list-style-type: none"> - Collect and Compare the Balance sheets and income statements of LIC and a private Life Insurance Company in India and prepare a statement showing the differences in assets and liabilities. - Identify the treatment of claims and premiums. Visit an insurance company branch and collect different forms of remittance of premium after the introduction of e-payment, different insurance policies and the claim paid.	
IV	Accounts of General Insurance Companies		10
	14	Types of General Insurance, Reserve for unexpired risk	
	15	Preparation of Revenue Account, P&L Account	
	16	Preparation of Balance Sheet	
		Practicum <ul style="list-style-type: none"> - Collect and Compare the Balance sheets and income statements of two general Insurance Companies in India and prepare a statement showing the differences in assets and liabilities. - Identify the treatment of claims and premiums. - List-out the conditions of insurance from a policy document. Visit a general insurance company branch and collect data regarding different insurance policies and the process of payment of claims. Visit a health insurance companies branch and list out the requirements for availing claims.	
V	Assessing Financial Performance		12
	17	Meaning of EPS - AS 20,	
	18	Calculation of Basic EPS, Adjusted EPS and Diluted EPS	
	19	EBIT- EPS analysis	
		Practicum <ul style="list-style-type: none"> - Collect financial statements of banks and insurance companies and calculate different EPS. 	

Recommended Books:

1. Jain S.P and Narang K.L .Corporate Accounting, Kalyani Publishers, New Delhi.
2. Maheswari S.N. and Maheswari S.K. Corporate Accounting, Vikas Publishing House, New Delhi.

3. Pillai R.S N, Bhagavathi and Uma S. Fundamentals of Advanced Accounting, S Chand & Co. Ltd., New Delhi.

4. Shukla M C, Grewal T.S. and Gupta S.C. Advanced Accounts S.Chand & Co. Ltd., New Delhi.

5. Paul. K.R. Accountancy, New Central Book Agency Pvt. Ltd. Kolkata.

6. Mukherjee A. and Hanif M. Corporate Accounting, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.

7. Nirmal Gupta and Chhavi Sharma. Corporate Accounting Theory and Practice, Ane Books India, New Delhi

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PO addressed
CO1	Create the Opening Balance Sheet after External Corporate Re-structuring	U	3,10,11
CO 2	Create the final accounts of Banking Companies	C	3,10,11
CO 3	Create the financial statements of Life Insurance companies	C	3,10,11
CO 4	Create the financial statements of General Insurance companies	C	3,10,11
CO 5	Evaluate the financial performance of Companies	E	3,10,11
CO 6	Solve the problems of EPS with respect to AS 20	A	3,10,11

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	Cognitive Level	PSO	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO1	Create the Opening	U	3,10,11	F, C	L	P

	Balance Sheet after External Corporate Restructuring					
CO 2	Create the final accounts of Banking Companies	C	3,10,11	P	L	P
CO 3	Create the financial statements of Life Insurance companies	C	3,10,11	P	L	P
CO 4	Create the financial statements of General Insurance companies	C	3,10,11	P	L	P
CO 5	Evaluate the financial performance of Companies	E	3,10,11	C	L	P
CO 6	Solve the problems of EPS with respect to AS 20	A	3,10,11	P	L	P

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
C O 1	1	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	3	3	-	-	-
C O 2	1		1	-	-	-	-	-	-	-	3	-	-	-	-	-	-	3	3	-	-	-
C O 3	1	-		2	-	-	-	-	-	-	3	-	-	-	-	-	-	3	3	-	-	-
C O 4	1	-	2	2	-	-	-	-	-	-	3	-	-	-	-	-	-	3	3	-	-	-
C O 5	1		2	2	-	-	-	-	-	-	3	-	-	-	-	-	-	3	3	-	-	-
C O 6	1	-	2	2	-	-	-	-	-	-	3	-	-	-	-	-	-	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	✓	✓		✓
CO 6	✓		✓	✓

Discipline Specific Electives

Discipline	COMMERCE				
Course Code	UK5DSECOM300				
Course Title	Stock Exchanges: Operations and Regulations				
Type of Course	Discipline Specific Elective (DSE)				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	0	4
Pre-requisites	Key knowledge on Indian financial system and its diverse financial products and services.				
Course Summary	The aim of the course is to equip the learner with a comprehensive understanding of the stock market operations and regulatory framework. The course further investigates the transformative impact of technology on trading through online platforms. It also examines market surveillance techniques employed by SEBI to ensure market integrity and prevent fraudulent activity.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Listing of Securities		10
	1	Merits and Demerits of Listing	2
	2	SEBI guideline on Listing	2
	3	SEBI(LODR) Regulations 2015 Listing requirements, procedure, fee	2
	4	Listing of rights issue, bonus issue, further issue	2
	5	Listing conditions of BSE and NSE – Delisting	2
II	Indian Stock Exchanges		14
	6	BSE – Different trading systems	3
	7	Share groups on BSE– BOLT System	3
	8	Different types of settlements - Pay-in and Pay-out	2
	9	Bad Delivery –Short delivery – Auction	2
	10	NSE –NEAT system	2
III	Stock Indices		12
	12	Meaning, Purpose, and Consideration in developing index	2
	13	Methods (Weighted - method, Weighted Average of Price Relatives method, Free-Float method)	2
	14	Stock market indices in India	3
	15	BSE Sensex - Scrip selection criteria – Construction –Other BSE Index	3
	16	NSE indices – S&P CNX Nifty.	2
IV	Technology enabled Trading		12
	17	Evolution of Technology in Stock Trading	3
	18	Mobile Apps- Ai powered Trading	3
	19	Block chain and Crypto currencies in Stock Exchanges	3

	20	Impact of Automation on Stock Trading Strategies	3
V	Investor Protection and Market Surveillance		12
	21	Investor Protection Measures by SEBI	3
	22	Grievance Redressal Mechanisms for Investors	3
	23	Market Surveillance Techniques	3
	24	Enforcement Actions by SEBI – Exit Policy	3

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand Listing process and analyse the regulatory mechanism of listing	U	1,10
CO-2	Explain the trading mechanism and apply skill in opening Demat account	U, Ap	5,6,10,
CO 3	Evaluate the mechanism of stock indices	E	10
CO 4	Evaluate and explain the relevance of technology in trading and acquire skill in opening accounts through Mobile Apps	E, C	6,10
CO 5	Explain the investors protection measures and surveillance mechanism in stock exchanges	U	5,10

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	Understand Listing process and analyse the regulatory mechanism of listing	PO-3,8 PSO-1,10	U			
CO-2	Explain the trading mechanism and apply skill in opening Demat account	PO-1,6 5,6,10,	U, Ap			
CO3	Evaluate the mechanism of stock indices	PO-1 PSO-10	E			
CO4	Evaluate and explain the relevance of technology in trading and acquire skill in opening accounts through Mobile Apps	PO-1,7 PSO-6,10	E, C			
CO 5	Explain the investors protection measures		U			

	and surveillance mechanism in stock exchanges	PO-1,8 PSO-5,10				
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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	2									3				
CO 2					2	2				3				
CO 3										3				
CO 4						3				3				
CO 5					2					3				

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1			3					2
CO 2	2					3		
CO 3	3							
CO 4	2						3	
CO 5	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	✓	✓		

Discipline	COMMERCE				
Course Code	UK5DSECOM301				
Course Title	Fintech				
Type of Course	DSE				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	3 hours	-	2 hours	5
Pre-requisites	Thorough knowledge on financial instruments and SEBI guidelines. Also have an interest in technology enabled trading.				
Course Summary	This course familiarises the students with technological advancement in finance. It equips the learners with the current trends like crypto currency, block chain, AI in FinTech, cyber security and protection of financial data.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to FinTech		12
	1	FinTech- Concepts- Evolution- Relevance	3
	2	Fin Tech in Banking & Finance	3
	3	Digital disruption in financial markets	3
	4	Innovation & Transformation in FinTech.	3
II	FinTech Trends		12
	5	Digital Banking – Concept – Features - Merits	2
	6	Peer to Peer lending– Concept – Features - Merits	3
	7	Robo advising– Concept – Features - Merits	3
	8	Payment-Tech– Concept – Features - Merits	2
III	AI in FinTech		8
	9	InsurTech– Concept – Features -Merits	2
	10	Credit scoring and AI implementation – Concept – Features -Merits	2
	11	Detection of Fraud– Concept – Features - Merits	2
	12	Business Intelligence– Concept – Features - Merits	2
IV	Block Chain & Crypto Currency		16
	13	Crowd Funding– Concept – Features - Merits	2
	14	Crypto currency-Concept, Demerits	2
	15	Cryptos- Bitcoin, Ethereum, Litecoin, Shiba Inu, Dogecoin Stable Coins- USDT/Tether, PAX Gold	4
	16	Utility Token- BAT (Basic Attention Token), Ether (ETH), WRX Token, Security/ Equity Token, Asset Tokens – NFT (Non- Fungible Tokens)	4
V	FinTech Security		12
	17	Block chain banking-concept	3
	18	Bloch chain in Cross Border Payments	3
	19	Cyber security and Financial Data protection	2
	20	Cyber security registration Act	3

	21	Hacking- Ethical & Unethical, Firewall setting & selection of IT Security products.	4
	22	Issues and challenges in ensuring FinTech security.	3

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the concept of FinTech and its evolution	U	6,10
CO-2	Compare digital banking methods	U	6,10
CO-3	Explain the concept of crypto_currencies	An	10
CO-4	Evaluate types of crypto_currencies and Crypto trading.	E	10
CO-5	Understand digital finance and concepts	U	6,10
CO-6	Evaluate ethics in financial technology	E	5,6,10
CO-7	Explaining the importance of cyber_security in financial data	An	5,6,10

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	Understand the concept of FinTech and its evolution	PO-7,1 PSO-6,10	U			
CO-2	Compare digital banking methods	PO-7 PSO-6,10	U			
CO3	Explain the concept of crypto currencies	PO-I,7 PSO-10	An			
CO4	Evaluate types of crypto_currencies and Crypto trading.	PO-1,6,7 PSO-10	E			
CO 5	Understand digital finance and concepts	PO-7 PSO-6,10	U			
CO6	Evaluate ethics in financial technology	PO-8 PSO-5,6,10	E			
CO7	Explaining the importance of cyber security in financial data	PO-7,8 PSO-	An			

		5,6,10			
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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				1				
CO 2						3				2				
CO 3										3				
CO 4										3				
CO 5						3				2				
CO 6					2	1				1				
CO 7					2	1				2				

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO8
CO 1	2						1	
CO 2							3	
CO 3	2						1	
CO 4	2					1	3	
CO 5							2	
CO 6								2
CO 7							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	✓			✓
CO 5		✓		✓
CO 6	✓			✓
CO 7	✓	✓		

Discipline	COMMERCE				
Course Code	UK5DSECOM302				
Course Title	Global Perspectives in Cooperatives				
Type of Course	DSE				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	hours	4
Pre-requisites	1. Basic Understanding about Cooperatives				
Course Summary	This comprehensive course delves into the cooperative movement, both domestically and internationally. It explores historical developments, various national models, and the role of international organizations like ICA in fostering cooperative growth. You'll examine contemporary trends like social enterprise, digital transformation, and the alignment of cooperatives with Sustainable Development Goals. By the end, you'll gain a strong understanding of cooperatives as a powerful tool for inclusive economic development and social change.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Co-operative Movement in Foreign Countries		18
	1	Origin and development of the co-operative movement in England - Robert Owen, William King, – Rochdale Model- Co-operative movement in Germany, Raiffeisen and Schulz - Co-operative movement in Denmark - Canada –Japan – Korea – Netherlands- Russia- Italy	6
	2	History of co-operative legislation in India - Co-operative Credit Societies Act 1904- Co-operative Societies Act 1912 - Constitutional entry.	6
	3	Multistate Co-operative Societies Act 1984 - Multistate Co-operative Societies Act 2002- 97th Constitutional Amendment Act 2011 - Multistate Co-operative Societies 2022 (Amendment)- ILO Resolution 193- Recommendation concerning Promotion of Cooperatives	10
II	International Organisations and Cooperatives		10
	4	Leading specialised organisations of ICA: International Co-operative Agricultural Organization (ICAO) -International Co-operative Banking Association (ICBA) - Consumer Cooperative Worldwide (CCW).	6
III	Role of International Cooperative Organisations		6
	5	Role of International Organisations in the Development of Co-operative Movement: International Labour Organization - World Bank- United Nations (UN).	8
IV	Recent Trends in Cooperatives		8
	6	Cooperative Social Enterprise – Relevance of Cooperatives in Social and Solidarity Economy – Cooperative entrepreneurship - Entrepreneurial Ecosystem Approach and its elements- Entrepreneurial Ecosystem Approach in Cooperative Youth Start-ups.	10

	7	Corporate Social Responsibility (CSR)- Cooperative Social Responsibility (Inbuilt values in cooperatives) – Alignment of Sustainable Development Goals and Cooperatives.	6
V	Cooperative Training Institutions Abroad and Collaborative Economy		12
	9	Cooperative College UK – The Canadian Centre for Cooperative Studies, University of Saskatchewan – International Centre for Cooperative Management, Saint Mary’s University, Canada - IKMA Angkasa Malaysia - IKOPIN University, Indonesia.	6
	10	Cooperatives and Circular economy, Informal economy, Care Economy, Funeral Cooperatives and Shared economy	6

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understanding the global roots of the cooperative movement, from the Rochdale pioneers to developments in countries like Germany, Denmark, and Japan. Also delves into the history of cooperative legislation in India, examining key Acts and Amendments that have shaped the legal framework for cooperatives in the country.	U	PSO-1,2
CO-2	Introduces the international network of organizations supporting cooperatives. Gain insights into the work of leading specialized ICA organizations like ICAO (agriculture), ICBA (banking), focusing on specific sectors that contribute to the global cooperative movement.	U	PSO-1,2
CO3	examines how international organizations like the ILO and World Bank contribute to the growth of cooperatives globally. You'll explore historical milestones like ILO Resolution 193 and analyze how the 97th Constitutional Amendment Act 2011 shapes India's cooperative environment.	U, E	PSO-1, 2
CO4	Explore how cooperatives are embracing social enterprise, fostering entrepreneurship, and aligning their values with the Sustainable Development Goals (SDGs). By the end, you'll understand how cooperatives are evolving to address social, economic, and environmental challenges.	U, An, E	PSO-2,3,12,14

CO5	Provides a global perspective on cooperatives, exploring their engagement with emerging areas like the circular economy, care economy, and shared economy. Also gain insights from leading international institutions dedicated to cooperative education and research.	An, E	PSO-12
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R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create

Recommended Books

- Bedi R.D., (1980) Theory, History and Practice of Cooperation, Loyal Book Depot, Meerut.
Hajela T.N, (2010) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi
Krishnasamy O.R. (1985), Fundamentals of Cooperation, S. Chand & Co., New Delhi. 4.
Sharada V, (1986) Theory of Cooperation, Himalaya Publishing House, Bombay.
Hajela T.N (2010) Cooperation- Principles, Problems and Practice, Ane Books Pvt., Ltd, New Delhi
Bedi. R.D (1997) Cooperation in Foreign Countries, Himalaya Publications, Mumbai
Christabell P.J. (2022) Social and solidarity economy experiments and experiences, Publishers and Distributors, New Delhi.
Aldo Alvarez-Risco, Marc A. Rosen, Shyla Del-Aguila-Arcentales, (2023), Towards a Circular Economy: Transdisciplinary Approach for Business (CSR, Sustainability, Ethics & Governance)

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

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Understanding the global roots of the cooperative movement, from the Rochdale pioneers to developments in countries like Germany, Denmark, and Japan. Also delves into the history of cooperative legislation in India, examining key Acts and Amendments that have shaped the legal framework for cooperatives in the country.	PSO-1,2	U		L	-

CO-2	Introduces the international network of organizations supporting cooperatives. Gain insights into the work of leading specialized ICA organizations like ICAO (agriculture), ICBA (banking), focusing on specific sectors that contribute to the global cooperative movement.	PSO-1,2	U		L	-
CO-3	examines how international organizations like the ILO and World Bank contribute to the growth of cooperatives globally. You'll explore historical milestones like ILO Resolution 193 and analyse how the 97th Constitutional Amendment Act 2011 shapes India's cooperative environment.	PSO-1, 2	U, E		L	-
CO-4	Explore how cooperatives are embracing social enterprise, fostering entrepreneurship, and aligning their values with the Sustainable Development Goals (SDGs). By the end, you'll understand how cooperatives are evolving to address social, economic, and environmental challenges.	PSO-2,3,12,14	U, An, E		L	-
CO-5	Provides a global perspective on cooperatives, exploring their engagement with emerging areas like the circular economy, care economy, and shared economy. Also gain insights from leading international institutions dedicated to cooperative education and research.	PSO-12	An, E		L	-

F-Factual, C- Conceptual, P-Procedure al, M-Metacognitive

Mapping of COs with PSOs and POs:

	PO1	PO2	PO3	PO4	PO5	PO6	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	-	-	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO 2	1		-	-	-	-	-	3	2	-	-	-	-	-	-	-	-	-	-	-	-

CO 3	1	-	-	-	-	-	-	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO 4	1	-	-	-	-	-	-	-	2	3	-	-	-	-	-	-	-	-	3	-	3
CO 5	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	UK5DSECOM303				
Course Title	Co-operative Legal Framework				
Type of Course	DSE				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	hours	4
Pre-requisites	1. Basic understanding of cooperatives and its history				
Course Summary	Students will gain a thorough understanding of the legal and regulatory environment that shapes the operations of cooperatives in India, particularly in Kerala. They will be equipped to navigate the legal aspects of cooperative formation, governance, dispute resolution, and closure.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Cooperative Legislations in Kerala		12
	1	Significance of co-operative law- Functions of co-operative law - Relevance of Cooperative law - Cooperative laws around the globe.	4
	2	Evolution of co-operative legislation in Kerala - Kerala Co-operative Societies Act and Rules 1969 – Preamble – Registration - Byelaws, Amendment of bylaws, Amalgamation and division – Change in Liability	4
	3	Membership in cooperatives- Qualification and disqualification members - Rights and liabilities –Removal and Expulsion of members – powers and privileges of members –withdrawal and transfer of shares – Restriction on transfer and of holding shares – Nomination by members- Privileges of cooperatives.	4
II	Management Structure		12
	4	Role of Officials in Cooperative Management - Registrar of Cooperative Societies and his Role - General Body of Members - Board of Directors- Managing Committee - Functions of Board of Directors.	6
	5	Powers and Functions of Chairman/ President-Duties and Functions of Secretary of Cooperative Societies - Office Organization-Office correspondence -The organisational structure of the Department of Co-operation and Directorate of Cooperative Audit. Functional Registrars	6
III	Management of Societies		16
	6	Annual General Body Meeting, Special General Body Meeting -Powers of General body - Representative General Body, Committee, Reservations, disqualification of committee members - Election, Supersession- Administrator /Administrative committee- Properties and funds of co-operative societies - Disposal of net profit,	10
	7	Co-operative Education Fund, Investments of funds; Maintenance of Fluid Resources - Statutory compliance obligations under the cooperative Societies Act - Filing of annual returns audit requirements, and financial	6

		disclosures- Compliance with IT and GST laws and regulatory authorities - maintenance of books and registers.	
IV	Audit Inspection and Inquiry		8
	7	Audit, Team audit, Director of Cooperative Audit – Rectification of defects- Audit fees/audit cost - Audit classification - Statutory reserves and free reserves - Statutory enquiry inspection- Surcharge - Proceedings assessment of damages against office bearers	8
V	Settlement of Disputes and Winding Up		12
	8	Reference of disputes- Settlement of disputes – Arbitration and award, executions of orders, awards and decrees -Appeal review and revision – Cooperative Tribunal – Cooperative Ombudsmen - Constitution and powers – Offences and penalties - Inquiry, supervision and inspection, Seizure of books and records	6
	9	Winding up and dissolution of co-operative societies – Appointment and powers of liquidator – Procedures – Settlement of claims.	6

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understanding of the importance of cooperative law as the foundation for establishing, governing, and regulating cooperatives effectively	U	PSO-1,2
CO-2	Students will gain a thorough understanding of the Kerala Co-operative Societies Act and Rules 1969.	U	PSO-1,2
CO3	Equips you with the knowledge and skills to effectively govern a cooperative society. Will be able to contribute to the responsible and legal operation of a cooperative society.	U	PSO-1,2
CO4	Proper analysis on the audit aspect in a cooperative society	U	PSO-1,2
CO5	An understanding of arbitration, tribunals, ombudsman mechanisms, and the legal framework for handling disputes, business closure, and debt settlement within the cooperative sector.	U	PSO-1,2

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

Recommended Books

Hajela T.N., (2010) Cooperation, Principles, Problems and Practice, Ane Books Private Ltd.
Kumar G.S., (1978) New Dimensions of Cooperative Management, Himalaya Pub., House, Delhi.

Kulandiswamy V., (1998) Principles and Practice of Cooperative Management, Rainbow Publications, Coimbatore.

Ramkishan Y., (2003) Management of Cooperatives, Jaico Publishing House, New Delhi.

Kerala Cooperative Societies Act 1969

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

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Understanding of the importance of cooperative law as the foundation for establishing, governing, and regulating cooperatives effectively	PSO-1,2	U		L	-
CO-2	Students will gain a thorough understanding of the Kerala Co-operative Societies Act and Rules 1969.	PSO-1,2	U		L	-
CO-3	Equips you with the knowledge and skills to effectively govern a cooperative society. Will be able to contribute to the responsible and legal operation of a cooperative society.	PSO-1,2	U		L	-
CO-4	Proper analysis on the audit aspect in a cooperative society	PSO-1,2	U		L	-
CO-5	An understanding of arbitration, tribunals, ombudsman mechanisms, and the legal framework for handling disputes, business closure, and debt settlement within the cooperative sector.	PSO-1,2	U		L	-

F-Factual, C- Conceptual, P-Procedure al, M-Metacognitive

Mapping of COs with PSOs and POs:

	PO1	PO2	PO3	PO4	PO5	PO6	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	-	-	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO 2	1		-	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO 3	1	-	-	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO 4	1	-	-	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO 5	1	-	-	-	-	-	-	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		✓		✓
CO 6			✓	

Discipline	COMMERCE				
Course Code	UK5DSECOM304				
Course Title	Export-Import Management				
Type of Course	DSE				
Semester	V				
Academic Level	300 – 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4	-	-	-
Pre-requisites	1. UK202DSECOM – INTERNATIONAL BUSINESS				
Course Summary	Export-Import Management deals with the need of Export Management at National level, international level and Business level and highlighted the importance of imports in International Trade. In addition to that, it mainly deals with different documents involved in the process of exporting and importing of goods and services from one country to another. The subject also covers the procedures involved from pre-shipment to post-shipment for both export and import of goods and services.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Preliminaries for Export & Import		12
	1	Meaning of Export – Classification – Strategy and Preparation for Export Marketing – Export Marketing Organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit.	6
	2	Meaning of Import-Preliminaries: Liberalization of imports, Negative list of imports, Categories of importers, Special Schemes for importers, License – Duty Entitlement Passbook Scheme, Harmonized IEC code number, EPCG scheme	6
II	Export Import Management		12
	1	Export Management-Need for Export Management at National level, international level and Business Level-Types of export risk involved in international business-Export finance	4
		Support Institutions to facilitate Exports-Export Credit Guarantee Corporation (ECGC), Exim Bank of India, India Trade Promotion Organisation (ITPO), Export Inspection Council (EIC), Indian Institute of Packaging (IIP)-Export Management-Issues and Challenges	4
	2	Import Management-Importance of imports in International Trade-Mechanics of Importing. Problems and Issues in Import Management	4
III	Export Import Documentation		14
	1	Aligned Documentation System (ADS), Rationale of Documentation, Various types of Tariffs, Export Documents: Commercial Invoice, Shipping Bill, Certificate of origin, ISO 9000 – Procedure for obtaining	10

		ISO 9000 – BIS 14000 Certification, Consular Invoice, Mate’s Receipt, Bill of Lading, GR form, Bill of exchange, Letter of Credit	
	2	Import Documents: Bill of entry, Certificate of Inspection, Certification of Measurement, Freight Declaration	4
IV	Import Procedure		
	1	Import Procedure – Steps in Import Procedure – Legal Dimensions of Import Procedure – Customs Formalities for Imports – Warehousing of Imported goods – Exchange Control Provisions for Imports – Retirement of Export Documents.	10
V	Export Procedure		12
	1	Export Procedure – Export Contract – Forward Cover – Export Finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment Inspection – Methods of Pre-shipment Inspection – Marine Insurance – Role of Clearing and Forwarding Agents – Shipping and Customs Formalities – Customs EDI System – Negotiation of Documents – Realisation of Exports Proceeds.	12

Recommended Books

Mahajan M.I., A Guide on Export Policy, Procedures and Documentation, Snow White Publications, New Delhi

Acharya & Jain, Export Marketing, Himalayan Publishing.

B.K. Chaudhari and O.P. Agarwal, Foreign Trade and Foreign Exchange, Himalayan Publishing.

D.C. Kapoor, Export Management, Vikas Publishing House

Francis Cherunilam, International business: Text and cases-PHI Learning Pvt Ltd, New Delhi

Khushpat S. Jain, Export Import Documentation and Procedure, Himalayan Publishing.

Mahajan M.I., Exports – Do it Yourself, Snow White Publications, New Delhi

Mahajan M.I., Import – Do it Yourself, Snow White Publications, New Delhi

Ministry of Commerce, Handbook of Import-Export Procedures, Government of India, New Delhi

Parasu Ram, Export: What, Where and How, Anupam Publishers, Delhi

T.A.S Balagopal, Export Marketing, Himalaya Publishing House

Website

<https://www.indiantradeportal.in/>

<https://corporatefinanceinstitute.com/>

<https://services.india.gov.in/>

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO1	Identify the Preliminaries for Export and Import for carrying		PSO-1

	out International Trade and what are the various methods of export payment available.	Understand	
CO2	Analyse the various financial support for promoting export	Analyse	PSO-1,5
CO3	Compare the various types of export and import documents used in International Business and understand the concept of Aligned Documentation System.	Understand	PSO-5
CO4	Explain the steps involved in export and Import.	Understand	PSO-5

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	Identify the Preliminaries for Export and Import for carrying out International Trade and what are the various methods of export payment available.	1/1	U	F	-	-
2	Analyse the various financial support for promoting export	1/1,5	A	F,C	-	-
3	Compare the various types of export and import documents used in International Business and understand the concept of Aligned Documentation System.	1/5	U	F,C	-	-
4	Identify the steps involved in export and Import.	1/1	U	P	-	-

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	1	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 2	1	-	-	-	3	-	-	-	-	-	-	-	-	-
CO 3	-	-	-	-	2	-	-	-	-	-	-	-	-	-
CO 4	-	-	-	-	1	-	-	-	-	-	-	-	-	-

Mapping of COs with POs:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	1	-	-	-	-	-	-	-
CO 2	1	-	-	-	-	-	-	-
CO 3	1	-	-	-	-	-	-	-
CO 4	1	-	-	-	-	-	-	-

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	UK5DSECOM305				
Course Title	International Financial Management				
Type of Course	DSE				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4hours	-	hours	4
Pre-requisites	UK201DSECOM INTERNATIONAL BUSINESS				
Course Summary	This course aims to provide students with an in-depth knowledge on International financial management, international flow of funds, Foreign Direct Investment and can develop knowledge, capability and skills necessary for making sound financial decisions.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	International Financial Management		14
	1	International Financial Management- Importance, nature, scope- Finance function —Developments in International Financial Management, International Financial Management Vs Domestic Financial Management. Financial Management of MNCs. Role of International Financial Manager in Multinational Corporations.	7
	2	Emerging challenges in International Financial Management, Relationship between IFM and other management areas- International Financial environment, Components of global financial markets -Recent trends in global financial markets.	7
II	Foreign Exchange Instruments		
	3	Equity instruments: Depository Receipts – Types: ADR - GDR- IDR	
	4	Debt Instruments – International Bonds: Foreign Bond, Global Bond, Euro Bond - Convertible Bonds - Floating Rate Notes - Quasi instruments –Euro Notes- - Financial Swaps - Parallel loans and back-to-back loans	
III	International Flow of Funds		10
	5	International Flow of Funds: Balance of Payments (BOP)-Fundamentals of BOP- Accounting components of BOP- Factors affecting International Trade Flows-Agencies that facilitate international flows- Indian BOP Trends. International Monetary System: Evolution- Current Exchange Rate Arrangements-Economic and Monetary Union (EMU).	10
IV	International Direct Investment		12
	7	Concept-Types-Theories of foreign Direct Investment-Current issues in Foreign Direct Investment-FDI in India-Opening up of various sectors-Foreign Institutional Investors (FIIs)-Role	12
V	International Investment Decisions		12

	8	International Investment Decisions -- Appraisal of Foreign and Domestic Projects -Risks involved in International Investment Decisions-currency risk-political risk-inflation risk-country risk	12
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Recommended Books

Foreign Exchange and Risk Management by C Jeevanandam, Sultanchand and Sons.
 International Financial Management by V.K. Bhalla, Anmol Publications.
 International Financial Management by Madhu Vij, Excel Books.
 International Financial Management by P.G. Apte.
 International Financial Management by Alan Shapiro, Prentice Hall of India
 Daniels, John, Ernest W. Ogram and Lee H. Redebungh, International Business, Environments and Operations.
 Kapoor ND, Commercial Law; Sultan Chand & Co., New Delhi
 Lew, Julton D.M and Clive Stand brook (eds), International trade law and Practice, Euromoney Publications, London.
 Schmothoff C.R: Export Trade, The Law and Practice of International Trade.
 Motiwal OP, Awasthi H, International Trade – The Law and Practice, Bhowmik and Company, New Delhi.

Website

<https://icmai.in/>

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO1	Build a commitment to acquiring and understanding International Financial Management	Understand	PSO 1
CO2	Identify the Recent trends in global financial markets.	Analyse	PSO 1,5
CO3	Develop an ability to apply International financial management skills in various multinational companies	Apply	PSO 5
CO4	Distinguish the working of different equity instruments	Analyse	PSO 1
CO5	Decide the most appropriate foreign investment avenues	Evaluate	PSO 1

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	Build a commitment to acquiring and understanding International Financial Management	1/1	U	F		
2	Identify the Recent trends in global financial markets	1/5	A	F		
3	Develop an ability to apply International financial management skills in various multinational companies	1/5	A	E, C		
4	Distinguish the working of different equity instruments	1/1	A	P		
5	Decide the most appropriate foreign investment avenues	1/1	E	F		

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

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO 5	PSO 6	PO1	PO2	PO3	PO4	PO5	PO6
CO 1	1											
CO 2	1				3							
CO 3					3							
CO 4	1											
CO 5	1											

Mapping of COs with POs:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	1	-	-	-	-	-	-	-
CO 2	1	-	-	-	-	-	-	-
CO 3	1	-	-	-	-	-	-	-
CO 4	1	-	-	-	-	-	-	-

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	UK5DSECOM306				
Course Title	Computerised Accounting				
Type of Course	DSE				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	3 hours	-	2 hours	5
Pre-requisites	Sound knowledge in accounting rules, principles and preparation of accounts. Must have essential understanding about tax computation and preparation of returns under GST				
Course Summary	This course equips to prepare accounts and GST returns using accounting software.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Accounting Software (Tally prime 4.1)		12
	1	Introduction- Features of Tally Prime, Company Creation and Setting up Company Features in Tally Prime, Getting Started with Tally Prime, Navigating from Anywhere to Anywhere in Tally Prime, F12 Configuration in Tally Prime, Alter Company Details, Shut the Company	6
	2	Maintaining Chart of Accounts: - Chart of Account Creation of Masters in Tally Prime, Accounting Masters, Inventory Masters, Alteration of Masters in Tally Prime, Deletion of Masters in Tally Prime, Multi-Masters Creation and Display of Chart of Accounts, Multi Groups Creation, Multi Ledgers Creation, Multi Stock Groups Creation, Multi Stock Items Creation	6
II	Recording and Maintaining Accounting Transactions and Data Security		12
	1	Recording Transactions in Tally, Recording Accounting Vouchers in Tally Prime, Receipt Voucher (F6), Contra Voucher (F4), Payment Voucher (F5), Purchase Voucher (F9), Sales Voucher (F8), Debit Note Voucher (Alt+F5), Credit Note Voucher (Alt+F6), Journal Voucher (F7). Banking Payments- Payment Advice, Bank Reconciliation-Manual Bank Reconciliation, Auto Bank Reconciliation	6
	2	Security Control:- Activation of Security Control, Creation of Security Levels (User Roles), Creation of Users And Passwords for Company, Accessing the company using Security Levels, Tally Vault	6
III	Purchase and Sales Order Management		16
	1	Purchase Order Processing:- Recording of Purchase Order, Recording of Receipt Note Voucher, Recording Rejections Out Voucher, Recording Purchase Voucher, Recording Debit Note Voucher, Recording Payment Voucher	8

	2	Sales Order Processing:- Recording of Sales Order In TallyPrime, Recording Delivery Note Voucher, Recording Rejections In Voucher, Recording of Sales Voucher, Recording Receipt Voucher	8
IV	Generating and Printing Reports		8
	1	On the Fly Reporting- Bird's eye View/Drill Down Display, Drill Down Display, Date/Period Based Reporting & Comparing. Inventory Reports- Stock Summary, Godown-wise Stock Availability, Movement Analysis, Stock Query	4
	2	Financial Reports:- Balance Sheet, Profit & Loss A/c, Books & Registers, Sales Register, Purchase Register, Printing of Invoice and Report	4
V	Goods and Services Tax		12
	1	Introduction to GST:- Invoicing, Debit Note, Credit Note/Supplementary Invoice, Receipt Voucher, E-Way Bill. GST in Tally Prime- Creation of Company and Activating GST at Company Level, Introducing Capital into the Business, Creation of Masters in Tally Prime. Hierarchy of Calculating Tax in Transactions- Defining GST Rates at Company Level, Defining GST Rates at Stock Item Level, Defining GST Rates at Ledger Level	6
	2	Recording GST compliant transactions:- Accounting Intrastate Supply of Goods, Accounting Interstate Supply of Goods, Accounting Purchase and Sales Returns of Goods with GST, E-Way Bill Report in Tally, Export for e-Way Bill Report, Exporting Bulk or Consolidated e-Way Bill invoices, Update e-Way Bill Information, Input Tax Credit Set Off against Liability, GST Tax Payment, Timeline for payment of GST tax, Modes of Payment, Challan Reconciliation. Filing GST Returns in Tally Prime- Filing GSTR-1 Returns, Filing GSTR-3B Returns, Filing GSTR-9 Returns - GST Annual Computation	6

Recommended Books/Readings

Weiss, Earl. On Guard Inc.: A computerized accounting information system. New York, N.Y: Macmillan

Dodd, Francis J. (1992) Practical computerised accounting systems. Oxford: NCC Blackwell,

Namrata Agarwal (2000) Financial Accounting on Computers

Institute of Computer Accountants . Tally, Vikas Publishing House, New Delhi.

Tally Academy . Tally Manual.

TALLY Prime , Computech Publications Ltd., New Delhi.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the basic concept of accounting software	U	PSO 6
CO-2	Construct accounting vouchers and data security	Ap	PSO 6,7
CO-3	Prepare purchase and sales orders	Ap	PSO 6,7
CO-4	Generate and print reports from accounting statements	Ap	PSO 6,7
CO-5	Compute GST and file GST returns	Ap	PSO 6,7

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

Note: 1 or 2 COs/module

Name of the Course: Credits: 3:0:2 (Lecture:Tutorial:Practical)

CO No.	CO	PO/PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the basic concept of accounting software	PSO -6	U	C	L	P
2	Construct accounting vouchers and data security	PSO- 6,7	Ap	P	L	P
3	Prepare purchase and sales orders	PSO 6,7	Ap	P	L	P
4	Generate and print reports from accounting statements	PSO-6,7	Ap	P	L	P
5	Compute GST and file GST returns	PSO-6,7	Ap	P	L	P

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

Mapping of COs with PSOs and POs :

	PS O1	PSO 2	PSO 3	PSO4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1		-	-	-	-	1								
CO 2			-	-	-	1							1	
CO 3	-	-		-	-	2	1						2	
CO 4	-	-			-	3	2						2	
CO 5	-		-	-	-	3	1						2	

	PO 1	PO2	PO 3	PO4	PO 5	PO 6	PO 7	PO 8
CO 1	1		-		-	-		
CO 2	1				-			
CO 3	1	2			-		2	1
CO 4	1	2	1		-		2	1
CO 5	1	2	1		-			1

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/Practicum

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	UK5DSECOM307				
Course Title	Project Methodology				
Type of Course	DSE				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	3 hours	-	2 hours	5
Pre-requisites	1. To have clear idea about various aspects of project 2. In-depth knowledge about office automation				
Course Summary	Helps to analysis data interpretation through spreadsheet				

Detailed Syllabus:

Module	Unit	Contents	Hrs
I	Overview of Project		12
	Meaning, purpose, significance of ethical conduct in project, classification of project based in its purpose (basic, applied, evaluation, action) Scientific thinking – types of reasoning, critical thinking, importance of existing knowledge (review of literature)		
II	Elements of Project		8
	Concepts, Constructs, Definition – Theoretical & operational, theory, literature review and its importance, models, questions and objectives, project design and methodology		
III	Qualitative & Quantitative Analysis (SPREADSHEET)		16
	Qualitative & quantitative project, concept of measurement, concepts of statistical population, sample, sampling frame, sampling error, sample size, non-response, characteristics of a good sample, simple random sample, systematic sample, stratified random sample & multi stage sample, determining size of the sample, practical consideration in sampling & sample sizes		
IV	Data analysis		12
	Univariate analysis (frequency tables, bar charts, pie charts, percentages) Bivariate analysis – cross tabulations and chi square test including testing hypothesis of association		
V	Interpretation of data & Project documentation		12
	Organisation of project report, overview of problem statement, scope & domain, review of literature related to problem domain, identifying the technical gap to be addressed, motivation for the problem statement, challenges and issues to be addressed, expected outcomes of the project work, overall framework of the proposed project work, implementation platform and bibliography		

Recommended Books

James P Lewis Fundamentals of Project Management, 3rd edition,
Joseph Heagney Fundamentals of Project Management, 5th edition,
Paul Roberts Guide to project management, 2nd edition,
John Rakos Practical Guide to project management documentation

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the basic concept of projects and scientific thinking	U	PSO 1,6,12
CO-2	Illustrate the elements of a project	U	PSO 2,6,12
CO-3	Understand the basics of sampling	U	PSO3, 6,12
CO-4	Apply spreadsheet technology for data analysis	Ap	PSO 6,12
CO-5	Apply technology in project documentation	Ap	PSO 6,12

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

Note: 1 or 2 COs/module

Name of the Course: Credits: 3:0:2 (Lecture: Tutorial: Practical)

CO No.	CO	PO/PS O	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Overview of Project		U	F, C	L	
2	Elements of Project		U	C, P	L	P
3	Qualitative & Quantitative Analysis		U	C, P	L	P
4	Data analysis		AP	P	L	P
5	Interpretation of data & Project documentation		AP	P, M	L	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	PSO 10	PSO 11	PSO 12	PSO 13	PSO 14
CO 1		-	-	-	-									
CO 2			-	-	-	1							1	
CO 3	-	-		-	-	2							2	
CO 4	-	-			-	2							2	
CO 5	-		-	-	-	2							3	

	PO 1	PO2	PO 3	PO4	PO 5	PO 6	PO 7	PO 8
CO 1	1		-		-	-		
CO 2					-			
CO 3	2				-		1	1
CO 4	1	2			-		1	1
CO 5	2	2	1		-		1	1

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	UK5DSECOM308				
Course Title	Retail Management				
Type of Course	Discipline Specific Elective (DSE)				
Semester	V				
Academic Level	300 – 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	0 hours	4
Pre-requisites					
Course Summary	The objective of the course is to familiarize with the concept of retail management, factors in selecting location of store, analyse the buying and selling mechanism of merchandise and the pricing strategies of retailers. The course also aims in inculcating the skill in preparing merchandise visualizing/ Buying process /selling process/ pricing mechanism				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction		12
	1	Definition and Scope of Retailing	3
	2	Functions of retailers	3
	3	Benefits of Retailing – Benefits for Customers, Manufactures and Wholesalers	3
	4	Retail Formats—Store Based Formats, Non-Store Formats	3
II	Store Layout		12
	5	Store Layout, Design and visual merchandising	3
	6	Objectives of a Good Store Design	3
	7	Types of Design-Leveraging Space: In Store Kiosks	3
	8	Visual Merchandising – Merchandise Presentation Techniques	3
III	Buying and selling Process in Retail shops		16
	9	Buying Systems- Staple Merchandise, Fashion Merchandise	4
	10	Merchandise Budget Plan-Retail Selling Process	3
	11	Store staffing and scheduling	2
	12	Retail Floor and shelf management	2
	13	Store administration and facilities management	2
	14	Point of Sales management	2
15	Mode of Payment- cash and cashless options	1	
IV	Pricing policies of retailers		8
	16	Merchandise Pricing – Setting the Retail Price	1

	17	Pricing Objectives	1
	18	Pricing strategies	2
	19	Pricing Methods	2
	20	Pricing Adjustments – Price Discrimination	2
V	Trends in Retailing		12
	21	Global Retail Scenario and Indian Retail Scenario	2
	22	Exclusive and Multi brand stores	2
	23	Private labels and Loyalty Programs	2
	24	Prospects of Retailing in India	2
	25	Impact of FDI in Retailing	2
	26	Legal and Ethical Issues in Retailing	2

Recommended Books

Berman and Evans, “Retail Management”, Prentice Hall 2018
 Davis and Ward, Managing Retail Consumption, John Wiley & Sons 2020
 Dunne, Lusch and Gable, “Retailing”, South-Western 2020
 Gibson Vedamani ,Retail Management –Functional Principles and Practices, Jaico Books, 2020
 Levy and Weitz, “Retailing Management”, Irwin 2021
 Rosemary Varley and Mohammed Rafiq “Principles of Retail Management”, Macmillan,2018
 Gibson Vedamani, Retail Management,Functional Principles and Practices,Jaico Books, Second Edition, 2004.
 Michael Levy and Barton A. Weitz, Retail Management,Tata McGraw Hill, FifthEdition, 2004.
 9 . Retail Management, ICFAI Center for Management Research Publication

Course Outcome

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the relevance of retailing and classify the various types of retailers	U	PSO 9 PSO 3 PSO 12
CO-2	Explain the store design and its importance	, U E	PSO 9 PSO 3
CO-3	Analyze the technique of Buying and selling of merchandise in Retail stores	An	PSO 9 PSO 12
CO-4	Analyze the pricing strategies of retailers	An	PSO 9 PSO 3 PSO 12
CO-5	Familiarize the retailing scenario in India Skill in preparing merchandise visualizing/ Buying process /selling process/ pricing mechanism	Ap,C	PSO 9 PSO 12

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	Understand the relevance of retailing and classify the various types of retailers	PSO 9 PSO 3 PSO 12		F, C		
2	Explain the store design and its importance	PSO 9 PSO 3		P		
3	Analyze the technique of Buying and selling of merchandise in Retail stores	PSO 9 PSO 12				
4	Analyze the pricing strategies of retailers	PSO 9 PSO 3 PSO 12				
5	Familiarize the retailing scenario in India Skill in preparing merchandise visualizing/ Buying process /selling process/ pricing mechanism	PSO 9 PSO 12				

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

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO 1	-	-	1	-	-	-	-	-	3	-	-	1
CO 2	-	-	2	-	-	-	-	-	3	-	-	-
CO 3	-	-	-	-	-	-	-	-	3	-	-	1
CO 4	-	-	2	-	-	-	-	-	3	-	-	2
CO 5	-	-	-	-	-	-	-	-	3	-	-	1

Mapping of CO s with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	-	-	-	-	-	-	-
CO 2	2	3	-	-	-	-	-	-
CO 3	-	-	2	-	-	-	-	-

CO 4	-	-	3	-	-	-	-	-
CO 5	-	-	-	-	-	-	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	COMMERCE				
Course Code	UK5DSECOM309				
Course Title	Advertising and Sales Promotion				
Type of Course	Discipline Specific Elective (DSE)				
Semester	V				
Academic Level	300 – 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4	-	0	4 hours
Pre-requisites					
Course Summary	This course introduces students to the fundamental concepts and practices of advertising and sales promotion. Students will gain the knowledge and skills necessary to create and evaluate innovative strategies in advertising and sales promotion.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Advertising		10
	1	Advertising- Concept, nature, classification, Advertising as a tool of communication, Objectives and Functions. Advertising process.	3
	2	Types of Advertising: Commercial advertising, non-commercial advertising, Classified and Display advertising, Comparative advertising, Co-operative advertising.	3
	3	Major players in advertising; Advertising agencies-meaning, types, major advertising agencies in India.	4
II	Advertising and Media		12
	4	Advertising Copy- Concept, Classification, Characteristics Of A Good Advertisement Copy, Copy Layout, And Elements In Copy Layout. Design-Design Principle, Preparation of Advertisement Copy – Copyright – Advertisement Mix	4
	5	Copy Testing: Concept, Methods - Pre-Test Method, Post Test Method Concurrent Method.	5
	6	Creativity In Advertising: Meaning Of ‘Advertising Creativity’, Concept of AIDA (Attention, Interest, Desire, Action) Storytelling and Emotional Connection In Advertising, Exploring Different Creative Strategies In Advertising	3
III	Media Planning & Advertising Budget		14
	7	Media Planning; Type -Print, Television, Radio, Internet, Mobile. Role of Media In Advertising, Factors Influencing The Selection of A Media For Advertising, Impact of Social Media In Advertising.	5
	8	Digital Media Advertising: Concept, Meaning Tools & Techniques, Programmatic Advertising & Real-Time Bidding (RTB). Emerging Technologies In Advertising: AI, Big Data.	5
	9	Advertising Budget: Concept, Procedures for The Preparation of Advertising Budget, Approaches For Determining The Size Of Budget, Top-Down Approach Or Affordable Method, Bottom Up Approach.	4

		Regulations Of Advertising, Advertising Standards Council Of India (ASCI).	
IV	Sales Promotion strategies		12
	10	Sales Promotion; Concept, Nature, Objectives, Need & Importance, Types- Consumer Promotion, Retail Promotion and Trade Promotion.	3
	11	Consumer Promotion- Concept, Sample, Coupon, Contest, Premium, Cash Refund And Rebate, Price Off Offer, Consumer Sweepstakes, Loyalty Programmes.	3
	12	Retail Promotion-Concept, Price Off, Display and Point Of Purchase Material, Cooperative Advertising.	2
	13	Trade Promotion: Concept, Methods - Dealer Premiums, Advertising Material, Store Demonstration, Special Displays, Special Discounts, Push Money.	2
	14	Sales Promotion Budget- Concept, Promotional Planning, Budgeting, And Scheduling, Preparation Of Sales Promotion Budget.	2
V	(Integrated marketing Communication)		12
	14	IMC- Definition –Importance – Evolution - Process	4
	15	The role of sales promotion in the marketing strategy; comparison sales promotion with advertising, personal selling and publicity. Ethical considerations in sales promotion practices.	3
	16	Linking advertising and sales promotion; planning-advertising-sales promotion. sales promotion design-concept, preparation of sales promotion design, Digital media and sales promotion.	5

Recommended Books

- Wells, W., Moriarty, S., & Burnett, J. (2022). Advertising principles and practice: A global approach (9th ed.). Pearson Education Limited.
- Belch, G. E., & Belch, M. A. (2023). Advertising and promotion: An integrated marketing communications approach (12th ed.). McGraw-Hill Education.
- Schultz, D. E., Tannenbaum, B. E., & Allen, R. F. (2022). Integrated marketing communications: Building customer relationships (6th ed.). Pearson Education Limited.
- Kazmi & Batra, Advertising & Sales Promotion, Excel Books, 2008
- Aaker, Batra & Myers, Advertising Management; Prentice Hall, India. 2008
- Kruti Shah & Alan D'souza, ADVERTISING & PROMOTION, Tata McGraw-Hill New delhi, 2009.
- Blattberg, Robert C., Thomas N. Gundlach, and John D. Robertson. Sales Promotion: Concepts, Methods, and Applications. Prentice Hall, 1994.
- Duncan, Michael D., and Alvin C. Burns. Digital Marketing & Promotion: A Customer-Centric Approach. McGraw-Hill Education, 2017.
- Mitchell, Donald R. Advertising & Sales Promotion: Integrated Marketing Communications. McGraw-Hill Education, 2011.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Remembering Promotion mix.	Remembering	PSO 9 PSO 3 PSO12
CO-2	Understand the different methods of advertising and sales promotion.	Remembering, Understanding	PSO 9 PSO 3
CO3	Able to prepare Advertising copy.	Analyse Apply	PSO 9 PSO 3
CO4	Evaluate the impact of social media on advertising and sales promotion	Evaluate	PSO 9 PSO 6
CO5	Adopt creativity in developing Advertisement messages and sales promotion strategies.	Create	PSO 9 PSO 12

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	Remembering Promotion mix.	PSO 9 PSO 3 PSO12		F, C		
2	Understand the different methods of advertising and sales promotion.	PSO 9 PSO 3		P		
3	Able to prepare Advertising copy.	PSO 9 PSO 3				
4	Evaluate the impact of social media on advertising and sales promotion	PSO 9 PSO 6				
5	Adopt creativity in developing Advertisement messages and sales promotion strategies.	PSO 9 PSO 12				

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

Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12
CO 1	-	-	1	-	-	-	-	-	3	-	-	1
CO 2	-	-	2	-	-	-	-	-	3	-	-	-
CO 3	-	-	2	-	-	-	-	-	3	-	-	-
CO 4	-	-	-	-	-	2	-	-	3	-	-	-
CO 5	-	-	-	-	-	-	-	-	3	-	-	1

Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	-	-	-	-	-	-	-
CO 2	2	3	-	-	-	-	-	-
CO 3	-	-	2	-	-	-	-	-
CO 4	-	-	3	-	-	-	-	-
CO 5	-	-	-	-	-	-	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	UK5DSECOM310				
Course Title	Income Tax Assessment				
Type of Course	DSE				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4			4
Pre-requisites	An Understanding in the Income Tax Act and personal income tax				
Course Summary	This Course will develop a skill to compute the tax liability of Persons as per the Income Tax Act and file the Income Tax Return.				

Detailed Syllabus:

Module	Unit	Contents	Hrs
I	Deductions from GTI		10
	1	Overview of Deductions- concept, purpose & significance	3
	2	Chapter VIA Deductions- Deductions u/s 80 C to 80 U	7
II	Clubbing and Aggregation of Income		8
	3	Introduction to Clubbing and Aggregation of Income- Objectives and rationale	2
	4	Types of Income Subject to Clubbing, Provisions for Clubbing of Income and aggregation	4
	5	Provisions of set-off and carry forward of losses.	2
III	Assessment of Individuals and HUF		17
	6	Computation of Tax Liability of Individuals and HUF Retirement Benefits	6
	7	Applicability of Alternate Minimum Tax u/s 115JC	3
	8	Assessment of HUF	4
	9	Agricultural Income- Definition, Computation of Agricultural Income, Partly Agricultural and partly Non-Agricultural Income, Partial Integration of agricultural income	2
	10	Rebate and Relief of Tax	2
IV	Assessment of Special Entities		13
	11	Assessment of Firms- AOP & BOI	7

	12	Assessment of Charitable Trust, Cooperative Societies.	6
V	Income Tax Compliance and Assessment Process		12
	13	Importance of tax compliance for individuals and other entities	2
	14	Types of Return, Obligations and timelines for filing tax returns, E-filing, Record Keeping and Documentation, Advance Payment of Tax, PAYE	5
	15	Compliance with Tax Deduction and Collection at Source (TDS/TCS)	3
	16	Types of Assessment, Appeals and Dispute Resolution, Income Tax Appellate Tribunal (ITAT), Alternative dispute resolution mechanism- Settlement Commission	2

Practical

Compute the total income and tax liability of 10 Individuals

Compute the total income and tax liability 10 firms

File the Income Tax Return of at least 2 Individuals

Recommended Books

Mehrotra and Goyal, Taxation Law & Practice, Sahitya Bhawan Publication, Agra

Vinod K. Singhania & Monica Singhania, Direct Tax Law and Practice, Taxman publication pvt. Ltd. New Delhi

Girish Ahuja & Ravi Gupta, Systematic Approach to Income Tax, Bharat Law house pvt.Ltd. New Delhi

Girish Ahuja and Ravi Gupta: Professional Approach to Direct Taxes Law & Practice; Bharat Law House, New Delhi.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Plan the application of deductions from total Income	Ap	PSO4
CO-2	Dissect with the concept of Clubbing and Aggregation of Income	An	PSO4
CO3	Experiment with the computation of Tax Liability of Individual and HUF	Ap	PSO4
CO4	Computation of Tax Liability of Special Entities	Ap	PSO4
CO5	Construct the Income tax return filing of assesseees	C	PSO4

R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create
Name of the Course: Credits: 4:0:0 (Lecture: Tutorial: Practical)

CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	PSO4	Ap	C, P	L, T	
CO-2	PSO4	An	C, P	L, T	
CO-3	PSO4	Ap	F, C, P	L, T	
CO-4	PSO4	Ap	P	L, T	
CO-5	PSO4	C	C, P	L, T	

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

Mapping of Cos with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14
CO-1	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-2	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-3	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-4	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-5	-	-	-	3	-	-	-	-	-	-	-	-	-	-

Mapping of Cos with POs

CO	PO 1	PO 2	PO3	PO 4	PO 5	PO 6	P 07	P 08
CO-1	3	2	1	-	-	-	-	-
CO-2	1	3	1	-	-	-	-	-
CO-3	2	3	3	-	-	-	-	-
CO-4	3	3	1	-	-	-	-	-
CO-5	2	3	3	-	-	-	-	-

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	UK5DSECOM311				
Course Title	Essentials of Goods and Service Tax				
Type of Course	DSE				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4	-		4
Pre-requisites	Foundational Knowledge in Indian Taxation System				
Course Summary	This course enables the learners to summarise the structure of GST, Regulations, Registration, Computation, Filing of Return and Compliance				

Detailed Syllabus

Module	Unit	Contents	Hrs
I	Overview of the GST regime in India		9
	1	Concept of GST Objectives, implementation, and significance,	3
	2	Taxes and Duties Subsumed by GST, Tax Mechanism under GST, Unjust Enrichment, Anti Profiteering Clause	3
	3	E-Way Bill, E-Invoice, Impact of GST on economy	3
II	GST Structure and Framework		18
	4	Structure of GST: Central GST (CGST), State GST (SGST), Integrated GST (IGST) and Union Territory GST (UTGST), GST rates	5
	5	Supply and Place of supply, Input tax credit mechanism and its significance in GST	4
	6	Computation of Taxable Value, Levy and collection of GST	9
III	GST Registration, Returns and Compliance		8
	7	GST registration process for businesses: threshold limits, mandatory and voluntary registration	4
	8	Filing of GST returns: periodicity, formats, and due dates for return filing	4
IV	GST Invoice, Accounts and Documentation		10
	9	Understanding GST invoice requirements: format, contents, and mandatory disclosures	5
	10	HSN code, SAC, Importance of proper documentation in GST	5
V	GST Audit and Assessment		12

	11	Overview of GST audit process: types of audits, selection criteria, and conduct of audit by tax authorities,	3
	12	Assessment under GST: procedures for scrutiny, investigation and determination of tax liabilities	5
	13	Handling of GST audits and assessments, including response to notices, representation before authorities, and dispute resolution mechanism.	4

Practical

Prepare a list of 50 Goods and Services with applicable GST Rates

Recommended Books

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

Abhishek A. and Kumar Rustogi, Goods & Service Tax- New Face of Indirect Taxes in India, Taxmann Publications (P) Limited

Mehrotra & Agarwal, Income Tax and GST, Sahitya Bhawan publication, Agra

Sanjeev Agarwal and Neha Somani, GST Appeals and Appellate Procedure, Bharat Publications

Tarun Kr. Gupta, Practical Guide to Assessment and Audit Under GST, Bharat Publications

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the background of GST	U	PSO4
CO-2	Computation of taxable value in GST	Ap	PSO4 PSO12
CO3	Build the practical knowledge on GST registration and filing of return.	C	PSO5 PSO14
CO4	Discuss the GST Accounts and Documentation	E	PSO14 PSO5
CO5	Elaborate on GST Audit and Assessment	C	PSO14 PSO4

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

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

CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	PSO4	U	C, F	L, T	
CO-2	PSO4 PSO12	Ap	C, P	L, T	
CO-3	PSO5 PSO14	C	F, C, P	L, T	
CO-4	PSO14 PSO5	E	P	L, T	
CO-5	PSO14 PSO4	C	C, P	L, T	

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

Mapping of Cos with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14
CO-1	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO-2	-	-	-	2	-	-	-	-	-	-	-	-	-	3
CO-3	-	-	-	-	2	-	-	-	-	-	-	-	-	3
CO-4	-	-	-	-	2	-	-	-	-	-	-	-	-	3
CO-5	-	-	-	3	-	-	-	-	-	-	-	-	-	3

Mapping of Cos with POs

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO-1	3	2	-	-	-	-	-	-
CO-2	2	3	1	-	-	-	-	-
CO-3	2	3	3	-	-	-	-	-

CO-4	3	3	2	-	-	-	-	-
CO-5	3	3	3	-	-	-	-	-

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	UK5DSECOM312				
Course Title	Procurement and Transportation				
Type of Course	DSE				
Semester	V				
Academic Level	300 - 399				
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	The Course intends to demonstrate the needed & skills in negotiating pricing mechanism and apply procurement theories in workplace, concepts of quality in supply chain and create adding value to the organization and learn the types and methods of selection of transportation for the logistics function				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Procurement		12
	1	Objectives of Procurement System, Principles of Procurement	
	2	Procurement Cycle, Procurement Planning, Purchasing Mix: Six Rights Selecting the right supplier, Source of information and process, Supplier appraisal/vendor capability	
	3	Bidding process, E-Procurement- meaning, steps & process – E-auctioning, E-ordering, E-tendering, Framework of E-Procurement	
II	Quality Management		12
	4	Quality-Meaning and Definition & Quality Standard, Quality Control, Aspects of Quality Control,	
	5	Management Action for Quality Assurance, Activities under Quality Assurance, Evaluating Product Quality, Control Chart	
	6	Element of Quality Management & Benefits, Six Sigma Quality Control Principles, Benefits, Steps of Six Sigma	
III	Transportation		12
	7	Transportation – Meaning, importance, Functions	
	8	Types of transport – Methods of Selection of transportation, Position of Transportation in Logistics and Supply chain management	
	9	Factors considering fixation of freight charges – Role of containers in modern Transportation	
IV	Transportation and Logistics		12
	10	Road, Rail, Ocean & Air Transport-meaning, Selection of transportation mode – Transportation Network and Decision	
	11	Ships-Types- Measurement capacity of ships, shipping information, Air Transport, Multi model transport	

	12	Transportation Documentation	
	13	Insurance aspects of logistics	
	14	Containerization – CFS –ICDS-Cross Docking	
V	Infrastructure & Multimodal Transportation		12
	15	Transportation infrastructure – Meaning & scope	
	16	Suppliers of transportation service –	
	17	Government policies and regulations –	
	18	Multimodal Transportation Act – Provisions	

Activity: - Students have to visit a transportation firm and prepare a report on the supplier appraisal system and transportation & insurance documents.

Recommended Books:

Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi.

Stamper David A, (2005). and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi

William Stallings: Business Data Communications, Pearson Education, New Delhi 2004

Gwynne Richards (2014) Warehouse Management: A Complete Guide to Improve Efficiency and Minimizing Cost in the Modern Warehouse. The Chartered Institute of Logistics and Transport, Kegan page limited.

David E. Mulchy & Joachim Sidon (2008) A Supply Chain Logistic Program for Warehouse Management. Auerbachian Publications.

R.P. Mohanty & S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House

L.C. Jhamb, Production Management, EPH.

Richard B. Chase et al, Operations and Supply Chain Management, Tata McGraw Hill education Pvt. Ltd, New delhi2010

Sadek, Adel W., Chowdhury, Mashrur A. Fundamentals of Intelligent Transportation Systems Planning. Artech House.

Tilanus, B. Information Systems in Logistics and Transportation. Pergamon.

Kapoor Satish K., and Kansal Purva, 'Basics of Distribution Management: A Logistical Approach, Prentice HALL of India

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO & POs addressed
CO-1	Describe the concepts of procurement.	U	PSO 7, PO 1
CO-2	Identify the purpose of forecasting and Quality management in procurement	Ap	PSO 7, PO 1
CO-3	Examine Multiple modes of transportation	An	PSO 7, PO 1, PO 2
CO-4	Compare the different types of insurance	U	PSO 7, PO 1, PO 2

- 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	✓	✓		✓

Discipline	COMMERCE				
Course Code	UK5DSECOM313				
Course Title	Warehousing				
Type of Course	DSE				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites					
Course Summary	The course intends to make students understand warehousing and its application in warehouse management, types and functions of warehouse and to elaborate inventory management in warehousing.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Warehouse		12
	1	Warehousing- meaning, definition (Storage and Packaging) Need for Warehouse & Importance of warehouse	
	2	Types of Warehouses -Broad functions in a warehouse -warehouse layouts and layout related to functions.	
	3	Associate warehouse -Its functions -equipment available in associate ware house	
II	Procedures in Warehouse		12
	4	Receiving and Dispatch of Goods in warehouse Various stages involved in receiving goods Stages involved Receipt of goods	
	5	Advanced shipment notice (ASN) or invoice items list-	
	6	Procedure for Arranging of goods on dock for counting and Visual inspection of goods unloaded-	
	7	Formats for recording of goods unloaded from carriers-Generation of goods receipt note using computer	
III	Warehousing Activities		12
	8	Warehouse Activities: receiving, sorting, loading, unloading, Picking Packing and dispatch, Activities and their importance in a warehouse	
	9	Quality parameters -Quality check-need for quality check-importance of quality check.	
	10	Procedure to develop Packing list / Dispatch Note-Cross docking method - cross docking	
IV	Warehouse Management		12
	11	Warehouse Management-: meaning, definition, Warehouse Utilization Management, Study on emerging trends in warehousing sector	
	12	Dangerous Goods handling -use of Material Handling Equipment's in a warehouse.	

	13	Inbound & Outbound operations of a warehouse and handling of Inbound & Outbound operations	
V	Warehouse Safety Rules		12
	14	Warehouse Safety Rules and Procedures: The safety rules and 'Procedures to be observed in a Warehouse -	
	15	Hazardous cargo – Procedure for Identification of Hazardous Cargo - safety data sheet-Instructions to handle hazardous cargo	
	16	Familiarization with the industry. Health, Safety & Environment -safety Equipment's and their uses -	
	17	5S Concept on shop floor. Personal protective Equipment's (PPE) and their uses	

Activity: - Students have to visit a warehouse and study and prepare a report on the current warehouse layout and list out pros and cons of it, elaborate the procedure followed for handling materials.

Recommended Books:

GWYNNE RICHARDS (2014) Warehouse Management: A Complete Guide to Improve Efficiency and Minimizing Cost in the Modern Warehouse. The Chartered Institute of Logistics and Transport, Kegan page limited.

Gopalakrishnan P. – Purchasing and Materials management – Tata McGraw Hill – 23rd Edition – 2008.

JP Saxena, Warehouse Management and Inventory Control-Vikas Publication House Pvt Ltd, Warehouse Management: Automation and Organisation of Warehouse and Order Picking Systems

Michael Ten Hompel, Thorsten Schmidt, Springer – verlag.

Management Guide to Efficient Money Saving Warehousing, Stephen Frey, Gower

Kapoor Satish K., and Kansal Purva, 'Basics of Distribution Management: A Logistical Approach', Prentice Hall of India

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO & POs addressed
CO-1	Inferring Warehousing and distribution centre operations	U	PSO 7, PO 1
CO-2	Implementing the Basic knowledge of Warehousing and distribution centre operations in the real-life situation	Ap	PSO 7, PO 2
CO-3	Determine the material handling process and equipment's related to it	Ap	PSO 7, PO 6
CO-4	Predicting the potential dangers in a warehouse	E	PSO 7, PO 2

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	PSO & POs	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Inferring Warehousing and distribution centre operations	PSO 7, PO 1		F	L	
CO-2	Implementing the Basic knowledge of Warehousing and distribution centre operations in the real-life situation	PSO 7, PO 2	C, P		L	
CO-3	Determine the material handling process and equipment's related to it	PSO 7, PO 6	C, P		L	
CO-4	Predicting the potential dangers in a warehouse	PSO 7, PO 2		F, C	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	PSO	PSO 12	PSO 13	PSO 14	
CO 1	1														3								
CO 2		2													3								
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
- 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	UK5DSECOM314				
Course Title	TOURISM PRODUCTS				
Type of Course	DSE				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites					
Course Summary	The course is designed to introduces students to the diverse range of offerings within the tourism industry. Through a structured exploration of cultural tourism, architectural heritage, nature-based experiences, and adventure activities, students develop a comprehensive understanding of tourism products, their cultural context, and the considerations for sustainable tourism practices, enhancing their ability to analyse, evaluate, and contribute to the development of tourism offerings.				

DETAILED SYLLABUS:

Module	Unit	Content	Hrs
I	INTRODUCTION TO TOURISM PRODUCTS		8
	1	Tourism Product: - Meaning – Definition	
	2	Common Classification: - Tangible and Intangible products – Compound Tourism Products - Tourist Attractions – Types of Attractions (Peter’s Inventory of Tourist attractions) – Characteristics.	
	3	Tourism Resources - Types of Tourism Resources	
	4	Types of Tourism products: - Typology - Natural – Manmade: - Cultural, Traditional, Historical, Event and Entertainment Tourism products	
II	CULTURAL TOURISM PRODUCTS		14
	1	Cultural & Traditional Tourism Products: - Dance, Arts & Music	
	2	Classical Dances and Dance Styles - Indian Folk Dances – Indian Music – Classical Music – Music & Dance Festivals.	
	3	Handicrafts of India	
	4	Indian Painting – Features & Origin	
	5	Performing Artforms of Kerala	
	6	Festival Tourism - Fairs and Festivals – Types	
	7	Cuisines and Specialty Dishes	
8	Dress Code & Styles		
	ARCHITECTURAL HERITAGE OF INDIA		16
	1	Architectural Sites of India – Styles - Historic Monuments - Important Historic / Archaeological sites in Tourism	

III	2	Museums - Art Galleries – Types	
	3	UNESCO - Heritage Sites in India – Importance	
	4	Religious philosophies: - Hinduism - Christianity – Islam - Jainism - Buddhism	
	5	Pilgrimage Tourism - Major Pilgrimage Tourism Centres in India	
IV	NATURE BASED TOURISM PRODUCTS		10
	1	Wild life Tourism - Wild life Sanctuaries, National Parks, Botanical gardens, Zoological parks, Biosphere reserves	
	2	Desert Tourism with special reference to Dhar Desert	
	3	Tourism in Coastal areas- Beaches, Islands – Island Tourism	
	4	Backwater tourism with special reference to Kerala	
V	ADVENTURE TOURISM		12
	1	Adventure tourism – Meaning – Scope – Features	
	2	Classification of Adventure Tourism – Water – Aero - Land (Types) Aero Based: - Parachuting, Sky Diving, Hang-gliding, Parasailing, Bungee Jumping – Water Adventure Sports – white water rafting, white water Kayaking, Canoeing, Water Skiing, Wind surfing. Land Based – Mountaineering, Trekking, Skiing, Heli-Skiing	
	3	Adventure Tourism potentials of India	

Practicals:

1. Collection of various pictures regarding Cultural tourism products in India and also specify to collect the details of national parks and bird sanctuaries.
2. Cultural Visit to any of Cultural centres in Kerala (Kerala Kalamandalam, Cultural Museum, Palaces etc.)

Recommended Books:

1. Jacob, Robinet, Indian Tourism Products, Abijeeth Publications, New Delhi
2. Acharya Ram, Tourism and Cultural Heritage of India: ROSA Publication,
3. Basham.A.L , The Wonder that was India: Rupa and Company, Delhi.
4. Manoj Dixit, CharuSheela , Tourism Products, New Royal Books.
5. Hussain.A.K , The National Culture of India, national Book Trust, New Delhi
6. SarinaSingh , India, Lonely Planet Publication.
7. KaulH.K , ‘Travelers India’ Oxford University Press.
8. Negi, Jagmohan, Adventure Tourism and sports, Kanishka Publishers

Suggested websites:

1. <https://www.studocu.com/in/home?origin=content-sidebar>

2. <https://epathshala.nic.in/>
3. <https://www.unwto.org/>
4. <https://www.wttc.org/>
5. <https://www.tmi.org.uk/>
6. <https://www.slideshare.net/nira1003/travel-and-tourism-notes-deepak-thakur-1>
7. https://www.academia.edu/5758965/Tourism_Notes
8. <https://studylib.net/doc/25607574/trave-and-tourism-notes>
9. <https://www.slideshare.net/ashiyanakhan90/tourism-notes>
10. <https://www.slideshare.net/nira1003/travel-and-tourism-notes-deepak-thakur-1>

COURSE OUTCOMES

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the concept of tourism products and their significance in the tourism industry	U, R	2,
CO-2	Analyse and evaluate cultural tourism products, including their historical and contemporary relevance.	An	1,2
CO-3	Examine the architectural heritage of India, identifying key structures and their cultural significance.	Ap	8
CO-4	Assess the components and characteristics of nature-based tourism products, including ecotourism and sustainable practices.	E	12,8
CO-5	Demonstrate knowledge of various adventure tourism activities, their associated risks, and safety measures.	Ap	3

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	Practical (P)

					(T)	
1	CO-1	2,	U, R	F	L	-
2	CO-2	1,2	An	F	L	-
3	CO-3	8	Ap	P	L	-
4	CO-4	12,8	E	F	L	-
5	CO-5	3	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	PSO 5	PSO 6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	1	1	0	0	1	0	1	0	0	0	0	0
CO 2	0	1	1	0	0	0	1	0	0	0	0	0
CO 3	0	1	1	0	1	0	2	2	1	1	0	0
CO 4	0	1	1	0	1	0	1	2	1	1	1	0
CO 5	1	1	1	0	0	0	1	1	2	1	2	0

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	UK5DSECOM315				
Course Title	Mice Tourism				
Type of Course	DSE				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	1. UK204DSECOM – TT4				
Course Summary	The course is designed to provides a comprehensive understanding of MICE tourism, covering its fundamental concepts, event management principles, site logistics, budgeting strategies, and the multifaceted impacts of MICE tourism on society and the environment.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Mice		10
	1	Introduction of Business Tourism, - MICE Tourism – Features – Importance of MICE Tourism.	
	2	Meaning of Meetings, Incentives, Conference/Conventions, and Exhibitions.	
	3	Types of Conference – Nature of conference – Meeting - Types of meeting – Convention – Meaning – Convention Facilities at destination.	
	4	Definition of conference and the components of the conference. – Types	
II	Event Tourism - Event Management		10
	1	Role of events for the promotion of tourism - Reference Suitable example for Case study – Fairs & festivals in India	
	2	Definition of Events - Types of events	
	3	Concept of Event Management – Definition - Need & Significance of Event Management - Key factors for best Event Management	
	4	Event Management – Functional Structure (Steps to create an Event)	
	5	Key factors for best event - 5Cs of Best Event	
	6	Event Planning – Event Proposal – Event Appraisal	
III	Management of Conventions and Exhibition at Site		18
	1	Meaning - definition of Exhibitions - Purpose - Types – Benefits. Trade shows - Purpose	
	2	Meaning - Definition of Convention – Convention /Exhibition facilities	
	3	Structure and components of exhibition or convention – Impact of Convention or Exhibition.	
IV	Budgeting a Conference/ Exhibition/Events/Convention		10
	1	Meaning of budget – Definition - Use of Budget preparation,	
	2	Components of budgeting – Structure of Budget - Estimating, fixed and variable costs, cash flow, sponsorship and subsidies.	
	3	Components of budgeting in Conference /exhibition - Computer Graphics, Teleconferencing, Recording and Publishing Proceedings – Marketing techniques.	

	4	Preparation of Event Budget - Samples	
V	Impacts of Mice Tourism		12
	1	Various impacts MICE tourism – Economical – Political	
	2	Various impacts MICE tourism – Social – Cultural	
	3	Various MICE organizations – ICCA – ICPB – ITPO	

Practical

Prepare the samples of Event Budget in connection with KTM, Tourism fairs, Expos etc.

Case study – Fairs & festivals in India

Recommended Books

Hoyle, Dorf & Jones (1995), Meaning conventions & Group business.

Educational institute of AH & MA.

Event Management, PurnimaKumarri, Anmol Publishers

Event Management for Tourism, Der Wagen, Pearson

Coleman, Lee & Frankle (1991), Powerhouse Conferences. Educational Institute of AH & MA

Websites

<https://www.studocu.com/in/home?origin=content-sidebar>

<https://epathshala.nic.in/>

<https://www.unwto.org/>

<https://www.wttc.org/>

<https://www.tmi.org.uk/>

<https://www.slideshare.net/nira1003/travel-and-tourism-notes-deepak-thakur-1>

https://www.academia.edu/5758965/Tourism_Notes

<https://www.slideshare.net/nira1003/travel-and-tourism-notes-deepak-thakur-1>

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the MICE (Meetings, Incentives, Conferences, and Exhibitions) industry, its components, and its significance in the tourism sector.	U, R	1,2
CO-2	Understand the managerial and operational aspects Pertaining to Event, Meeting, Exhibition and Conference or Convention, Management	R, U	1,2,3
CO-3	Apply operations planning and implementation of Exhibitions and Event at potential area.	Ap	3
CO-4	Apply the knowledge in connection with the budget preparations of Conference and Exhibition, Event & Convention.	Ap	3,4,5
CO-5	Analyse the socio-economic, environmental, and cultural impacts of MICE tourism	An	2,8

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	CO-1	1,2	U, R	F	L	-
2	CO-2	1,2,3	R, U	F	L	-
3	CO-3	3	Ap	P	L	-
4	CO-4	3,4,5	Ap	P	L	-
5	CO-5	2,8	An	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	PSO 5	PSO 6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	1	1			1		1				1	
CO 2	1	2	2		1		1	1			1	
CO 3		1	1				1	1	2	1	1	1
CO 4	1	1	1		1		1	1	2	2	1	2
CO 5		1	1					2		2	1	1
CO 6												

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	✓	✓		✓

Skill Enhancement Courses

Discipline	COMMERCE				
Course Code	UK5SECCOM300				
Course Title	Data Analysis and Visualization in Finance				
Type of Course	SEC				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	2 hours	-	2 hours	4
Pre-requisites	1. Basic computer literacy with using software applications. 2. Understanding of basic accounting and financial aspects. 3. Proficiency in arithmetic and basic mathematics.				
Course Summary	This course introduces students to the essential functions and applications of spreadsheet software, focusing on its role in business and accounting contexts. It covers data entry, formatting, mathematical functions, formulas, and advanced techniques like financial statements, data analysis, and decision-making tools using spreadsheets.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Spreadsheet Applications		10
	1.	Introduction to spreadsheet software: Microsoft Excel, Google Sheets, and LibreOffice Calc.	
	2.	Interface overview and basic functionalities tailored to business needs.	
	3.	Data entry, formatting, and manipulation techniques for organizing business data.	
	4.	Basic mathematical and statistical functions applied to business scenarios.	
	5.	Introduction to formulas and cell referencing for business calculations and analysis.	
II	Spreadsheet for Accounting		12
	6.	Creation of Financial Statements in spreadsheets	
	7.	Linking Financial Statements	
	8.	Using Formulas and Functions for Quantitative Analysis	
	9.	Introduction to Ratio Analysis in Accounting	
III	Data Analysis and Visualization		14
	10.	Creating Charts to Depict Accounting Data Visually	
	11.	Summarizing Accounting Data using Datasets and Tables	
	12.	Using Subtotals, PivotTables, and Pivot Charts for Data Summarization	
	13.	Accounting Applications: Accounts Receivable Aging Analysis	
	14.	What-if Analysis for Financial Forecasting and Goal Setting	
IV	Business Decision Making with Spreadsheets		12

	15.	Understanding Investment Valuation - Methods to assess the current and future value of investments. Applying valuation techniques to analyze project cash flows (PV (Present Value) and FV (Future Value))	
	16.	Evaluating Project Profitability - Assessing the profitability of investment projects using financial analysis techniques. Comparing investment opportunities to make informed decisions. (NPV or IRR.)	
	17.	Financial Planning and Loan Calculations - Calculating loan payments and interest rates for financial planning. Estimating loan payments and assessing borrowing costs - PMT or RATE functions.	
	18.	Calculating the break-even point using spreadsheet tools and techniques.	
	Business Data Validation and Security		12
V	19.	Data Validation and Auditing Formulas for Accuracy	
	20.	Text Functions in Accounting Applications	
	21.	Protecting Workbooks and Data Security Measures	
	22.	Automating spreadsheet with Templates, Styles, and Macros	
	23.	Accounting Application: Creating Lease Schedules and Assessing Financial Effects	

Recommended Books:

Bendoly, E. Excel Basics to Blackbelt: An Accelerated Guide to Decision Support Designs. Pearson India.

Hari, P.K. Excel Made Easy. BPB Publications.

Karnani, A.B. Financial Modelling in Excel. Wiley India.

Dixit, S. Mastering Excel for Business Professionals. McGraw Hill Education.

Rawat, D.S. Spreadsheet Applications in Business. Taxmann Publications.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Identify different spreadsheet software tools	Ap	PSO-6,12
CO-2	Create financial statements (Income Statement, Position Statements) using spreadsheet tools.	E	PSO-11,10
CO-3	Create visual charts to represent accounting data effectively.	C	PSO-9,7
CO-4	Understand methods for investment valuation (e.g., PV, FV) using spreadsheet tools.	An	PSO-10,9

CO-5	Implement data validation and auditing formulas to ensure accuracy in spreadsheet data.	Ap,C	PSO-5,12
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R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create

Skill Enhancement Activity

Practicum 1: Financial Statement Preparation: Ask students to create income statements, balance sheets, and cash flow statements for hypothetical businesses using spreadsheet software.

Practicum 2: Data Analysis and Visualization: Provide a dataset containing financial transactions or business metrics. Instruct students to analyse the data using formulas, charts, and pivot tables to derive insights.

Practicum 3: Investment Analysis: Assign a project where students evaluate investment opportunities by calculating key metrics such as net present value (NPV) and internal rate of return (IRR) using spreadsheet functions.

Practicum 4: Financial Forecasting and Budgeting: Present students with historical financial data and require them to create forecasts and budgets for future periods, incorporating growth rates, assumptions, and scenario analysis.

Practicum 5: Task students with implementing data validation rules and auditing formulas to ensure data accuracy.

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	Identify different spreadsheet software tools	PSO-6,12	Ap	C	L	P
CO-2	Create financial statements (Income Statement, Position Statements) using spreadsheet tools.	PSO-11,10	E	P	L	P
CO-3	Create visual charts to represent accounting data	PSO-9,7	C	P	L	P

	effectively.					
CO-4	Understand methods for investment valuation (e.g., PV, FV) using spreadsheet tools.	PSO-10,9	An	P	L	P
CO-5	Implement data validation and auditing formulas to ensure accuracy in spreadsheet data.	PSO-5,12	Ap,C	P	L	P

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

	PSO 1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14
CO 1						3						2		
CO 2										2	3			
CO 3							2		3					
CO 4									2	3				
CO 5					2							1		

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1						2	3	
CO 2	3			2				
CO 3			3	4				
CO 4	3	3						
CO 5	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/Practical Examination

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	UK5SECCOM301				
Course Title	Forensic Accounting and Fraud Detection				
Type of Course	SEC				
Semester	V				
Academic Level	300 - 399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3 hours	-	2 hours	5
Pre-requisites	Basic knowledge of fundamentals of Accounting and Auditing				
Course Summary	Forensic Accounting and Fraud Dictation is assuming critical importance in India and globally in the wake of numerous financial frauds, corporate misconduct, unethical business practices and a high incidence of cybercrime. This course is a blend of theoretical knowledge and case studies which are intended to equip the learners with concepts in forensic accounting and fraud detection.				

Detailed Syllabus:

Module	Unit	Content	Hrs
I	Introduction to Forensic Accounting.		9
	1	Forensic Accounting-Evolution, Concept & Scope.	
	2	Forensic Accountant- Qualities, Duties and responsibilities.	
	3	Relevance and Application of Forensic Accounting.	
II	Forensic Accounting as a Practice		9
	4	Process & Techniques involved in the conduct of Forensic Accounting.	
	5	Forensic Accounting Vs Traditional Accounting.	
III	Basic Concept of Frauds		16
	6	Meaning and Concept of Frauds	
	7	Types of Frauds-Tax Fraud & its types, Corporate Frauds, Insurance Frauds, Cyber frauds, Capital Market Frauds, Financial Frauds, Banking Frauds etc..	
	8	Case studies on Various Frauds	
IV	Fraud Investigation and Detection		10
	9	Causes Behind Committing Fraud-Fraud Triangle.	
	10	Detecting flags associated with frauds- Red & Green Flags-Case studies.	
	11	Fraud detection methods and Investigation Procedures.	
	12	Discovery, Methods & Techniques of Investigation.	
V	Fraud Prevention and Management		16
	13	Methods/Measures for prevention of the frauds	
	14	Consequences and Policy Implications of Frauds	
	15	Legal Implementation- Case studies.	

Case Study-Guidelines

1. Understand the case. Read the case closely to gain an overview of the situation.
2. Identify the main problem

3. Analyse the case (problem)
4. Identify the type of frauds committed in the case study.
5. Evaluate the modus-operandi of the frauds committed.
6. Discuss the methods & techniques of the prevention of frauds.
7. Analyse the judgement of courts regarding the case/ Make suggestions.

The learners are required to analyse minimum two cases under each practicum:

Practicum1: Examining the modus operandi of one of the biggest accounting frauds in the world. (**Example-**Satyam scam, 2009; Lehman Brothers scandal,2008; Bernie Madoff scandal,2008; American International Group scam,2005; Tyco scandal ,2002)

Practicum2: Reviewing the financial statement of suspected companies to detect red flags. (Punjab National Bank scam, Sahara Groups scam, IL&FS scam, Dena Bank scam, Oriental bank of commerce scam)

Practicum3: Designing a comprehensive forensic accounting strategies for a company that was a victim of fraud. (JET Airways, Kingfisher Airlines, Bhushan Steel, YES Bank, DHFL)

Practicum4: Discuss the measures one would take as a forensic accountant to investigate the cases. (Harshad Mehta Scam, Ketan Parekh scam, The Fyre Festival Fraud, 'The ZZZ BEST' Pyramid schemes, }

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Understand the concept of Forensic Accounting and qualities, duties & responsibility of Forensic Accountant.	U	1
CO-2	Analyze the techniques & Process involved in the conduct of Forensic Accounting.	An	7
CO-3	Evaluate the live case studies of various types of frauds including Corporate Frauds, Insurance Frauds, Banking frauds etc.	E	11
CO-4	Analyse the causes behind committing frauds and	An	9

	Frauds Investigation Procedure, discovery, methods & techniques of Investigations.		
CO-5	Interpret Consequences of Policy & legal Implications of Frauds	An	11

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

CO No.	COURSE OUTCOMES	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Understand the concept of Forensic Accounting and qualities, duties & responsibility of Forensic Accountant	1	U	F, C	L	-
2	Analyze the techniques & Process involved in the conduct of Forensic Accounting.	7	An	C, P	L	-
3	Evaluate the live case studies of various types of frauds including Corporate Frauds, Insurance Frauds, Banking frauds etc.	11	E	P	L	P
4	Analyse the causes behind committing frauds and Frauds Investigation Procedure, discovery, methods & techniques of Investigations.	9	An	C, P	L	P
5	Interpret Consequences of Policy & legal Implications of Frauds	11	An	P	L	P

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

Mapping of COs with PSOs and POs

	P S O 1	P S O 2	P S O 3	P S O 4	P S O 5	P S O 6	P S O 7	P S O 8	P S O 9	P S O 10	P S O 11	P S O 12	P S O 13	P S O 14	P O 1	P O 2	P O 3	P O 4	P O 5	P O 6	P O 7	P O 8	
CO 1	3	-	1	-	-				-						1	2					3		
CO 2	1		-	2	-		3	-							3	2					2		
CO 3	1	-	2	-	-			-		3					3	1					2		
CO 4	1	-			-			-	3						3	2					1		
CO 5	1		-	-	-		2	-		3					3	1					2		

Correlation Levels:

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

Assessment Rubrics:

- Quiz / Assignment/ Case Study/ Discussion / Seminar
- Midterm Exam
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- Final Exam
- Practical 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	✓	✓		✓