

FYUGP  
2024

# DEPARTMENT OF COMMERCE

Syllabus for  
Undergraduate Programmes (Honours)  
Under Credit Semester System  
Outcome Based Education  
with Effect from 2024 Admissions



**St Berchmans College**  
Founded 1922

**AUTONOMOUS**

College with Potential for Excellence

A+ in the Fifth Cycle of Reaccreditation by NAAC

Changanassery, Kerala, India 686101 | Affiliated to Mahatma Gandhi University, Kottayam



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| Name                     | Official Address   |
|--------------------------|--|
| Dr Gabriel Simon Thattil | Professor<br>Head - Department of Commerce, University of<br>Kerala                                |
| Dr Jijo Lukose P J       | Associate Professor<br>Finance, Accounting and Control<br>Indian Institute of Management Kozhikode |

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| Name                  | Official Address   |
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| Dr S Santhosh Kumar S | Professor,<br>School Management Studies<br>Cochin School of Management Studies |

### ALUMNI REPRESENTATIVE

| Name          | Official Address  |
|---------------|---|
| CA Anish Raju | Anish & Lakshmi<br>Chartered Accountants, Flat No.102 A,<br>Nagarjuna Green Valley, Near Infopark,<br>Kusumagiri, Kakkanad, Kochi |

### REPRESENTATIVE FROM MEDIA/INDUSTRY AND ALLIED AREAS

| Name            | Official Address  |
|-----------------|---|
| George Zacharia | CEO, ExTravel Money Technosol (P) Ltd.<br>Infopark TBC, Sector E<br>JNI Stadium Complex<br>Kaloor, Cochin |



**TEACHERS FROM THE DEPARTMENT NOMINATED BY THE PRINCIPAL TO THE  
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| <b>Teacher's Name</b> |
|-----------------------|
| Dr Antony Joseph K    |
| Dr Jacob Thomas       |
| Dr Janssen Joseph     |
| Dr Binu Mathew Job    |
| Dr. Sebastian K S     |
| Anishmon K A          |
| Dr Renjith Jose       |
| Sojan Kurian          |
| Dr Tom Antony         |



## **PROGRAMME OUTCOMES**

- PO1:** Develop in-depth conceptual knowledge and skills in the discipline for vertical growth and scholarly pursuits
- PO2:** Integrate and apply interdisciplinary knowledge incorporating historical, theoretical, scientific, technological, economic, philosophical, cultural, aesthetic and ethical perspectives to address complex challenges in diverse settings
- PO3:** Demonstrate communication skills promoting adaptability, collaboration and resilience in global and local contexts
- PO4:** Develop problem solving skills to transfer the knowledge of methods and systems of different disciplines for a sustainable and egalitarian world order
- PO5:** Cultivate research skills and innovative and critical thinking to contribute to societal development through the creation of sustainable solutions and advancements in the respective fields

## **PROGRAMME SPECIFIC OUTCOMES**

- PSO1:** Capacitate a strong conceptual knowledge base in commerce, management and communication for assuring true business professionals.
- PSO2:** Inculcate competence in commercial interpretations and predictions by assimilating skills of problem-solving and decision making.
- PSO3:** Generate essential employability skills, environmental consciousness and human values to be demonstrated in varied career paths in the field of commerce.
- PSO4:** Integrate processes and principles of financial and marketing management and legal environment in real world social and economic system.
- PSO5:** Develop varied entrepreneurial skills by equipping the capability for self-employment and initiation for unique business ventures.



## OUTLINE OF DISCIPLINE SPECIFIC COURSES

| Course Code                                    | Type of Course | Course Title   | Hours /Week | Total Hours | Credit |
|--|----------------|--|-------------|-------------|--------|
| <b>Semester I (Course Level: 100 - 199)</b>    |                |  |             |             |        |
| SBU24CO1DSC100                                 | Major/Minor    | Fundamentals of Financial Literacy                   | 5           | 75          | 4      |
| SBU24CO1DSC101                                 | Minor          | Modern Banking Practices                             | 5           | 75          | 4      |
| SBU24CO1DSC102                                 | Allied Minor 1 | Regulatory Framework for Commercial Contracts        | 5           | 75          | 4      |
| SBU24CO1DSC103                                 | Allied Minor 2 | Financial System and Institutions                    | 5           | 75          | 4      |
| <b>Semester II (Course Level: 100 - 199)</b>   |                |  |             |             |        |
| SBU24CO2DSC100                                 | Major/Minor    | Marketing Management                                 | 5           | 75          | 4      |
| SBU24CO2DSC101                                 | Minor          | Principles of Business Management                    | 5           | 75          | 4      |
| SBU24CO2DSC102                                 | Allied Minor 1 | Fundamentals of Corporate Regulations                | 5           | 75          | 4      |
| SBU24CO2DSC103                                 | Allied Minor 2 | Business Statistics                                  | 5           | 75          | 4      |
| <b>Semester III (Course Level: 200 - 299)</b>  |                |  |             |             |        |
| SBU24CO3DSC200                                 | Major/Minor    | Entrepreneurship Development                         | 5           | 75          | 4      |
| SBU24CO3DSC201                                 | Major          | Financial Accounting                                 | 5           | 75          | 4      |
| SBU24CO3DSC202                                 | Allied Minor 1 | Economic and Business Regulations                    | 5           | 75          | 4      |
| <b>Semester IV (Course Level: 200 - 299)</b>   |                |  |             |             |        |
| SBU24CO4DSC200                                 | Major          | Corporate Accounting - I                             | 5           | 75          | 4      |
| SBU24CO4DSC201                                 | Major          | Cost Accounting                                      | 5           | 75          | 4      |
| SBU24CO4DSC202                                 | Allied Minor 2 | Environment and Human Rights                         | 4           | 60          | 4      |
| SBU24CO4DSC203                                 | Minor          | Financial Management                                 | 4           | 60          | 4      |
| SBU24CO4INT200                                 | Major          | Internship   | -           | -           | 2      |
| <b>Semester V (Course Level: 300 - 399)</b>    |                |  |             |             |        |
| SBU24CO5DSC300                                 | Major          | Corporate Accounting - II                            | 5           | 75          | 4      |
| SBU24CO5DSC301                                 | Major          | Principles of Business Decisions                     | 5           | 75          | 4      |
| SBU24CO5DSC302                                 | Major          | Applied Cost Accounting                              | 4           | 60          | 4      |
| SBU24CO5DSC303                                 | Minor          | Working Capital Management                           | 4           | 60          | 4      |
| <b>Semester VI (Course Level: 300 - 399)</b>   |                |  |             |             |        |
| SBU24CO6DSC300                                 | Major          | Advanced Accounting                                  | 4           | 60          | 4      |
| SBU24CO6DSC301                                 | Major          | Management Accounting                                | 4           | 60          | 4      |
| SBU24CO6DSC302                                 | Minor          | Corporate Restructuring and Valuation                | 4           | 60          | 4      |
| <b>Semester VII (Course Level: 400 - 499)</b>  |                |  |             |             |        |
| SBU24CO7DSC400                                 | Major          | Advanced Quantitative Techniques for Social Sciences | 4           | 60          | 4      |
| SBU24CO7DSC401                                 | Major          | Accounting for Decision Making                       | 4           | 60          | 4      |
| SBU24CO7DSC402                                 | Major          | Research Methodology                                 | 5           | 75          | 4      |
| SBU24CO7DSC403                                 | Minor          | Financial Modelling                                  | 4           | 60          | 4      |
| SBU24CO7DSC404                                 | Minor          | Security Analysis and Portfolio Management           | 4           | 60          | 4      |
| SBU24CO7DSC405                                 | Minor          | International Business                               | 4           | 60          | 4      |
| <b>Semester VIII (Course Level: 400 - 499)</b> |                |  |             |             |        |
| SBU24CO8DSC400                                 | Major          | Management Optimisation Techniques                   | 5           | 75          | 4      |
| SBU24CO8DSC401                                 | Major          | Organisational Behaviour                             | 5           | 75          | 4      |
| SBU24CO8PRJ400                                 | Major          | Project  |             |             | 12     |



## OUTLINE OF DISCIPLINE SPECIFIC ELECTIVE COURSES

| Course Code                                   | Type of Course | Course Title                              | Hours /Week | Total Hours | Credit |
|---|----------------|---|-------------|-------------|--------|
| <b>Semester III (Course Level: 200 - 299)</b> |                |   |             |             |        |
| SBU24CO3DSE200                                | Elective       | Goods and Service Tax                     | 4           | 60          | 4      |
| SBU24CO3DSE201                                | Elective       | Service Marketing                         | 4           | 60          | 4      |
| <b>Semester IV (Course Level: 200 - 299)</b>  |                |   |             |             |        |
| SBU24CO4DSE200                                | Elective       | Financial Management                      | 4           | 60          | 4      |
| SBU24CO4DSE201                                | Elective       | International Finance                     | 4           | 60          | 4      |
| <b>Semester V (Course Level: 200 - 299)</b>   |                |   |             |             |        |
| SBU24CO5DSE300                                | Elective       | Working Capital Management                | 4           | 60          | 4      |
| SBU24CO5DSE301                                | Elective       | Income Tax - I                            | 4           | 60          | 4      |
| SBU24CO5DSE302                                | Elective       | Customer Relationship Management          | 4           | 60          | 4      |
| <b>Semester VI (Course Level: 300 - 399)</b>  |                |   |             |             |        |
| SBU24CO6DSE300                                | Elective       | Corporate Restructuring and Valuation     | 4           | 60          | 4      |
| SBU24CO6DSE301                                | Elective       | Income Tax-II                             | 4           | 60          | 4      |
| SBU24CO6DSE302                                | Elective       | Consumer Behaviour and Marketing Research | 4           | 60          | 4      |

## OUTLINE OF MULTIDISCIPLINARY COURSES (MDC)

| Course Code                                   | Type of Course | Course Title               | Hours /Week | Total Hours | Credit |
|---|----------------|----------------------------|-------------|-------------|--------|
| <b>Semester I (Course Level: 100 - 199)</b>   |                |                            |             |             |        |
| SBU24CO1MDC100                                | MDC            | Fundamentals of Accounting | 4           | 60          | 3      |
| <b>Semester II (Course Level: 100 - 199)</b>  |                |                            |             |             |        |
| SBU24CO2MDC100                                | MDC            | Investing in Stock Markets | 4           | 60          | 3      |
| <b>Semester III (Course Level: 200 - 299)</b> |                |                            |             |             |        |
| SBU24CO3MDC200                                | MDC            | Digital Marketing          | 3           | 45          | 3      |

## OUTLINE OF SKILL ENHANCEMENT COURSES (SEC)

| Course Code                                  | Type of Course | Course Title                     | Hours /Week | Total Hours | Credit |
|--|----------------|----------------------------------|-------------|-------------|--------|
| <b>Semester IV (Course Level: 200 - 299)</b> |                |                                  |             |             |        |
| SBU24CO3SEC200                               | SEC            | Personal Financial Planning      | 3           | 45          | 3      |
| <b>Semester V (Course Level: 300 - 399)</b>  |                |                                  |             |             |        |
| SBU24CO5SEC300                               | SEC            | MS Excel for Business Operations | 5           | 75          | 3      |
| <b>Semester VI (Course Level: 300 - 399)</b> |                |                                  |             |             |        |
| SBU24CO6SEC300                               | SEC            | Computerised Accounting          | 5           | 75          | 3      |

## OUTLINE OF VALUE ADDITION COURSES (VAC)

| Course Code                                   | Type of Course | Course Title                               | Hours /Week | Total Hours | Credit |
|---|----------------|--|-------------|-------------|--------|
| <b>Semester III (Course Level: 200 - 299)</b> |                |  |             |             |        |
| SBU24CO3VAC200                                | VAC            | Emerging Business Technologies and FinTech | 3           | 45          | 3      |
| <b>Semester IV (Course Level: 300 - 399)</b>  |                |  |             |             |        |
| SBU24CO4VAC200                                | VAC            | Start-up Management                        | 3           | 45          | 3      |
| <b>Semester VI (Course Level: 300 - 399)</b>  |                |  |             |             |        |
| SBU24CO6VAC300                                | VAC            | Auditing                                   | 4           | 60          | 3      |



## SEMESTER I

| Course Code    | Type of Course | Course Title                                  | Hours /Week | Total Hours | Credit |
|----------------|----------------|---|-------------|-------------|--------|
| SBU24CO1DSC100 | Major          | Fundamentals of Financial Literacy            | 5           | 75          | 4      |
| SBU24CO1DSC101 | Minor          | Modern Banking Practices                      | 5           | 75          | 4      |
| SBU24CO1DSC102 | Allied Minor 1 | Regulatory Framework for Commercial Contracts | 5           | 75          | 4      |
| SBU24CO1DSC103 | Allied Minor 2 | Financial System and Institutions             | 5           | 75          | 4      |
| SBU24CO1MDC100 | MDC            | Fundamentals of Accounting                    | 4           | 60          | 3      |



## SBU24CO1DSC100: FUNDAMENTALS OF FINANCIAL LITERACY

|                          |              |                 |             |
|--------------------------|--------------|-----------------|-------------|
| Type of Course           | Major/Minor  |                 |             |
| Course Level             | 100-199      |                 |             |
| Credit                   | 4            |                 |             |
| Course Delivery Duration | Theory (Hrs) | Practicum (Hrs) | Total (Hrs) |
|                          | 45           | 30              | 75          |
| Pre-requisite (if any)   |              |                 |             |

### Course Outcomes

| No. | Description  | Cognitive Level |
|-----|--|-----------------|
| CO1 | Understand the concepts regarding financial literacy, financial education and financial socialisation                  | U               |
| CO2 | Apply the concepts of financial literacy for decision making regarding the selection of financial products or services | A               |
| CO3 | Analyse the prospects of financial products/services and identify the best options.                                    | An              |
| CO4 | Evaluate the financial behaviours of individuals and suggest the best.   | E               |
| CO5 | Apply a measurement scale to assess financial literacy and execute the assessment among a group of people.             | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E – Evaluate

### Course Mapping Table

| CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 2    | 3    | -    | -    | -    | 2   | 3   | -   | -   | -   |
| CO2 | 3    | 3    | 3    | -    | -    | 2   | 2   | 3   | -   | -   |
| CO3 | -    | 2    | 3    | 2    | -    | -   | 2   | 2   | 2   | -   |
| CO4 | -    | -    | 2    | 3    | 2    | -   | -   | 3   | 2   | 2   |
| CO5 | -    | -    | -    | 3    | 2    | -   | -   | 2   | 2   | 3   |

### Mapping of CO to Assessment Tools

| CO  | Formative Assessment |              |      | Summative Assessment |        | ESE |
|-----|----------------------|--------------|------|----------------------|--------|-----|
|     | Assignment           | Presentation | Quiz | Test 1               | Test 2 |     |
| CO1 | -                    | -            | X    | X                    | X      | X   |
| CO2 | -                    | X            | X    | X                    | X      | X   |
| CO3 | -                    | X            | X    | X                    | X      | X   |
| CO4 | -                    | X            | X    | X                    | X      | X   |
| CO5 | X                    | X            | -    | -                    | -      | -   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO  | Hours | Transaction Mechanism              |
|---|------|-----|-------|------------------------------------|
| <b>Module 1: Financial literacy - Concepts (25 Hrs)</b>   |      |     |       |                                    |
| Meaning – role of literacy in financial decision making   | 1.1  | 1-5 | 1     | Lecture                            |
| Components of Financial Literacy – Financial knowledge – financial attitude – Skills – Financial Behavior | 1.2  | 1-5 | 4     | Lecture, Demonstration, Discussion |



|   |     |     |    |                                |
|---|-----|-----|----|--------------------------------|
| Financial literacy and financial education – Financial socialization – Socializing agencies – Factors affecting success of financial socialization  | 1.3 | 1-5 | 5  | Lecture, Class room discussion |
| Financial Education   | 1.4 | 1-5 | 15 | Practicum                      |
| <b>Module 2: Financial Knowledge (15 Hrs)</b>   |     |     |    |                                |
| Interest rate -Simple interest – Compound interest Effective Interest rate – EMI - Inflation and its effect on purchasing power – Knowledge about money market products.  | 2.1 | 1-5 | 5  | Lecture, Class room exercise   |
| Capital market products – Fin tech- Investing in real assets.   | 2.2 | 1-5 | 1  | Lecture                        |
| Factors to be considered while choosing an investment- Concept of Risk and Return- Systematic Investment- meaning and advantages  | 2.3 | 1-5 | 5  | Lecture, Demonstration         |
| Factors to be considered while borrowing – Insurance – life and health - Pure insurance and endowment policies – Testing adequacy of insurance coverage- Difference between insurance and investment.               | 2.4 | 1-5 | 4  | Video, Class room exercise     |
| <b>Module 3: Financial Attitude (10 Hrs)</b>  |     |     |    |                                |
| Meaning of attitude – relevance of attitude in decision making – Money attitude – different types.  | 3.1 | 1-5 | 6  | Video, Discussion              |
| Outcomes of financial attitude in personal finance.   | 3.2 | 1-5 | 4  | Lecture, Discussion            |
| <b>Module 4: Financial Skills (25 Hrs)</b>  |     |     |    |                                |
| Numeracy as a skill for finance – Test of numeracy using compound interest calculation  | 4.1 | 1-5 | 3  | Lecture, Class room exercise   |
| EMI determination – Evaluation of offers by sellers of products and services  | 4.2 | 1-5 | 5  | Class room exercise            |
| Financial Discipline  | 4.3 | 1-5 | 2  | Lecture                        |
| Designing of financial literacy campaign  | 4.4 | 1-5 | 15 | Practicum                      |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)<br><b>This content will be evaluated internally</b> |     |     |    |                                |

## Reference

1. Chen, H. & Volpe, R.P. (1998) An analysis of personal financial literacy among college students. *Financial Services Review*, 7, 107–128
2. Hilgert, M.A., Hogarth, J.M. & Beverly, S.G. (2003) Household financial management: the connection between knowledge and behavior. *Federal Reserve Bulletin*, 89, 309–322.
3. Jorgensen, B.L. & Savla, J. (2010) Financial literacy of young adults: the importance of parental socialization. *Family Relations*, 59, 465– 478
4. Lusardi, Annamaria, and Olivia Mitchell (2007b), “Financial Literacy and Retirement Preparedness. Evidence and Implications for Financial Education,” *Business Economics*, January 2007, pp. 35–44.
5. Serido, J., Shim, S. & Tang, C. (2013) A developmental model of financial capability: a framework for promoting financial knowledge and skills during the transition to adulthood. *International Journal of Behavioral Development*, 37, 287–297



6. World Bank [WB]. 2009. *The Case for Financial Literacy in Developing Countries; Promoting Access to Finance by Empowering Consumers*. The international Bank for Reconstruction and Development. Washington, USA: WB
7. Xiao, J.J., Serido, J. & Shim, S. (2011a) Financial education, financial knowledge, and risky credit behaviour of college students. In *Financial Decisions Across the Lifespan: Problems, Programs, and Prospects* (ed. by D. Lamdin), pp. 113–128. Springer, New York

**Course designed by: Dr Antony Joseph K**



## SBU24CO1DSC101: MODERN BANKING PRACTICES

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Minor               |                        |                    |
| <b>Course Level</b>             | 100-199             |                        |                    |
| <b>Credit</b>                   | 5                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 45                  | 30                     | 75                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No. | Description  | Cognitive Level |
|-----|--|-----------------|
| CO1 | Summarizing Indian banking system and exemplify the uniqueness of central bank & it's function | U               |
| CO2 | To explore relationship between banker and customer, crossing of cheques, endorsement etc      | U               |
| CO3 | Understand the concept of Customer Relationship Management (CRM)                               | U               |
| CO4 | Gain a comprehensive understanding of digital banking  | U               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E – Evaluate

### Course Mapping Table

| CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 2    | 1    | -    | 1    | -    | 2   | -   | -   | -   | -   |
| CO2 | 2    | 1    | -    | 1    | -    | 2   | -   | -   | -   | -   |
| CO3 | 2    | 1    | -    | 1    | -    | 2   | -   | -   | -   | -   |
| CO4 | 2    | 1    | -    | 1    | -    | 2   | -   | -   | -   | -   |

### Mapping of CO to Assessment Tools (Theory)

| CO  | Formative Assessment |      |                  | Summative Assessment |                   | ESE |
|-----|----------------------|------|------------------|----------------------|-------------------|-----|
|     | Practical Assignment | Quiz | Home Assignments | Written test         | Case study report |     |
| CO1 | x                    | -    | -                | x                    | -                 | x   |
| CO2 | x                    | -    | -                | x                    | -                 | x   |
| CO3 | -                    | -    | x                | -                    | -                 | x   |
| CO4 | -                    | x    | -                | -                    | -                 | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO | Hours | Transaction Mechanism |
|--|------|----|-------|-----------------------|
| <b>Module 1: Introduction to banking (20 Hrs)</b>  |      |    |       |                       |
| Meaning-Definition- Characteristics of Bank, Structure & Classification of Indian Banking System | 1.1  | 1  | 6     | Lecture               |
| Functions of Commercial Banks  | 1.2  | 1  | 2     | Lecture               |
| Central Banking (RBI)- objectives, functions, and role; Monetary and credit control policy       | 1.3  | 1  | 5     | Lecture               |
| Determine the root cause of the most recent scams in the banking sector                          | 1.4  | 1  | 7     | Case study            |



| <b>Module 2: Operational Aspects of Bank (20 Hrs)</b>   |     |   |   |            |
|---|-----|---|---|------------|
| Types of accounts, Management of accounts, Passbook, Pay in slip, KYC   | 2.1 | 2 | 3 | Lecture    |
| Negotiable instrument, Cheque: Collection, payments of cheques and Crossing   | 2.2 | 2 | 3 | Lecture    |
| Endorsements  | 2.3 | 2 | 2 | Lecture    |
| Cash Management Services – Bank forms, RBI rules for Cash Transactions  | 2.4 | 2 | 2 | Lecture    |
| Bank Lending- Process and documentation; Forms and Types of Advances and Collateral, CIBIL Score, NPA   | 2.5 | 2 | 3 | Lecture    |
| Banking Ombudsmen Scheme  | 2.6 | 2 | 2 | Lecture    |
| Find out the amount of NPA in Public Sector Banks and the reasons behind it   | 2.7 | 2 | 5 | Case study |
| <b>Module 3 – Customer Relationship Management in Banking- introduction (20 Hrs)</b>  |     |   |   |            |
| Customer management- Types of customers; Relationship with customer   | 3.1 | 3 | 5 | lecture    |
| Introduction to Customer Relationship Management (CRM), meaning, definition, purpose and significance, factors responsible for the growth of CRM, | 3.2 | 3 | 3 | Lecture    |
| Advantages / Benefits of CRM  | 3.3 | 3 | 2 | Lecture    |
| CRM cycle and CRM programmes  | 3.4 | 3 | 3 | Lecture    |
| Customer Retention Management   | 3.5 | 3 | 2 | Lecture    |
| Determine the main issue with the banking industry's customer service and come up with remedies   | 3.6 | 3 | 5 | Case study |
| <b>Module 4: Digital Banking (15 Hrs)</b>   |     |   |   |            |
| Digital Banking - Bank Cards -Pre-Approved Loans through Digital Media  | 4.1 | 4 | 4 | Lecture    |
| E Banking -RTGS, NEFT, EFT, POS, ECS, UPI- Financial Inclusion- RBI Measures.   | 4.2 | 4 | 3 | Lecture    |
| New developments in banking sector- Neo Banking - Open Banking - Block Chain in Banking- Cloud Banking  | 4.3 | 4 | 4 | Lecture    |
| Frauds in banking operations: vishing, phishing, SQL injection attack, ransomware, shoulder surfing, brute force attack and Preventive vigilance  | 4.4 | 4 | 4 | Lecture    |
| <b>Module 5: Teacher Specific Content</b>   |     |   |   |            |
| <i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i>                         |     |   |   |            |
| <b>This content will be evaluated internally</b>  |     |   |   |            |

### Textbooks

1. Tandon M.L, Banking Law and Practice in India, Indian Law House
2. Clifford Gomez, Banking and Finance: Theory, law and practice, PHI Learning, New Delhi.
3. Dr. K G C Nair, Systematic Approach to Banking Theory and Practice, first Edition, Chand Books, Thiruvananthapuram, 2017.
4. E. Gordon, K. Natarajan, Banking: Theory, Law and Practice, 29th Edition, Himalaya Publishing house, Mumbai
5. D Muraleedharan, Modern Banking Theory and practice, PHI Learning, New Delhi.
6. International Banking" by Mukherjee, B. (2019)"



## Reference

1. Sundaram K.P.M, Varshney P.N. Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi.
2. Maheswari S.N, Banking Theory, Law and Practice, Kalyani Publishers, New Delhi.
3. Sekhar K.C, Banking Theory Law and Practice, Vikas Publishing House, New Delhi.
4. Lall Nigam B.M, Banking Law and Practice, Konark Publishers Pvt. Ltd., New Delhi.
5. Radhaswami M. Practical Banking, Sultan Chand & Sons, New Delhi.
6. Dekock. Central Banking, Crosby Lockwood Staples, London.
7. Tandon M L, Banking Law and Practice in India, Indian Law House
8. Alok Kumar Rai, “Customer Relationship Management – Concepts and Cases”, PHI Learning Private Ltd, New Delhi
9. Graham Roberts, Phelps, “Customer Relationship Management”, Thorogood Publishers Limited, U.K

**Course designed by: Dr Tom Antony**



## SBU24CO1DSC102: REGULATORY FRAMEWORK FOR COMMERCIAL CONTRACTS

|                                 |                     |                        |                     |
|---------------------------------|---------------------|------------------------|---------------------|
| <b>Type of Course</b>           | Allied Minor 1      |                        |                     |
| <b>Course Level</b>             | 100 - 199           |                        |                     |
| <b>Credit</b>                   | 4                   |                        |                     |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Theory (Hrs)</b> |
|                                 | 45                  | 30                     | 75                  |
| <b>Pre-requisite (if any)</b>   |                     |                        |                     |

### Course Outcomes

| No. | Description  | Cognitive Level |
|-----|--|-----------------|
| CO1 | Understand the legal system prevalent in India.                | U               |
| CO2 | Sum up the fundamental elements of the laws of contracts.      | A               |
| CO3 | Sum up the fundamental elements of the special contracts.      | A               |
| CO4 | Sum up the fundamental elements of the law of Agency.          | A               |
| CO5 | Sum up the fundamental elements of the Sale of Goods Act, 1930 | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E – Evaluate

### Course Mapping Table

| CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 2    | 2    | 2    | 3    | 2    | 2   | 1   | -   | 2   | -   |
| CO2 | 2    | 2    | 2    | 3    | 2    | 2   | 1   | -   | 2   | -   |
| CO3 | 2    | 2    | 2    | 3    | 2    | 2   | 1   | -   | 2   | -   |
| CO4 | 2    | 2    | 2    | 3    | 2    | 2   | 1   | -   | 2   | -   |
| CO5 | 2    | 2    | 2    | 3    | 2    | 2   | 1   | -   | 2   | -   |

### Mapping of CO to Assessment Tools

| CO  | Formative Assessment |      |                      | Summative Assessment |                   | ESE |
|-----|----------------------|------|----------------------|----------------------|-------------------|-----|
|     | Home Assignment      | Quiz | Practical Assignment | Written test         | Case study report |     |
| CO1 | -                    | x    | -                    | x                    | x                 | x   |
| CO2 | x                    | x    | x                    | x                    | x                 | x   |
| CO3 | x                    | x    | x                    | x                    | x                 | x   |
| CO4 | x                    | x    | -                    | x                    | x                 | x   |
| CO5 | x                    | x    | x                    | x                    | x                 | x   |

### Course Content & Transaction Mechanism Theory and Practicum

| Course Content                             | Unit | CO | Hours | Transaction Mechanism                        |
|--|------|----|-------|--|
| <b>Module 1: Law of Contracts (30 Hrs)</b> |      |    |       |  |
| Introduction to Business Laws in India     | 1.1  | 1  | 2     | Lecture –Discussion and Assignment           |
| Indian Contract Act, 1872 - Introduction   | 1.2  | 2  | 2     | Lecture                                      |
| Classification of Contracts                | 1.3  | 2  | 4     | Lecture –Discussion and Practical Assignment |



|   |      |   |    |  |
|---|------|---|----|--|
| Wagering, Contingent and Quasi Contracts          | 1.11 | 2 | 2  | Lecture –Discussion and Practical Assignment |
| <b>Essential Elements of Contracts</b>            |      |   |    |  |
| Offer and Acceptance                              | 1.4  | 2 | 4  | Lecture –Discussion and Practical Assignment |
| Consideration                                     | 1.5  | 2 | 2  | Lecture –Discussion and Practical Assignment |
| Capacity to Contract                              | 1.6  | 2 | 2  | Lecture –Discussion and Practical Assignment |
| Free Consent                                      | 1.7  | 2 | 3  | Lecture –Discussion and Practical Assignment |
| Legality of Consideration and Object              | 1.8  | 2 | 3  | Lecture –Discussion and Practical Assignment |
| Performance of Contract                           | 1.9  | 2 | 3  | Lecture –Discussion and Case study           |
| Discharge of Contracts                            | 1.10 | 2 | 3  | Lecture –Discussion and Case study           |
| <b>Module 2: Special Contracts (15 Hrs)</b>       |      |   |    |  |
| Contract of Indemnity                             | 2.1  | 3 | 2  | Lecture –Discussion and Practical Assignment |
| Contract of Guarantee                             | 2.2  | 3 | 21 | Lecture –Discussion and Practical Assignment |
| Rights and Liabilities of Surety.                 | 2.3  | 3 | 2  | Lecture-Discussion                           |
| Bailment- Meaning, Essential elements of Bailment | 2.4  | 3 | 2  | Lecture –Discussion and Practical Assignment |
| Kinds of bailment                                 | 2.5  | 3 | 1  | Lecture-Discussion                           |
| Rights and duties of Bailor and Bailee.           | 2.6  | 3 | 2  | Lecture-Discussion                           |
| Pledge - Essentials of Pledge                     | 2.7  | 3 | 2  | Lecture –Discussion and Practical Assignment |
| Rights and duties of Pawner and Pawnee.           | 2.8  | 3 | 2  | Lecture –Discussion and Practical Assignment |
| <b>Module 3: Law of Agency (10 Hrs)</b>           |      |   |    |  |
| Law of Agency                                     | 3.1  | 4 | 2  | Lecture –Discussion and Practical Assignment |
| Essentials of agency,                             | 3.2  | 4 | 2  | Lecture –Discussion and Practical Assignment |
| Rights and duties of agent and principal          | 3.3  | 4 | 2  | Lecture –Discussion and Practical Assignment |
| Kinds of agents                                   | 3.4  | 4 | 2  | Lecture –Discussion and Practical Assignment |
| Termination of agency                             | 3.5  | 4 | 2  | Lecture –Discussion and Practical Assignment |
| <b>Module 4: Sale of Goods Act, 1930 (20 Hrs)</b> |      |   |    |  |
| Contract of sale                                  | 4.1  | 5 | 2  | Lecture                                      |
| Essentials of contract of Sale                    | 4.2  | 5 | 2  | Lecture                                      |
| Goods and their classifications                   | 4.3  | 5 | 5  | Lecture –Discussion and Practical Assignment |
| Conditions and warranties                         | 4.4  | 5 | 5  | Lecture –Discussion and Practical Assignment |



|  |     |   |   |  |
|--|-----|---|---|--|
| Delivery of Goods  | 4.5 | 5 | 3 | Lecture –Discussion and Practical Assignment |
| Unpaid seller and his rights.  | 4.6 | 5 | 3 | Lecture-Discussion                           |
| <b>Module 5: Teacher Specific Content</b><br><i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i><br><b>This content will be evaluated internally</b> |     |   |   |  |

### **Textbooks**

1. L. R. Potti, A Text Book of Business Regulatory Framework, Yamuna Publications Thiruvananthapuram.
2. Biju P Mani, Business Regulatory Frame Work, Prakash Publications Changanacherry.

### **Reference**

1. Business Law- V Balachandran, McGraw Hill Education (India) Private Limited
2. Business laws -Garg, Publisher: -Kalyani publishers, New Delhi
3. Elements of Mercantile Law -N.D. Kapoor, Sultan Chand & Sons, New Delhi 12
4. Mercantile Law: S. S. Gulshan, Publisher, Excel Books New Delhi 12
5. A Manual of Mercantile Law (Including Industrial Law) M.C. Shukla, S. Chand New Delhi
6. Relevant Bare Acts

**Course designed by: Anishmon K A**



## SBU24CO1DSC103: FINANCIAL SYSTEM AND INSTITUTIONS

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Allied Minor 2      |                        |                    |
| <b>Course Level</b>             | 100-199             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 45                  | 30                     | 75                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Understand the meaning and scope of financial system in India               | U               |
| <b>CO2</b> | Analyse the role and functions of Primary Market                            | An              |
| <b>CO3</b> | Assessing the functioning of Secondary Market in India                      | An              |
| <b>CO4</b> | Understand the nature and scope of financial services and their functioning | U               |
| <b>CO5</b> | Analyse the role of financial market regulators                             | An              |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E – Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 2    | -    | -    |      | -    | 2   | -   | -   | -   | -   |
| <b>CO2</b> | -    | 1    | -    |      | -    | 1   | -   | -   | -   | -   |
| <b>CO3</b> | -    | 1    | -    |      | -    | 1   | -   | -   | -   | -   |
| <b>CO4</b> | 2    | -    | -    |      | -    | -   | -   | -   | 2   | -   |
| <b>CO5</b> | -    | -    | -    | 2    | -    | 1   | -   | -   | -   | -   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |      |                       | Summative Assessment |                     | ESE |
|------------|----------------------|------|-----------------------|----------------------|---------------------|-----|
|            | Quiz                 | Viva | Practical Assignments | Written test         | Team project report |     |
| <b>CO1</b> |                      | X    | -                     | X                    | -                   | X   |
| <b>CO2</b> | X                    | X    | -                     | X                    | -                   | X   |
| <b>CO3</b> | X                    | X    | X                     | X                    | -                   | X   |
| <b>CO4</b> | -                    | X    | X                     | -                    | X                   | X   |
| <b>CO5</b> | -                    | X    | -                     | -                    | X                   | X   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO | Hours | Transaction Mechanism |
|--|------|----|-------|-----------------------|
| <b>Module 1: Financial System (15 Hrs)</b>                     |      |    |       |                       |
| Financial System - Introduction, Components.                   | 1.1  | 1  | 2     | Lecture               |
| An overview of Indian financial system since 1951              | 1.2  | 1  | 2     | Lecture               |
| Financial Sector Reforms since liberalization 1990-91          | 1.3  | 1  | 2     | Lecture               |
| Financial system and economic development                      | 1.4  | 1  | 2     | Lecture               |
| Financial markets and Institutions, Types of Financial Markets | 1.5  | 1  | 2     | Lecture               |



|   |      |   |     |                             |
|---|------|---|-----|-----------------------------|
| Role of Financial Institutions in the Economy   | 1.6  | 1 | 3   | Lecture                     |
| Financial intermediation- Flow of funds matrix  | 1.7  | 1 | 2   | Lecture                     |
| <b>Module 2: Primary Market and Secondary Market (10+15 Hrs)</b>  |      |   |     |                             |
| Primary Market - Meaning, Functions   | 2.1  | 2 | 1   | Lecture                     |
| Methods of floating new issue   | 2.2  | 2 | 1   | Lecture                     |
| Intermediaries in the new issue market  | 2.3  | 2 | 1   | Lecture                     |
| Secondary Market meaning – importance   | 2.4  | 3 | 1   | Lecture                     |
| Members of the Stock Exchanges  | 2.5  | 3 | 1   | Lecture                     |
| Classification of speculators - Type of Speculative transactions  | 2.6  | 3 | 1+2 | Lecture, Classroom Exercise |
| Listing of securities   | 2.7  | 3 | 1+4 | Lecture, Classroom Exercise |
| Screen based trading-online trading   | 2.8  | 3 | 1+9 | Lecture, Classroom Exercise |
| Depository system   | 2.9  | 3 | 1   | Lecture                     |
| Depository participant  | 2.10 | 3 | 1   | Lecture                     |
| <b>Module 3: Financial Services (10+15 Hrs)</b>   |      |   |     |                             |
| Financial Service- Meaning- Types   | 3.1  | 4 | 2+2 | Lecture, Classroom Exercise |
| Fund based financial services; fee based financial services   | 3.2  | 4 | 2+2 | Lecture, Classroom Exercise |
| Marketing of financial services   | 3.3  | 4 | 3+9 | Lecture, Classroom Exercise |
| Types of financial services agencies  | 3.4  | 4 | 3+2 | Lecture, Classroom Exercise |
| <b>Module 4 Final Regulators (10 Hrs)</b>   |      |   |     |                             |
| Financial Regulators in India - Overall View  | 4.1  | 5 | 2   | Lecture                     |
| Role of RBI   | 4.2  | 5 | 2   | Lecture                     |
| SEBI – role and Functions   | 4.3  | 5 | 2   | Lecture                     |
| Role of Ministry of Corporate Affairs   | 4.4  | 5 | 2   | Lecture                     |
| Role of IRDA  | 4.5  | 5 | 1   | Lecture                     |
| Role of PFRA  | 4.6  | 5 | 1   | Lecture                     |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)<br><b>This content will be evaluated internally</b> |      |   |     |                             |

### Textbooks

1. Gupta N.K and Monica Chopra - Financial Markets Institutions and services -Ane Books.
2. Preethi Singh: Dynamics of Indian Financial System, Global Professional Publishing.



## **References**

1. Yogesh Maheswary: Investment Management, PHI Learning Pvt. Ltd.
2. Bharathi. V.P. Pathak, The Indian Financial System: Markets, Institutions and Services, Pearson Education
3. M. Y. Khan, Financial Services, 10e, McGraw Hill India, 2017
4. Suresh Padmalatha, Paul Justin, Management of Banking and Financial Services, Pearson India.2017
5. Madhu Vij, Swati Dhawan, Merchant Banking and Financial Services, McGraw Hill India. 2017

**Course designed by: Dr Janssen Joseph**



## SBU24CO1MDC100: FUNDAMENTALS OF ACCOUNTING

|                          |              |                 |             |
|--------------------------|--------------|-----------------|-------------|
| Type of Course           | MDC          |                 |             |
| Course Level             | 100-199      |                 |             |
| Credit                   | 3            |                 |             |
| Course Delivery Duration | Theory (Hrs) | Practicum (Hrs) | Total (Hrs) |
|                          | 30           | 30              | 60          |
| Pre-requisite (if any)   |              |                 |             |

### Course Outcomes

| No. | Description   | Cognitive Level |
|-----|---|-----------------|
| CO1 | Understand accounting principles and concepts                           | U               |
| CO2 | Prepare Journal and ledger based on double entry system                 | A               |
| CO3 | Apply the principles of accounting for the preparation of trial balance | A               |
| CO4 | Prepare financial statements of a sole trader                           | A               |
| CO5 | Prepare personal financial records of an individual                     | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E – Evaluate

### Course Mapping Table

| CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 1    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |
| CO2 | -    | -    | -    | -    | -    | -   | -   | -   | 2   | -   |
| CO3 | -    | 1    | -    | -    | -    | -   | -   | -   | 2   | -   |
| CO4 | -    | 1    | -    | -    | -    | -   | -   | -   | 2   | -   |
| CO5 | 1    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |

### Mapping of CO to Assessment Tools

| CO  | Formative Assessment |      |           | Summative Assessment |              | ESE |
|-----|----------------------|------|-----------|----------------------|--------------|-----|
|     | Practical Assignment | Quiz | Work Book | Test Paper 1         | Test Paper 2 |     |
| CO1 | -                    | -    | X         | -                    | -            | X   |
| CO2 | -                    | -    | X         | X                    | -            | X   |
| CO3 | -                    | -    | X         | X                    | -            | X   |
| CO4 | -                    | -    | X         | X                    | X            | X   |
| CO5 | X                    | -    | X         | -                    | -            | -   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO | Hours | Transaction Mechanism       |
|--|------|----|-------|-----------------------------|
| <b>Module 1: Introduction to Accounting (10 Hrs)</b>       |      |    |       |                             |
| Overview of Accounting- Purpose and Importance in Business | 1.1  | 1  | 4     | Lecture                     |
| Key Accounting Principles and Concepts                     | 1.2  | 1  | 3     | Lecture                     |
| The Accounting Equation                                    | 1.3  | 1  | 3     | Lecture, classroom exercise |



| <b>Module 2: Journal, Ledger and Trial Balance (20 Hrs)</b>   |     |   |    |                             |
|---|-----|---|----|-----------------------------|
| Introduction to Double-Entry Bookkeeping- Understanding Debits and Credits  | 2.1 | 2 | 1  | Lecture                     |
| The Journal: Recording Transactions- The Ledger: Classifying Transactions   | 2.2 | 2 | 2  | Lecture, classroom exercise |
| Posting from Journal to Ledger- Balancing the Ledger Accounts   | 2.3 | 2 | 2  | Lecture, classroom exercise |
| Day-to-day bookkeeping tasks of personal expenditure  | 2.4 | 2 | 15 | Practical Work              |
| <b>Module 3: Financial Accounting Basics (10 Hrs)</b>   |     |   |    |                             |
| Preparing a Trial Balance- Understanding and Recording Adjusting Entries  | 3.1 | 3 | 5  | Lecture, classroom exercise |
| Purpose and Significance of Adjusted Trial Balance- Introduction to Financial Statements                                  | 3.2 | 3 | 5  | Lecture                     |
| <b>Module 4 Final Account Preparation (20 Hrs)</b>  |     |   |    |                             |
| Preparing the Income Statement  | 4.1 | 3 | 3  | classroom exercise          |
| Preparing the Balance Sheet   | 4.2 | 3 | 2  | classroom exercise          |
| Preparation of Personal financial records of an individual  | 4.3 | 4 | 15 | Practical Work              |
| <b>Module 5: Teacher Specific Content</b>   |     |   |    |                             |
| <i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i> |     |   |    |                             |
| <b>This content will be evaluated internally</b>  |     |   |    |                             |

#### **Textbooks**

1. Financial Accounting, A. Mukharjee & M. Hanif, TATA McGraw Hill.
2. Financial Accounting, SP Jain & KL Narang
3. Study Material for Financial Accounting CA, IPCC
4. Ready Reference on Accounting for CA IPCC, G Sekar and Saravanaprasath, Sitaraman & Company Pvt. Ltd.

#### **References**

1. <https://www.icai.org/post/intermediate-course>
2. <https://icmai.in/studentswebsite/studymat.php>

**Course designed by: Dr. Sebastian K S**



## SEMESTER II

| Course Code    | Type of Course    | Course Title                          | Hours /Week | Total Hours | Credit |
|----------------|-------------------|---------------------------------------|-------------|-------------|--------|
| SBU24CO2DSC100 | Major/<br>Minor   | Marketing Management                  | 5           | 75          | 4      |
| SBU24CO2DSC101 | Minor             | Principles of Business Management     | 5           | 75          | 4      |
| SBU24CO2DSC102 | Allied<br>Minor 1 | Fundamentals of Corporate Regulations | 5           | 75          | 4      |
| SBU24CO2DSC103 | Allied<br>Minor 2 | Business Statistics                   | 5           | 75          | 4      |
| SBU24CO2MDC100 | MDC               | Investing in Stock Markets            | 4           | 60          | 3      |



## SBU24CO2DSC100: MARKETING MANAGEMENT

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Major               |                        |                    |
| <b>Course Level</b>             | 100 -199            |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 45                  | 30                     | 75                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Classify the co components of marketing mix and outline the transformation of marketing from conventional marketing to digital marketing. | U               |
| <b>CO2</b> | Reflect insight into market segmentation  | U               |
| <b>CO3</b> | Differentiate various pricing strategies and categorize its kinds   | U               |
| <b>CO4</b> | Describe the product mix and judge the product identification strategies  | U               |
| <b>CO5</b> | Understand the concepts of sales promotion and advertising and gain insight about physical distribution channels.                         | U               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E – Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 2    | -    | 1    | 2    | 1    | 1   | 1   | -   | 1   | -   |
| <b>CO2</b> | 2    | -    | 1    | 2    | 1    | 1   | 1   | -   | 1   | -   |
| <b>CO3</b> | 2    | -    | 1    | 2    | 1    | 1   | 1   | -   | 1   | -   |
| <b>CO4</b> | 2    | -    | 1    | 2    | 1    | 1   | 1   | -   | 1   | -   |
| <b>CO5</b> | 2    | -    | 1    | 2    | 1    | 1   | 1   | -   | 1   | 1   |

### Mapping of CO to Assessment Tools

| CO  | Formative Assessment |      |           | Summative Assessment |              | ESE |
|-----|----------------------|------|-----------|----------------------|--------------|-----|
|     | Home Assignment      | Quiz | Viva voce | Test Paper 1         | Test Paper 2 |     |
| CO1 | x                    | -    | -         | x                    | -            | x   |
| CO2 | x                    | x    | x         | x                    | -            | x   |
| CO3 | -                    | x    | x         | -                    | x            | x   |
| CO4 | -                    | -    | x         | -                    | x            | x   |
| CO5 | -                    | -    | x         | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO | Hours | Transaction Mechanism |
|--|------|----|-------|-----------------------|
| <b>Module 1: Introduction to Marketing (25 Hrs)</b>              |      |    |       |                       |
| Introduction: concept, nature, scope and importance of marketing | 1.1  | 1  | 3     | Lecture               |
| Marketing concept and its evolution                              | 1.2  | 1  | 1     | Lecture               |



|   |      |     |   |                         |
|---|------|-----|---|-------------------------|
| Marketing and selling   | 1.3  | 1   | 1 | Lecture & discussion    |
| Functions of marketing  | 1.4  | 1   | 1 | Lecture                 |
| Basics of marketing mix   | 1.5  | 1   | 1 | Lecture                 |
| Market segmentation and positioning   | 1.6  | 2   | 1 | Lecture                 |
| Need and basis of market targeting-   | 1.7  | 2   | 2 | Lecture                 |
| Consumer behaviour –importance of studying the same & buying motives                        | 1.8  | 1   | 3 | Lecture                 |
| Factors influencing consumer buying decisions.  | 1.9  | 1   | 6 | Discussion & assignment |
| Buying process.   | 1.10 | 1   | 6 | Discussion              |
| <b>Module 2: Product Mix (15 Hrs)</b>   |      |     |   |                         |
| Concept of product  | 2.1  | 4   | 1 | Lecture                 |
| Product planning & development  | 2.2  | 4   | 1 | Lecture                 |
| New product development   | 2.3  | 4   | 1 | Lecture & discussion    |
| Product classification  | 2.4  | 1,4 | 1 | Lecture                 |
| Product line & mix decisions  | 2.5  | 4   | 1 | Lecture                 |
| Branding –Meaning, types  | 2.6  | 4   | 1 | Lecture                 |
| Packaging–meaning, types  | 2.7  | 4   | 1 | Lecture                 |
| Labelling –meaning, types   | 2.8  | 4   | 3 | Lecture – assignment    |
| PLC and marketing implications-   | 2.9  | 4   | 5 | Lecture & discussion    |
| <b>Module 3: Price Mix -15 Hrs</b>  |      |     |   |                         |
| Pricing- Objectives of pricing decisions  | 3.1  | 1,3 | 1 | Lecture                 |
| Factors affecting pricing decisions   | 3.2  | 3   | 1 | Discussion              |
| Price determination process   | 3.3  | 3   | 2 | Lecture                 |
| Basic pricing policies  | 3.4  | 3   | 2 | Lecture                 |
| Kinds of pricing  | 3.5  | 3   | 3 | Lecture                 |
| Pricing of new products: Skimming and Penetration   | 3.6  | 3   | 3 | Lecture                 |
| Price adjustment strategies   | 3.8  | 3   | 3 | Lecture                 |
| <b>Module 4: Promotion Mix &amp; Physical Distribution Mix (20 Hrs)</b>                     |      |     |   |                         |
| Sales promotion   | 4.1  | 1,5 | 2 | Lecture & discussion    |
| Advertising and Sales Promotion   | 4.2  | 5   | 2 | Lecture                 |
| Developing Advertising Programme  | 4.3  | 5   | 2 | Lecture & discussion    |
| Role of Media in Advertising.   | 4.4  | 5   | 2 | Lecture                 |
| Physical Distribution   | 4.5  | 1,5 | 2 | Lecture                 |
| Marketing intermediaries: agent middlemen and merchant middle men                           | 4.6  | 5   | 2 | Lecture                 |
| Levels of channels -Basic channels of distribution in case of consumer and industrial goods | 4.7  | 5   | 2 | Lecture                 |
| Factors influencing the selection of a suitable channel                                     | 4.8  | 5   | 2 | Lecture                 |
| Functions of wholesalers and retailers  | 4.9  | 5   | 2 | Lecture                 |
| Logistic and supply chain management  | 4.10 | 5   | 2 | Lecture                 |



### **Module 5: Teacher Specific Content**

*(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)*

**This content will be evaluated internally**

#### **Textbooks**

1. Marketing Management, Ramaswamy, V.S.- Macmilan India, NewDelhi-2002.
2. Marketing Research: An Applied Orientation, Naresh K. Malhotra and Satyabhusan Das - 7th Edition- Pearson-2019
3. Marketing Management, RSN Pillai, Bhagavathy, S Chand ,2010.
4. Marketing Management, Rajan Saxena, McGraw Hill, 2017.

#### **References:**

1. A Framework for Marketing Management, Philip Kotler & Kevin Keller- -Pearson,2016
2. Marketing Management - Concepts, Cases, Challenges and Trends, Govindarajan Madabusi, PHI Learning,2019
3. Marketing: An Introduction. Philip Kotler, Gary Armstrong - Prentice-Hall; International Editions-2016

**Course designed by: Dr Binu Mathew Job**



## SBU24CO2DSC101: PRINCIPLES OF BUSINESS MANAGEMENT

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Minor               |                        |                    |
| <b>Course Level</b>             | 100 -199            |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 45                  | 30                     | 75                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Exhibit the conceptual understanding of various concepts related management                         | U               |
| <b>CO2</b> | Demonstrate the conceptual knowledge about the planning and decision making                         | U               |
| <b>CO3</b> | To understand the concept of organising and directing for the effective functioning of a management | U               |
| <b>CO4</b> | Evaluate leadership style to anticipate the consequences of each leadership style                   | U               |
| <b>CO5</b> | Demonstrate the techniques for controlling  | U               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E – Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 2    | -    | 1    | -    | 1    | 2   | 2   | 1   | 1   | 2   |
| <b>CO2</b> | 2    | 2    | 2    | -    | 2    | 2   | 1   | -   | 2   | 1   |
| <b>CO3</b> | 2    | 1    | 1    | -    | 2    | 2   | 2   | -   | 2   | 1   |
| <b>CO4</b> | 2    | 1    | 1    | -    | 2    | 1   | 2   | -   | 1   | -   |
| <b>CO5</b> | 2    | 1    | 2    | -    | 1    | 1   | 1   | -   | 1   | -   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |      |           | Summative Assessment |              | ESE |
|------------|----------------------|------|-----------|----------------------|--------------|-----|
|            | Practical Assignment | Quiz | Viva Voce | Test Paper 1         | Test Paper 2 |     |
| <b>CO1</b> | x                    | x    | x         | x                    | -            | x   |
| <b>CO2</b> | -                    | x    | x         | x                    | -            | x   |
| <b>CO3</b> | -                    | x    | x         | -                    | x            | x   |
| <b>CO4</b> | -                    | -    | x         | -                    | x            | x   |
| <b>CO5</b> | -                    | -    | x         | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module 1: Introduction to Management (10 Hrs)</b>                              |      |    |       |                       |
| Meaning – Definition -Concepts- Objectives-Nature-Scope -functions of Management- | 1.1  | 1  | 4     | Lecture & Assignment  |
| Administration and Management – Management as Science or Art                      | 1.2  | 1  | 2     | Lecture & Assignment  |



|  |     |   |   |                      |
|--|-----|---|---|----------------------|
| Evolution of Management Thought - Contributions of F.W Taylor, Henri Fayol and Elton Mayo                    | 1.3 | 1 | 4 | Lecture & Assignment |
| <b>Module 2: Planning and Decision Making (10 Hrs)</b>   |     |   |   |                      |
| Concept of Planning - Objectives - Purpose of Planning – Steps in Planning                                   | 2.1 | 2 | 3 | Lecture              |
| Types of Plans – Objectives – Strategies – Policies – Procedures   | 2.2 | 2 | 3 | Lecture              |
| Management by Objectives (MBO) – Techniques and Process of Decision Making.                                  | 2.3 | 2 | 4 | Lecture              |
| <b>Module 3: Directing and Organizing (20 Hrs)</b>   |     |   |   |                      |
| Organising - Principles of Organisation – Formal and Informal Organisation – Different Forms of Organisation | 3.1 | 3 | 5 | Lecture              |
| Delegation of Authority - Authority and Responsibilities   | 3.2 | 3 | 3 | Lecture              |
| Centralization and Decentralization- Span of Control.  | 3.3 | 3 | 2 | Lecture              |
| Directing: Concept, Principles and elements of Directing   | 3.4 | 3 | 3 | Lecture              |
| Leadership-Meaning- Importance and Styles  | 3.5 | 4 | 2 | Lecture              |
| Communication and types of communication   | 3.6 | 3 | 3 | Lecture              |
| motivation-meaning and importance -supervision   | 3.7 | 3 | 2 | Lecture              |
| <b>Module 4: Controlling (5Hrs)</b>  |     |   |   |                      |
| Meaning -Principles- Process- essentials of sound control system   | 4.1 | 5 | 2 | Lecture              |
| Techniques of Controlling  | 4.2 | 5 | 3 | Lecture              |

#### Textbooks

1. Koontz, O Donnell, Management, McGraw-Hill
2. Appaniah, Reddy, Essentials of Management, Himalaya Publishing House.
3. Prasad, L. M., Principles of management, Sultan Chand and Sons.
4. Srinivasan, Chunawalla, Management Principles and Practice, Himalaya Publishing House.
5. Tulsian, P.C., & Pandey, Vishal, Business Organization and Management, Pearson Education

**Course designed by: Sojan Kurian**



## SBU24CO2DSC102: FUNDAMENTALS OF CORPORATE REGULATIONS

|                          |              |                 |             |
|--------------------------|--------------|-----------------|-------------|
| Type of Course           | Minor        |                 |             |
| Course Level             | 100 - 199    |                 |             |
| Credit                   | 4            |                 |             |
| Course Delivery Duration | Theory (Hrs) | Practicum (Hrs) | Total (Hrs) |
|                          | 45           | 30              | 75          |
| Pre-requisite (if any)   |              |                 |             |

### Course Outcomes

| No. | Description  | Cognitive Level |
|-----|--|-----------------|
| CO1 | Describe Company form of organization.   | U               |
| CO2 | Summarize the provisions of the Companies Act, 2013 in relation to formation of a company. | A               |
| CO3 | Explain the legal provisions in relation to administration and management of a company.    | A               |
| CO4 | Summarize the legal provisions of company meetings.  | U               |
| CO5 | Explain the process of winding up of a company.  | U               |

### Course Mapping Table

| CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 2    | -    | -    | 3    | 2    | 2   | 1   | -   | 1   | -   |
| CO2 | 2    | -    | -    | 3    | 2    | 2   | 1   | -   | 1   | -   |
| CO3 | 2    | -    | -    | 3    | 2    | 2   | 1   | -   | 1   | -   |
| CO4 | 2    | -    | -    | 3    | 2    | 2   | 1   | -   | 1   | -   |
| CO5 | 2    | -    | -    | 3    | 2    | 2   | 1   | -   | 1   | -   |

### Mapping of CO to Assessment Tools

| CO  | Formative Assessment |      |                      | Summative Assessment |                   | ESE |
|-----|----------------------|------|----------------------|----------------------|-------------------|-----|
|     | Home Assignment      | Quiz | Practical Assignment | Written test         | Case study report |     |
| CO1 | x                    | x    | -                    | x                    | x                 | x   |
| CO2 | x                    | x    | x                    | x                    | x                 | x   |
| CO3 | x                    | x    | x                    | x                    | x                 | x   |
| CO4 | x                    | x    | -                    | x                    | x                 | x   |
| CO5 | x                    | x    | -                    | x                    | -                 | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO | Hours | Transaction Mechanism            |
|--|------|----|-------|----------------------------------|
| <b>Module 1: Introduction to The Companies Act, 2013 (20+10 Hrs)</b> |      |    |       |                                  |
| Features of The Companies Act, 2013                                  | 1.1  | 1  | 2     | Lecture                          |
| Company- Definition-Characteristics                                  | 1.2  | 1  | 2     | Lecture-Discussion               |
| Types of companies   | 1.3  | 1  | 4     | Lecture and Practical Assignment |
| Promoters-Functions of a promoter                                    | 1.4  | 2  | 3     | Lecture-Discussion               |
| Registration and Incorporation of companies                          | 1.5  | 2  | 3     | Lecture                          |



|   |      |   |   |                                  |
|---|------|---|---|----------------------------------|
| Memorandum of Association   | 1.6  | 2 | 4 | Lecture and Practical Assignment |
| Articles of association   | 1.7  | 2 | 4 | Lecture and Practical Assignment |
| Prospectus  | 1.8  | 2 | 4 | Lecture and Practical Assignment |
| Doctrine of ultra-vires   | 1.9  | 1 | 1 | Lecture-Discussion               |
| Doctrine of indoor Management   | 1.10 | 1 | 1 | Lecture-Discussion               |
| Doctrine of constructive notice   | 1.11 | 1 | 1 | Lecture-Discussion               |
| Corporate Veil-Lifting of corporate veil.   | 1.12 | 1 | 1 | Lecture-Discussion               |
| <b>Module 2: Administration and Management of a Company (15+5) Hrs</b>  |      |   |   |                                  |
| Board of Directors  | 2.1  | 3 | 2 | Lecture                          |
| Appointment of Directors  | 2.2  | 3 | 3 | Lecture                          |
| Position of directors   | 2.3  | 3 | 1 | Lecture-Discussion               |
| Qualification and disqualification of directors   | 2.4  | 3 | 2 | Lecture                          |
| Powers, duties and Liabilities of directors   | 2.5  | 3 | 2 | Lecture                          |
| Key Managerial Personnel  | 2.6  | 3 | 2 | Lecture                          |
| Business Ethics   | 2.7  | 3 | 2 | Lecture-Discussion               |
| Corporate Governance  | 2.8  | 3 | 3 | Lecture and Practical Assignment |
| Corporate Social Responsibilities.  | 2.9  | 3 | 3 | Lecture and Practical Assignment |
| <b>Module 3: Company Meetings (12 Hrs)</b>  |      |   |   |                                  |
| Kinds of meetings   | 3.1  | 4 | 2 | Lecture                          |
| Essentials of valid meeting   | 3.2  | 4 | 2 | Lecture-Discussion               |
| Chairman  | 3.3  | 4 | 1 | Lecture-Discussion               |
| Agenda  | 3.4  | 4 | 1 | Lecture-Discussion               |
| Quorum  | 3.5  | 4 | 1 | Lecture-Discussion               |
| Proxy   | 3.6  | 4 | 1 | Lecture-Discussion               |
| Poll  | 3.7  | 4 | 1 | Lecture-Discussion               |
| Minutes   | 3.8  | 4 | 1 | Lecture-Discussion               |
| Motion  | 3.9  | 4 | 1 | Lecture                          |
| Resolution  | 3.10 | 4 | 1 | Lecture                          |
| <b>Module 4: Winding up of Companies (13 Hrs)</b>   |      |   |   |                                  |
| Compulsory winding up-Grounds and procedure   | 4.1  | 5 | 5 | Lecture-Discussion               |
| Liquidator-Duties and functions   | 4.2  | 5 | 2 | Lecture-Discussion               |
| Contributories  | 4.3  | 5 | 1 | Lecture-Discussion               |
| Voluntary winding up  | 4.4  | 5 | 4 | Lecture-Discussion               |
| Effects of winding up   | 4.5  | 5 | 1 | Lecture-Discussion               |
| <b>Module 5: Teacher Specific Content</b>   |      |   |   |                                  |
| <i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i> |      |   |   |                                  |
| <b>This content will be evaluated internally</b>  |      |   |   |                                  |

### Textbooks

1. L R Potti, A Text Book of Corporate Laws, Yamuna Publications Thiruvananthapuram, 2019



2. Dr.K.G.C. Nair, Dr.Dipa Krishnan & Dr. Dileep A.S , Systematic Approach to Corporate Regulations and administration, Chand publications Trivandrum. 2018
3. Biju P. Mani, M.M. Abraham, Corporate Regulations and Administration, Saradhi Publishers Kottayam. 2018

#### **Reference**

1. P. P. S. Gogna, A Text book of Company Law, S. Chand & Company Ltd-new Delhi, 2014
2. Karn Gupta, Introduction to Company Law, Lexis Nexis India, 2013
3. Company Law and Practice Paperback- G.K. Kapoor & Sanjay Dhamija, Taxmann Publications, 2020
4. Avtar Singh. Introduction to Company Law, Eastern Book Company, 2022
5. Relevant Bare Acts

**Course designed by; Anishmon K A**



## SBU24CO2DSC103: BUSINESS STATISTICS

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Allied Minor        |                        |                    |
| <b>Course Level</b>             | 100-199             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 45                  | 30                     | 75                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Comprehend the theoretical foundation of descriptive statistical methods and index numbers.               | U               |
| <b>CO2</b> | Comprehend the theoretical foundation of correlation, regression and time series Analysis.                | U               |
| <b>CO3</b> | Apply the statistical methods to study the characteristics and relationships of two or more sets of data. | A               |
| <b>CO4</b> | Apply the concepts of index numbers in problems involving business and economy.                           | A               |
| <b>CO5</b> | Apply analytical tools in time series to identify trends and seasonal variations.                         | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 2    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |
| <b>CO2</b> | 2    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |
| <b>CO3</b> | -    | 2    | -    | -    | -    | -   | 1   | -   | -   | -   |
| <b>CO4</b> | -    | 2    | -    | -    | -    | -   | 1   | -   | -   | -   |
| <b>CO5</b> | -    | 2    | -    | -    | -    | -   | 1   | -   | -   | -   |

### Mapping of CO to Assessment Tools (Theory)

| CO         | Formative Assessment  |                  |      | Summative Assessment |                           | ESE |
|------------|-----------------------|------------------|------|----------------------|---------------------------|-----|
|            | Practical Assignments | Home Assignments | Quiz | Written Test         | Problem based assignments |     |
| <b>CO1</b> | -                     |                  | x    | x                    | -                         | -   |
| <b>CO2</b> | -                     | x                | -    | x                    | -                         | x   |
| <b>CO3</b> | x                     | -                | -    | -                    | x                         | x   |
| <b>CO4</b> | x                     | -                | -    | -                    | x                         | x   |
| <b>CO5</b> | -                     | x                | -    | -                    | x                         | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO | Hours | Transaction Mechanism |
|--|------|----|-------|-----------------------|
| <b>Module 1: Descriptive Statistics (15+10 Hrs)</b>  |      |    |       |                       |
| Concept of Measure of central tendency - qualities of a good average – Conceptual Understanding of mean – median – mode and Positional averages: quartiles – deciles – and percentiles | 1.1  | 1  | 3     | Lecture               |



|   |     |   |    |                           |
|---|-----|---|----|---------------------------|
| Measure of dispersion – Concept – meaning and definition – purpose – absolute and relative measures of dispersion- Standard deviation and Co efficient of variation (Theory Only)                                   | 1.2 | 1 | 2  | Lecture                   |
| Application of Standard deviation and CV for analysing the characteristics of two or more series of data.   | 1.3 | 3 | 3  | Problem Solving           |
| Skewness – meaning and definition – Positive and negative skewness – Karl Pearson’s and Bowley’s Coefficient of skewness – Moments – Meaning and definition   | 1.4 | 1 | 4  | Lecture, Problem Solving  |
| Kurtosis – Meaning and definition – Karl Pearson’s Beta and Gama based on Moments – Coefficient of Skewness and Kurtosis based on moments   | 1.5 | 1 | 3  | Lecture, Problem Solving  |
| Application of descriptive statistical tools to evaluate real life cases  | 1.6 | 1 | 10 | Practicum                 |
| <b>Module 2: Index Numbers (10+5 Hrs)</b>   |     |   |    |                           |
| Meaning- Importance - Characteristics and uses of Index Numbers- Price Index- Quantity Index-Value based index numbers  | 2.1 | 1 | 2  | Lecture                   |
| Methods of constructing index numbers- - Laspeyers, Paaches, Marshall Edgeworth, Fishers Index numbers - Problems in construction of index numbers and Test of consistency  | 2.2 | 4 | 4  | Problem Solving           |
| Construction of consumer price indices  | 2.3 | 4 | 3  | Problem Solving           |
| Introduction to Index of Industrial Production, and share price indices like SENSEX and NIFTY   | 2.4 | 4 | 1  | Lecture                   |
| Application of index numbers to analyse real life cases   | 2.5 | 4 | 5  | Practicum                 |
| <b>Module 3: Correlation and Regression Analysis (10 +10 Hrs)</b>   |     |   |    |                           |
| Correlation – meaning and definition – types of correlation – Methods of computation - Computation of Karl Pearson’s Coefficient of Correlation – Probable Error  | 3.1 | 3 | 5  | Lecture, Problem Solving  |
| Regression analysis – meaning -definition – purpose – Regression Lines - Estimating regression coefficients in a simple linear regression model (7 Hour)  | 3.2 | 3 | 5  | Lecture, Problem Solving  |
| Application of correlation and regression in different real data set  | 3.3 | 3 | 10 | Practicum                 |
| <b>Module 4: Time Series (15 Hrs)</b>   |     |   |    |                           |
| Meaning and Definition-Components of time series  | 4.1 | 2 | 1  | Lecture                   |
| Smoothing Methods – Moving averages – Weighted Moving averages - Trend projection   | 4.2 | 5 | 3  | Lecture, Problem Solving  |
| Method of least squares.  | 4.3 | 5 | 3  | Lecture, Problem Solving  |
| Computation of de-seasonalized trend.   | 4.4 | 5 | 3  | Lecture, Problem Solving  |
| Apply trend analysis in real life data set  | 4.5 | 5 | 5  | Problem based assignments |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)<br><b>This content will be evaluated internally</b> |     |   |    |                           |



### **Textbooks**

1. Dr. SP Gupta, Business Statistics, Sultan Chand Publications, New Delhi, 2020
2. D. N Elhance and Veena Elhance, Business Statistics, Kitab Mahal Publications, 2018
3. B. L Agarwal, Basic Statistics, New Age Publications Pvt. Ltd., New Delhi, 2021
4. R.S. N. Pillai and V. Bhagavathi, Statistics, S. Chand & Company Ltd., New Delhi, 2021

### **Reference**

1. Richard I Levin, and David S. Rubin, Statistics for Management, Prentice Hall of India, Pvt. Ltd. 2018
2. Neil A. Weiss, Introductory Statistics, Addison- Wesley, Boston, 2018

**Course designed by: Dr Renjith Jose**



## SBU24CO2MDC100: INVESTING IN STOCK MARKETS

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | MDC                 |                        |                    |
| <b>Course Level</b>             | 100-199             |                        |                    |
| <b>Credit</b>                   | 3                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 30                  | 30                     | 60                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Understand the meaning and scope of Stock Exchanges       | U               |
| <b>CO2</b> | Understanding Stocks and Stock Market Investment          | U               |
| <b>CO3</b> | Proficiency in Investment Analysis Techniques             | An              |
| <b>CO4</b> | Understand Portfolio Management and Investment Strategies | U               |

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 2    |      | -    | -    | -    | 2   | -   | -   | -   | -   |
| <b>CO2</b> | 1    |      | -    | -    | -    | 1   | -   | -   | -   | -   |
| <b>CO3</b> | -    | 2    | -    | -    | 1    | 1   | 1   | -   | -   | -   |
| <b>CO4</b> | 1    | 1    | -    | -    | -    | 1   | -   | -   | -   | -   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |           |                      | Summative Assessment |                     | ESE |
|------------|----------------------|-----------|----------------------|----------------------|---------------------|-----|
|            | Quiz                 | Viva Voce | Practical Assignment | Written test         | Team project report |     |
| <b>CO1</b> | x                    | -         | -                    | x                    | -                   | x   |
| <b>CO2</b> | x                    | -         | -                    | x                    | -                   | x   |
| <b>CO3</b> | x                    | x         | x                    | -                    | x                   | x   |
| <b>CO4</b> | x                    | x         | x                    | -                    | x                   | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO | Hours | Transaction Mechanism |
|--|------|----|-------|-----------------------|
| <b>Module 1: Introduction to Stock Markets (10 Hrs)</b>                  |      |    |       |                       |
| Introduction to Stock Market Investing                                   | 1.1  | 1  | 2     | Lecture               |
| Basics of Stock Markets  | 1.2  | 1  | 1     | Lecture               |
| Understanding Stock Exchanges  | 1.3  | 1  | 1     | Lecture               |
| Investment Objectives and Strategies                                     | 1.4  | 1  | 1     | Lecture               |
| Market Participants and Intermediaries                                   | 1.5  | 1  | 1     | Lecture               |
| Types of securities traded in stock markets (stocks, bonds, derivatives) | 1.6  | 1  | 2     | Lecture               |
| Participants in stock markets (investors, traders, brokers, regulators)  | 1.7  | 1  | 2     | Lecture               |
| <b>Module 2: Stocks and Stock Market Investment (10 Hrs)</b>             |      |    |       |                       |
| Stocks: ownership, dividends, and voting rights                          | 2.1  | 2  | 2     | Lecture               |



|   |     |   |     |                             |
|---|-----|---|-----|-----------------------------|
| Benefits and risks of investing in stocks   | 2.2 | 2 | 2   | Lecture                     |
| Types of stocks: common stocks, preferred stocks  | 2.3 | 2 | 2   | Lecture                     |
| Market indices and their significance   | 2.4 | 2 | 2   | Lecture                     |
| Factors influencing stock prices: economic indicators, company performance, market sentiment  | 2.5 | 2 | 2   | Lecture                     |
| <b>Module 3: Investment Analysis Techniques (5 + 15) Hrs)</b>   |     |   |     |                             |
| Fundamental analysis: evaluating financial statements, assessing company performance and valuation  | 3.1 | 3 | 1+3 | Lecture, Classroom Exercise |
| Technical analysis: chart patterns, trend analysis, support and resistance levels   | 3.2 | 3 | 1+3 | Lecture, Classroom Exercise |
| Quantitative analysis: using mathematical models to forecast stock prices   | 3.3 | 3 | 1+3 | Lecture, Classroom Exercise |
| Qualitative analysis: assessing industry trends, competitive advantages, and management quality   | 3.4 | 3 | 1+3 | Lecture Classroom Exercise  |
| Introduction to risk management: diversification, asset allocation, risk-return trade-off   | 3.5 | 3 | 1+3 | Lecture, Classroom Exercise |
| <b>Module 4 Portfolio Management and Investment Strategies (5 +15 Hrs)</b>  |     |   |     |                             |
| Portfolio construction: asset allocation strategies based on risk tolerance and investment goals  | 4.1 | 4 | 1+3 | Lecture, Classroom Exercise |
| Modern portfolio theory and the efficient frontier  | 4.2 | 4 | 1+3 | Lecture, Classroom Exercise |
| Active vs. passive investing: mutual funds, index funds, and exchange-traded funds (ETFs)   | 4.3 | 4 | 1+3 | Lecture, Classroom Exercise |
| Long-term vs. short-term investing: strategies for different investment horizons  | 4.4 | 4 | 1+3 | Lecture Classroom Exercise  |
| Ethical and sustainable investing: environmental, social, and governance (ESG) considerations   | 4.5 | 4 | 1+3 | Lecture, Classroom Exercise |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)<br><b>This content will be evaluated internally</b> |     |   |     |                             |

### Text Books

1. Gupta N.K and Monica Chopra - Financial Markets Institutions and services -Ane Books.
2. Kamra Pranjal, Stock Market Investing for Beginners: Essentials to Start Investing Successfully, Tycho Press
3. Preethi Singh: Dynamics of Indian Financial System, Global Professional Publishing.

### References

1. Yogesh Maheswary: Investment Management, PHI Learning Pvt. Ltd.



2. Kevin. S: Security Analysis and Portfolio Management, PHI Learning Pvt. Ltd.
3. Bharathi. V.P. Pathak, The Indian Financial System: Markets, Institutions and Services, Pearson Education
4. Suresh Padmalatha, Paul Justin, Management of Banking and Financial Services,

**Course designed by: Dr Janssen Joseph**



## SEMESTER III

| Course Code    | Type of Course       | Course Title                               | Hours /Week | Total Hours | Credit |
|----------------|----------------------|--|-------------|-------------|--------|
| SBU24CO3DSC200 | Major                | Entrepreneurship Development               | 5           | 75          | 4      |
| SBU24CO3DSC201 | Major                | Financial Accounting                       | 5           | 75          | 4      |
| SBU24CO3DSC202 | Allied Minor 1       | Economic and Business Regulations          | 5           | 75          | 4      |
| SBU24CO3DSE200 | Taxation Elective 1  | Goods and Service Tax                      | 4           | 60          | 4      |
| SBU24CO3DSE201 | Marketing Elective 1 | Service Marketing                          | 4           | 60          | 4      |
| SBU24CO3MDC200 | MDC                  | Digital Marketing                          | 3           | 45          | 3      |
| SBU24CO3VAC200 | VAC                  | Emerging Business Technologies and FinTech | 3           | 45          | 3      |



## SBU24CO3DSC200: ENTREPRENEURSHIP DEVELOPMENT

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Major               |                        |                    |
| <b>Course Level</b>             | 200-299             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 45                  | 30                     | 75                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Understand the role of an entrepreneur in an economic system      | U               |
| <b>CO2</b> | Assess the Entrepreneurial support systems                        | U               |
| <b>CO3</b> | Prepare a Business Plan   | A               |
| <b>CO4</b> | Apply relevant concepts to develop an appropriate business model. | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 1    | -    | -    | -    | 1    | 1   | -   | -   | -   | 1   |
| <b>CO2</b> | 1    | -    | -    | 2    | 1    | 1   | -   | -   | -   | 1   |
| <b>CO3</b> | 2    | 2    | 2    | -    | 2    | 2   | -   | -   | -   | 2   |
| <b>CO4</b> | 2    | 2    | 2    | -    | 2    | 2   | -   | -   | -   | 2   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |                    |                      | Summative Assessment |                   | ESE |
|------------|----------------------|--------------------|----------------------|----------------------|-------------------|-----|
|            | Quiz                 | Oral presentations | Practical Assignment | Written test         | Case study report |     |
| <b>CO1</b> | -                    | -                  | -                    | x                    | -                 | x   |
| <b>CO2</b> | -                    | -                  | -                    | x                    | -                 | x   |
| <b>CO3</b> | -                    | -                  | -                    | -                    | x                 | x   |
| <b>CO4</b> | -                    | x                  | -                    | -                    | -                 | x   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module 1: Evolution Entrepreneurship (20 Hrs)</b>  |      |    |       |                       |
| Entrepreneur: History, Meaning, Competencies, Skills.   | 1.1  | 1  | 2     | Lecture               |
| Entrepreneurship: Meaning, Factors affecting Entrepreneurial Growth                                       | 1.2  | 1  | 1     | Lecture               |
| Types of Entrepreneurs and their Function   | 1.3  | 1  | 2     | Lecture               |
| Entrepreneurship and Role of Entrepreneur Economic Development  | 1.4  | 1  | 1     | Lecture               |
| Great Entrepreneurs- Global, Nation and regional, Key Success Traits                                      | 1.5  | 1  | 2     | Lecture               |
| Entrepreneur Vs Intrapreneur:   | 1.6  | 1  | 1     | Lecture               |
| Blocks to Entrepreneurship: Environmental Barriers, Personal Barriers, Social Barriers, Cultural Barriers | 1.7  | 1  | 1     | Lecture               |



|   |      |   |    |                    |
|---|------|---|----|--------------------|
| Make an in person visit to a local business owner and get ready to provide a report   | 1.8  | 1 | 10 | practical          |
| <b>Module 2: Support Structure for Entrepreneurship (12Hrs)</b>   |      |   |    |                    |
| Institutional Support in India: Central Government supports   | 2.1  | 2 | 2  | Lecture            |
| State Government supports   | 2.2  | 2 | 2  | Lecture,           |
| Non- Government Support System  | 2.3  | 2 | 2  | Lecture            |
| District Industries Centres   | 2.4  | 2 | 2  | Lecture            |
| Financial Support System in Entrepreneurship: Based on Requirement, Application and Nature:   | 2.5  | 2 | 2  | Lecture,           |
| MSME Sector and Support Initiatives   | 2.6  | 2 | 2  | Lecture            |
| <b>Module 3: Business Idea (20 Hrs)</b>   |      |   |    |                    |
| Business Idea: Identification of Business Opportunities   | 3.1  | 3 | 2  | Lecture, Demo      |
| Sources of new Business Idea  | 3.2  | 3 | 1  | Lecture, Demo      |
| Techniques for generating New Business  | 3.3  | 3 | 1  | Lecture, Demo      |
| Business Plan: Meaning and Necessity  | 3.2  | 3 | 1  | Lecture, Demo      |
| Preparation of Business Plan  | 3.3  | 3 | 1  | Lecture, Demo      |
| Basics of a Business Plan   | 3.4  | 3 | 1  | Lecture, Demo      |
| effective presentation of Business Plan   | 3.5  | 3 | 1  | Lecture, Demo      |
| Reasons for failure of BP   | 3.6  | 3 | 1  | Lecture, Demo      |
| BP Drivers, Key BP Drivers:   | 3.7  | 3 | 1  | Lecture, Demo      |
| Presentation of Business Plan   | 3.8  | 3 | 10 | Lecture, practical |
| <b>Module 4: Creativity – Innovation – Business Models (23Hrs)</b>  |      |   |    |                    |
| Creativity- meaning, Factors influencing Creativity in business innovation  | 4.1  | 4 | 2  | Lecture, Demo      |
| Creativity blocks: Mental block, emotional barrier, Personal problems, Communication breakdown, Overwhelm   | 4.2  | 4 | 2  | Lecture, Demo      |
| Role of Creativity in Entrepreneurship  | 4.3  | 4 | 1  | Lecture            |
| Innovation, Meaning, Types of innovation: incremental innovation, disruptive innovation, radical innovation, architectural innovation; Innovators and imitators | 4.4  | 4 | 2  | Lecture, Demo      |
| Traits & Tips for Innovation  | 4.5  | 4 | 1  | Lecture            |
| Innovation in India – latest updates with references to innovation index  | 4.6  | 4 | 1  | Lecture, Demo      |
| Business Model: meaning and Types,  | 4.7  | 4 | 2  | Lecture            |
| How to design a Business Model  | 4.8  | 4 | 1  | Lecture, Demo      |
| Business Model Vs Business Plan   | 4.9  | 4 | 1  | Lecture            |
| Presentation of Business model  | 4.10 | 4 | 10 | Practical          |
| <b>Module 5: Teacher Specific Content</b>   |      |   |    |                    |
| <i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i>                                       |      |   |    |                    |
| <b>This content will be evaluated internally</b>  |      |   |    |                    |

### Textbooks

1. Author(s), Name of Textbook, Edition, Publisher, Year of Publication
2. Vasanth Desai, Small Business Entrepreneurship, Himalaya Publications
3. Sangram Keshrai Mohanty, Fundamentals of Entrepreneurship, PHI, New Delhi.
4. Gupta C V, Sreenivasan N.P, Entrepreneurial Development, Sultan Chand Publications



5. Desai Vasanth, Dynamics of Entrepreneurial Development, Himalaya Publishing House
6. Drucker F P, Innovation and Entrepreneurship, Butterworth, New York
7. Arya Kumar, Entrepreneurship, Pearson, New Delhi
8. Dr. K G C Nair, Entrepreneurship Development, Chand Books, Thiruvananthapuram.
9. Dr Bino Joy and Dr Biju A V, Entrepreneurial Development and Project
10. Management, Chorus Publications, Kottayam

**Reference**

1. MSME Act 2006
2. Peter F. Drucker-Innovation and Entrepreneurship
3. Nandan H. Fundamentals of Entrepreneurship, PHI, New Delhi
4. Shukla M.B Entrepreneurship and small Business Management, Kitab Mahal Allaha

**Course designed by: Dr Tom Antony**



## SBU24CO3DSC201: FINANCIAL ACCOUNTING

|                          |                     |                        |                    |
|--------------------------|---------------------|------------------------|--------------------|
| Type of Course           | Major               |                        |                    |
| Course Level             | 200-299             |                        |                    |
| Credit                   | 4                   |                        |                    |
| Course Delivery Duration | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Total (Hrs)</b> |
|                          | 45                  | 30                     | 75                 |
| Pre-requisite (if any)   |                     |                        |                    |

### Course Outcomes

| No.        | Description  | Cognitive Level |
|------------|--|-----------------|
| <b>CO1</b> | Understand the theoretical aspects of branch accounts, royalty accounts, hire purchase accounts and non-profit organisations                     | U               |
| <b>CO2</b> | Apply the principles of accounting in preparation of accounts of dependent branches.   | A               |
| <b>CO3</b> | Record the accounting transactions in the books of hire purchaser and hire vendor  | A               |
| <b>CO4</b> | Record the royalty related transactions in the books of lessee   | A               |
| <b>CO5</b> | Prepare the financial statements for 'not for profit' organizations, including: Receipts and Payment account and Income and expenditure account. | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO2</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO3</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO4</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO5</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |      |           | Summative Assessment |              | ESE |
|------------|----------------------|------|-----------|----------------------|--------------|-----|
|            | Assignment           | Quiz | Work Book | Test Paper 1         | Test Paper 2 |     |
| <b>CO1</b> | -                    | -    | -         | x                    | -            | x   |
| <b>CO2</b> | -                    | x    | x         | x                    | -            | x   |
| <b>CO3</b> |                      | x    | x         | -                    | x            | x   |
| <b>CO4</b> |                      | x    | x         | -                    | x            | x   |
| <b>CO5</b> | x                    | -    | x         | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content                              | Unit | CO  | Hours | Transaction Mechanism |
|---|------|-----|-------|-----------------------|
| <b>Module 1: Branch Accounting (10 Hrs)</b> |      |     |       |                       |
| Introduction- Meaning- Types of Branches    | 1.1  | 1,2 | 2     | Lecture               |



|   |     |     |      |                               |
|---|-----|-----|------|-------------------------------|
| System of Accounting followed by dependent branches (cost method and invoice method)- Debtor's system - Stock and debtor system.                      | 1.2 | 1,2 | 5    | Classroom Exercise            |
| Final Account System- Incorporation of Branch assets and liabilities-Goods in transit   | 1.3 | 1,2 | 3    | Classroom Exercise            |
| <b>Module 2: Hire Purchase Accounting (10+20 Hrs)</b>   |     |     |      |                               |
| Meaning and features of hire purchase System-Hire Purchase Agreement-Hire Purchase and Sale- Hire Purchase and Instalment- EMI Calculation Simulation | 2.1 | 1,3 | 4+10 | Lecture, Practicum            |
| Interest calculation- Recording transactions in the books of both the Parties- Preparation of amortisation schedule                                   | 2.2 | 1,3 | 2+10 | Classroom Exercise, Practicum |
| Default and repossession- Complete repossession- partial repossession.  | 2.3 | 1,3 | 4    | Classroom Exercise            |
| <b>Module 3: Royalty Accounts (15 Hrs)</b>  |     |     |      |                               |
| Meaning and Concepts and  | 3.1 | 1,4 | 2    | Lecture                       |
| Journal entries and ledger accounts in the books of lessee  | 3.2 | 1,4 | 9    | Classroom Exercise            |
| Change in minimum rent strike and lock outs- Govt. subsidy  | 3.3 | 1,4 | 4    | Classroom Exercise            |
| <b>Module 4: Accounts of Not-for-Profit Organisations (10+10 Hrs)</b>   |     |     |      |                               |
| Not for Profit Organization-Nature of Receipts and Payment Account & Income and Expenditure Account   | 4.1 | 1,5 | 2    | Lecture                       |
| Preparation of Receipts and Payment Account & Income and Expenditure Account  | 4.2 | 1,5 | 4    | Classroom exercise            |
| Analysis of financial statement of Not for profit organisations   | 4.3 | 1,5 | 4    | Classroom exercise            |
| Collecting final accounts of non-profit organization and evaluating the accounting records  | 4.4 | 5   | 10   | Practicum                     |
| <b>Module 5: Teacher Specific Content</b>   |     |     |      |                               |
| <i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i>                             |     |     |      |                               |
| <b>This content will be evaluated internally</b>  |     |     |      |                               |

### Textbooks

1. Financial Accounting, A. Mukharjee & M. Hanif, TATA McGraw Hill.
2. Financial Accounting, SP Jain & KL Narang
3. Study Material for Financial Accounting CA, IPCC
4. Ready Reference on Accounting for CA IPCC, G Sekar and Saravanaprasath, Sitaraman & Company Pvt. Ltd.
5. Advanced Financial Accounting, RL Gupta and Radhaswami

### Reference

1. <https://www.icai.org/post/intermediate-course>
2. <https://icmai.in/studentswebsite/studymat.php>

**Course designed by: Dr. Sebastian K.S**



## SBU24CO3DSC202: ECONOMIC AND BUSINESS REGULATIONS

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Allied Minor        |                        |                    |
| <b>Course Level</b>             | 200 - 299           |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 45                  | 30                     | 75                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No. | Description   | Cognitive Level |
|-----|---|-----------------|
| CO1 | Understand the legal requirements governing foreign exchange transactions and prevention of money laundering activities.  | U               |
| CO2 | Analyse legal issues pertaining to market competition and consumer rights.  | A               |
| CO3 | Understand the laws relating to Securities Contracts and Insolvency and Bankruptcy.   | U               |
| CO4 | Sum up the provisions in managing intellectual property asset.  | U               |
| CO5 | Analyse and address legal challenges in real-life business scenarios, ensuring regulatory compliance in anti-money laundering, fair competition, consumer protection, and management of intellectual property rights. | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 2    | 2    | 2    | 3    | 2    | 2   | 1   | -   | 2   | -   |
| CO2 | 2    | 2    | 2    | 3    | 2    | 2   | 1   | -   | 2   | -   |
| CO3 | 2    | 2    | 2    | 3    | 2    | 2   | 1   | -   | 2   | -   |
| CO4 | 2    | 2    | 2    | 3    | 2    | 2   | 1   | -   | 2   | -   |
| CO5 | 2    | 2    | 2    | 3    | 2    | 2   | 1   | -   | 2   | -   |

### Mapping of CO to Assessment Tools (Theory)

| CO  | Formative Assessment |      |                      | Summative Assessment |                   | ESE |
|-----|----------------------|------|----------------------|----------------------|-------------------|-----|
|     | Home Assignment      | Quiz | Practical Assignment | Written test         | Case study report |     |
| CO1 | x                    | x    | -                    | x                    | x                 | x   |
| CO2 | x                    | x    | x                    | x                    | x                 | x   |
| CO3 | x                    | x    | -                    | x                    | -                 | x   |
| CO4 | x                    | x    | x                    | x                    | x                 | x   |
| CO5 | x                    | x    | x                    | x                    | x                 | x   |

### Course Content & Transaction Mechanism Theory and Practicum

| Course Content | Unit  | CO | Hours | Transaction Mechanism |
|----------------|---|----|-------|-----------------------|
|                | <b>Module 1: Law Relating to Foreign Exchange and Prevention of Money Laundering (17 Hrs)</b> |    |       |                       |



|  |      |   |   |   |
|--|------|---|---|---|
| Foreign Exchange Management Act 1999 - objectives and definitions                            | 1.1  | 1 | 3 | Lecture                                     |
| Dealings and Holdings in foreign exchange and foreign security                               | 1.2  | 1 | 2 | Lecture –Discussion                         |
| Foreign Exchange Management (Current Account Transactions) Rules, 2000                       | 1.3  | 1 | 2 | Lecture                                     |
| Foreign Exchange Management (Capital Account Transactions) Rules, 2000                       | 1.4  | 1 | 2 | Lecture                                     |
| <b>Prevention of Money Laundering:</b>   |      |   |   |   |
| Problems and adverse effects of money laundering;  | 1.5  | 5 | 2 | Lecture-Discussion, and Case Study          |
| Methods of money laundering  | 1.6  | 5 | 2 | Lecture-Discussion and Practical Assignment |
| The Prevention of Money-Laundering Act, 2002 - Objectives                                    | 1.7  | 1 | 1 | Lecture –Discussion                         |
| Offence of money laundering and Punishment for money-laundering                              | 1.8  | 1 | 1 | Lecture                                     |
| Attachment, adjudication and confiscation.   | 1.9  | 1 | 1 | Lecture                                     |
| KYC Norms/ AML Measures/ CFT Guidelines.   | 1.10 | 1 | 1 | Lecture –Discussion                         |
| <b>Module 2: Law Relating to Competition and Consumer Protection (22 Hrs)</b>                |      |   |   |   |
| Competition and economic efficiency  | 2.1  | 2 | 1 | Lecture –Discussion                         |
| Over view of the Competition Act, 2002   | 2.2  | 2 | 2 | Lecture                                     |
| Anti-competitive agreements  | 2.3  | 5 | 2 | Lecture-Discussion and Practical Assignment |
| Abuse of dominant position   | 2.4  | 2 | 2 | Lecture –Discussion                         |
| Regulation of combinations   | 2.5  | 2 | 2 | Lecture-Discussion                          |
| <b>Consumer Protection Act, 2019</b>   |      |   |   |   |
| Overview of the Consumer Protection Act, 2019, and definitions.                              | 2.6  | 2 | 2 | Lecture –Discussion and Case study          |
| Consumer Rights and Responsibilities   | 2.7  | 5 | 6 | Lecture-Discussion and Practical Assignment |
| Regulatory Framework under the Consumer Protection Act, 2019                                 | 2.8  | 2 | 2 | Lecture –Discussion                         |
| Procedures for filing complaints before consumer commissions.                                | 2.9  | 5 | 2 | Lecture-Discussion and Practical Assignment |
| Remedies available to consumers  | 2.10 | 2 | 1 | Lecture-Discussion                          |
| <b>Module 3: Law relating to Securities Contracts and Insolvency and Bankruptcy (16 Hrs)</b> |      |   |   |   |
| Securities Contracts (Regulation) Act, 1956 – Objectives and Definitions                     | 3.1  | 3 | 2 | Lecture                                     |
| Recognition of Stock Exchanges   | 3.2  | 3 | 1 | Lecture                                     |
| Powers of Central Government   | 3.3  | 3 | 1 | Lecture                                     |
| Powers of Recognised Stock Exchanges   | 3.4  | 3 | 1 | Lecture                                     |
| Powers of SEBI   | 3.5  | 3 | 1 | Lecture                                     |
| Rights of Investors.   | 3.6  | 3 | 1 | Lecture                                     |
| <b>Insolvency and Bankruptcy Code, 2016</b>  |      |   |   |   |
| Insolvency and Bankruptcy Code, 2016 - Introduction  | 3.7  | 3 | 1 | Lecture                                     |



|  |      |   |   |   |
|--|------|---|---|---|
| Institutional framework under the code adjudicating authorities        | 3.8  | 3 | 2 | Lecture                                     |
| Resolution process under the code                                      | 3.9  | 3 | 2 | Lecture                                     |
| Corporate insolvency Resolution Process                                | 3.10 | 3 | 2 | Lecture                                     |
| Resolution Process for individuals                                     | 3.11 | 3 | 2 | Lecture                                     |
| <b>Module 4: Law relating to Intellectual Property Rights (20 Hrs)</b> |      |   |   |   |
| Intellectual Property Rights-Introduction                              | 4.1  | 5 | 1 | Lecture-Discussion and Case Study           |
| Patents  | 4.2  | 5 | 7 | Lecture-Discussion and Practical Assignment |
| Trademarks   | 4.3  | 5 | 1 | Lecture-Discussion and Practical Assignment |
| Copyrights   | 4.4  | 5 | 1 | Lecture-Discussion and Practical Assignment |
| Industrial Designs   | 4.5  | 4 | 1 | Lecture –Discussion                         |
| Geographical Indications   | 4.6  | 4 | 6 | Lecture-Discussion                          |
| Lay-Out Designs of Integrated Circuits -                               | 4.7  | 4 | 1 | Lecture-Discussion                          |
| The Protection of Plant Varieties and Farmer's Rights                  | 4.8  | 4 | 1 | Lecture-Discussion                          |
| Protection of Trade Secrets.   | 4.9  | 4 | 1 | Lecture-Discussion                          |

### Reference

1. Taxmann's FEMA Ready Reckoner, V S Datey, Taxmann's Publications Pvt. Ltd. New-Delhi, Latest Edition.
2. Taxmann's Consumer Protection Law & Practice – A comprehensive Guide to New Consumer Protection Law, Taxmann's Publications Pvt. Ltd. New-Delhi, Latest Edition.
3. Economic and commercial Laws, CS Pawan Kumar Baid- Flystone Publication
4. Handbook of Industrial laws, ND Kapoor- Sultan Chand & Sons
5. Economic, Business and Commercial Laws- ICSI New Delhi
6. Intellectual Property Rights - Law and Practice, G B Reddy, Asia law House
7. Relevant Bare Acts

**Course designed by: Mr. Anishmon K.A**



## SBU24CO3DSE200: GOODS AND SERVICE TAX

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | DSE                 |                        |                    |
| <b>Course Level</b>             | 200-299             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 60                  |                        | 60                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

| No.        | Description  | Cognitive Level |
|------------|--|-----------------|
| <b>CO1</b> | Summarize the theoretical aspects of GST                                       | U               |
| <b>CO2</b> | Understand the registration procedure and concept of time and place of supply. | U               |
| <b>CO3</b> | Understand the theoretical knowledge of the levy and collection of GST         | U               |
| <b>CO4</b> | Apply the claiming of input tax credit   | A               |
| <b>CO5</b> | Understand the records and returns under GST                                   | U               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 1    | 1    | 2    | 1    | -    | 2   | 1   | 1   | 1   | -   |
| <b>CO2</b> | 1    | 1    | 2    | 2    | 1    | 1   | 1   | 1   | 1   | 1   |
| <b>CO3</b> | 1    | -    | 1    | 1    |      | 1   | 2   | 1   | 1   | -   |
| <b>CO4</b> | -    | 1    | 1    | 2    | 1    | 1   | 1   | 1   | 1   | 1   |
| <b>CO5</b> | -    | 1    | 2    | 1    | -    | 1   | 1   | 1   | -   | 1   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |      |      | Summative Assessment |              | ESE |
|------------|----------------------|------|------|----------------------|--------------|-----|
|            | Assignment           | Quiz | Viva | Test Paper 1         | Test Paper 2 |     |
| <b>CO1</b> | x                    | x    | x    | x                    | x            | x   |
| <b>CO2</b> | -                    | x    | x    | x                    | x            | x   |
| <b>CO3</b> | -                    | x    | x    | -                    | x            | x   |
| <b>CO4</b> | -                    | x    | x    | -                    | x            | x   |
| <b>CO5</b> | -                    | x    | x    | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module 1: Introduction to Goods and Services Tax (15 Hrs)</b>  |      |    |       |                       |
| Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes- constitutional background - Benefits of implementing GST | 1.1  | 1  | 6     | Lecture               |
| Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax -                     | 1.2  | 1  | 5     | Lecture               |



|   |     |     |   |                              |
|---|-----|-----|---|------------------------------|
| Important concepts and definitions under CGST Act and IGST Act- GSTN - HSN Code- SAC code - GST council – Structure, Power and Functions.   | 1.3 | 1   | 4 | Lecture                      |
| <b>Module 2: Registration (15 Hrs)</b>  |     |     |   |                              |
| Registration, Concept of Time and Place of Supply & Import and Export- Persons Liabile for Registration   | 2.1 | 2   | 3 | Lecture                      |
| Compulsory Registration - Procedure for Registration - Deemed Registration - Special provisions relating to casual taxable person and non-resident taxable person   | 2.2 | 2   | 5 | Lecture                      |
| Amendment of Registration - Cancellation of Registration - Revocation of cancellation -Time of supply- Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services | 2.3 | 2   | 7 | Lecture                      |
| <b>Module 3: Levy and Collection of Tax (20 Hrs)</b>  |     |     |   |                              |
| Rates of GST - Composite and Mixed Supplies, E- commerce under GST regime- Liability to pay tax, Reverse Charge Mechanism   | 3.1 | 3   | 4 | Lecture                      |
| Composition Scheme of Levy-Value of taxable supply- Interstate supply-Intra state supply - Cascading Effect of Taxation -Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations  | 3.2 | 3   | 6 | Lecture                      |
| Computation of input tax credit -Input service distribution - Computation - Recovery of Credit - Reversal of credit – Utilization of Input tax credit - Cases in which input tax credit is not available – Unauthorized Collection of Tax                   | 3.3 | 3&4 | 7 | Lecture & Classroom Exercise |
| Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger -, Manner of payment of tax- Tax Deduction at Source - Collection of Tax at Source.   | 3.4 | 3   | 3 | Lecture                      |
| <b>Module 4: Tax invoice and Returns (10 Hrs)</b>   |     |     |   |                              |
| Tax invoice - Prohibition of unauthorized collection of tax - Amount of tax to be indicated in tax invoice and other documents  | 4.1 | 5   | 2 | Lecture                      |
| Credit and debit notes Furnishing of Monthly Returns – Details of Outward Supplies and Inwards Supplies, - Annual Return - Electronic Way bill - Accounts and other records - Period of retention of accounts   | 4.2 | 5   | 8 | Lecture                      |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)<br><b>This content will be evaluated internally</b>   |     |     |   |                              |

#### Reference

1. Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
2. Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
3. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
4. All About GST- V S Datey- Taxmann Publications.
5. Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar Aadhya Prakashan Banagar
6. Bare Act CGST 7. Bare Act SGST 8. Bare Act IGST

**Course designed by: Sojan Kurian**



## SBU24CO3DSE201: SERVICE MARKETING

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | DSE                 |                        |                    |
| <b>Course Level</b>             | 200-299             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 60                  | 0                      | 60                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description  | Cognitive Level |
|------------|--|-----------------|
| <b>CO1</b> | Understand the concepts of Services Marketing  | U               |
| <b>CO2</b> | Develop and justify marketing planning and control systems appropriate to service based activities | U               |
| <b>CO3</b> | Examine the Marketing Mix Strategies to be adopted in Service Marketing                            | U               |
| <b>CO4</b> | Reflect insight into marketing in different service sectors  | U               |
| <b>CO5</b> | Analyse the role of technology in marketing of service products                                    | U               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E – Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 2    | 1    | 1    | 2    | 1    | 1   | 1   | -   | -   | 1   |
| <b>CO2</b> | 2    | 1    | 1    | 2    | 1    | 1   | 1   | -   | -   | 1   |
| <b>CO3</b> | 2    | 1    | 1    | 2    | 1    | 1   | 1   | -   | -   | 1   |
| <b>CO4</b> | 2    | 1    | 1    | 2    | 1    | 1   | 1   | -   | -   | 1   |
| <b>CO5</b> | 2    | 1    | 1    | 2    | 1    | 1   | 1   | -   | -   | 1   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |      |           | Summative Assessment |              | ESE |
|------------|----------------------|------|-----------|----------------------|--------------|-----|
|            | Home Assignment      | Quiz | Viva voce | Test Paper 1         | Test Paper 2 |     |
| <b>CO1</b> | -                    | x    | x         | x                    | -            | x   |
| <b>CO2</b> | -                    | x    | x         | x                    | -            | x   |
| <b>CO3</b> | x                    | x    | x         | -                    | x            | x   |
| <b>CO4</b> | -                    | -    | x         | -                    | x            | x   |
| <b>CO5</b> | -                    | -    | x         | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module 1: Foundation of Services Marketing (18 Hrs)</b>                          |      |    |       |                       |
| Introduction to services & services industry  | 1.1  | 1  | 2     | Lecture               |
| Nature & Characteristics of Services  | 1.2  | 1  | 3     | Lecture               |
| Classification of Services  | 1.3  | 1  | 2     | Lecture & discussion  |
| Four I's of services – (Intangibility, Inconsistency, Inseparability and Inventory) | 1.4  | 1  | 2     | Lecture               |



|   |     |   |   |                                  |
|---|-----|---|---|----------------------------------|
| Market segmentation- Segment Selection or targeting a few Segments and Positioning a Service in the Marketplace   | 1.5 | 1 | 3 | Lecture                          |
| Strategic Aspects of Services Marketing   | 1.6 | 1 | 3 | Lecture                          |
| Importance of Services Marketing in Indian Economy, Growth of service sector in Indian Economy.   | 1.7 | 1 | 3 | Lecture                          |
| <b>Module 2: Managing quality aspects of service marketing (15 Hrs)</b>   |     |   |   |                                  |
| Designing of the service -Service Blueprinting – Demand – Supply Management   | 2.1 | 2 | 2 | Lecture                          |
| Management of Service Capacity and Relationship – Relationship Marketing  | 2.2 | 2 | 2 | Lecture & discussion             |
| Service Recovery – Customer – Service Expectation – Service Encounter – Service Quality   | 2.3 | 2 | 3 | Lecture                          |
| Service Quality Audit – SERVQUAL  | 2.4 | 2 | 2 | Lecture & discussion             |
| Development of New Service Product – Branding – Leadership – Strategy – Service Triangle.   | 2.5 | 2 | 3 | Lecture & discussion             |
| Branding of services- Problems and solutions  | 2.6 | 2 | 3 | Lecture                          |
| <b>Module 3: Service marketing Mix (13 Hrs)</b>   |     |   |   |                                  |
| Marketing Mix in Service Marketing –meaning & relevance   | 3.1 | 3 | 4 | Lecture & discussion             |
| The 7 Ps: product decision, pricing strategies, promotion of service and distribution methods for services. Additional dimension in services marketing- people, physical evidence and process.                    | 3.2 | 3 | 7 | Lecture & Assignment             |
| Product Mix – Levels of service Product   | 3.3 | 3 | 2 | Lecture & discussion             |
| <b>Module 4: Overview of marketing in Different Service Sectors (14 Hrs)</b>  |     |   |   |                                  |
| Recent trends in Marketing of Services with special reference to 1. Financial services, 2. Health services, 3. Hospitality services including travel, hotels and tourism, 4. Educational services (overview only) | 4.1 | 4 | 6 | Lecture, discussion & Case study |
| Role of technology in service marketing   | 4.2 | 5 | 3 | Lecture & discussion             |
| Marketing E- services   | 4.3 | 5 | 3 | Lecture                          |
| Business Process Outsourcing (BPO), Medical Transcription, Knowledge Process Outsourcing (KPO) (overview only)  | 4.4 | 5 | 2 | Lecture                          |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)   |     |   |   |                                  |
| <b>This content will be evaluated internally</b>  |     |   |   |                                  |

### Textbooks

1. Services Marketing, Jha S.M, Himalaya Publication.
2. Services Marketing, Ravi Shankar, Excel Books.
3. Services Marketing, Vasanthi Venugopal Raghu V.N, Himalaya Publication.
4. Services Marketing, Dr. L. Natarajan, Margham Publication.

**References:**

1. Marketing Management Sherlekar, S.A and Krishnamoorthy R, Himalaya Publishing House.
2. Marketing, Dhruv Grewal, Tata McGraw Hill, India.
3. Marketing Management, Kotler Philip, Sultan Chand & Sons.

**Course designed by: Dr Binu Mathew Job**



## SBU24CO3MDC200: DIGITAL MARKETING

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | MDC                 |                        |                    |
| <b>Course Level</b>             | 200-299             |                        |                    |
| <b>Credit</b>                   | 3                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 45                  | -                      | 45                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description  | Cognitive Level |
|------------|--|-----------------|
| <b>CO1</b> | Understand the meaning and scope of digital marketing                    | U               |
| <b>CO2</b> | Understand the nature and scope of search engine marketing               | An              |
| <b>CO3</b> | Gain knowledge about online advertisement methods                        | U               |
| <b>CO4</b> | Evaluate the current developments in E-commerce strategies and platforms | E               |
| <b>CO5</b> | Analyse the ethical and legal issues in digital marketing.               | An              |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 1    | -    | -    | 2    | -    | 2   | -   | -   | -   | -   |
| <b>CO2</b> | 1    | -    | -    | -    | -    |     | 1   | -   | -   | -   |
| <b>CO3</b> | 1    | -    | -    | -    | 1    | 1   | 1   | -   | -   | -   |
| <b>CO4</b> | 1    | -    | -    | -    | 1    | 1   | -   | -   | -   | -   |
| <b>CO5</b> | 1    | -    | -    | -    | -    | 1   | -   | -   | -   | -   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |                    |                      | Summative Assessment      |                   | ESE |
|------------|----------------------|--------------------|----------------------|---------------------------|-------------------|-----|
|            | Practical Assignment | Oral presentations | In-class discussions | Problem based assignments | Case study report |     |
| <b>CO1</b> | -                    | -                  | X                    | X                         | -                 | X   |
| <b>CO2</b> | X                    | -                  | X                    | X                         | -                 | X   |
| <b>CO3</b> | -                    | -                  | X                    | -                         | X                 | X   |
| <b>CO4</b> | -                    | X                  | X                    | -                         | X                 | X   |
| <b>CO5</b> | -                    | X                  | X                    | -                         | -                 | X   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module 1: Introduction to Digital Marketing (10 Hrs)</b> |      |    |       |                       |
| Concept, scope, and importance of digital marketing.        | 1.1  | 1  | 2     | Lecture               |
| Definition and evolution of digital marketing               | 1.2  | 1  | 2     | Lecture               |
| Importance of digital presence for businesses               | 1.3  | 1  | 2     | Lecture               |
| Digital marketing channels and strategies                   | 1.4  | 1  | 2     | Lecture               |
| Digital Consumer & Communities                              | 1.5  | 1  | 2     | Lecture               |



| <b>Module 2: Search Engine Marketing (15 Hrs)</b>   |     |   |   |         |
|---|-----|---|---|---------|
| Website planning and development  | 2.1 | 2 | 3 | Lecture |
| Search Engine Optimization (SEO) - ethical issues in SEO  | 2.2 | 2 | 3 | Lecture |
| Social Media Marketing (SMM)  | 2.3 | 2 | 1 | Lecture |
| Designing SMM   | 2.4 | 2 | 4 | Lecture |
| Email Marketing and automation  | 2.5 | 2 | 4 | Lecture |
| <b>Module 3: Online Marketing (10 Hrs)</b>  |     |   |   |         |
| Online advertising methods (PPC, display, etc)  | 3.1 | 3 | 2 | Lecture |
| Online reputation management  | 3.2 | 3 | 2 | Lecture |
| Analytics and data analysis for digital marketing   | 3.3 | 3 | 2 | Lecture |
| Conversion tracking and optimization  | 3.4 | 3 | 2 | Lecture |
| Researches in online marketing  | 3.5 | 3 | 2 | Lecture |
| <b>Module 4 Emerging trends in the digital marketing (10 Hrs)</b>   |     |   |   |         |
| E-commerce strategies and platforms   | 4.1 | 4 | 2 | Lecture |
| Content marketing and strategy  | 4.2 | 4 | 1 | Lecture |
| Emerging trends in the digital marketing landscape  | 4.3 | 4 | 2 | Lecture |
| Ethical issues and legal challenges in digital marketing.   | 4.4 | 5 | 3 | Lecture |
| Regulatory framework for digital marketing in India.  | 4.5 | 5 | 2 | Lecture |
| <b>Module 5: Teacher Specific Content</b>   |     |   |   |         |
| <i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i> |     |   |   |         |
| <b>This content will be evaluated internally</b>  |     |   |   |         |

### **Textbooks**

1. Rajiv Batra, Amarpreet Singh, and S. Sivakumar, Digital Marketing: Strategy, Implementation, and Practice, Pearson India
2. S. Rajaram and S. Krishnamoorthy, Digital Marketing: Concepts and Strategies, McGraw-Hill Education India
3. Rupal Visaria and Jyoti Choudhary, Digital Marketing: A Practical Approach, Oxford University Press India
4. D. Chanchal Kumar and G. G. Krishnan, Digital Marketing: An Indian Perspective, McGraw-Hill Education India
5. Shiv Singh and Jessie Paul, Digital Marketing Handbook, Wiley India

### **References**

1. Kotler Philip, Keller Kevin, Koshy Abraham & Jha Mithileshwar Marketing
2. Damian Ryan, Calvin Jones, Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page

**Course designed by: Dr Janssen Joseph**



## SBU24CO3VAC200: EMERGING BUSINESS TECHNOLOGIES AND FINTECH

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | VAC                 |                        |                    |
| <b>Course Level</b>             | 200-299             |                        |                    |
| <b>Credit</b>                   | 3                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 45                  | -                      | 45                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

| <b>COURSE OUTCOMES</b> |   |                 |
|------------------------|---|-----------------|
| No.                    | Description   | Cognitive Level |
| <b>CO1</b>             | Understand the meaning and scope of emerging technologies in finance and banking          | U               |
| <b>CO2</b>             | Understand the nature and scope of Blockchain and Cryptocurrencies                        | An              |
| <b>CO3</b>             | Analyse the role and functions of Artificial Intelligence and Machine Learning in Finance | U               |
| <b>CO4</b>             | Describe Emerging Trends in FinTech Start-ups   | An              |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 1    | -    | -    | -    | -    | 1   | -   | -   | -   | -   |
| <b>CO2</b> | 1    | -    | -    | 1    | -    | -   | 1   | -   | -   | -   |
| <b>CO3</b> | 1    | -    | -    | -    | 1    | -   | -   | 1   | -   | -   |
| <b>CO4</b> | -    | -    | -    | -    | 1    | 1   | -   | -   | -   | -   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |                  |           | Summative Assessment |                   | ESE |
|------------|----------------------|------------------|-----------|----------------------|-------------------|-----|
|            | Quiz                 | Home assignments | Viva voce | Written test         | Case study report |     |
| <b>CO1</b> | x                    | -                | x         | x                    | -                 | x   |
| <b>CO2</b> | x                    | -                | x         | x                    | -                 | x   |
| <b>CO3</b> | -                    | x                | x         | -                    | x                 | x   |
| <b>CO4</b> | -                    | x                | x         | -                    | x                 | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO | Hours | Transaction Mechanism |
|--|------|----|-------|-----------------------|
| <b>Module 1: Introduction to Emerging Technologies and FinTech (10 Hrs)</b>                |      |    |       |                       |
| Overview of Emerging Technologies in finance and banking                                   | 1.1  | 1  | 2     | Lecture               |
| Different approaches to Banking computerization  | 1.2  | 1  | 2     | Lecture               |
| Evolution of FinTech   | 1.3  | 1  | 2     | Lecture               |
| Regulatory Environment in FinTech  | 1.4  | 1  | 2     | Lecture               |
| Impact of Technology on Traditional Financial Services, Employees, customers & management. | 1.5  | 1  | 2     | Lecture               |



| <b>Module 2: Blockchain and Cryptocurrencies (15 Hrs)</b>   |     |   |   |         |
|---|-----|---|---|---------|
| Fundamentals of Blockchain Technology   | 2.1 | 2 | 3 | Lecture |
| Blockchain and Distributed Ledger Technologies  | 2.2 | 2 | 3 | Lecture |
| Cryptocurrencies and Tokenization   | 2.3 | 2 | 1 | Lecture |
| Smart Contracts and Decentralized Finance (DeFi)  | 2.4 | 2 | 4 | Lecture |
| Applications of Blockchain in Financial Services  | 2.5 | 2 | 4 | Lecture |
| <b>Module 3: Artificial Intelligence and Machine Learning in Finance (10 Hrs)</b>   |     |   |   |         |
| Introduction to AI and Machine Learning   | 3.1 | 3 | 2 | Lecture |
| Predictive Analytics for Financial Markets  | 3.2 | 3 | 1 | Lecture |
| Robo-Advisors and Algorithmic Trading   | 3.3 | 3 | 3 | Lecture |
| AI-driven Customer Service and Fraud Detection  | 3.4 | 3 | 2 | Lecture |
| Confidentiality and secrecy of data - Cyber laws and its implications   | 3.5 | 3 | 2 | Lecture |
| <b>Module 4 FinTech Start-ups and Ecosystem (10 Hrs)</b>  |     |   |   |         |
| Overview of FinTech Start-ups   | 4.1 | 4 | 2 | Lecture |
| Incubators and Accelerators   | 4.2 | 4 | 2 | Lecture |
| Collaboration between FinTech and Traditional Financial Institutions  | 4.3 | 4 | 3 | Lecture |
| Case Studies of Successful FinTech Implementations  | 4.4 | 4 | 3 | Lecture |
| <b>Module 5: Teacher Specific Content</b>   |     |   |   |         |
| <i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i> |     |   |   |         |
| <b>This content will be evaluated internally</b>  |     |   |   |         |

### Textbooks

1. Ravi Shankar Mishra and Girish Balachandran, Emerging Technologies and FinTech, Pearson India
2. Vivek Kulkarni and Nischal Sanghavi, FinTech: Innovation and Opportunities, McGraw-Hill Education India
3. Pratik Ranjan Das and Sandeep Kumar, FinTech: The Evolution and Impact of Financial Technology, Wiley India

### References

1. Sridhar T. Ramamoorti and Vivek Sharma, Emerging Technologies in Financial Services: From Banking to Insurance, Oxford University Press India
2. Jitendra Sharma and Varun Tyagi, Digital Finance and FinTech: Transforming Financial Services, Sage Publications India Pvt Ltd

**Course designed by: Dr Janssen Joseph**



## SEMESTER IV

| Course Code    | Type of Course     | Course Title                 | Hours /Week | Total Hours | Credit |
|----------------|--------------------|------------------------------|-------------|-------------|--------|
| SBU24CO4DSC200 | Major              | Corporate Accounting - I     | 5           | 75          | 4      |
| SBU24CO4DSC201 | Major              | Cost Accounting              | 5           | 75          | 4      |
| SBU24CO4DSC202 | Allied Minor 2     | Environment and Human Rights | 5           | 75          | 4      |
| SBU24CO4DSE200 | Minor              | Financial Management         | 4           | 60          | 4      |
| SBU24CO4DSE200 | Finance Elective 2 | Financial Management         | 4           | 60          | 4      |
| SBU24CO4DSE201 | Finance Elective 3 | International Finance        | 4           | 60          | 4      |
| SBU24CO3SEC200 | SEC                | Personal Financial Planning  | 3           | 45          | 3      |
| SBU24CO4VAC200 | VAC                | Start-up Management          | 3           | 45          | 3      |



## SBU24CO4DSC200: CORPORATE ACCOUNTING - I

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Major               |                        |                    |
| <b>Course Level</b>             | 200-299             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 45                  | 30                     | 75                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.         | Description   | Cognitive Level |
|-------------|---|-----------------|
| <b>CO1</b>  | Prepare an income statement and statement of financial position for a limited company in line with Schedule III of Companies Act 2013 | A               |
| <b>CO2</b>  | Make entries in the books of a company to record the issue of bonus shares  | A               |
| <b>CO 3</b> | Determine the liability of underwriters   | A               |
| <b>CO4</b>  | Make entries in the books of a company to record the redemption and buy back of shares  | A               |
| <b>CO5</b>  | Determine the profit or loss prior to incorporation of a company  | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO2</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO3</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO4</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO5</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |

### Mapping of CO to Assessment Tools

| CO's       | Formative Assessment |      |           | Summative Assessment |              | ESE |
|------------|----------------------|------|-----------|----------------------|--------------|-----|
|            | Assignment           | Quiz | Work Book | Test Paper 1         | Test Paper 2 |     |
| <b>CO1</b> | -                    | -    |           | x                    | -            | x   |
| <b>CO2</b> | -                    | x    | x         | x                    | -            | x   |
| <b>CO3</b> | -                    | x    | x         | -                    | x            | x   |
| <b>CO4</b> | -                    | x    | x         | -                    | x            | x   |
| <b>CO5</b> | x                    | -    | x         | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO | Hours | Transaction Mechanism    |
|--|------|----|-------|--------------------------|
| <b>Module 1: Final Accounts of Companies (25 Hrs)</b>                        |      |    |       |                          |
| Books of accounts of a company-meaning, types - statutory books of a company | 1.1  | 1  | 5     | Lecture                  |
| Financial statements of company as per Schedule III of companies Act 2013    | 1.2  | 1  | 10    | Demo, classroom exercise |



|  |     |   |    |                          |
|--|-----|---|----|--------------------------|
| Adjustments -Managerial remuneration- Divisible profit and dividend-Transfer to reserve  | 1.3 | 1 | 10 | Demo, classroom exercise |
| <b>Module 2: Bonus Shares and Underwriting of shares (15 Hrs)</b>  |     |   |    |                          |
| Concept of Bonus Issue- Provisions regarding issue of bonus including SEBI guidelines  | 2.1 | 2 | 4  | Lecture                  |
| Accounting of Bonus issue  | 2.2 | 2 | 5  | Demo, classroom exercise |
| Underwriting of shares -determination of liability of underwriters.  | 2.3 | 3 | 6  | Demo, classroom exercise |
| <b>Module 3: Redemption of Preference Shares and Buy back of shares (25 Hrs)</b>   |     |   |    |                          |
| Meaning, purpose, Provisions of companies act 2013 regarding redemption of preference shares   | 3.1 | 4 | 4  | Lecture                  |
| Creation of Capital Redemption Reserve   | 3.2 | 4 | 1  | Lecture, Demo            |
| Redemption of Preference shares  | 3.3 | 4 | 7  | Demo, classroom          |
| Concept of Buy-back of shares – provisions of the companies Act and SEBI Regulations of buy back   | 3.4 | 4 | 6  | Lecture                  |
| Accounting treatment of buy back in the books of company buy backing shares  | 3.5 | 4 | 7  | Demo, classroom exercise |
| <b>Module 4: Profit Prior to Incorporation (10 Hrs)</b>  |     |   |    |                          |
| Profit or Loss prior to Incorporation-meaning  | 4.1 | 5 | 3  | Lecture                  |
| Methods of determining profit or loss prior to incorporation.  | 4.2 | 5 | 7  | Demo, classroom exercise |
| <b>Module 5: Teacher Specific Content</b><br><i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i> |     |   |    |                          |
| <b>This content will be evaluated internally</b>   |     |   |    |                          |

#### Textbooks

1. Corporate Accounting by A. Mukharjee & M. Hanif, TATA McGraw Hill, 2020
2. Advanced Financial Accounting by S N Maheswary, 2020
3. Advanced Financial Accounting by SP Jain & KL Narang, 2021

#### Reference

1. Study Material for Financial Accounting CA, IPCC

**Course Designed by: Sebastian K.S**



## SBU24CO4DSC201: COST ACCOUNTING

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Major               |                        |                    |
| <b>Course Level</b>             | 200-299             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 45                  | 30                     | 75                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Understand the theoretical concepts related to cost, material cost, labour cost, overheads and activity based costing | U               |
| <b>CO2</b> | Apply the determination of inventory levels, economic order quantity, pricing of material issues and labour cost      | A               |
| <b>CO3</b> | Apply the allocation and apportionment of overhead  | A               |
| <b>CO4</b> | Apply the computation of machine hour rate.   | A               |
| <b>CO5</b> | Acquire knowledge in allocation of overhead expenses under activity based costing                                     | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 1    | -    | -    | 1    | -    | 1   | -   | -   | -   | -   |
| <b>CO2</b> | -    | 2    | 1    | 1    | 1    | 1   | 1   | 2   | -   | -   |
| <b>CO3</b> | 1    | -    | 1    | 1    | -    | 1   | -   | -   | -   | 1   |
| <b>CO4</b> | -    | 2    | 1    | 1    | -    | 1   | 1   | 1   | 1   | 1   |
| <b>CO5</b> | 1    | 2    | 1    | 1    | -    | 1   | 1   | 1   | 1   | 1   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |            |      | Summative Assessment |              | ESE |
|------------|----------------------|------------|------|----------------------|--------------|-----|
|            | Practical Assignment | Assignment | Quiz | Test Paper 1         | Test Paper 2 |     |
| <b>CO1</b> | -                    | x          | x    | x                    | -            | x   |
| <b>CO2</b> | -                    | -          | x    | x                    | -            | x   |
| <b>CO3</b> | -                    | -          | x    | -                    | x            | x   |
| <b>CO4</b> | -                    | -          | x    | -                    | x            | x   |
| <b>CO5</b> | x                    | -          | x    | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO | Hours | Transaction Mechanism |
|--|------|----|-------|-----------------------|
| <b>Module 1: Introduction to cost accounting (15 Hrs)</b>  |      |    |       |                       |
| Cost accounting, meaning and definition –Objectives-Functions of Cost accounting – Steps in implementing Cost accounting System – essentials of a good cost accounting system-Cost Centre – Cost Units – Direct expenses – Indirect expense– Classification of cost –Elements of cost- | 1.1  | 1  | 8     | Lecture               |



|   |     |     |    |                                |
|---|-----|-----|----|--------------------------------|
| Distinction between cost accounting and financial accounting – cost control and cost reduction  | 1.2 | 1   | 5  | Lecture                        |
| Advantages and limitations of cost accounting   | 1.3 | 1   | 2  | Lecture                        |
| <b>Module 2: Material and Labour Cost (20 Hrs)</b>  |     |     |    |                                |
| Material -Purchase procedure-inventory control techniques –levels of inventory-EOQ-Determinants of EOQ- Bin card – Stores ledger  | 2.1 | 1,2 | 6  | Lecture & Class room Exercises |
| Pricing of material issues -LIFO –FIFO-Simple average – Weighted average-inventory system- perpetual and periodic inventory stock   | 2.2 | 1,2 | 8  | Lecture & Class room Exercises |
| Labour –meaning –components of labour cost-methods of wage payment and incentive plans-time keeping and time booking- idle time –over time and their accounting treatment | 2.3 | 1,2 | 6  | Lecture & Class room Exercises |
| <b>Module 3: Overheads (20 Hrs)</b>   |     |     |    |                                |
| Meaning – Importance – Types of Overheads – Cost Allocation – Cost Apportionment – Absorption of Overheads  | 3.1 | 3   | 5  | Lecture                        |
| Different Bases of Absorbing overheads – Problems involving, allocation, apportionment, and different bases of absorption of overhead including Machine hour rate         | 3.2 | 3,4 | 15 | Lecture & Class room Exercises |
| <b>Module 4: Activity Based Costing (20 Hrs)</b>  |     |     |    |                                |
| Activity Based Costing – Meaning and Definition – Cost Object – Cost Driver – Steps in ABC – Difference between Absorption Costing and ABC - Why ABC is applied.          | 4.1 | 1,5 | 5  | Lecture &Class room Exercises  |
| Collect live data relating to industries were applied in ABC  | 4.2 | 5   | 8  | Practical Assignments          |
| Activity Based Cost Management – Benefits – Activity Based Budgeting and its advantages – Product costing under ABC - Cost Statements under Traditional and ABC           | 4.3 | 5   | 7  | Lecture & Class room Exercises |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)           |     |     |    |                                |
| <b>This content will be evaluated internally</b>  |     |     |    |                                |

## References

1. Cost Accounting, SP Jain and KL Narang, Kalyani Publishers
2. Students Referencer on Cost Accounting, Saravanaprasath, Sitaraman &Co. Pvt. Ltd
3. Cost Accounting, PK Jain and MY Khan, Tata McGraw Hill Education
4. Principles of Cost Accounting, Edward Vanderbeck, Cengage Learning.
5. Cost Accounting Theory & Problems, Dr. SN Maheswari, Dr. SN Mittal, Sree Mahaveer Book Depot.
6. Principles and Practice of Cost Accounting, Ashish K Bhattacharya, PHI Learning Pvt. Ltd

**Course designed by: Sojan Kurian**



## SBU24CO4DSC202: ENVIRONMENT AND HUMAN RIGHTS

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Allied Minor        |                        |                    |
| <b>Course Level</b>             | 200-299             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | <b>60</b>           | <b>-</b>               | <b>60</b>          |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Identify the social issues related to environment                             | U               |
| <b>CO2</b> | Describe the recent developments in environment conservation and preservation | A               |
| <b>CO3</b> | Understand the meaning, nature and scope of human rights.                     | U               |
| <b>CO4</b> | Understand clean environment as a human right.                                | U               |
| <b>CO5</b> | Understand human rights of disadvantaged groups.                              | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | -    | -    | 3    | 2    | 2    | 2   | 2   | -   | 3   | -   |
| <b>CO2</b> | -    | -    | 3    | 2    | 2    | 2   | 2   | -   | 3   | -   |
| <b>CO3</b> | -    | -    | 3    | 2    | 2    | 2   | 2   | -   | 3   | -   |
| <b>CO4</b> | -    | -    | 3    | 2    | 2    | 2   | 2   | -   | 3   | -   |
| <b>CO5</b> | -    | -    | 3    | 2    | 2    | 2   | 2   | -   | 3   | -   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |                 |                     | Summative Assessment |              | ESE |
|------------|----------------------|-----------------|---------------------|----------------------|--------------|-----|
|            | Quiz                 | Home Assignment | In class discussion | Written test         | Team Project |     |
| <b>CO1</b> | x                    | x               | x                   | x                    | x            | x   |
| <b>CO2</b> | x                    | x               | x                   | x                    | x            | x   |
| <b>CO3</b> | x                    | x               |                     | x                    | x            | x   |
| <b>CO4</b> | x                    | x               |                     | x                    | x            | x   |
| <b>CO5</b> | x                    | x               |                     | x                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO | Hours | Transaction Mechanism |
|--|------|----|-------|-----------------------|
| <b>Module 1: Social Issues and the Environment (15 Hrs)</b>  |      |    |       |                       |
| Urban problems related to energy, Water conservation, rain water harvesting, watershed management. | 1.1  | 1  | 5     | Lecture-discussion    |
| Resettlement and rehabilitation of people: its problems and concerns                               | 1.2  | 1  | 5     | Lecture-discussion    |
| Climate change, global warming, acid rain, ozone layer depletion, Consumerism and waste products.  | 1.3  | 1  | 5     | Lecture-discussion    |
| <b>Module 2: Recent Developments (15 Hrs)</b>  |      |    |       |                       |
| Green Accounting- Meaning- History- Scope and Importance - Advantages and limitations.             | 2.1  | 2  | 3     | Lecture-discussion    |



|  |     |   |   |                    |
|--|-----|---|---|--------------------|
| Green Banking- Meaning- benefits- coverage- Green banking initiatives- International initiatives- Initiatives in India.  | 2.2 | 2 | 3 | Lecture-discussion |
| Green Marketing- Meaning- Need and benefits- Challenges- Green marketing in India- Green washing and consequences.   | 2.3 | 2 | 3 | Lecture-discussion |
| Eco tourism- significance- eco tourism activities in India   | 2.4 | 2 | 3 | Lecture-discussion |
| Environmental audit- concept- need and scope.  | 2.5 | 2 | 3 | Lecture            |
| <b>Module 3: Human Rights -National and International Perspectives (16 Hrs)</b>  |     |   |   |                    |
| Definitions of Human Right, Relevance of Human Rights in India-Social Aspects- Economic Aspects-Political Aspects.   | 3.1 | 3 | 2 | Lecture-discussion |
| Human Rights International Norms- UDHR-Civil and political rights-Economic, social and cultural rights-  | 3.2 | 3 | 3 | Lecture            |
| Human Rights and duties in India- Preamble to the Indian Constitution  | 3.3 | 3 | 3 | Lecture            |
| Redressal Mechanisms against Human Rights Violation: Judiciary -Government systems for Redressal - NHRC and other Statutory Commissions-Media advocacy-Creation of Human Rights Literacy and Awareness | 3.4 | 3 | 2 | Lecture            |
| Right to Clean Environment and Public Safety.  | 3.5 | 4 | 2 | Lecture-discussion |
| The Sustainable Development Goals (SDGs)   | 3.6 | 4 | 2 |                    |
| Conservation of natural resources and human rights: Reports, Case studies and policy formulation   | 3.7 | 4 | 2 | Lecture-discussion |
| <b>Module 4: Human Rights of Disadvantaged Groups (14 Hrs)</b>   |     |   |   |                    |
| Understanding Child Rights   | 4.1 | 5 | 2 | Lecture-discussion |
| Understanding women Rights   | 4.2 | 5 | 2 | Lecture-discussion |
| The Rights of the socially marginalized communities.   | 4.3 | 5 | 2 | Lecture-discussion |
| The human rights to adequate housing and land of homeless and slum dwellers  | 4.4 | 5 | 2 | Lecture-discussion |
| The Rights of Divyangjan.  | 4.5 | 5 | 2 | Lecture-discussion |
| Human rights of refugees and internally displaced Persons  | 4.6 | 5 | 2 | Lecture-discussion |
| Human rights of Marginalized communities based on gender identity and sexual orientation.  | 4.7 | 5 | 2 | Lecture-discussion |
| <b>Module 5: Teacher Specific Content</b>  |     |   |   |                    |
| <i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i>  |     |   |   |                    |
| <b>This content will be evaluated internally</b>   |     |   |   |                    |

## Reference

1. Environment and Ecology: A Dynamic Approach, 3e By GK Publications, 2021
2. Environmental Studies, N. Arumugam, V. Kumaresan, Saras Publications, 2020
3. Principles of Environmental Science by CUNNINGHAM, McGraw Hill, 2019
4. International Law & Human Rights, Dr. H O Aggarwal, Central Law Publications Mark, 2019

**Course designed by: Anishmon K. A**



## SBU24CO4DSE200: FINANCIAL MANAGEMENT

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | DSE                 |                        |                    |
| <b>Course Level</b>             | 200-299             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 60                  | -                      | 60                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Exhibit the conceptual understanding of various concepts related financial management                 | U               |
| <b>CO2</b> | Demonstrate the understanding of various sources of funds in the market and estimate cost of capital. | U               |
| <b>CO3</b> | Apply the theoretical knowledge related to constructing optimum capital structure                     | A               |
| <b>CO4</b> | Apply the conceptual knowledge of leverage analysis   | A               |
| <b>CO5</b> | Acquire the knowledge in theories of dividend distribution  | U               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 2    | -    | 1    | -    | -    | 2   | -   | -   | -   | -   |
| <b>CO2</b> | 2    | 1    | 1    | 2    | 2    | 1   | -   | -   | 1   | -   |
| <b>CO3</b> | 1    | 1    | 1    | 1    | 1    | 1   | -   | -   | -   | -   |
| <b>CO4</b> | 1    | 1    | -    | 2    | -    | 1   | 1   | -   | -   | -   |
| <b>CO5</b> | 1    | 1    | -    | 1    | -    | 1   | 1   | -   | 1   | 1   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |      |      | Summative Assessment |              | ESE |
|------------|----------------------|------|------|----------------------|--------------|-----|
|            | Assignment           | Quiz | Viva | Test Paper 1         | Test Paper 2 |     |
| <b>CO1</b> | x                    | x    | x    | x                    | -            | -   |
| <b>CO2</b> | -                    | x    | x    | x                    | -            | x   |
| <b>CO3</b> | -                    | x    | x    | -                    | x            | x   |
| <b>CO4</b> | -                    | x    | x    | -                    | x            | x   |
| <b>CO5</b> | -                    | x    | x    | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module 1: Introduction to Financial Management (10 Hrs)</b>                                      |      |    |       |                       |
| Objectives of Financial Management- Profit Maximization Vs Wealth maximization                      | 1.1  | 1  | 2     | Lecture               |
| Functions of Finance -Investment Decision –Financing Decision- Liquidity Decision-Dividend Decision | 1.2  | 1  | 3     | Lecture               |



|   |     |     |    |                              |
|---|-----|-----|----|------------------------------|
| Different Sources of Finance  | 1.3 | 1   | 5  | Lecture                      |
| <b>Module 2: Cost of Capital (20 Hrs)</b>   |     |     |    |                              |
| Cost of capital -meaning -definition -features-types  | 2.1 | 2   | 2  | Lecture                      |
| Factors affecting cost of capital   | 2.2 | 2   | 2  | Lecture                      |
| Estimation of Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) under book value and market value.                                    | 2.3 | 2   | 8  | Lecture& Classroom Exercise  |
| Analyse the weighted average cost of capital of a company with live data  | 2.4 | 2   | 8  | Practical Assignment         |
| <b>Module 3: Capital Structure &amp; Leverage (20 Hrs)</b>  |     |     |    |                              |
| Capital Structure- Factors Determining the Capital Structure  | 3.1 | 3   | 2  | Lecture                      |
| Theories of Capital Structure   | 3.2 | 3   | 8  | Lecture                      |
| EPS, EBIT Analysis, Leverage-meaning, types- Financial leverage- Meaning and computation Meaning and computation - Operating Leverage - meaning and computation-Composite leverage- Meaning and computation.        | 3.3 | 3,4 | 10 | Lecture & Classroom Exercise |
| <b>Module 4: Dividend Decisions (10 Hrs)</b>  |     |     |    |                              |
| Dividend and Types  | 4.1 | 5   | 2  | Lecture                      |
| Theories – Modigliani and Miller Approach – Walter Model – Gordon Model -Dividend Policy -types of dividend policies.   | 4.2 | 5   | 8  | Lecture& Classroom exercise  |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)<br><b>This content will be evaluated internally</b> |     |     |    |                              |

### Reference

1. M Y Khan & P K Jain, Financial Management, Text and Problems, Tata McGraw Hill
2. I M Pandey, Financial Management. Vikas Publishing House.
3. Kishore R, Financial Management. Publisher: Taxman Publishing House

**Course designed by: Sojan Kurian**



## SBU24CO4DSE201: INTERNATIONAL FINANCE

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Elective            |                        |                    |
| <b>Course Level</b>             | 200-299             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 60                  | -                      | 60                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Impart understanding of International Financial System        | U               |
| <b>CO2</b> | Understand the functioning of International Financial Markets | U               |
| <b>CO3</b> | Acquaint with the functions of Foreign Exchange Management    | U               |
| <b>CO4</b> | Analyse operations of Indian Foreign Exchange Market          | An              |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E – Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 1    | -    | -    | 1    | -    | 1   | -   | -   | -   | -   |
| <b>CO2</b> | 1    | -    | -    | 1    | -    | 1   | -   | -   | -   | -   |
| <b>CO3</b> | 1    | -    | -    | 1    | -    | 1   | -   | -   | -   | -   |
| <b>CO4</b> | 2    | -    | -    | 2    | -    | 2   | -   | -   | -   | -   |

### Mapping of CO to Assessment Tools (Theory)

| CO         | Formative Assessment |           |      | Summative Assessment |                   | ESE |
|------------|----------------------|-----------|------|----------------------|-------------------|-----|
|            | Practical Assignment | Viva voce | Quiz | Written test         | Case Study Report |     |
| <b>CO1</b> | -                    | -         | X    | -                    | -                 | X   |
| <b>CO2</b> | X                    | -         | -    | -                    | -                 | X   |
| <b>CO3</b> | -                    | -         | -    | X                    | -                 | X   |
| <b>CO4</b> | -                    | X         | -    | X                    | X                 | X   |
| <b>CO5</b> | -                    | -         | -    | -                    | -                 | -   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module 1: Introduction To International Finance (10 Hrs)</b>   |      |    |       |                       |
| Meaning, importance, scope of international finance.  | 1.1  | 1  | 2     | Lecture               |
| Growth of international transactions  | 1.2  | 1  | 2     | Lecture               |
| International finance vs domestic finance   | 1.3  | 1  | 2     | Lecture               |
| International investment  | 1.4  | 1  | 2     | Lecture               |
| International financial system  | 1.5  | 1  | 2     | Lecture               |
| <b>Module 2: International Financial Institutions (10 Hrs)</b>  |      |    |       |                       |
| <b>International Financial Markets:</b> Eurocurrency Market, International Bond Market, International Equity Market, International Money Market | 2.1  | 2  | 5     | Lecture / Display     |
| International financial institutions: IMF, world bank,  | 2.2  | 2  | 5     | Lecture / Display     |



| <b>Module 3: Instruments Of International Finance (17 Hrs)</b>  |     |   |   |                          |
|---|-----|---|---|--------------------------|
| Instruments Of International Financial Markets: ADR, GDR, SDR, Euro Currencies, International Commercial Papers           | 3.1 | 2 | 8 | Lecture / Display        |
| Modes Of Investment – FDI – FII- FPI –  | 3.2 | 2 | 4 | Lecture / Display        |
| Contemporary financial tools used in the global finance   | 3.3 | 2 | 5 | Seminar<br>Demonstration |
| <b>Module 4: Foreign Exchange Management (23 Hrs)</b>   |     |   |   |                          |
| Exchange rate mechanism – fixed rate and floating rate – spot rate and forward rate                                       | 4.1 | 3 | 3 | Lecture / Display        |
| Meaning of foreign exchange exposure and risk –   | 4.2 | 3 | 2 | Lecture / Display        |
| Types of foreign exchange exposure and risk   | 4.3 | 3 | 2 | Lecture / Display        |
| Transaction exposure and management of transaction exposure   | 4.4 | 3 | 2 | Lecture / Display        |
| Operating exposure and management of operating exposure   | 4.5 | 3 | 2 | Lecture / Display        |
| Translation exposure and management of translation exposure   | 4.6 | 3 | 2 | Lecture / Display        |
| Indian foreign exchange market  | 4.7 | 4 | 5 | Lecture / Display        |
| Regulatory framework – RBI, FEMA  | 4.8 | 4 | 5 | Lecture / Display        |
| <b>Module 5: Teacher Specific Content</b>   |     |   |   |                          |
| <i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i> |     |   |   |                          |
| <b>This content will be evaluated internally</b>  |     |   |   |                          |

#### **Textbooks**

1. Jeff Madura, International Corporate Finance
2. Maurice D. Levi, International Finance
3. Eiteman, Stonehill and Moffett, Multinational Business Finance
4. Krugman, Paul R. and Obstfeld, Maurice, International Finance: Theory and Policy, Pearson
5. Prakash G. Apte, International Financial Management, Tata McGraw-Hill 6. S. Kevin, Fundamentals of International Financial Management, PH
6. Dr S Kevin International Finance

#### **Reference**

1. Buckley, Adrian, Multinational Finance, Prentice Hall Of India, New Delhi
2. Henning, C.N., Piggot, W. And Scott, W.H, International Financial Management, Mc Graw Hill, Int. Ed., New York.
3. Maurice, Levi, International Finance, Mcgraw Hill, Int. Ed., New York.
4. Rodriqufe, R.M And E.E Carter, International Financial Management, Prentice Hall Of India, Delhi.
5. Shaprio, A.C., Multinational Financial Management, Prentice Hall Of India, New Delhi.

**Course designed by: Dr Tom Antony**



## SBU24CO4SEC200: PERSONAL FINANCIAL PLANNING

|                          |              |                 |             |
|--------------------------|--------------|-----------------|-------------|
| Type of Course           | SEC          |                 |             |
| Course Level             | 200-299      |                 |             |
| Credit                   | 3            |                 |             |
| Course Delivery Duration | Theory (Hrs) | Practicum (Hrs) | Total (Hrs) |
|                          | 30           | 30              | 60          |
| Pre-requisite (if any)   |              |                 |             |

### Course Outcomes

| No. | Description   | Cognitive Level |
|-----|---|-----------------|
| CO1 | Understand the meaning and relevance of financial planning    | U               |
| CO2 | Understand the concept of investment planning and its methods | U               |
| CO3 | Understand insurance planning and its relevance               | U               |
| CO4 | Develop insights into retirement planning and its relevance   | U               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E – Evaluate

### Course Mapping Table

| CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 1    | 2    | -    | -    | -    | 1   | 2   | -   | -   | -   |
| CO2 | 1    | 2    | 2    | -    | -    | 1   | 1   | 2   | -   | -   |
| CO3 | -    | 1    | 2    | 1    |      | -   | -   | 1   | 1   | -   |
| CO4 | -    | -    | 1    | 2    | 1    | -   | -   | 2   | 1   | -   |
| CO5 | -    | -    | -    | 2    | 1    | -   | -   | 1   | 1   | -   |

### Mapping of CO to Assessment Tools

| CO  | Formative Assessment |            |      | Summative Assessment |        | ESE |
|-----|----------------------|------------|------|----------------------|--------|-----|
|     | Assignment           | Case study | Quiz | Test1                | Test 2 |     |
| CO1 | -                    | -          | X    | X                    | X      | X   |
| CO2 | -                    | X          | X    | X                    | X      | X   |
| CO3 | -                    | X          | X    | X                    | X      | X   |
| CO4 | -                    | X          | X    | X                    | X      | X   |
| CO5 | X                    | X          | -    | -                    | -      | -   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module 1: Introduction to Personal Financial Planning (20 Hrs)</b>         |      |    |       |                       |
| Understand the Concept of Financial Planning                                  | 1.1  | 1  | 3     | Lecture               |
| Inflation effect on investment - Time value of money Concept and applications | 1.2  | 1  | 3     | Lecture               |
| Personal financial statements, Personal/Family Budget,                        | 1.3  | 1  | 3     | Lecture               |
| Cash flow and debt management, tools and budgets-                             | 1.4  | 1  | 3     | Lecture               |
| SMART Financial Goals.  | 1.5  | 1  | 8     | Lecture               |
| <b>Module 2: Risk Analysis &amp; Insurance Planning (15 Hrs)</b>              |      |    |       |                       |
| Concept of Time value of Money- Discounting and Compounding Techniques        | 2.1  | 3  | 5     | Lecture               |



|   |     |   |   |         |
|---|-----|---|---|---------|
| Risk management and insurance decision in personal financial planning   | 2.2 | 3 | 5 | Lecture |
| Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical Insurance.          | 2.3 | 3 | 5 | Lecture |
| <b>Module 3: Retirement Benefits Planning (10 Hrs)</b>  |     |   |   |         |
| Retirement Planning goals, Development of retirement plan   | 3.1 | 4 | 3 | Lecture |
| Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity | 3.2 | 4 | 5 | Lecture |
| Other Pension Plan and Post- retirement counselling   | 3.3 | 4 | 2 | Lecture |
| <b>Module 4: Investment Planning (15 Hrs)</b>   |     |   |   |         |
| Risk Return Analysis - Investing in Stocks and Bonds, Mutual Fund, Derivatives,   | 4.1 | 2 | 5 | Lecture |
| Investing in Real Estate, Asset Allocation  | 4.2 | 2 | 2 | Lecture |
| Investment strategies and Portfolio construction and management   | 4.3 | 2 | 8 | Lecture |
| <b>Module 5: Teacher Specific Content</b>   |     |   |   |         |
| <i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i>     |     |   |   |         |
| <b>This content will be evaluated internally</b>  |     |   |   |         |

### Reference

1. Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance.
2. Sinha, Madhu. Financial Planning: A Ready Reckoner. July 2017. Mc Graw Hill
3. Randall S. Billingsley, Lawrence J. Gitman, and Michael D. Joehnk (2017): Personal Financial Planning. Cengage Learning.
4. Susan M. Tillery, and Thomas N. Tillery: Essentials of Personal Financial Planning. Association of International Certified Professional Accountants.

**Course designed by: Dr. Sebastian K.S**



## SBU24CO4VAC200: START-UP MANAGEMENT

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | VAC                 |                        |                    |
| <b>Course Level</b>             | 200-299             |                        |                    |
| <b>Credit</b>                   | 3                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 45                  | -                      | 45                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Gain an insight about the fundamentals of start-ups                     | U               |
| <b>CO2</b> | Assess the government initiatives for start-ups                         | U               |
| <b>CO3</b> | To inculcate an idea about the various sources of finance for start-ups | U               |
| <b>CO4</b> | To assess the successful start-ups in Kerala                            | U               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | -    | -    | -    | -    | -    | X   | -   | -   | -   | -   |
| <b>CO2</b> | -    | -    | X    | -    | -    | X   | -   | -   | -   | -   |
| <b>CO3</b> | -    | -    | X    | -    | -    | X   | -   | -   | -   | -   |
| <b>CO4</b> | -    | -    | -    | -    | X    | -   | -   | -   | -   | X   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |                      |                  | Summative Assessment |                   | ESE |
|------------|----------------------|----------------------|------------------|----------------------|-------------------|-----|
|            | Quiz                 | Practical Assignment | Home Assignments | Written Test         | Case Study Report |     |
| <b>CO1</b> | -                    | -                    | -                | -                    | -                 | X   |
| <b>CO2</b> | -                    | -                    | -                | -                    | -                 | X   |
| <b>CO3</b> | -                    | X                    | -                | -                    | -                 | X   |
| <b>CO4</b> | -                    | -                    | -                | -                    | X                 | X   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module 1: Fundamentals of Start-Up (10 Hrs)</b>  |      |    |       |                       |
| Meaning, Scope, Types: Scalable, Small business, lifestyle, Buyable, Big business, social startups                                  | 1.1  | 1  | 3     | Lecture               |
| How to build a Start-up: ideation, validation, early Traction, scaling, Exit Options  | 1.2  | 1  | 3     | Lecture               |
| Business Incubator, Industrial Estate, Special Economic Zone, Free trade zone   | 1.3  | 1  | 4     | Lecture               |
| <b>Module 2: Government initiatives for startups (10 Hrs)</b>   |      |    |       |                       |
| Schemes at national level: SAMRIDH, ATAL innovation mission, ASPIRE, Multiplier Grants scheme (MGS), Startup India seed fund scheme | 2.1  | 2  | 5     | Lecture               |



|   |     |   |    |                             |
|---|-----|---|----|-----------------------------|
| Schemes at state level: Incubation/acceleration scheme, knowledge / skill enhancement scheme, funding schemes, Exchanges and global immersion schemes.  | 2.2 | 2 | 5  | Lecture                     |
| <b>Module 3: Finance for Start-Ups (10 Hrs)</b>   |     |   |    |                             |
| Types of finance: Equity finance, debt finance, grants  | 3.1 | 3 | 2  | Lecture                     |
| Stages of Financial requirement in Start-up: Prototype Creation, Product Development, team Hiring, Working capital, Legal & Consultancy Services, Raw Material requirement, License & certification, marketing & sales, Office space & Administration | 3.3 | 3 | 3  | Lecture                     |
| Sources of fundraising: seed fund, venture capitalist, margin money scheme, Bridge capital.   | 3.3 | 3 | 2  | Lecture                     |
| Proposal writing  | 3.4 | 3 | 1  | Lecture, practical Exercise |
| <b>Module 4: Case study (15 Hrs)</b>  |     |   |    |                             |
| Successful start-ups in Kerala, Practical session, Minimum 10 stories   | 4.1 | 4 | 15 | Lecture, Demo               |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)   |     |   |    |                             |
| <b>This content will be evaluated internally</b>  |     |   |    |                             |

### Textbooks

1. K. Swapna, Dr Jhon S Moses, Y. Sarada, Startup Management, First edition, Himalaya Publications, 2019
2. Grinchnik, Diermar, Startup Navigator Guiding Your Entrepreneurial Journey, UK Red Globe Press, 2020
3. Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd, 2016.
4. Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneur's Road Map, 2e, Routledge, 2017.

### References

1. Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning, 2016.
2. Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International, 2010.
3. S. R. Bhowmik & M. Bhowmik, Entrepreneurship, New Age International, 2007.

**Course designed by: Dr Tom Antony**



## SEMESTER V

| Course Code    | Type of Course | Course Title                     | Hours /Week | Total Hours | Credit |
|----------------|----------------|----------------------------------|-------------|-------------|--------|
| SBU24CO5DSC300 | Major          | Corporate Accounting - II        | 5           | 75          | 4      |
| SBU24CO5DSC301 | Major          | Principles of Business Decisions | 5           | 75          | 4      |
| SBU24CO5DSC302 | Major          | Applied Cost Accounting          | 4           | 60          | 4      |
| SBU24CO5DSE300 | Minor          | Working Capital Management       | 4           | 60          | 4      |
| SBU24CO5DSE300 | Major Elective | Working Capital Management       | 4           | 60          | 4      |
| SBU24CO5DSE301 | Major Elective | Income Tax - I                   | 4           | 60          | 4      |
| SBU24CO5DSE302 | Major Elective | Customer Relationship Management | 4           | 60          | 4      |
| SBU24CO6SEC300 | SEC            | MS Excel for Business Operations | 5           | 75          | 3      |



## SBU24CO5DSC300: CORPORATE ACCOUNTING - II

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Major               |                        |                    |
| <b>Course Level</b>             | 300-399             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 60                  | 15                     | 60                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description  | Cognitive Level |
|------------|--|-----------------|
| <b>CO1</b> | Summarize the theoretical concepts related to internal reconstruction, banking companies, and amalgamation of companies, valuation of goodwill and shares. | U               |
| <b>CO2</b> | Apply the provisions of Companies Act 2013 for the preparation of financial statements after reconstruction  | A               |
| <b>CO3</b> | Demonstrate the theoretical knowledge in preparing the books of accounts of transferor and transferee company engaged in amalgamation.                     | A               |
| <b>CO4</b> | Estimate the provisions regarding preparation of final accounts of Banking Companies and analyse the profitability of such companies                       | A               |
| <b>CO5</b> | Assess the value of goodwill and share of companies in different business scenarios.   | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO2</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO3</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO4</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO5</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |      |           | Summative Assessment |              | ESE |
|------------|----------------------|------|-----------|----------------------|--------------|-----|
|            | Assignment           | Quiz | Work Book | Test Paper 1         | Test Paper 2 |     |
| <b>CO1</b> | -                    |      | -         | x                    | -            | x   |
| <b>CO2</b> | -                    | x    | x         | x                    | -            | x   |
| <b>CO3</b> | -                    | x    | x         | -                    | x            | x   |
| <b>CO4</b> | -                    | x    | x         | -                    | x            | x   |
| <b>CO5</b> | x                    | -    | x         | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO  | Hours | Transaction Mechanism |
|---|------|-----|-------|-----------------------|
| <b>Module 1: Internal Reconstruction (15 Hrs)</b>   |      |     |       |                       |
| Internal Reconstruction-Meaning-Types of Reconstruction-Objectives of Reconstruction- Legal procedures for Reconstruction | 1.1  | 1,2 | 2     | Lecture               |



|  |     |     |    |                    |
|--|-----|-----|----|--------------------|
| Concept of subdivision and consolidation of shares   | 1.2 | 1,2 | 1  | Lecture            |
| Accounting treatment of internal reconstruction and revised balance sheet after reconstruction   | 1.3 | 1,2 | 12 | Classroom exercise |
| <b>Module 2: Accounting for Amalgamation (25 Hrs)</b>  |     |     |    |                    |
| Amalgamation-Meaning- Application of Accounting Standard 14 – Amalgamation in the nature of Merger and amalgamation in the nature of purchase – Purchase Consideration | 2.1 | 1,3 | 3  | Lecture            |
| Pooling of Interest Method – Purchase Method - Difference between Pooling of Interest method and Purchase method   | 2.2 | 1,3 | 2  | Lecture            |
| Books of Purchasing company and vendor company   | 2.3 | 1,3 | 20 | Classroom exercise |
| <b>Module 3: Final Accounts of Banking Companies (20 Hrs)</b>  |     |     |    |                    |
| Rebate on Bills Discounted, Concept, Accounting treatment  | 3.1 | 1,4 | 2  | Lecture            |
| Asset Classification – Provisioning Norms - Income Recognition norms - Risk weights  | 3.2 | 1,4 | 2  | Classroom exercise |
| Provisions Regarding CRR, SLR, CAR, Statutory Reserve - Capital Frame work of a Bank - Basel I and Basel II norms– Capital Adequacy Ratio -                            | 3.3 | 1,4 | 1  | Lecture            |
| Slip System of Posting – types of Slips  | 3.4 | 1,4 | 1  | Lecture            |
| Profit & Loss Account and Balance Sheet of Banking Companies   | 3.5 | 1,4 | 14 | Classroom exercise |
| <b>Module 4: Valuation of Goodwill and Share (15 Hrs)</b>  |     |     |    |                    |
| Meaning and definition, - Factors affecting goodwill   | 4.1 | 1,5 | 2  | Lecture            |
| Methods of valuing goodwill- Average profit method- Super profit method- Annuity method - Capitalization method.   | 4.2 | 1,5 | 6  | classroom exercise |
| Need for valuation of shares   | 4.3 | 1,5 | 2  | Lecture            |
| Methods of valuation- Asset method or intrinsic value method- Yield method-earning capacity method- Fair value.  | 4.4 | 1,5 | 7  | classroom exercise |
| <b>Module 5: Teacher Specific Content</b>  |     |     |    |                    |
| <i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i>  |     |     |    |                    |
| <b>This content will be evaluated internally</b>   |     |     |    |                    |

### Textbooks

1. Amitabha Mukherjee, and Mohammed Haneef, Corporate Accounting, Tata McGraw Hill Education Pvt. Limited, New Delhi, 2020
2. T. S. Reddy, and A. Murthy, Corporate Accounting, Margham Publications, Chennai, 2021
3. Saravana Prasath, and G. Shekhar, Advanced Accounting, Wolters Kluwer Pvt. Limited, Gurgaon, 2022
4. S. N Maheswari, Advanced Financial Accounting, Vikas Publishing House, New Delhi, 2022

### Reference

1. <https://www.icai.org/post/intermediate->

**Course designed by: Dr. Sebastian K.S**



## SBU24CO5DSC301: PRINCIPLES OF BUSINESS DECISIONS

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Major               |                        |                    |
| <b>Course Level</b>             | 300-399             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 45                  | 30                     | 75                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Estimate the scope of managerial economics and establish the linkage between managerial economics and other major disciplines | U               |
| <b>CO2</b> | Choose the apt method to ascertain the linkage between demand and major determinants of demand.                               | U               |
| <b>CO3</b> | Interpret the concept of production and make the linkage between units produced and its impact on various costs               | U               |
| <b>CO4</b> | Classify different market structures and find out the mechanism of determining the price in different markets.                | U               |
| <b>CO5</b> | Reflect insights into inflation and business cycle  | U               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E – Evaluate

### Course Mapping Table

| CO  | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----|-----|-----|-----|-----|-----|------|------|------|------|------|
| CO1 | 1   | -   | -   | -   | -   | 2    | -    | -    | -    | -    |
| CO2 | 2   | -   | 2   | 2   | -   | 2    | 2    | -    | -    | -    |
| CO3 | 1   | -   | 1   | -   | -   | 1    | 2    | -    | -    | -    |
| CO4 | 1   | -   | 1   | 1   | -   | 2    | 1    | -    | -    | -    |
| CO5 | 1   | -   | -   | -   | -   | 2    | -    | -    | -    | -    |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |      |           | Summative Assessment |              | ESE |
|------------|----------------------|------|-----------|----------------------|--------------|-----|
|            | Home Assignment      | Quiz | Viva voce | Test Paper 1         | Test Paper 2 |     |
| <b>CO1</b> | -                    | -    | x         | x                    | -            | x   |
| <b>CO2</b> | x                    | x    | x         | x                    | -            | x   |
| <b>CO3</b> | -                    | x    | x         | -                    | x            | x   |
| <b>CO4</b> | -                    | -    | x         | -                    | x            | x   |
| <b>CO5</b> | -                    | -    | x         | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module 1: Introduction to Economics (12 Hrs)</b>                     |      |    |       |                       |
| Economics--Wealth Definition, Scarcity Definition and Growth Definition | 1.1  | 1  | 2     | Lecture               |
| Micro & Macro economics   | 1.2  | 1  | 1     | Lecture               |



|  |      |     |   |                      |
|--|------|-----|---|----------------------|
| Managerial economics–Nature and uses–Relation with other disciplines                   | 1.3  | 1   | 2 | Lecture & discussion |
| Application of Economic theory in business decision making-                            | 1.4  | 1   | 1 | Lecture              |
| Circular flow of economic activity.  | 1.5  | 1   | 2 | Lecture              |
| Business cycles–Phases of business cycle   | 1.6  | 5   | 2 | Lecture              |
| Causes and characteristics of each stage   | 1.7  | 5   | 2 | Lecture              |
| <b>Module 2: Demand Analysis (25 Hrs)</b>  |      |     |   |                      |
| Demand - Demand analysis - Demand function   | 2.1  | 2   | 1 | Lecture              |
| Determinants of demand   | 2.2  | 2   | 2 | Lecture              |
| Law of demand  | 2.3  | 2   | 1 | Lecture & discussion |
| Types of demand: Individual and Market demand schedules                                | 2.4  | 2   | 2 | Lecture              |
| Demand curve- Shifts in demand   | 2.5  | 2   | 2 | Lecture              |
| Elasticity of demand: Income-Price–Cross and Advertisement (Theory and problems)       | 2.6  | 2   | 6 | Lecture & case study |
| Consumer surplus   | 2.7  | 2   | 1 | Lecture              |
| Demand forecasting–Meaning–Significance and methods–Demand forecasting of new products | 2.8  | 2   | 2 | Lecture – assignment |
| Supply- Law of supply  | 2.9  | 2   | 1 | Lecture & discussion |
| Equilibrium price and quantity   | 2.10 | 2   | 1 | Lecture              |
| Utility–Total utility and marginal utility-Types of utility                            | 2.11 | 2   | 2 | Lecture & discussion |
| Measurement of utility-Cardinal and ordinal measurement                                | 2.12 | 2   | 2 | Lecture              |
| Law of diminishing marginal utility  | 2.13 | 2   | 2 | Lecture              |
| <b>Module 3: Theory of Production (20 Hrs)</b>   |      |     |   |                      |
| Production-Production function   | 3.1  | 1,3 | 1 | Lecture              |
| Cobb Douglas production function   | 3.2  | 3   | 1 | Discussion           |
| Laws of production-Law of diminishing returns–Law of returns to scale                  | 3.3  | 3   | 2 | Lecture              |
| Economies and diseconomies of scale  | 3.4  | 3   | 1 | Lecture              |
| Isoquants  | 3.5  | 3   | 2 | Lecture              |
| Isocost  | 3.6  | 3   | 2 | Lecture              |
| Optimum combination of inputs  | 3.7  | 3   | 2 | Lecture              |
| Cost concepts-Social and private cost-Economic and accounting costs                    | 3.8  | 3   | 2 | Lecture              |
| Marginal cost – Average cost - Opportunity cost  | 3.9  | 3   | 2 | Lecture & discussion |
| Cost output relationship in the short run and long run                                 | 3.10 | 3   | 2 | Lecture              |
| Producers surplus  | 3.11 | 3   | 2 | Lecture              |
| Production possibility curve   | 3.12 | 3   | 1 | Lecture              |
| <b>Module 4: Mechanism of Pricing (18 Hrs)</b>   |      |     |   |                      |
| Pricing theory & Objectives of pricing.  | 4.1  | 4   | 1 | Lecture              |
| Perfect competition  | 4.2  | 4   | 1 | Lecture & discussion |
| Price determination under perfect competition  | 4.3  | 4   | 2 | Lecture              |



|   |     |   |   |                      |
|---|-----|---|---|----------------------|
| Equilibrium of a firm under perfect competition                         | 4.4 | 4 | 1 | Lecture & discussion |
| Imperfect competition – Monopoly – Features and kinds of monopoly       | 4.5 | 4 | 3 | Lecture              |
| Price output determination under monopoly                               | 4.6 | 4 | 2 | Lecture              |
| Price discrimination- Types- Conditions- Degree of price discrimination | 4.7 | 4 | 3 | Lecture              |
| Monopolistic competition – features - Price output determination        | 4.8 | 4 | 3 | Lecture              |
| Oligopoly—Features-Price output relation under oligopoly                | 4.9 | 4 | 2 | Lecture              |

### **Textbooks**

1. R.L. Varshney, Managerial Economics ,2<sup>nd</sup> – Sulthan Chand & Sons-2014
2. Vanitha Agarwal, Managerial Economics, Pearson Education India, 2016

### **Reference**

1. Keat Paul, K Young Philip, Erfle Steve, College Dickinson, Banerjee Sreejatha – Managerial Economics- 7<sup>th</sup> – Pearson-2017.
2. T R Jain, Managerial Economics ,1<sup>st</sup>, V K Global Publications, 2020.
3. Thomas J. Webster, Managerial Economics: Theory and Practice, Emerald Group Publishing, 2003.

**Course Designed by: Dr Binu Mathew Job**



## SBU24CO5DSC302: APPLIED COST ACCOUNTING

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Major               |                        |                    |
| <b>Course Level</b>             | 300-399             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 60                  | -                      | 60                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description  | Cognitive Level |
|------------|--|-----------------|
| <b>CO1</b> | Understand the theoretical concepts relating to Unit costing, Job costing, Batch Costing, Process costing, Marginal costing and Standard costing | U               |
| <b>CO2</b> | Draw up product cost sheet and job cost sheet and design economic batch quantity.  | A               |
| <b>CO3</b> | Apply the theoretical knowledge in computing product cost under process costing.   | A               |
| <b>CO4</b> | Apply the marginal costing technique in managerial decision making   | A               |
| <b>CO5</b> | Apply standard costing technique in cost control of material and labour  | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 1    | -    | -    | -    | -    | 1   | -   | -   | -   | -   |
| <b>CO2</b> | -    | 2    | 1    | 1    | -    | 1   | -   | 2   | 1   | -   |
| <b>CO3</b> | 1    | 2    | 1    | 1    | -    | 1   | 2   | 2   | 1   | -   |
| <b>CO4</b> | 2    | -    | 1    | -    | -    | 1   | -   | 1   | -   | -   |
| <b>CO5</b> | -    | 1    | 2    | 1    | 1    | 1   | 1   | 2   | -   | 1   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |      |      | Summative Assessment |              | ESE |
|------------|----------------------|------|------|----------------------|--------------|-----|
|            | Assignment           | Quiz | Viva | Test Paper 1         | Test Paper 2 |     |
| <b>CO1</b> | -                    | X    | X    | X                    | -            | X   |
| <b>CO2</b> | X                    | X    | X    | X                    | -            | X   |
| <b>CO3</b> | -                    | X    | X    | -                    | X            | X   |
| <b>CO4</b> | -                    | X    | X    | -                    | X            | X   |
| <b>CO5</b> | -                    | X    | X    | -                    | X            | X   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module1: Unit, Job, and Batch Costing (20 Hrs)</b> |      |    |       |                       |
| Unit costing – Cost sheet and its utility             | 1.1  | 1  | 1     | Lecture               |



|  |     |   |    |                              |
|--|-----|---|----|------------------------------|
| Preparation of cost sheet  | 1.2 | 2 | 7  | Lecture & Classroom Exercise |
| Meaning and features of Job costing  | 1.3 | 1 | 1  | Lecture                      |
| Preparation of Job cost sheet  | 1.4 | 2 | 6  | Lecture & Classroom Exercise |
| Batch costing – Situations where job/ batch costing is suitable  | 1.5 | 1 | 1  | Lecture                      |
| Economic Batch Quantity.   | 1.6 | 2 | 4  | Lecture & Classroom Exercise |
| <b>Module 2: Process Costing (15 Hrs)</b>  |     |   |    |                              |
| Meaning of process costing- features of industries where process costing is applied.   | 2.1 | 1 | 3  | Lecture                      |
| Preparation of process Cost Accounts – Process Losses – Treatment of Abnormal Loss and Abnormal Gain   | 2.2 | 3 | 10 | Lecture & Classroom Exercise |
| Joint Products, By Products and Co Products (Theory Only)  | 2.3 | 1 | 2  | Lecture                      |
| <b>Module 3: Marginal Costing (15 Hrs)</b>   |     |   |    |                              |
| Meaning and Definition – Difference between Marginal costing and Absorption Costing  | 3.1 | 1 | 1  | Lecture                      |
| P/V Ratio – Break Even Point – Margin of Safety –Margin of Safety.   | 3.2 | 4 | 4  | Lecture & Classroom Exercise |
| Computation of sales required to earn a given profit – Effect of change in variable cost, selling price, sales volume, fixed cost etc on break even sales, PV ratio, BE sales, Profit and Margin of Safety- Break even Chart | 3.3 | 4 | 10 | Lecture & Classroom Exercise |
| <b>Module 4: Standard Costing (10 Hrs)</b>   |     |   |    |                              |
| Meaning, Scope and Utility of Standard Costing – Advantages and limitations of Standard Costing  | 4.1 | 1 | 2  | Lecture                      |
| Variance – Material Variances – Labour Variances   | 4.2 | 4 | 8  | Lecture & Classroom Exercise |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)  |     |   |    |                              |
| <b>This content will be evaluated internally</b>   |     |   |    |                              |

#### References and text books

1. Students Referencer on Advanced Management Accounting, Saravanaprasath, Sitaraman & Co. Pvt. Ltd
2. Cost Accounting, SP Jain and KL Narang, Kalyani Publishers
3. Students Referencer on Cost Accounting, G. Sekar Saravanaprasath, Sitaraman &Co.
4. Cost Accounting, PK Jain and MY Khan, Tata McGraw Hill Education
5. Principles of Cost Accounting, Edward Vanderbeck, Cengage Learning.
6. Cost Accounting Theory & Problems, Dr. SN Maheswari, Dr. SN Mittal, Sree Mahaveer Book Depot.
7. Principles and Practice of Cost Accounting, Ashish K Bhattacharya, PHI Learning Pvt. Ltd

**Course designed by: Sojan Kurian**



## SBU24CO5DSC303: WORKING CAPITAL MANAGEMENT

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | DSE                 |                        |                    |
| <b>Course Level</b>             | 300-399             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 60                  | -                      | 60                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Understand theatrical concepts of working capital   | U               |
| <b>CO2</b> | Able to forecast working capital requirement  | A               |
| <b>CO3</b> | Apply the principles of cash management for estimation of cash requirements by preparing cash budget. | A               |
| <b>CO4</b> | Evaluate different credit policies and identify the best options.                                     | E               |
| <b>CO5</b> | Apply the theories of inventory management for decision making  | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 2    | 2    | 1    | 1    | -    | 1   | 1   |     |     | 1   |
| <b>CO2</b> | 2    | 2    | 1    | 1    | -    | 1   | 1   |     |     | 1   |
| <b>CO3</b> | 2    | 2    | 1    | 1    | -    | 1   | 1   |     |     | 1   |
| <b>CO4</b> | 2    | 2    | 1    | 1    | -    | 1   | 1   |     |     | 1   |
| <b>CO5</b> | 2    | 2    | 1    | 1    | -    | 1   | 1   |     |     | 1   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |      |           | Summative Assessment |              | ESE |
|------------|----------------------|------|-----------|----------------------|--------------|-----|
|            | Home Assignment      | Quiz | Viva voce | Test Paper 1         | Test Paper 2 |     |
| <b>CO1</b> | -                    | x    | x         | x                    | -            | x   |
| <b>CO2</b> | x                    | x    | x         | x                    | -            | x   |
| <b>CO3</b> | x                    | x    | x         | -                    | x            | x   |
| <b>CO4</b> | x                    | x    | x         | -                    | x            | x   |
| <b>CO5</b> | -                    | -    | x         | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO  | Hours | Transaction Mechanism                    |
|--|------|-----|-------|--|
| <b>Module 1: Introduction to working capital management (20 Hrs)</b> |      |     |       |  |
| Working Capital Management: Introduction                             | 1.1  | 1   | 1     | Lecture                                  |
| Concepts of Working Capital  | 1.2  | 1   | 1     | Lecture                                  |
| Components of Current Assets and Current Liabilities,                | 1.3  | 1   | 1     | Lecture & discussion                     |
| Objective of Working Capital Management,                             | 1.4  | 1   | 1     | Lecture                                  |
| Need for Working Capital   | 1.5  | 1   | 1     | Lecture                                  |
| Operating Cycle  | 1.6  | 1   | 1     | Lecture                                  |
| Determinants of Working -Capital                                     | 1.7  | 1,2 | 1     | Lecture& discussion &Class room exercise |



|   |       |      |   |   |
|---|-------|------|---|---|
| Approaches for Working Capital Management   | 1.8   | 1    | 1 | Lecture   |
| Estimation of Working Capital Using Operating Cycle Method and Net Asset Forecast Method  | 1.9   | 1,2  | 4 | Lecture & discussion & Class room exercise & assignment |
| Percentage of Sales Method  | 1.10  | 1,2  | 2 | Lecture & Class room exercise                           |
| Adjusted P&L a/c method   | 1.11  | 1,2  | 3 | Lecture & Class room exercise                           |
| Working Capital Financing -Comparative Study of Various Sources   | 1.12  | 1    | 3 | Lecture & Class room exercise, Practicum                |
| <b>Module 2: Cash Management: (15 Hrs)</b>  |       |      |   |   |
| Introduction to Cash Management   | 2.1   | 1,3  | 1 | Lecture & discussion                                    |
| Motives for Holding Cash  | 2.2   | 3    | 2 | Lecture   |
| Objectives of Cash Management   | 2.3   | 3    | 2 | Lecture & discussion                                    |
| Models for Determining Optimal Cash Needs, Miller Orr model   | 2.4   | 3    | 2 | Lecture   |
| Baumol's Model – theory & application   | 2.5   | 3    | 2 | Lecture & Class room exercise                           |
| Meaning and Importance of Cash Management.  | 2.6   | 3    | 1 | Lecture   |
| Cash Planning   | 2.7   | 3    | 1 | Lecture   |
| Cash Forecasting and Budgeting-   | 2.8   | 3    | 2 | Lecture & assignment & Classroom exercise               |
| Preparation of cash budgets   | 2.9   | 3    | 2 | Lecture & Class room exercise                           |
| <b>Module 3: Receivable Management (10 Hrs)</b>   |       |      |   |   |
| Introduction to receivables & receivables management  | 3.1   | 4    | 3 | Lecture   |
| Importance of receivables   | 3.2   | 4    | 2 | Discussion  |
| Relation between credit sale, liquidity and profitability   | 3.3   | 4    | 1 | Lecture   |
| Costs Associated with Receivables & their management  | 3.4   | 4    | 1 | Lecture   |
| Credit Policy Variables -Credit Period, Discounts, Credit Standards, and Collection Policy.   | 3.5   | 4    | 1 | Lecture   |
| Evaluation of Credit Policy – Problems & Cases  | 3.6   | 4    | 2 | Lecture & Class room exercise & assignment Practicum    |
| <b>Module 4: Inventory Management (15 Hrs)</b>  |       |      |   |   |
| Introduction to inventory & Inventory Management- components of inventory   | - 4.1 | 1, 5 | 2 | Lecture   |
| Role of Inventory in Working Capital  | 4.2   | 5    | 1 | Lecture   |
| Characteristics of inventory  | 4.3   | 5    | 1 | Lecture   |
| Motives for holding Inventory   | 4.4   | 5    | 2 | Lecture & discussion                                    |
| Costs Associated with Inventories   | 4.5   | 5    | 2 | Lecture   |
| Impact of change in purchase quantity on cost and profitability.  | 4.6   | 5    | 2 | Lecture & discussion                                    |
| Inventory Management Techniques –EOQ, Inventory levels  | 4.7   | 5    | 5 | Lecture & Class room exercise, Practicum                |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)<br><b>This content will be evaluated internally</b> |       |      |   |   |

**Textbooks**

1. Financial Management, Tulsian PC, & Others, S. Chand.
2. Financial Management, R. Sharma, ISBN Code - 978-93-87601-58-1, Laxmi Narain Agrawal.
3. Working Capital Management, V K Bhalla, S Chand Publishing.
4. Financial Management Principles & Practice, Dr S N Maheswari, S Chand.
5. Fundamentals of Financial Management, Prasanna Chandra, McGraw Hill

**References:**

1. Working Capital Management: Strategies and Techniques. Hrishikes Bhattacharya, Fourth Edition, ISBN: 9789390544332.
2. Working Capital Management, Dr R.P. Rustagi, Taxmann Publishers.
3. Working Capital Management strategies and Techniques, Hrishikes Battacharya, Prentice Hall of India 2001.

**Course designed by: Dr Binu Mathew Job**



### SBU24CO5DSE301: INCOME TAX - I

|                          |              |                 |             |
|--------------------------|--------------|-----------------|-------------|
| Type of Course           | DSE          |                 |             |
| Course Level             | 300-399      |                 |             |
| Credit                   | 4            |                 |             |
| Course Delivery Duration | Theory (Hrs) | Practical (Hrs) | Total (Hrs) |
|                          | 60           | -               | 60          |
| Pre-requisite (if any)   |              |                 |             |

#### Course Outcomes

| No. | Description   | Cognitive Level |
|-----|---|-----------------|
| CO1 | Acquire knowledge regarding the basic concepts of Income Tax Act, 1961.   | U               |
| CO2 | Understand the provisions for determining the residential status of different persons and scope of total income.        | U               |
| CO3 | Apply the relevant provisions for determining the residential status of individuals and the scope of taxability income. | A               |
| CO4 | Understand the concepts and provisions in determining taxable income under income from salary and house property.       | U               |
| CO5 | Apply the relevant provisions for determining the taxable income under income from salary and house property.           | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

#### Course Mapping Table

| CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 2    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |
| CO2 | 2    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |
| CO3 | -    | 2    | -    | -    | -    | -   | -   | -   | 2   | -   |
| CO4 | 2    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |
| CO5 | -    | 2    | -    | -    | -    | -   | -   | -   | 2   | -   |

#### Mapping of CO to Assessment Tools (Theory)

| CO  | Formative Assessment |                  |                     | Summative Assessment |                          | ESE |
|-----|----------------------|------------------|---------------------|----------------------|--------------------------|-----|
|     | Quiz                 | Home assignments | Group tutorial work | Written Test         | Problem based assignment |     |
| CO1 | -                    | -                |                     | X                    | -                        | X   |
| CO2 | -                    | -                | X                   | X                    | -                        | X   |
| CO3 | -                    | X                | -                   | -                    | X                        | X   |
| CO4 | X                    | -                | -                   | X                    | -                        | X   |
| CO5 | -                    | X                | -                   | -                    | X                        | X   |

#### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module 1: Introduction to Income Tax (5 Hrs)</b>   |      |    |       |                       |
| Meaning of tax and types of taxes, constitutional validity of tax and components of income-tax law. | 1.1  | 1  | 1     | Lecture               |



|   |     |   |    |                                |
|---|-----|---|----|--------------------------------|
| Important definitions and terms used in the Income Tax Act.   | 1.2 | 1 | 2  | Lecture                        |
| Accelerated assessment provisions   | 1.3 | 1 | 1  | Lecture                        |
| Comprehend the rates of tax applicable on determining the tax liability of individuals.   | 1.4 | 1 | 1  | Lecture                        |
| <b>Module 2: Residential Status and Incidence of Tax (15 Hrs)</b>   |     |   |    |                                |
| Comprehend the concept of residential status and provisions for determining the residential status of different persons.  | 2.1 | 2 | 4  | Lecture                        |
| Determination of the residential status of Individuals.   | 2.2 | 3 | 5  | Problem Solving and discussion |
| Scope of income of a person based on residential status   | 2.3 | 2 | 1  | Lecture                        |
| Determination of the gross total income of a person based on his residential status.  | 2.4 | 3 | 4  | Problem Solving and discussion |
| Incomes exempt from tax   | 2.5 | 2 | 1  | Lecture                        |
| <b>Module 3: Income from Salary (20 Hrs)</b>  |     |   |    |                                |
| Important concepts related with salary income- Basis of charge- Salary- Allowances- Perquisites, admissible deductions from salary.                             | 3.1 | 4 | 4  | Lecture                        |
| Determination of taxable portion of allowances which forming part of salary   | 3.2 | 4 | 4  | Problem Solving and discussion |
| Determination of taxable portion of perquisites which forming part of salary  | 3.3 | 4 | 4  | Problem Solving and discussion |
| Compute the income chargeable to tax under the head salary  | 3.4 | 5 | 8  | Problem Solving and discussion |
| <b>Module 4: Income from House Property (20 Hrs)</b>  |     |   |    |                                |
| Basis of Charge- Conditions for chargeability-Basic Concepts- Composite rent-Buildings exempt from tax.   | 4.1 | 4 | 2  | Lecture                        |
| Procedure of determination of annual value for different types of house properties- Deductions from annual value  | 4.2 | 4 | 7  | Problem Solving and discussion |
| Computation of taxable income from house property of let out, self-occupied and deemed let out properties.  | 4.3 | 5 | 10 | Problem Solving and discussion |
| Tax treatment of unrealized rent recovered and arrears of rent realised.  | 4.4 | 4 | 1  | Lecture                        |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned) |     |   |    |                                |
| <b>This content will be evaluated internally</b>  |     |   |    |                                |

### Textbooks

1. H C Mehrotra & S P Goyal, Direct Tax, Sahitya Bhawan Publications.
2. Vinod K Singhania & Monica Singhania, Students Guide to Income Tax, Taxmann Publications.
3. T N Manoharan & G R Hari, Students Handbook on Taxation, Snow White Publications.
4. H C Mehrotra & S P Goyal, Income Tax Law and Accounts, Sahitya Bhawan Publications.
5. V P Gaur & D B Narang, Income Tax Law and Practice, Kalyani Publishers.

**Course designed by: Dr Renjith Jose**



## SBU24CO5DSE302: CUSTOMER RELATIONSHIP MANAGEMENT

|                          |              |                 |             |
|--------------------------|--------------|-----------------|-------------|
| Type of Course           | DSE          |                 |             |
| Course Level             | 300-399      |                 |             |
| Credit                   | 4            |                 |             |
| Course Delivery Duration | Theory (Hrs) | Practical (Hrs) | Total (Hrs) |
|                          | 60           | -               | 60          |
| Pre-requisite (if any)   |              |                 |             |

### Course Outcomes

| No. | Description   | Cognitive Level |
|-----|---|-----------------|
| CO1 | Understand the concept of CRM, the benefits delivered by CRM, the contexts in which it is used. | U               |
| CO2 | Gain knowledge in CRM strategies  | U               |
| CO3 | Describe CRM planning and implementation  | U               |
| CO4 | Reflect insight into application of technology in CRM   | U               |
| CO5 | Examine the status of Customer Relationship Management in service industry in India             | U               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E – Evaluate

### Course Mapping Table

| CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 2    | 1    | 1    | 1    | 1    | 2   | 1   | -   | -   | 1   |
| CO2 | 2    | 1    | 1    | 1    | 1    | 2   | 1   | -   | -   | 1   |
| CO3 | 2    | 1    | 1    | 1    | 1    | 2   | 1   | -   | -   | 1   |
| CO4 | 2    | 1    | 1    | 1    | 1    | 2   | 1   | -   | -   | 1   |
| CO5 | 2    | 1    | 1    | 1    | 1    | 2   | 1   | -   | -   | 1   |

### Mapping of CO to Assessment Tools

| CO  | Formative Assessment |      |           | Summative Assessment |              | ESE |
|-----|----------------------|------|-----------|----------------------|--------------|-----|
|     | Home Assignment      | Quiz | Viva voce | Test Paper 1         | Test Paper 2 |     |
| CO1 | x                    | x    | x         | x                    | -            | x   |
| CO2 | x                    | x    | x         | x                    | -            | x   |
| CO3 | -                    | x    | x         | -                    | x            | x   |
| CO4 | -                    | -    | x         | -                    | x            | x   |
| CO5 | -                    | -    | x         | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module I: Customer Relationship Management Concepts (15 Hrs)</b> |      |    |       |                       |
| Introduction to CRM   | 1.1  | 1  | 2     | Lecture               |
| CRM Cycle   | 1.2  | 1  | 2     | Lecture               |
| Stakeholders in CRM   | 1.3  | 1  | 1     | Lecture & discussion  |
| Significance of CRM   | 1.4  | 1  | 1     | Lecture               |
| Attributes of CRM   | 1.5  | 1  | 1     | Lecture               |



|   |      |   |   |                         |
|---|------|---|---|-------------------------|
| Customer and CRM Programme: Behavioural Dimension   | 1.6  | 2 | 1 | Lecture                 |
| Issues in Relationship Marketing – CRM Success Factors  | 1.7  | 2 | 1 | Lecture                 |
| Components of CRM Programme   | 1.8  | 1 | 1 | Lecture                 |
| CRM Value Chain   | 1.9  | 1 | 1 | Lecture & discussion    |
| CRM Process: A Historical Perspective & Modern Variables  | 1.10 | 1 | 2 | Discussion & assignment |
| Designing a CRM Implementation Model  | 1.11 | 1 | 1 | Discussion              |
| CRM as business strategy- Internal and external considerations in CRM   | 1.12 | 1 | 1 | Lecture& discussion     |
| <b>Module 2: CRM Strategies (15 Hrs)</b>  |      |   |   |                         |
| Introduction to CRM strategies - The Strategy Development Process   | 2.1  | 2 | 3 | Lecture                 |
| Relationship Marketing Strategies and Customer Perceived Service Quality,   | 2.2  | 2 | 3 | Lecture& discussion     |
| Organizing for Relationship Management  | 2.3  | 2 | 3 | Lecture                 |
| Strengthening Relationships that lead towards increased Business  | 2.4  | 2 | 3 | Lecture & assignment    |
| Winning strategies and processes for effective CRM  | 2.5  | 2 | 3 | Lecture& discussion     |
| <b>Module 3: CRM Planning and Implementation (15 Hrs)</b>   |      |   |   |                         |
| CRM Planning- Steps- Building Customer Centricity - Setting CRM Objectives- Defining Data Requirements- Planning Desired Outputs- Relevant issues while planning the Outputs- | 3.1  | 3 | 4 | Lecture                 |
| Elements of CRM plan  | 3.2  | 3 | 3 | Lecture                 |
| Issues and Problems in implementing CRM   | 3.3  | 3 | 2 | Lecture & discussion    |
| Challenges of CRM Implementation.   | 3.4  | 3 | 2 | Lecture                 |
| Measuring CRM performance.  | 3.5  | 3 | 2 | Lecture                 |
| CRM Metrics   | 3.6  | 3 | 2 | Lecture                 |
| <b>Module 4: CRM and technology (15 Hrs)</b>  |      |   |   |                         |
| Introduction to e-CRM, m-CRM,   | 4.1  | 5 | 2 | Lecture                 |
| Customer Data base management in CRM  | 4.2  | 5 | 2 | Discussion              |
| CRM Marketing Initiatives   | 4.3  | 5 | 2 | Lecture                 |
| Sales Force Automation, Campaign Management, - Call Centres   | 4.4  | 5 | 2 | Lecture                 |
| Practice of CRM: CRM in Consumer Markets,   | 4.5  | 4 | 1 | Lecture                 |
| CRM in Services Sector- Status of Customer Relationship Management in service industry in India-  | 4.6  | 4 | 2 | Lecture                 |
| Relevance of CRM for Hospital Services; Customer Relationship Management in Banking and Financial Services; CRM in Insurance Sector   | 4.7  | 4 | 4 | Lecture                 |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)               |      |   |   |                         |
| <b>This content will be evaluated internally</b>  |      |   |   |                         |



### **Textbooks**

1. “Customer Relationship Management Concepts and Cases”, Alok Kumar Rai, PHI Learning Pvt Ltd.
2. “Customer Relationship Management Concepts and Technologies”, Francis Buttle and Stan Maklan, PHI
3. Customer Relationship Management, Alok Kumar Rai, PHI, New Delhi
4. Customer Relationship Management, G. Shainesh: Tata McGraw Hill, New Delhi

### **Reference**

1. "Customer Relationship Management – Emerging Concepts, Tools and Applications", Jagdish N Sheth, Atul Parvatiyar & G Shainesh, McGraw Hill.
2. “Customer Relationship Management”, Mallika Srivastava, Vikas Publishing House Pvt Ltd.

**Course designed by: Dr Binu Mathew Job**



## SBU24CO6SEC300: MS EXCEL FOR BUSINESS OPERATIONS

|                                 |              |                 |             |
|---------------------------------|--------------|-----------------|-------------|
| <b>Type of Course</b>           | SEC          |                 |             |
| <b>Course Level</b>             | 300-399      |                 |             |
| <b>Credit</b>                   | 3            |                 |             |
| <b>Course Delivery Duration</b> | Theory (Hrs) | Practicum (Hrs) | Total (Hrs) |
|                                 | 15           | 60              | 75          |
| <b>Pre-requisite (if any)</b>   |              |                 |             |

### Course Outcomes

| No.        | Description  | Cognitive Level |
|------------|--|-----------------|
| <b>CO1</b> | Understand basic interface of MS Excel   | U               |
| <b>CO2</b> | Understand advanced formulas and functions within MS Excel, including logical functions, lookup functions, and statistical functions.                | U               |
| <b>CO3</b> | Apply basic and advanced sorting and filtering techniques to organize large datasets, making it easier to analyse and extract pertinent information. | A               |
| <b>CO4</b> | Apply data analysis techniques using PivotTables effectively summarizing, querying, and transforming data to extract meaningful insights.            | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | -    | 2    | -    | -    | -    | 1   | -   | -   | -   | -   |
| <b>CO2</b> | -    | 2    | -    | -    | -    | 1   | -   | -   | -   | -   |
| <b>CO3</b> | -    | 2    | -    | -    | -    | 1   | -   | -   | -   | -   |
| <b>CO4</b> | -    | 2    | -    | -    | -    | 1   | -   | -   | -   | -   |
| <b>CO5</b> | -    | 2    | -    | -    | -    | 1   | -   | -   | -   | -   |

### Mapping of CO to Assessment Tools (Theory)

| CO         | Formative Assessment |            |        | Summative Assessment |        | ESE |
|------------|----------------------|------------|--------|----------------------|--------|-----|
|            | Quiz                 | Case Study | Record | Exam 1               | Exam 2 |     |
| <b>CO1</b> | x                    | -          | x      | -                    | -      | x   |
| <b>CO2</b> | x                    | -          | -      | x                    | -      | x   |
| <b>CO3</b> | x                    | x          | -      | x                    | -      | x   |
| <b>CO4</b> | x                    | -          | x      | -                    | x      | x   |
| <b>CO5</b> | x                    | x          | -      | -                    | x      | x   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO  | Hours | Transaction Mechanism      |
|---|------|-----|-------|----------------------------|
| <b>Module 1: Introduction to Excel (20 Hrs)</b>   |      |     |       |                            |
| Major settings in Excel- Structure of the working area- Customizing Ribbon & Implementation-Worksheet & Cells Navigation-What is Name Box & Active Cell-Dialog Box & Task Panes-Data Entry & Editing-Data Modification in Cell-Anatomy of Excel Shortcuts | 1.1  | 1-5 | 5     | Lecture, Hands on Training |



|  |     |     |    |                            |
|--|-----|-----|----|----------------------------|
| Repositioning Trick- Accessing Formatting Tools-Format Painter & Its Tricks -Selecting a cell and Range-Past Special and its Sub-tools-Find & Replace with Advance level options-Inserting/Modifying Comments-Quick Analysis Tool Bar                          | 1.2 | 1-5 | 5  | Lecture, Hands on Training |
| Navigating through worksheets-Changing worksheets name & colour- Adding/Deleting worksheets-Moving/Copying Worksheets-Comparing Worksheets Side by Side-Splitting Worksheets into Panes-Freezing Panes/Top Row/First Column                                    | 1.3 | 1-5 | 10 | Lecture, Hands on Training |
| <b>Module 2: Functions and Formulas (20 Hrs)</b>   |     |     |    |                            |
| AutoFill-Custom List with Different case studies-Flash Fill & Its Settings-Creating an Excel Table-Table Features-Table Tools & Properties-Table Style Operations-Table Slicers-Filtering - Settings   | 2.1 | 1-5 | 5  | Lecture, Hands on Training |
| Different B/w Formula & Function in Excel-List of operators in Formula-Writing an Excel Formula-Editing a Formula-Copy/Paste a Formula-Hide/Unhide Formulas in Excel & Go to Special-Absolute/Relative/Mixed reference-Formula auditing & debugging            | 2.2 | 1-5 | 5  | Lecture, Hands on Training |
| Logical Function in Excel-AND Function-OR Function-What IF Analysis-(IF with AND - OR - NOT Functions)-SUMIF & COUNTIF Function-Nested IF Function-Types of Errors in Excel & Why-IFERROR function-SUMIFS & COUNTIFS-IF with absolute/relative/mixed reference | 2.3 | 1-5 | 10 | Lecture, Hands on Training |
| <b>Module 3: Data analysis and validation (15 Hrs)</b>   |     |     |    |                            |
| VLOOKUP + HLOOKUP Function-VLOOKP With Dropdown List-XLOOKUP Function-VLOOKUP with Approx Match-VLOOKUP+MATCH Function for Complex Real-Cases  | 3.1 | 1-5 | 5  | Lecture, Hands on Training |
| Sort & Filter (Basics & Advance)- SUBTOTAL Formula & Pre-build Tool  | 3.2 | 1-5 | 5  | Lecture, Hands on Training |
| Introduction to Slicer-Slicer Settings-Filtering Data using Slicer & Updating Pivot Table  | 3.3 | 1-5 | 5  | Lecture, Hands on Training |
| <b>Module 4: Data visualisation with Pivot table and Chart (20 Hrs)</b>  |     |     |    |                            |
| Pivot Tables- Creating Your First Pivot Table-Navigating the Pivot Table Field List-Exploring Pivot Table Analyze & Design Options-Formatting Data with Pivot Table  | 4.1 | 1-5 | 5  | Lecture, Hands on Training |
| Visualizing Data with Pivot Table-Sorting-Filtering-Grouping Data with Pivot Table-Enriching Data with Pivot Table Calculated Values & Fields  | 4.2 | 1-5 | 5  | Lecture, Hands on Training |
| Visualizing Data with Pivot Charts-Trend & Date Analysis-Using Conditional Formatting in PivotTables   | 4.3 | 1-5 | 10 | Lecture, Hands on Training |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)<br><b>This content will be evaluated internally</b>  |     |     |    |                            |



## **Reference**

1. Excel 2019 Bible (Book by John Walkenbach, Michael Alexander, and Richard Kusleika)  
Wiley Publishers
2. Microsoft Excel 2019 Data Analysis and Business Modelling (Business Skills) 6<sup>th</sup> Edition,  
Wayne Winston

**Course designed by: Dr Sebastian K.S**



## SEMESTER VI

| Course Code    | Type of Course | Course Title                              | Hours /Week | Total Hours | Credit |
|----------------|----------------|---|-------------|-------------|--------|
| SBU24CO6DSC300 | Major          | Advanced Accounting                       | 4           | 60          | 4      |
| SBU24CO6DSC301 | Major          | Management Accounting                     | 4           | 60          | 4      |
| SBU24CO6DSE300 | Minor          | Corporate Restructuring and Valuation     | 4           | 60          | 4      |
| SBU24CO6DSE300 | Elective       | Corporate Restructuring and Valuation     | 4           | 60          | 4      |
| SBU24CO6DSE301 | Elective       | Income Tax - II                           | 4           | 60          | 4      |
| SBU24CO6DSE302 | Elective       | Consumer Behaviour and Marketing Research | 4           | 60          | 4      |
| SBU24CO6SEC300 | SEC            | Computerised Accounting                   | 5           | 75          | 3      |
| SBU24CO6VAC300 | VAC            | Auditing                                  | 4           | 60          | 3      |



## SBU24CO6DSC300: ADVANCED ACCOUNTING

|                          |                     |                        |                    |
|--------------------------|---------------------|------------------------|--------------------|
| Type of Course           | Major               |                        |                    |
| Course Level             | 300-399             |                        |                    |
| Credit                   | 4                   |                        |                    |
| Course Delivery Duration | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                          | 60                  | -                      | 60                 |
| Pre-requisite (if any)   |                     |                        |                    |

### Course Outcomes

| No.        | Description  | Cognitive Level |
|------------|--|-----------------|
| <b>CO1</b> | Illustrate the liquidation of companies as per Companies Act 2013  | A               |
| <b>CO2</b> | Consolidate the financial statements of holding and subsidiary company by applying relevant accounting standards.                                | A               |
| <b>CO3</b> | Understand and apply the theoretical and practical application of relevant accounting standards relating to Consolidation of financial statement | A               |
| <b>CO4</b> | Prepare financial statements and deal with the disposal of surplus in compliance with regulatory standards of electricity companies              | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO2</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO3</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO4</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |
| <b>CO5</b> | -    | 2    | 3    | -    | 1    | 1   | -   | -   | 2   | -   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |      |           | Summative Assessment |              | ESE |
|------------|----------------------|------|-----------|----------------------|--------------|-----|
|            | Assignment           | Quiz | Work Book | Test Paper 1         | Test Paper 2 |     |
| <b>CO1</b> | x                    | -    | -         | x                    | -            | x   |
| <b>CO2</b> | -                    | x    | x         | x                    | -            | x   |
| <b>CO3</b> | -                    | x    | x         | -                    | x            | x   |
| <b>CO4</b> | -                    | x    | x         | -                    | x            | x   |
| <b>CO5</b> | x                    | -    | x         | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO | Hours | Transaction Mechanism |
|--|------|----|-------|-----------------------|
| <b>Module 1: Liquidation Accounts (15 Hrs)</b>   |      |    |       |                       |
| Liquidation Accounts-Modes of Winding up-Procedures to be followed under different modes               | 1.1  | 4  | 1     | Lecture               |
| Preferential Creditors-Liquidators Remuneration  | 1.2  | 4  | 2     | Classroom exercise    |
| Preparation of Statement of Affairs - List A and List B<br>Contributories -Deficiency/Surplus Accounts | 1.3  | 4  | 4     | Classroom exercise    |



|   |     |   |    |                    |
|---|-----|---|----|--------------------|
| Liquidators Final Statement of Accounts   | 1.4 | 4 | 4  | Classroom exercise |
| Estimation of Liability of List B Contributories  | 1.5 | 4 | 4  | Classroom exercise |
| <b>Module 2: Accounts of Holding Companies (20 Hrs)</b>   |     |   |    |                    |
| Concept of Holding Company, Subsidiary Company- Consolidated Financial Statements - Need for Consolidation -Documents to be filed along with Consolidated financial statements  | 2.1 | 2 | 2  | Lecture            |
| Procedures to be adopted for consolidation- Minority Interest-Cost of Control-Pre- acquisition and Post-acquisition -Elimination of Un realised Profit - Dividend declaration by subsidiary company -Issue of Bonus Shares - Contingent liabilities -Revaluation of Assets and liabilities -Debentures and preference shares of subsidiary companies. | 2.2 | 2 | 10 | Classroom exercise |
| Preparation of Consolidated balance sheet   | 2.3 | 2 | 8  | Classroom exercise |
| <b>Module 3: Accounting Standards (10 Hrs)</b>  |     |   |    |                    |
| AS 21 Consolidated Financial Statement  | 3.1 | 2 | 4  | Classroom exercise |
| AS 23 Accounting for investment in associates in consolidated financial statements  | 3.2 | 2 | 4  | Lecture            |
| AS 27 Financial Reporting of interest in Joint Venture  | 3.3 | 2 | 2  | Lecture            |
| <b>Module 4: Accounts of Public Utility Undertakings (15 Hrs)</b>   |     |   |    |                    |
| Double account system - Features -Difference between Double Account and Single Accounts - Advantages and Disadvantages of the Double Accounts-  | 4.1 | 3 | 2  | Lecture            |
| Final Accounts of Electricity Concerns  | 4.2 | 3 | 5  | Classroom exercise |
| Computation of Reasonable Return and Disposal of Surplus of Electricity Companies   | 4.3 | 3 | 4  | Classroom exercise |
| Replacement and Extension of Assets   | 4.4 | 3 | 4  | Classroom exercise |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)<br><b>This content will be evaluated internally</b>   |     |   |    |                    |

### Textbooks

1. Corporate Accounting, A. Mukharjee & M. Hanif, TATA McGraw Hill.
2. Corporate Accounting, SP Jain & KL Narang
3. Study Material for Financial Accounting CA, IPCC
4. Ready Reference on Accounting for CA IPCC, G Sekar and Saravanaprasath, Sitaraman & Company Pvt. Ltd.
5. Advanced Financial Accounting, RL Gupta and Radhaswami

### Reference

1. <https://www.icai.org/post/intermediate-course>
2. <https://icmai.in/studentswebsite/studymat.php>

**Course designed by: Dr. Sebastian K.S**



## SBU24CO6DSC301: MANAGEMENT ACCOUNTING

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Major               |                        |                    |
| <b>Course Level</b>             | 300-399             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 60                  | -                      | 60                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Summarize the concepts of management accounting and find out the tools used by management accountants                               | A               |
| <b>CO2</b> | Capacitate skills in using tools of management accounting for the preparation of budgets, cash flow statement, and financial ratios | A               |
| <b>CO3</b> | Compare the financial position of business units based on ratio and cash flow analysis  | A               |
| <b>CO4</b> | Evaluate the financial position of business houses and estimate the strength and weaknesses of organizations based on live data     | E               |
| <b>CO5</b> | Design budgets for business and non-business organizations  | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 2    |      | -    | -    |      | 2   | 2   | -   | -   | -   |
| <b>CO2</b> | -    | 2    | -    | 2    | 1    | -   | 1   | 2   | 1   | -   |
| <b>CO3</b> | -    | 2    | 2    | -    | -    | -   | -   | 2   | 2   | -   |
| <b>CO4</b> | -    | 2    | 2    | 2    | 1    | -   | -   | 2   | 2   | -   |
| <b>CO5</b> | -    | 2    | 2    | 1    | -    | 1   | 1   | 2   | 1   | -   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |      |      | Summative Assessment |              | ESE |
|------------|----------------------|------|------|----------------------|--------------|-----|
|            | Assignment           | Quiz | Viva | Test Paper 1         | Test Paper 2 |     |
| <b>CO1</b> | -                    | X    | X    | X                    | -            | X   |
| <b>CO2</b> | -                    | X    | X    | X                    | -            | X   |
| <b>CO3</b> | -                    | X    | X    | -                    | X            | X   |
| <b>CO4</b> | X                    | X    | X    | -                    | X            | X   |
| <b>CO5</b> | -                    | X    | X    | -                    | X            | X   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism        |
|---|------|----|-------|------------------------------|
| <b>Module1: Financial Statement Analysis (5 Hrs)</b>  |      |    |       |                              |
| Introduction to Management Accounting -Financial Statement Analysis-meaning, uses - Tools of financial statement analysis | 1.1  | 1  | 1     | Lecture                      |
| Comparative Income statement -Common size statements-Trend Analysis   | 1.2  | 1  | 2     | Lecture & Classroom Exercise |



|  |     |       |    |                              |
|--|-----|-------|----|------------------------------|
| Comparative evaluation of financial performance of organizations using the tools of financial statement analysis.  | 1.3 | 1     | 2  | Lecture & Classroom Exercise |
| <b>Module 2: Ratio Analysis (25 Hrs)</b>   |     |       |    |                              |
| Ratio Analysis-meaning, types- Financial Ratio– Meaning and scope-- Classification of Ratios – Advantages and Limitations of Ratio analysis  | 2.1 | 2     | 3  | Lecture                      |
| Liquidity Ratios- Profitability Ratios-Activity Ratios- Leverage Ratios- Investors Ratios-Interpretation of different financial ratios from the point of view of the organisations and its stakeholders                                    | 2.2 | 2,3,4 | 7  | Lecture & Classroom Exercise |
| Preparation of P&L account and Balance sheet using given ratios -Financial Performance Analysis of Banking companies using CAMEL Model using live data.  | 2.3 | 2,3,4 | 15 | Lecture & Classroom Exercise |
| <b>Module 3: Cash Flow Analysis (15 Hrs)</b>   |     |       |    |                              |
| Meaning and objectives of Cash Flow Statement – Accounting Standard 3 – Advantages and Limitations of Cash Flow Statement – Difference between Cash Flow Statement and Fund Flow- Statement  | 3.1 | 2     | 2  | Lecture                      |
| Preparation of Cash Flow Statement in case of Corporate and non-corporate enterprises – Interpretation about the flow of cash and cash position of a corporate enterprise -  | 3.2 | 2&3   | 8  | Lecture & Classroom Exercise |
| Analysis of liquidity of business organizations based on cash flow analysis using live data.   | 3.3 | 2,3,4 | 5  | Lecture & Classroom Exercise |
| <b>Module 4: Budgetary Control (15 Hrs)</b>  |     |       |    |                              |
| Meaning and Definition – Types of Budgets – Budgetary Control – Procedure for the preparation of a budget- Creation of budgets for business and non-business enterprises- Procedure of Budgetary Control in conventional Budgetary System- | 4.1 | 2     | 5  | Lecture                      |
| Preparation of Functional Budgets –Production Budget - Cash budget -Flexible Budget – Fixed Budget   | 4.2 | 2,5   | 10 | Lecture & Classroom Exercise |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)<br><b>This content will be evaluated internally</b>                        |     |       |    |                              |

### Textbooks

1. SN Maheshwari, Advanced Cost and Management Accounting, Kalyani Publications, New Delhi, 2020
2. V.K Saxena and CD Vasisht, Advanced Cost and Management Accounting, Kalyani Publishers, New Delhi, 2020
3. Amitabha Mukherjee and Mohammed Haneef, Corporate Accounting, McGraw Hill, New Delhi, 2021
4. Sisirkumar Bhattacharya & Sujith Kumar Roy, Management Accounting, S. Chand & Company, 2017



## **Reference**

1. B. Saravana Prasath, Advanced Cost and Management Accounting, S. Sitharam & Company, 2022
2. <https://www.icai.org/post/intermediate-course>
3. <https://icmai.in/studentswebsite/studymat.php>

**Course designed by: Sojan Kurian**



## SBU24CO6DSE300: CORPORATE RESTRUCTURING AND VALUATION

|                          |              |                 |             |
|--------------------------|--------------|-----------------|-------------|
| Type of Course           | Minor        |                 |             |
| Course Level             | 300-399      |                 |             |
| Credit                   | 4            |                 |             |
| Course Delivery Duration | Theory (Hrs) | Practical (Hrs) | Total (Hrs) |
|                          | 60           | -               | 60          |
| Pre-requisite (if any)   |              |                 |             |

### Course Outcomes

| No. | Description   | Cognitive Level |
|-----|---|-----------------|
| CO1 | Define and differentiate various corporate restructuring strategies.  | U               |
| CO2 | Comprehend fundamental valuation concepts and techniques to assess the value of firms involved in restructuring activities.                             | U               |
| CO3 | Evaluate the financial feasibility and risks associated with different restructuring strategies, including leveraged buyouts                            | A               |
| CO4 | Identify the key considerations and challenges involved in post-restructuring management,   | U               |
| CO5 | Identify emerging trends in the corporate restructuring landscape, including technological advancements, regulatory changes, and global considerations. | U               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 2    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |
| CO2 | 2    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |
| CO3 | 2    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |
| CO4 | 2    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |
| CO5 | 2    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |

### Mapping of CO to Assessment Tools (Theory)

| CO  | Formative Assessment |                  |                     | Summative Assessment |                     | ESE |
|-----|----------------------|------------------|---------------------|----------------------|---------------------|-----|
|     | Quiz                 | Home assignments | Group tutorial work | Written Test         | Team project report |     |
| CO1 | -                    |                  | -                   | x                    | -                   | x   |
| CO2 | -                    |                  | -                   | x                    | -                   | x   |
| CO3 | -                    | x                | -                   | x                    | -                   | x   |
| CO4 | -                    | x                | -                   | x                    | -                   | x   |
| CO5 | -                    | -                | -                   | -                    | x                   | -   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module 1: Introduction to Corporate Restructuring (15 Hrs)</b>                     |      |    |       |                       |
| Overview of Corporate Restructuring: Definition, types, and reasons for restructuring | 1.1  | 1  | 3     | Lectures              |



|   |     |   |   |          |
|---|-----|---|---|----------|
| Legal and Regulatory Framework: Understanding the legal and regulatory environment in India   | 1.2 | 1 | 3 | Lectures |
| Corporate Strategy and Restructuring: Strategic reasons for restructuring, aligning restructuring with corporate strategy   | 1.3 | 1 | 3 | Lectures |
| Types of Corporate Restructuring: Mergers and acquisitions, demergers, joint ventures, leveraged buyouts.   | 1.4 | 1 | 3 | Lectures |
| Case Studies: Analysis of major corporate restructuring cases in India and globally   | 1.5 | 1 | 3 | Lectures |
| <b>Module 2: Valuation Concepts and Techniques (20 Hrs)</b>   |     |   |   |          |
| Basics of Valuation: Understanding the need for valuation, principles, and approaches   | 2.1 | 2 | 3 | Lectures |
| Discounted Cash Flow (DCF) Method: Principles, computation, and applications  | 2.2 | 2 | 5 | Lectures |
| Relative Valuation Methods: Comparable companies' analysis, precedent transactions  | 2.3 | 2 | 4 | Lectures |
| Other Valuation Methods: Asset-based valuation, earnings valuation  | 2.4 | 2 | 4 | Lectures |
| Valuation in Mergers and Acquisitions: Specific considerations in M&A transactions  | 2.5 | 2 | 4 | Lectures |
| <b>Module 3: Financial Strategies and Leveraged Buyouts (12 Hrs)</b>  |     |   |   |          |
| Financial Strategies in Restructuring: Financing options, capital structure considerations  | 3.1 | 3 | 3 | Lectures |
| Leveraged Buyouts (LBOs): Mechanics, structures, and analysis of LBOs   | 3.2 | 3 | 3 | Lectures |
| Private Equity and Restructuring: Role of private equity, venture capital in corporate restructuring  | 3.3 | 3 | 2 | Lectures |
| Distressed Assets and Turnaround Management: Handling financially distressed firms, strategies for turnaround   | 3.4 | 3 | 2 | Lectures |
| Case Studies: Review of notable leveraged buyouts and private equity deals  | 3.5 | 3 | 2 | Lectures |
| <b>Module 4: Post-Restructuring Management and Trends (13 Hrs)</b>  |     |   |   |          |
| Integration and Post-Restructuring Issues: Challenges in post-merger integration, change management   | 4.1 | 4 | 3 | Lectures |
| Corporate Governance in Restructured Companies: Governance issues, compliance, and ethical considerations   | 4.2 | 4 | 3 | Lectures |
| International Aspects of Restructuring: Cross-border restructuring, global trends and challenges  | 4.3 | 4 | 3 | Lectures |
| Emerging Trends in Corporate Restructuring: Technology impact, innovative restructuring strategies  | 4.4 | 5 | 2 | Lectures |
| Project Work: Practical assignment on restructuring and valuation case study  | 4.5 | 4 | 2 | Lectures |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)<br><b>This content will be evaluated internally</b> |     |   |   |          |

### Textbooks

1. Prasanna Chandra (2018). The Law and Practice of Mergers and Acquisitions in India (6th Edition). LexisNexis Butterworths.



2. Ashok Wadhwa (2013). Strategic Corporate Restructuring in India (2nd Edition). SAGE Publications India.
3. Aswath Damodaran (2018). Investment Valuation: Tools and Techniques for Determining the Value of any Asset (4th Edition). Wiley India.
4. I.V. Rao (2018). Financial Management (12th Edition). McGraw-Hill Education (India) Private Limited.
5. Tulsian, P.C. & Vaidyanathan, S.P. (2020). Corporate Restructuring, Mergers & Acquisitions (8th Edition). Taxmann Publications Limited.
6. Anil K. Gupta (2016). Mergers & Acquisitions Integrating Strategies (2nd Edition). SAGE Publications India.
7. Vikas Rao (2023). The New Age of Mergers & Acquisitions: A Guide to Deal Making in the Age of Disruption (1st Edition). Jaico Publishing House.

**Course designed by: Dr Renjith Jose**



## SBU24CO6DSE301: INCOME TAX - II

|                          |              |                 |             |
|--------------------------|--------------|-----------------|-------------|
| Type of Course           | DSE          |                 |             |
| Course Level             | 300-399      |                 |             |
| Credit                   | 4            |                 |             |
| Course Delivery Duration | Theory (Hrs) | Practical (Hrs) | Total (Hrs) |
|                          | 60           | -               | 60          |
| Pre-requisite (if any)   |              |                 |             |

### Course Outcomes

| No. | Description   | Cognitive Level |
|-----|---|-----------------|
| CO1 | Understand the basis of charge, basic concepts, definitions and procedure for computation of taxable income under profits and gains of business or profession, capital gains and income from other sources. | U               |
| CO2 | Compute taxable income under the head profits and gains of business or profession, capital gains and income from other sources.   | A               |
| CO3 | Understand the provisions of clubbing of income, aggregation of income, set-off and carry forward of losses and deductions under chapter VI A from gross total income.                                      | U               |
| CO4 | Compute the gross total income of Individuals   | A               |
| CO5 | Compute Total Income and Tax liability of individuals.  | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 2    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |
| CO2 | -    | 2    | -    | -    | -    | -   | -   | -   | 1   | -   |
| CO3 | 2    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |
| CO4 | -    | 2    | -    | -    | -    | -   | -   | -   | 2   | -   |
| CO5 | -    | 2    | -    | -    | -    | -   | -   | -   | 2   | -   |

### Mapping of CO to Assessment Tools

| CO  | Formative Assessment |                  |                     | Summative Assessment |                          | ESE |
|-----|----------------------|------------------|---------------------|----------------------|--------------------------|-----|
|     | Quiz                 | Home assignments | Group tutorial work | Written Test         | Problem based assignment |     |
| CO1 | -                    | -                | -                   | X                    | -                        | -   |
| CO2 | -                    | X                | -                   | X                    | -                        | -   |
| CO3 | -                    | -                | X                   | X                    | -                        | X   |
| CO4 | X                    | X                | -                   | -                    | X                        | X   |
| CO5 | -                    | X                | -                   | -                    | X                        | X   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module 1: Profits and Gains of Business or Profession (10 Hrs)</b>                       |      |    |       |                       |
| Meaning of business or profession and the scope of income chargeable to tax under this head | 1.1  | 1  | 1     | Lecture               |



|   |     |   |    |                                |
|---|-----|---|----|--------------------------------|
| Identify the expenditures and payments which are admissible as deductions and to know the conditions to be fulfilled to avail such deductions   | 1.2 | 1 | 2  | Lecture                        |
| Identify the expenditures and payments which are not admissible as deductions   | 1.3 | 1 | 2  | Lecture                        |
| Treatment of depreciation and computation of the business income / professional income chargeable to tax after allowing permissible deductions.   | 1.4 | 2 | 5  | Problem solving and discussion |
| <b>Module 2: Capital Gain (20 Hrs)</b>  |     |   |    |                                |
| Basis of charge, meaning of capital asset, short-term and long-term capital asset, transfer, procedure of computation of capital gains  | 2.1 | 1 | 3  | Lecture                        |
| Treatment of capital asset converted into stock in trade, capital gain in case of depreciable assets  | 2.2 | 1 | 3  | Problem solving and discussion |
| Exemption of capital gains  | 2.3 | 1 | 3  | Lecture                        |
| Compute the capital gains chargeable to tax after deducting the exemptions  | 2.4 | 2 | 10 | Problem solving and discussion |
| Tax on short term capital gains under section 111A- Tax on long term capital gains under section 112 and 112 A  | 2.5 | 1 | 1  | Lecture                        |
| <b>Module 3: Income from Other Source (10 Hrs)</b>  |     |   |    |                                |
| Incomes chargeable under the head   | 3.1 | 1 | 1  | Lecture                        |
| Deductions allowable- Deductions not allowable- Deemed incomes chargeable to tax  | 3.2 | 1 | 1  | Lecture                        |
| Treatment of incomes chargeable other sources dividend, casual income and interest income. Grossing up provisions.  | 3.3 | 2 | 3  | Lecture                        |
| Computation of taxable income from other sources  | 3.4 | 2 | 5  | Problem solving and discussion |
| <b>Module 4: Computation of Total Income and Tax liability (20 Hrs)</b>   |     |   |    |                                |
| Meaning of clubbing of income- identify the circumstances in which clubbing provisions are applicable.  | 3.1 | 3 | 1  | Lecture                        |
| Meaning and provisions of Aggregation of income   | 4.2 | 3 | 1  | Lecture                        |
| Provisions of set-off losses and carry forward and set-off of losses  | 4.3 | 3 | 2  | Lecture                        |
| Application of provisions of set-off losses and carry forward and set-off of losses for determining the gross total income.   | 4.4 | 4 | 3  | Problem solving and discussion |
| Deductions from Gross Total Income under section 80C to 80 U with special reference to deductions applicable to individuals.  | 4.5 | 3 | 3  | Lecture                        |
| Concept of Partial integration  | 4.6 | 4 | 2  | Lecture                        |
| Computation of Total income and tax liability of individuals.   | 4.7 | 4 | 8  | Problem solving and discussion |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)<br><b>This content will be evaluated internally</b> |     |   |    |                                |

### Textbooks

1. H C Mehrotra & S P Goyal, Direct Tax, Sahitya Bhawan Publications.



2. Vinod K Singhanian & Monica Singhanian, Students Guide to Income Tax, Taxmann Publications.
3. T N Manoharan & G R Hari, Students Handbook on Taxation, Snow White Publications.
4. H C Mehrotra & S P Goyal, Income Tax Law and Accounts, Sahitya Bhawan Publications.

**Course designed by: Dr Renjith Jose**



## SBU24CO6DSE302: CONSUMER BEHAVIOUR AND MARKETING RESEARCH

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | DSE                 |                        |                    |
| <b>Course Level</b>             | 300-399             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 60                  | -                      | 60                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Outline the consumer decision process and understand the models of consumer behaviour | U               |
| <b>CO2</b> | Identify and explain the determinants of consumer behaviour                           | U               |
| <b>CO3</b> | Reflect insight into market segmentation  | U               |
| <b>CO4</b> | Understand the rights and responsibilities of consumers.                              | U               |
| <b>CO5</b> | Illustrate & classify the steps & process of marketing research                       | U               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E – Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 2    | -    | 1    | 2    | 1    | 1   | 1   | -   | -   | 1   |
| <b>CO2</b> | 2    | -    | 1    | 2    | 1    | 1   | 1   | -   | -   | 1   |
| <b>CO3</b> | 2    | -    | 1    | 2    | 1    | 1   | 1   | -   | -   | 1   |
| <b>CO4</b> | 2    | -    | 1    | 2    | 1    | 1   | 1   | -   | -   | 1   |
| <b>CO5</b> | 2    | -    | 1    | 2    | 1    | 1   | 1   | -   | -   | 1   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |      |           | Summative Assessment |              | ESE |
|------------|----------------------|------|-----------|----------------------|--------------|-----|
|            | Home Assignment      | Quiz | Viva voce | Test Paper 1         | Test Paper 2 |     |
| <b>CO1</b> | -                    | x    | x         | x                    | -            | x   |
| <b>CO2</b> | x                    | x    | x         | x                    | -            | x   |
| <b>CO3</b> | -                    | -    | x         | -                    | x            | x   |
| <b>CO4</b> | -                    | -    | x         | -                    | x            | x   |
| <b>CO5</b> | -                    | -    | x         | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content                                       | Unit | CO | Hours | Transaction Mechanism |
|--|------|----|-------|-----------------------|
| <b>Module 1: Consumer behaviour (15 Hrs)</b>         |      |    |       |                       |
| Introduction to Consumer Behaviour                   | 1.1  | 1  | 2     | Lecture               |
| The diversity of consumers and their behaviours      | 1.2  | 1  | 2     | Lecture               |
| Profiling the consumer and understanding their needs | 1.3  | 1  | 2     | Lecture               |
| Consumer Behaviour and Marketing Strategy            | 1.4  | 1  | 2     | Lecture               |



|  |      |     |   |                                  |
|--|------|-----|---|----------------------------------|
| Methods of consumer research   | 1.5  | 1   | 3 | Lecture & discussion             |
| Applications of consumer behaviour knowledge in marketing  | 1.6  | 1   | 1 | Lecture                          |
| Consumer Decision making process and decision making roles   | 1.7  | 1   | 2 | Lecture                          |
| Information Search Process; Evaluative criteria and decision rules   | 1.8  | 2   | 1 | Lecture                          |
| <b>Module 2: Determinants of consumer behaviour (15 Hrs)</b>   |      |     |   |                                  |
| Factors influencing Consumer Behaviour   | 2.1  | 2   | 2 | Lecture, Discussion & assignment |
| Internal Influences– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes  | 2.2  | 2   | 3 | Lecture & discussion             |
| External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family   | 2.3  | 2   | 3 | Lecture & discussion             |
| Marketing implications of the above influences   | 2.4  | 2   | 2 | Lecture                          |
| Models of Consumer Behaviour: Nicosia, Engel-Kollat-Blackwell, Howard-Sheth  | 2.5  | 1,2 | 5 | Lecture                          |
| <b>Module 3: Market Segmentation (12 Hrs)</b>  |      |     |   |                                  |
| Market segmentation strategies   | 3.1  | 3,4 | 2 | Lecture                          |
| Positioning strategies for existing and new products, Re-positioning   | 3.2  | 3   | 1 | Discussion & Assignment          |
| Perceptual Mapping   | 3.3  | 3   | 1 | Lecture                          |
| Marketing communication  | 3.4  | 3   | 2 | Lecture                          |
| Store choice and shopping behaviour  | 3.5  | 3   | 2 | Lecture                          |
| In-Store stimuli, store image and loyalty  | 3.6  | 3   | 1 | Lecture                          |
| Consumerism  | 3.7  | 3   | 1 | Lecture                          |
| Consumer rights and marketers' responsibilities.   | 3.8  | 3,4 | 2 | Lecture                          |
| <b>Module 4: Marketing Research (18 Hrs)</b>   |      |     |   |                                  |
| Introduction to Marketing research -Steps in Marketing Research Process  | 4.1  | 1,5 | 2 | Lecture & discussion             |
| Research Design –meaning, benefits   | 4.2  | 5   | 1 | Lecture                          |
| Types of data – Secondary & Primary  | 4.3  | 5   | 1 | Lecture & discussion             |
| Sources of Secondary Data  | 4.4  | 5   | 1 | Lecture                          |
| Collection of Primary Data- Methods  | 4.5  | 1,5 | 2 | Lecture                          |
| Data Instruments - Online data collection  | 4.6  | 5   | 1 | Lecture                          |
| Errors and Difficulties in Data Processing   | 4.7  | 5   | 1 | Lecture                          |
| Coding and Editing. Data Analysis - Report Writing - Presentation of Data  | 4.8  | 5   | 1 | Lecture                          |
| Application of Marketing Research: Product Research – Motivation research – Advertising Research – Sales Control Research – Rural Marketing research - Export Marketing research (Overview only) | 4.9  | 5   | 5 | Lecture & Activities             |
| Concept of MKIS - Components of a Marketing Information System –Marketing-Intelligence System  | 4.10 | 5   | 3 | Lecture                          |



### **Module 5: Teacher Specific Content**

*(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)*

**This content will be evaluated internally**

#### **Textbooks**

1. Consumer Behaviour, Leon Schiffman and Leslie Lazar Kanuk, Prentice Hall of India, New Delhi.
2. Consumer Behaviour, Bennet D. Peter and Kassarian H. Harold, Prentice Hall of India, New Delhi.
3. Consumer Behaviour in Indian Context – K K Srivastava, Sujata Khandai

#### **Reference**

1. Consumer Behaviour, Hawkins, Best and Coney, Tata McGraw Hill, New Delhi
2. Consumer Behaviour in Marketing Strategy, John A Howard, Prentice Hall New Delhi
3. Consumer Behaviour in India, Anita Ghatak, D K Agencies (P) Ltd New Delhi

**Course designed by: Dr Binu Mathew Job**



## SBU24CO6SEC300: COMPUTERISED ACCOUNTING

|                          |              |                 |             |
|--------------------------|--------------|-----------------|-------------|
| Type of Course           | SEC          |                 |             |
| Course Level             | 300-399      |                 |             |
| Credit                   | 3            |                 |             |
| Course Delivery Duration | Theory (Hrs) | Practical (Hrs) | Total (Hrs) |
|                          | 15           | 60              | 75          |
| Pre-requisite (if any)   |              |                 |             |

### Course Outcomes

| No. | Description  | Cognitive Level |
|-----|--|-----------------|
| CO1 | Understand the theoretical concepts of accounts only, accounts with inventory transactions, financial reports, inventory reports in Tally. | U               |
| CO2 | Understand the foundations of cost centres, payroll, bill wise details and basic tax computations with reports                             | U               |
| CO3 | Prepare books of accounts of a company using accounting and inventory masters.   | A               |
| CO4 | Prepare the cost centres, salary statements using advanced accounting and inventory masters.   | A               |
| CO5 | Prepare accounts with TDS, TCS and GST computations  | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | -    | 3    | -    | 2    | -    | -   | 2   | -   | -   | -   |
| CO2 | -    | 3    | -    | 2    | -    | -   | 2   | -   | -   | -   |
| CO3 | -    | 3    | -    | 2    | -    | -   | 2   | -   | -   | -   |
| CO4 | -    | 3    | -    | 2    | -    | -   | 2   | -   | -   | -   |
| CO5 | -    | 3    | -    | 2    | -    | -   | 2   | -   | -   | -   |

### Mapping of CO to Assessment Tools

| CO  | Formative Assessment |            |        | Summative Assessment |        | ESE |
|-----|----------------------|------------|--------|----------------------|--------|-----|
|     | MCQ                  | Case Study | Record | Exam 1               | Exam 2 |     |
| CO1 | x                    | -          | x      | -                    | -      | x   |
| CO2 | x                    | -          | -      | x                    | -      | x   |
| CO3 | x                    | x          | -      | x                    | -      | x   |
| CO4 | x                    |            | x      | -                    | x      | x   |
| CO5 | x                    | x          | -      | -                    | x      | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO  | Hours | Transaction Mechanism |
|--|------|-----|-------|-----------------------|
| <b>Module 1: Module 1: Accounting Masters - (20 Hrs)</b>         |      |     |       |                       |
| Features of Tally – Screen Components-Settings of Function Key's | 1.1  | 1-5 | 2     | Lecture & Lab         |



|  |     |     |   |               |
|--|-----|-----|---|---------------|
| Creation of Company- Selecting a company – Altering/<br>Modifying Company, F 11 Features – F 12 Configuration,<br>Account groups.  | 1.2 | 1-5 | 4 | Lecture & Lab |
| Creating, alerting and deleting chart of accounts of<br>accounts   | 1.3 | 1-5 | 3 | Lecture & Lab |
| Accounting vouchers and Non-accounting vouchers  | 1.4 | 1-5 | 3 | Lecture & Lab |
| Entering transactions using accounting vouchers  | 1.5 | 1-5 | 5 | Lecture & Lab |
| Reports; Day Book, Account Book, Trail Balance, P&L<br>Account,  | 1.6 | 1-5 | 3 | Lecture & Lab |
| <b>Module 2- Inventory Masters (15 Hrs)</b>  |     |     |   |               |
| Creating Stock Group-Stock Item-Stock Categories-Unit of<br>Measures- Godown   | 2.1 | 1-5 | 3 | Lecture & Lab |
| Entering Transactions using accounting and inventory<br>vouchers (invoice mode)  | 2.2 | 1-5 | 8 | Lecture & Lab |
| Inventory Reports; Stock summary - Inventory books -<br>Statement of inventory   | 2.3 | 1-5 | 4 | Lecture & Lab |
| <b>Module 3: Advanced Accounts &amp; Inventory (15 Hrs)</b>  |     |     |   |               |
| Entering Bill wise details   | 3.1 | 1-5 | 5 | Lecture & Lab |
| Creating cost categories and cost centers, displaying,<br>altering and deleting cost categories and cost centers.  | 3.2 | 1-5 | 4 | Lecture & Lab |
| Preparation of bank reconciliation statement   | 3.3 | 1-5 | 3 | Lecture & Lab |
| Statement of Accounts; Cost Center Reports, Exception<br>Reports   | 3.4 | 1-5 | 3 | Lecture & Lab |
| <b>Module 3: Payroll Preparation &amp; Taxation (25 Hrs)</b>   |     |     |   |               |
| Payroll Masters; Creating Employee Groups, Employees,<br>Unit of Work, Attendance / Production Types, Pay Heads  | 4.1 | 1-5 | 7 | Lecture & Lab |
| Defining Salary details  | 4.2 | 1-5 | 3 | Lecture & Lab |
| Payroll Vouchers; Attendance and Payroll   | 4.3 | 1-5 | 2 | Lecture & Lab |
| Payroll Reports  | 4.4 | 1-5 | 5 | Lecture & Lab |
| Enabling TDS, TCS  | 4.5 | 1-5 | 3 | Lecture & Lab |
| Enabling GST details, Computing GST (Basic problems)   | 4.6 | 1-5 | 5 | Lecture & Lab |
| <b>Module 5: Teacher Specific Content</b><br><i>(This can be either classroom teaching, practical session, field visit etc. as specified by the<br/>teacher concerned)</i> |     |     |   |               |
| <b>This content will be evaluated internally</b>   |     |     |   |               |

## Reference

1. Tally Manuel - Tally Academy - Tally Solutions India

**Course designed by: Dr Janssen Joseph**



## SBU24CO6VAC300: AUDITING

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | VAC                 |                        |                    |
| <b>Course Level</b>             | 300-399             |                        |                    |
| <b>Credit</b>                   | 3                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 30                  | 30                     | 60                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description  | Cognitive Level |
|------------|--|-----------------|
| <b>CO1</b> | Understanding the principles of auditing and types of audits                                       | U               |
| <b>CO2</b> | Evaluate the liabilities of the auditors   | E               |
| <b>CO3</b> | Understand Audit Planning, Audit Programme, Audit Documentation and audit Evidence.                | U               |
| <b>CO4</b> | Understand Risk Assessment and Internal Control  | U               |
| <b>CO5</b> | Identify qualifications, disqualifications, appointment, rights and duties of the company auditor. | U               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 2    | 1    | -    | 3    | 2    | 2   | 2   | -   | 1   | -   |
| <b>CO2</b> | 2    | 1    | -    | 3    | 2    | 2   | 2   | -   | 1   | -   |
| <b>CO3</b> | 2    | 1    | -    | 3    | 2    | 2   | 2   | -   | 1   | -   |
| <b>CO4</b> | 2    | 1    | -    | 3    | 2    | 2   | 2   | -   | 1   | -   |
| <b>CO5</b> | 1    | 1    | -    | 3    | 2    | 2   | 2   | -   | 1   | -   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |                       |                  | Summative Assessment |                     | ESE |
|------------|----------------------|-----------------------|------------------|----------------------|---------------------|-----|
|            | Quiz                 | Practical Assignments | Home assignments | Written test         | Team project report |     |
| <b>CO1</b> | x                    | -                     | x                | x                    | x                   | x   |
| <b>CO2</b> | x                    | -                     | x                | x                    | x                   | x   |
| <b>CO3</b> | x                    | x                     | x                | x                    | x                   | x   |
| <b>CO4</b> | x                    | x                     | x                | x                    | x                   | x   |
| <b>CO5</b> | x                    | x                     | x                | x                    | x                   | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO  | Hours | Transaction Mechanism |
|--|------|-----|-------|-----------------------|
| <b>Module 1: Nature, Objective and Scope of Audit (10 Hrs)</b> |      |     |       |                       |
| Meaning and nature and Definition of Audit                     | 1.1  | 1   | 1     | Lecture               |
| Basic Principles Governing an Audit                            | 1.2  | 1   | 1     | Lecture               |
| Scope and Objectives of Audit                                  | 1.3  | 1,2 | 1     | Lecture               |
| Advantages and Limitations of Audit                            | 1.4  | 1,2 | 1     | Lecture               |
| Qualities and Qualifications of an Auditor                     | 1.5  | 1,2 | 1     | Lecture               |
| Liabilities of an auditor                                      | 1.6  | 2   | 1     | Lecture               |



|   |      |   |   |                    |
|---|------|---|---|--------------------|
| Auditing standards: Overview  | 1.7  | 1 | 2 | Lecture            |
| Role of Auditing and Assurance Standards Board in India   | 1.8  | 1 | 2 | Lecture            |
| <b>Module 2 a) Audit Planning, Audit Programme (11 Hrs)</b>   |      |   |   |                    |
| Audit Strategy  | 2.1  | 3 | 1 | Lecture            |
| Audit Planning  | 2.2  | 3 | 1 | Lecture            |
| Audit Programme   | 2.3  | 3 | 1 | Lecture            |
| Development of Audit Plan and Programme   | 2.4  | 3 | 1 | Lecture            |
| Control of quality of audit work  | 2.5  | 3 | 1 | Lecture            |
| Delegation and supervision of audit work  | 2.6  | 3 | 1 | Lecture            |
| Materiality and Audit Plan  | 2.7  | 3 | 5 | Lecture, Practicum |
| <b>Module 2 b): Documentation and Evidence (11 Hrs)</b>   |      |   |   |                    |
| Concept, Nature & Purpose of Audit Documentation  | 2.8  | 3 | 1 | Lecture            |
| Form, Content & Extent of Audit Documentation and Audit working papers  | 2.9  | 3 | 1 | Lecture            |
| Audit files, Permanent and current audit files  | 2.10 | 3 | 1 | Lecture            |
| Audit procedures for obtaining audit evidence   | 2.11 | 3 | 1 | Lecture            |
| Sources of evidence   | 2.12 | 3 | 1 | Lecture            |
| Relevance and Reliability of audit evidence   | 2.13 | 3 | 1 | Lecture            |
| Evaluation of Audit Evidence  | 2.14 | 3 | 1 | Lecture            |
| Vouching - requirements of a voucher. Verification  | 2.15 | 3 | 4 | Lecture, Practicum |
| <b>Module 3: Risk Assessment and Internal Control (12 Hrs)</b>  |      |   |   |                    |
| Audit Risk  | 3.1  | 4 | 1 | Lecture            |
| Identifying and Assessing the Risk of Material Misstatement   | 3.2  | 4 | 1 | Lecture            |
| Risk Assessment procedures  | 3.3  | 4 | 1 | Lecture            |
| Internal control  | 3.4  | 4 | 1 | Lecture            |
| Evaluation of internal control system;  | 3.5  | 4 | 1 | Lecture            |
| Testing of Internal control   | 3.6  | 4 | 1 | Lecture            |
| Materiality and audit risk  | 3.7  | 4 | 1 | Lecture            |
| Internal audit  | 3.8  | 4 | 2 | Lecture            |
| Basics of Internal Financial Control and reporting requirements   | 3.9  | 4 | 1 | Lecture            |
| Distinction between Internal Financial Control and Internal Control over Financial Reporting.   | 3.10 | 4 | 2 | Lecture            |
| <b>Module 4 a) Audit Sampling and 4 b) Company Audit (16 Hrs)</b>   |      |   |   |                    |
| Meaning of Audit Sampling- Types of sampling,   | 4.1  | 5 | 2 | Lecture            |
| Sample size and selection of items for testing  | 4.2  | 5 | 2 | Lecture            |
| Analytical Procedures - Meaning, nature, purpose and timing of analytical procedures  | 4.3  | 5 | 8 | Lecture, Practicum |
| Substantive analytical procedures   | 4.4  | 5 | 1 | Lecture            |
| Company Audit – meaning   | 4.5  | 5 | 1 | Lecture            |
| Appointment of auditors; Removal of auditors  | 4.6  | 5 | 1 | Lecture            |
| Powers and duties of auditors   | 4.7  | 5 | 2 | Lecture            |
| Auditor's Report- basic elements – types  | 4.8  | 5 | 2 | Lecture            |
| Types of Modified Opinion   | 4.9  | 5 | 1 | Lecture            |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)<br><b>This content will be evaluated internally</b> |      |   |   |                    |

**Textbook**

1. Study Material - Paper-6: Auditing and Assurance, ICAI New Delhi

**Reference**

1. Garg, C. P., Auditing & Ethics, 13<sup>th</sup> Edition, Taxmann Publications Private Limited.
2. Sanjay Gupta, Auditing, 2024, SBPD Publications.

**Course designed by: Anishmon K.A**



## SEMESTER VII

| Course Code    | Type of Course | Course Title   | Hours /Week | Total Hours | Credit |
|----------------|----------------|--|-------------|-------------|--------|
| SBU24CO7DSC400 | Major          | Advanced Quantitative Techniques for Social Sciences | 4           | 60          | 4      |
| SBU24CO7DSC401 | Major          | Accounting for Decision Making                       | 4           | 60          | 4      |
| SBU24CO7DSC402 | Major          | Financial Modelling                                  | 5           | 75          | 4      |
| SBU24CO7DSC403 | Minor          | Research Methodology                                 | 4           | 60          | 4      |
| SBU24CO7DSC404 | Minor          | Security Analysis and Portfolio Management           | 4           | 60          | 4      |
| SBU24CO7DSC405 | Minor          | International Business                               | 4           | 60          | 4      |



## SBU24CO7DSC400: ADVANCED QUANTITATIVE TECHNIQUES FOR SOCIAL SCIENCES

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Major               |                        |                    |
| <b>Course Level</b>             | 400-499             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 60                  | -                      | 60                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Comprehend the theoretical foundation of probability and probability distributions.                           | U               |
| <b>CO2</b> | Apply the principles of probability and probability distributions in real world problems in different fields. | A               |
| <b>CO3</b> | Understand the concepts of statistical inference and testing of hypothesis                                    | U               |
| <b>CO4</b> | Apply parametric test in analysing social science research problems   | A               |
| <b>CO5</b> | Apply non- parametric test in analysing social science research problems                                      | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | -    |      | -    | -    | -    | -   | -   | -   | -   | -   |
| <b>CO2</b> | -    | 2    | -    | -    | -    | -   | -   | -   | 2   | -   |
| <b>CO3</b> | -    | -    | -    | -    | -    | -   | -   | -   | -   | -   |
| <b>CO4</b> | -    | 2    | -    | -    | -    | -   | -   | -   | 2   | -   |
| <b>CO5</b> | -    | 2    | -    | -    | -    | -   | -   | -   | 2   | -   |

### Mapping of CO to Assessment Tools (Theory)

| CO         | Formative Assessment |                  |                       | Summative Assessment |                           | ESE |
|------------|----------------------|------------------|-----------------------|----------------------|---------------------------|-----|
|            | Quiz                 | Home Assignments | Practical assignments | Written Test         | Problem based assignments |     |
| <b>CO1</b> | x                    | -                | -                     | x                    | -                         | x   |
| <b>CO2</b> | -                    | -                | x                     | x                    | -                         | x   |
| <b>CO3</b> | -                    | -                | x                     | x                    | -                         | x   |
| <b>CO4</b> | -                    | x                | -                     | -                    | x                         | x   |
| <b>CO5</b> | -                    | x                | -                     | -                    | x                         | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO | Hours | Transaction Mechanism |
|--|------|----|-------|-----------------------|
| <b>Module 1: Introduction to Probability (10 Hrs)</b>                |      |    |       |                       |
| Probability- Basic concepts- significance of theorems in probability | 1.1  | 1  | 2     | Lecture               |



|  |     |   |   |                             |
|--|-----|---|---|-----------------------------|
| Addition theorem-Multiplication theorem- Conditional Probability.  | 1.2 | 2 | 3 | Lecture and problem solving |
| Bayes Theorem.   | 1.3 | 2 | 1 | Lecture and problem solving |
| Application of probability in real life cases  | 1.4 | 2 | 4 | Practical assignments       |
| <b>Module 2: Probability distributions (20 Hrs)</b>  |     |   |   |                             |
| Meaning and Significance of theoretical/Probability – distributions and its characteristics  | 2.1 | 1 | 2 | Lecture                     |
| Binomial Distribution- fitting of binomial distribution.   | 2.2 | 2 | 4 | Lecture and problem solving |
| Poisson Distribution - fitting of Poisson distribution- Poisson as an approximation to binomial  | 2.3 | 2 | 3 | Lecture and problem solving |
| Normal Distribution- standard normal variate- Z transformation-Normal distribution as an approximation to Binomial and Poisson distributions.  | 2.4 | 2 | 3 | Lecture and problem solving |
| Application of probability distributions in real life cases  | 2.5 | 2 | 8 | Practical assignments       |
| <b>Module 3: Statistical inference (17 Hrs)</b>  |     |   |   |                             |
| Central limit theorem - Point estimate, Interval estimate- Statistical inference- Test of hypotheses- procedure - type 1 error-type II error- One tailed and two tailed tests- Parametric and non parametric tests | 3.1 | 3 | 2 | Lecture                     |
| Z test- Assumptions- Applications- Test of population mean- Test of population means- Test of population proportion- Test of population proportions.   | 3.2 | 4 | 4 | Lecture and problem solving |
| T test – Assumptions – Applications; Test of population mean- Test of population means (independent samples)- Paired t test (dependent samples)- test of correlation coefficient.                                  | 3.3 | 4 | 4 | Lecture and problem solving |
| F test and ANOVA- Assumptions and applications- One-way ANOVA – Two-way ANOVA.   | 3.4 | 4 | 2 | Lecture and problem solving |
| Application of parametric test in real data set  | 3.5 | 4 | 5 | Problem based assignments   |
| <b>Module 4: Non- parametric tests (13 Hrs)</b>  |     |   |   |                             |
| Introduction   | 4.1 | 3 | 1 | Lecture                     |
| Chi-square test- applications- Test of homogeneity- test of independence- Test of goodness of fit.   | 4.2 | 5 | 4 | Lecture and problem solving |
| Mann Whitney U test- Kruskal Wallis H test   | 4.3 | 5 | 4 | Lecture and problem solving |
| Application of non-parametric test in real data set  | 4.4 | 5 | 4 | Problem based assignments   |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)  |     |   |   |                             |
| <b>This content will be evaluated internally</b>   |     |   |   |                             |

### Textbooks

1. Statistics for Management by Levin, Richard and David S. Rubin- Prentice Hall of India.



2. Statistical Methods by Gupta S P -Sultan Chand and Sons, New Delhi.
3. Fundamentals of Statistics by Gupta, S.C. Himalaya Publishing House.
4. Fundamentals of Statistics by Elhance D N- Kitab Mahal Publications
5. Fundamentals of Business Statistics by Sharma J K - Pearson Education India.
6. Basic Statistics by Agrawal B.L. -New Age International Publishers.
7. Business Statistics by Sharma J K, Pearson Education India

**Course designed by: Dr Renjith Jose**



## SBU24CO7DSC401: ACCOUNTING FOR DECISION MAKING

|                                 |   |                        |                    |
|---------------------------------|---|------------------------|--------------------|
| <b>Type of Course</b>           | Major   |                        |                    |
| <b>Course Level</b>             | 400   |                        |                    |
| <b>Credit</b>                   | 4   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b>                                 | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 60  | -                      | 60                 |
| <b>Pre-requisite (if any)</b>   | Basic understanding in Cost & Management Accounting |                        |                    |

### Course Outcomes

| No.        | Description  | Cognitive Level |
|------------|--|-----------------|
| <b>CO1</b> | To understand the theoretical aspects of CVP, pricing strategies, transfer pricing and the tools for investment decision making. | U               |
| <b>CO2</b> | To apply the concepts of marginal costing, transfer pricing and capital budgeting in strategic business decision making.         | A               |
| <b>CO3</b> | To analyse the effect of different financial decisions on the profitability of business organisations.                           | An              |
| <b>CO4</b> | To evaluate the consequences of strategic financial decisions on the RoI, Cost of Capital and the tax liability                  | E               |
| <b>CO5</b> | Draw up anticipated revenue and income statements based on different business horizons.  | An              |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 3    | -    | -    | -    | -    | 3   | 2   | -   | -   | -   |
| <b>CO2</b> | -    | 3    | 3    | 2    | -    | -   | 3   | 3   | 2   | -   |
| <b>CO3</b> | -    | 2    | 3    | 3    | -    | -   | 3   | -   | 2   | 3   |
| <b>CO4</b> | -    | -    | 3    | 3    | 2    | -   | -   | 2   | 3   | 2   |
| <b>CO5</b> | -    | 2    | 3    | 3    | 2    | -   | 2   | -   | 3   | -   |

### Mapping of CO to Assessment Tools (Theory)

| CO         | Formative Assessment |            |                          | Summative Assessment |            | ESE |
|------------|----------------------|------------|--------------------------|----------------------|------------|-----|
|            | Case study           | Assignment | Class room participation | Exam 1               | Model Exam |     |
| <b>CO1</b> | -                    | -          | -                        | x                    | x          | x   |
| <b>CO2</b> | -                    | -          | x                        | x                    | x          | x   |
| <b>CO3</b> | x                    | x          | x                        | x                    | x          | x   |
| <b>CO4</b> | x                    | x          | x                        | -                    | x          | x   |
| <b>CO5</b> | x                    | x          | -                        | -                    | x          | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO  | Hours | Transaction Mechanism |
|--|------|-----|-------|-----------------------|
| <b>Module 1: CVP Analysis &amp; Decision Making (15 Hrs)</b>   |      |     |       |                       |
| CVP Analysis – Meaning and definition-Concept of indifference point – significance – Difference between indifference point and BEP – Shut down point | 1.1  | 1,2 | 2     | Lecture               |



|   |     |        |   |                                     |
|---|-----|--------|---|-------------------------------------|
| Sales mix decision - Effect of change in sales mix on BEP and PV Ratio  | 1.2 | 1,2    | 4 | Case discussion, Problem solving    |
| Computation of Indifference point   | 1.3 | 1,2    | 3 | Case discussion, Problem solving    |
| Production or purchase decision   | 1.4 | 1,2    | 3 | Case discussion, Problem solving    |
| Decision making based on key factor   | 1.5 | 1,2    | 3 | Case discussion, Problem solving    |
| <b>Module 2: Pricing Concepts and Decisions (15 Hrs)</b>  |     |        |   |                                     |
| Cost plus Pricing – meaning – advantages – disadvantages – Variable cost pricing – cases where variable cost pricing is adopted – Competitive pricing – Pricing in periods of recession – skimming pricing policy- Penetration Pricing (theoretical understanding only) | 2.1 | 1,2    | 3 | Presentation, Class room discussion |
| Pricing to earn target profit   | 2.2 | 1,2    | 4 | Case discussion, Problem solving    |
| Export pricing decisions  | 2.3 | 1,2    | 4 | Case discussion, Problem solving    |
| Pricing to earn desired Return on Capital Employed  | 2,4 | 1,2    | 4 | Case discussion, Problem solving    |
| <b>Module 3: Transfer Pricing (15 Hrs)</b>  |     |        |   |                                     |
| Transfer Price – Meaning- Objectives of transfer pricing within an organisation – Methods of Transfer Pricing – Negotiated transfer pricing – Dual Rate Transfer Pricing (Theory)   | 3.1 | 1,2, 5 | 3 | Presentation, Class room discussion |
| Preparation of profit statements given same TP but different output levels  | 3.2 | 1,2, 5 | 4 | Case discussion, Problem solving    |
| Preparation of same output level but different transfer prices  | 3.3 | 1,2, 5 | 4 | Case discussion, Problem solving    |
| Multi-national Transfer Pricing – Tax Effect  |     | 1,2, 5 | 4 | Case discussion, Problem solving    |
| <b>Module 4: Investment Decision making (15 Hrs)</b>  |     |        |   |                                     |
| Capital budgeting – meaning – importance – Decision making process  | 4.1 | 1,3, 4 | 3 | Class room Discussion               |
| Traditional methods of capital budgeting – Pay-back Period – Average Rate of Return Method  | 4.2 | 1,3, 4 | 4 | Case discussion, Problem solving    |
| Discounted Cash flow methods – Need – significance – Net Present Value Method   | 4.3 | 1,3, 4 | 4 | Case discussion, Problem solving    |
| Internal Rate of Return Method – Profitability Index Method – Discounted Payback period method  | 4.4 | 1,3, 4 | 4 | Case discussion, Problem solving    |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)   |     |        |   |                                     |
| <b>This content will be evaluated internally</b>  |     |        |   |                                     |

### Textbooks

1. V.K Saxena, CD Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, 2023



2. B. Saravana Prasath, Advanced Management Accounting, Walters Kluwer India Pvt. Ltd., 2022
3. Anthony A. Atkinson, Robert S. Kalpan, Ella Mae Matsumura, S. Mark Young, Management Accounting: Information for Decision Making, Pearson Education, 2014
4. S. N. Maheswari, Advanced Cost and Management Accounting, Sultan Chand & Sons, 2024

**Reference**

1. <https://icmai.in/upload/Students/Syllabus2016/Final/Paper-15-Feb-22.pdf>

**Course designed by: Dr Antony Joseph K**



## SBU24CO7DSC402: FINANCIAL MODELLING

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Major               |                        |                    |
| <b>Course Level</b>             | 300-399             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 15                  | 60                     | 75                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description  | Cognitive Level |
|------------|--|-----------------|
| <b>CO1</b> | Understand the concept of financial models                                 | U               |
| <b>CO2</b> | Apply various inbuilt functions of MS Excel to prepare a model.            | A               |
| <b>CO3</b> | Apply various methods of visual presentation to develop a financial model. | A               |
| <b>CO4</b> | Assess various business scenarios available for a business situation       | E               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E – Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | -    | 3    | -    | 2    | -    | -   | 2   | -   | -   | -   |
| <b>CO2</b> | -    | 3    | -    | 2    | -    | -   | 2   | -   | -   | -   |
| <b>CO3</b> | -    | 3    | -    | 2    | -    | -   | 2   | -   | -   | -   |
| <b>CO4</b> | -    | 3    | -    | 2    | -    | -   | 2   | -   | -   | -   |
| <b>CO5</b> | -    | 3    | -    | 2    | -    | -   | 2   | -   | -   | -   |

### Mapping of CO to Assessment Tools (Theory and Practical)

| CO         | Formative Assessment |            |        | Summative Assessment |        | ESE |
|------------|----------------------|------------|--------|----------------------|--------|-----|
|            | MCQ                  | Case Study | Record | Exam 1               | Exam 2 |     |
| <b>CO1</b> | x                    | -          | x      | -                    | -      | x   |
| <b>CO2</b> | x                    | -          | -      | x                    | -      | x   |
| <b>CO3</b> | x                    | x          | -      | x                    | -      | x   |
| <b>CO4</b> | x                    | -          | x      | -                    | x      | x   |
| <b>CO5</b> | x                    | x          | -      | -                    | x      | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO | Hours | Transaction Mechanism      |
|--|------|----|-------|----------------------------|
| <b>Module 1: Introduction to Financial Modelling (15 Hrs)</b>  |      |    |       |                            |
| Assumptions, Independent and Dependent variables,  | 1.1  | 1  | 1     | Lecture, Hands on Training |
| Steps in creating models   | 1.2  | 1  | 1     | Lecture                    |
| Excel tools for Modelling: Power Pivot, Power Query, Data Analysis tool pack, Data Visualization, Slicer, Table formatting and Developer tool applications | 1.3  | 2  | 3     | Lecture, Hands on Training |



| <b>Module 2: Financial Statements Forecasting (20 Hrs)</b>  |     |   |   |                            |
|---|-----|---|---|----------------------------|
| Understanding the interlinkages and relationship among the three financial statements                                     | 2.1 | 3 | 4 | Lecture, Hands on Training |
| Preparation of different schedules including equity, depreciation, debt, working capital, fixed assets, etc               | 2.2 | 3 | 4 | Lecture, Hands on Training |
| Preparation of financial summary  | 2.3 | 3 | 4 | Lecture, Hands on Training |
| <b>Module 3: Corporate Valuation (20 Hrs)</b>   |     |   |   |                            |
| PMT, PV, FV, NPER, RATE, DCF, FCF, FCFF, DDM, WACC, CAPM, Sensitivity Analysis,   | 3.1 | 4 | 2 | Lecture, Hands on Training |
| IRR, XIRR, NPV, XNPV, What If Analysis using Goal Seek, Scenario Manager,   | 3.2 | 4 | 2 | Lecture, Hands on Training |
| <b>Module 4: Valuation of Firms (20 Hrs)</b>  |     |   |   |                            |
| Manufacturing firms, Trading firms  | 4.1 | 4 | 4 | Lecture, Hands on Training |
| Services and E Commerce firms   | 4.2 | 4 | 4 | Lecture, Hands on Training |
| IT, Banking and Startups  | 4.3 | 4 | 4 | Lecture, Hands on Training |
| <b>Module 5: Teacher Specific Content</b>   |     |   |   |                            |
| <i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i> |     |   |   |                            |
| <b>This content will be evaluated internally</b>  |     |   |   |                            |

### Reference

1. Damodaran on Valuation: Security Analysis for Investment and Corporate Finance: 324 (Wiley Finance)
2. Financial Modeling Using Excel and VBA, Chandan Sengupta, (Wiley Finance)
3. Alastair Day, Mastering Financial modeling in Microsoft Excel; Pearson, India Edition

**Course designed by: Dr. Sebastian K.S**



## SBU24CO7DSC403: RESEARCH METHODOLOGY

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Minor               |                        |                    |
| <b>Course Level</b>             | 400-499             |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practicum (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 45                  | 30                     | 75                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Understand the fundamental concepts in research and types of researches.  | U               |
| <b>CO2</b> | Describe the process of research  | U               |
| <b>CO3</b> | Understand the concept of research designs and the logic behind the selection of appropriate sampling techniques. | U               |
| <b>CO4</b> | Understand the process of instrument development, data collection and analysis.                                   | U               |
| <b>CO5</b> | Reflect insight into research report.   | U               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 2    | 1    | 1    | -    | -    | 1   | 1   | -   | -   | 2   |
| <b>CO2</b> | 2    | 1    | 1    | -    | -    | 1   | 1   | -   | -   | 2   |
| <b>CO3</b> | 2    | 1    | 1    | -    | -    | 1   | 1   | -   | -   | 2   |
| <b>CO4</b> | 2    | 1    | 1    | -    | -    | 1   | 1   | -   | -   | 2   |
| <b>CO5</b> | 2    | 1    | 1    | -    | -    | 1   | 1   | -   | -   | 2   |

### Mapping of CO to Assessment Tools

| CO         | Formative Assessment |      |           | Summative Assessment |              | ESE |
|------------|----------------------|------|-----------|----------------------|--------------|-----|
|            | Literature survey    | Quiz | Viva voce | Test Paper 1         | Test Paper 2 |     |
| <b>CO1</b> | x                    | x    | x         | x                    | -            | x   |
| <b>CO2</b> | -                    | x    | x         | x                    | -            | x   |
| <b>CO3</b> | -                    | x    | x         | -                    | x            | x   |
| <b>CO4</b> | -                    | -    | x         | -                    | x            | x   |
| <b>CO5</b> | -                    | -    | x         | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content                                     | Unit | CO | Hours | Transaction Mechanism |
|--|------|----|-------|-----------------------|
| <b>Module 1: Introduction to Research (20 Hrs)</b> |      |    |       |                       |
| Research: Meaning- Significance                    | 1.1  | 1  | 1     | Lecture               |
| Objectives   | 1.2  | 1  | 1     | Lecture               |
| Types of research                                  | 1.3  | 1  | 1     | Lecture & discussion  |
| Research Methods Vs Methodology                    | 1.4  | 1  | 1     | Lecture               |



|  |      |     |   |                         |
|--|------|-----|---|-------------------------|
| Research process   | 1.5  | 1,2 | 1 | Lecture                 |
| Research problem   | 1.6  | 1   | 1 | Lecture                 |
| Formulation of research problem  | 1.7  | 1   | 1 | Lecture                 |
| Sources of identifying research problems   | 1.8  | 1   | 1 | Lecture & discussion    |
| Review of Literature   | 1.9  | 1   | 4 | Lecture & discussion    |
| Research Gaps.   | 1.10 | 1   | 3 | Discussion & assignment |
| <b>Module 2: Research Design (25 Hrs)</b>  |      |     |   |                         |
| Research design- Meaning, importance   | 2.1  | 3   | 1 | Lecture                 |
| Variables-dependent, independent - extraneous variables- intervening variable- dichotomous variable          | 2.2  | 3   | 1 | Lecture                 |
| Research proposal  | 2.3  | 3   | 1 | Lecture & discussion    |
| Research Hypotheses  | 2.4  | 3   | 1 | Lecture                 |
| Development of Hypotheses  | 2.5  | 3   | 4 | Lecture                 |
| Types of Hypotheses  | 2.6  | 3   | 1 | Lecture                 |
| Sampling design  | 2.7  | 3   | 1 | Lecture                 |
| Census and sample survey   | 2.8  | 3   | 1 | Lecture assignment –    |
| Sample frame & Adequacy of sample size   | 2.9  | 3   | 3 | Lecture & discussion    |
| Methods of sampling - Random sampling-non random sampling  | 2.10 | 3   | 1 | Lecture & discussion    |
| <b>Module 3: Data Collection and Analysis (25 Hrs)</b>   |      |     |   |                         |
| Data- types of data  | 3.1  | 4   | 1 | Lecture                 |
| Methods of data collection   | 3.2  | 4   | 1 | Discussion              |
| Instrument development- Steps in the process of instrument development                                       | 3.3  | 4   | 1 | Lecture                 |
| Concept of Measurement and Scaling.  | 3.4  | 4   | 1 | Lecture                 |
| Data Analysis using SPSS- SPSS windows- Creating a new data set: variable view and data view, importing data | 3.5  | 4   | 2 | Lecture                 |
| Variable types in SPSS and defining variables- Computing variable- Recording Variable-                       | 3.6  | 4   | 2 | Lecture                 |
| Concept of validity and reliability - Types of validity  | 3.7  | 4   | 4 | Lecture                 |
| Methods for establishing evidence for reliability - Cronbach alpha   | 3.8  | 4   | 5 | Lecture                 |
| Descriptive statistics: Mean, Standard Deviation, Minimum value, Maximum Value and Range                     | 3.9  | 4   | 2 | Lecture                 |
| Correlation and Regression Analysis  | 3.10 | 4   | 1 | Lecture                 |
| <b>Module 4: Report Writing (20 Hrs)</b>   |      |     |   |                         |
| Research report - Relevance  | 4.1  | 5   | 2 | Lecture & discussion    |
| Characteristics of a good research report  | 4.2  | 5   | 2 | Lecture                 |
| Contents of a report   | 4.3  | 5   | 2 | Lecture & discussion    |
| Types of reports   | 4.4  | 5   | 1 | Lecture                 |



|  |     |   |   |                      |
|--|-----|---|---|----------------------|
| Essentials of an ideal report  | 4.5 | 5 | 1 | Lecture & discussion |
| Citation and Referencing using APA style-MLA style-Chicago style-  | 4.6 | 5 | 1 | Lecture              |
| Plagiarism   | 4.7 | 5 | 1 | Lecture              |
| <b>Module 5: Teacher Specific Content</b><br><i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i><br><b>This content will be evaluated internally</b> |     |   |   |                      |

### **Textbooks**

1. Research Methods for Business, Uma Sekaran ,4th edition, Wiley
2. Research Methodology, 2nd edition, Ranjit Kumar, Pearson Education
3. Research Methodology: Methods and Techniques, Kothari, C.R. (2008). Second Edition. New Age International Publishers, New Delhi.

### **Reference**

1. An introduction to Research Methodology Garg.B.L., Karadia, R., Agarwal,F. and Agarwal, U.K., 2002, RBSA Publishers.
2. Business Research Methods – Donald Cooper & Pamela Schindler, TMGH, 9th edition

**Course designed by: Dr Binu Mathew Job**



## SBU24CO7DSC404: SECURITY ANALYSIS AND PORTFOLIO ANALYSIS

|                          |              |                 |             |
|--------------------------|--------------|-----------------|-------------|
| Type of Course           | Minor        |                 |             |
| Course Level             | 400-499      |                 |             |
| Credit                   | 4            |                 |             |
| Course Delivery Duration | Theory (Hrs) | Practical (Hrs) | Total (Hrs) |
|                          | 60           | -               | 60          |
| Pre-requisite (if any)   |              |                 |             |

### Course Outcomes

| No. | Description   | Cognitive Level |
|-----|---|-----------------|
| CO1 | Understand the different investment avenue and the various factors influencing investment decision of Indian financial system | U               |
| CO2 | Analyse the various techniques followed by the investors in forecasting the behaviour of Indian stock market                  | An              |
| CO3 | Apply the principles of portfolio management and construct an efficient portfolio   | A               |
| CO4 | Apply theoretical knowledge of portfolio analysis to real-world investment contexts.  | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 1    | -    | -    | -    | -    | 1   | -   | -   | -   | -   |
| CO2 | 2    | 2    | -    | -    | -    | 2   | -   | -   | -   | -   |
| CO3 | 2    | 2    | -    | -    | -    | 2   | -   | -   | -   | 2   |
| CO4 | 1    | -    | -    | -    | -    | 1   | -   | -   | -   | -   |

### Mapping of CO to Assessment Tools (Theory)

| CO  | Formative Assessment |           |           | Summative Assessment |              | ESE |
|-----|----------------------|-----------|-----------|----------------------|--------------|-----|
|     | Quiz                 | Viva voce | Work Book | Case Study Report    | Written Test |     |
| CO1 | -                    | -         | x         | -                    | -            | x   |
| CO2 | -                    | -         | x         | x                    | -            | x   |
| CO3 | -                    | x         | x         | -                    | x            | x   |
| CO4 | -                    | -         | x         | -                    | x            | x   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module 1 Risk Management For Constructive Portfolio (10 Hrs)</b> |      |    |       |                       |
| Risk –Meaning and Types of risk                                     | 1.1  | 1  | 3     | Lecture / Display     |
| Systematic and unsystematic risk                                    | 1.2  | 1  | 3     | Lecture / Display     |
| Measurement of risk   | 1.3  | 1  | 4     | Lecture / Display     |
| <b>Module 2: Fundamental Analysis of Security (16 Hrs)</b>          |      |    |       |                       |
| Economy Analysis- Economic Forecasting- Forecasting Techniques      | 2.1  | 2  | 4     | Lecture / Display     |
| Industry Analysis- Industry Analysis,                               | 2.2  | 2  | 2     | Lecture / Display     |



|  |      |   |   |                   |
|--|------|---|---|-------------------|
| Business Cycles and Industry Sectors   | 2.3  | 2 | 2 | Lecture / Display |
| Evaluating Industry life cycle   | 2.4  | 2 | 2 | Lecture / Display |
| Analysis of Industry Competition and Industry Rate of Returns  | 2.5  | 2 | 2 | Lecture / Display |
| <b>Company Analysis-</b> SWOT Analysis,  | 2.6  | 2 | 2 | Lecture / Display |
| Analysis of Financial Statement and Stock Valuation  | 2.7  | 2 | 2 | Lecture / Display |
| <b>Module 3: Technical Analysis of Securities (12 Hrs)</b>   |      |   |   |                   |
| Technical Analysis – Assumption, Advantages, Challenges  | 3.1  | 2 | 2 | Lecture / Display |
| Types of Charts  | 3.2  | 2 | 4 | Lecture / Display |
| Introduction to Efficient Market Hypothesis, Random Walk Model,  | 3.3  | 2 | 3 | Lecture / Display |
| Forms of EMH, Empirical Evidences  | 3.4  | 2 | 3 | Lecture / Display |
| <b>Module 4: Portfolio Analysis and Theories Relating to Portfolio Analysis (22 Hrs)</b>   |      |   |   |                   |
| Portfolio Analysis Planning: Selection – Feasible set of portfolios, Efficient set of Portfolio, selection of optimal Portfolio  | 4.1  | 3 | 2 | Lecture / Display |
| Portfolio Revision: Meaning, Need, constraints, Strategies   | 4.2  | 3 | 2 | Lecture / Display |
| Portfolio Evaluation: meaning, need, perspective   | 4.3  | 3 | 2 | Lecture / Display |
| Various Steps involved in Portfolio Development  | 4.4  | 3 | 2 | Lecture / Display |
| Interpretation of Risk & Return – Mean – Variance Analysis - B(Beta) Measures. Portfolio Diversification   | 4.5  | 3 | 2 | Lecture / Display |
| Markowitz Portfolio Theory   | 4.6  | 4 | 2 | Lecture / Display |
| Capital Assets Pricing Model, Overview and Assumptions   | 4.7  | 4 | 3 | Lecture / Display |
| Capital Market Theory  | 4.8  | 4 | 3 | Lecture / Display |
| Security Market Line and Capital Market Line   | 4.9  | 4 | 2 | Lecture / Display |
| Sharp Index Model  | 4.11 | 4 | 2 | Lecture / Display |
| <b>Module 5: Teacher Specific Content</b><br><i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i> |      |   |   |                   |
| <b>This content will be evaluated internally</b>   |      |   |   |                   |

### Textbooks

1. Avadhahi, V A, security analysis and Portfolio Management, Himalaya Publication, Mumbai,
2. Donald E. Fischer and Ronald J. Jordan, Security Analysis and Portfolio Management, PHI
3. David Blake, Financial Market Analysis, McGraw-Hill
4. Fisher, Donald E. and Ronald J Jordan, Security Analysis and Portfolio Management, Prentice-Hall of India, New Delhi.
5. Ranganatham, Security Analysis and Portfolio Management, Pearson Education India
6. Samir K. Barua, Portfolio Management, Tata McGraw-Hill
7. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw-Hill
8. S. Kevin, Security Analysis and Portfolio Management, PHI

**Course designed by: Dr Tom Antony**



## SBU24CO7DSC405: INTERNATIONAL BUSINESS

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Minor               |                        |                    |
| <b>Course Level</b>             | 400 - 499           |                        |                    |
| <b>Credit</b>                   | 4                   |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 | 60                  | -                      | 60                 |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

### Course Outcomes

| No.        | Description  | Cognitive Level |
|------------|--|-----------------|
| <b>CO1</b> | Understand the key concepts and elements of international business.  | U               |
| <b>CO2</b> | Comprehend the various international trade and investment theories   | U               |
| <b>CO3</b> | Understand the components and analyze the significance of the balance of payments (BOP) in the international financial system. | U               |
| <b>CO4</b> | Identify and evaluate the role of major global institutions in facilitating and regulating international trade and investment. | U               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | -    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |
| <b>CO2</b> | -    | -    | -    | -    | -    | 1   | -   | -   | -   | -   |
| <b>CO3</b> | -    | -    | -    | 2    | -    | 2   | -   | -   | -   | -   |
| <b>CO4</b> | -    | -    | -    | 1    | -    | 1   | -   | -   | -   | -   |
| <b>CO5</b> | -    | -    | -    | -    | -    | -   | -   | -   | -   | -   |

### Mapping of CO to Assessment Tools (Theory)

| CO         | Formative Assessment |                  |                     | Summative Assessment |                   | ESE |
|------------|----------------------|------------------|---------------------|----------------------|-------------------|-----|
|            | Quiz                 | Home Assignments | Group Tutorial work | Written test         | Team Project work |     |
| <b>CO1</b> | -                    | -                | x                   | -                    | x                 | x   |
| <b>CO2</b> | x                    | -                | -                   | x                    | -                 | x   |
| <b>CO3</b> | -                    | x                | -                   | x                    | -                 | x   |
| <b>CO4</b> | x                    | -                | -                   | x                    | -                 | x   |

### Course Content & Transaction Mechanism

| Course Content   | Unit | CO | Hours | Transaction Mechanism |
|--|------|----|-------|-----------------------|
| <b>Module 1: Introduction to International Business (15 Hrs)</b>   |      |    |       |                       |
| International Business –Meaning and Definition – International business and Domestic business - Advantages and disadvantages of international business- Globalisation and international business | 1.1  | 1  | 2     | Lecture               |



|   |     |   |    |         |
|---|-----|---|----|---------|
| International business approaches- Ethnocentric approach- Polycentric approach- Regiocentric approach- Geocentric approach.   | 1.2 | 1 | 1  | Lecture |
| Stages of Internationalisation- Domestic company – International company- Multinational company- Global company- Transnational company-   | 1.3 | 1 | 1  | Lecture |
| Factors causing globalisation of business   | 1.4 | 1 | 3  | Lecture |
| Modes of entry to global markets and determinants of modes of entry.  | 1.5 | 1 | 5  | Lecture |
| International business environment – components   | 1.6 | 1 | 3  | Lecture |
| <b>Module 2: International Trade and Investment Theories (15 Hrs)</b>   |     |   |    |         |
| International Trade Theories- The Mercantilist Doctrine- Absolute Cost theory-Comparative Cost theory- Factor Endowment theory- The Leontief Paradox- The Product Life Cycle Theory.                                | 2.1 | 2 | 10 | Lecture |
| International Investment Theories- Theory of Capital Movements- Market Imperfections theory- Internationalization Theory- Location Specific Advantage Theory -Eclectic Theory.                                      | 2.2 | 2 | 5  | Lecture |
| <b>Module 3: Balance of Payment (15 Hrs)</b>  |     |   |    |         |
| Balance of Trade- Determinants of BOT; internal and external factors- Types of trade balances; trade surplus, trade deficit- Trade imbalance and their implications.  | 3.1 | 3 | 3  | Lecture |
| Concept of and definition of BOP- Differentiate BOT from BOP- structure and components of BOP.  | 3.2 | 3 | 3  | Lecture |
| BOP disequilibrium- Causes for dis-equilibrium in Balance of Payments, policy responses for correction of BOP disequilibrium.   | 3.3 | 3 | 4  | Lecture |
| EXIM policy and role of EXIM Bank, FDI Policy.  | 3.4 | 3 | 5  | Lecture |
| <b>Module 4: Turnaround Strategies (15 Hrs)</b>   |     |   |    |         |
| GATT- Introduction- History- Objectives- Uruguay Round- Establishment of WTO- GATT an evaluation.   | 4.1 | 4 | 2  | Lecture |
| WTO organisation structure- Nature and scope- Principles- Dispute settlement mechanism of WTO- WTO and antidumping measures.  | 4.2 | 4 | 2  | Lecture |
| WTO agreements- GATT, GATS, TRIPS, TRIMS- advantages of WTO- Critical review of WTO functioning.  | 4.3 | 4 | 3  | Lecture |
| UNCTAD- Functions- Basic Principles and major achievements- IMF- Role of IMF.   | 4.4 | 4 | 3  | Lecture |
| World Bank- World Bank Group of institutions- features of IBRD.   | 4.5 | 4 | 2  | Lecture |
| International Trade barriers- Tariff barriers and non- tariff barriers- Administrative Barriers-Bilateral trade agreements and Multilateral trade agreements  | 4.6 | 4 | 3  | Lecture |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)<br><b>This content will be evaluated internally</b> |     |   |    |         |



### **Textbooks**

1. Charles W.L. Hill (2023). International Business: Competing in the Global Marketplace (13th Edition). McGraw-Hill Education.
2. T. Jagdish & M. S. Rajendran (2019). International Business (7th Edition). Pearson Education India.
3. James R. Markusen & James R. Melvin (2018). International Trade: Theory and Application (10th Edition). Pearson Education Limited.
4. Rupa Purushottam (2018). International Economics: Theory and Policy (7th Edition). Oxford University Press India.
5. Mishra, S.K. (2018). Money and Banking (10th Edition). Tata McGraw Hill Education Private Limited.

**Course designed by: Dr Renjith Jose**



## SEMESTER VIII

| Course Code    | Type of Course | Course Title                       | Hours /Week | Total Hours | Credit |
|----------------|----------------|------------------------------------|-------------|-------------|--------|
| SBU24CO8DSC400 | Major          | Management Optimisation Techniques | 5           | 75          | 4      |
| SBU24CO8DSC401 | Major          | Organisational Behaviour           | 5           | 75          | 4      |
| SBU24CO8PRJ400 | Major          | Project                            |             |             | 12     |



## SBU24CO8DSC400: MANAGEMENT OPTIMISATION TECHNIQUES

|                                 |              |                 |             |
|---------------------------------|--------------|-----------------|-------------|
| <b>Type of Course</b>           | Major        |                 |             |
| <b>Course Level</b>             | 400-499      |                 |             |
| <b>Credit</b>                   | 4            |                 |             |
| <b>Course Delivery Duration</b> | Theory (Hrs) | Practicum (Hrs) | Total (Hrs) |
|                                 | 45           | 30              | 75          |
| <b>Pre-requisite (if any)</b>   |              |                 |             |

### Course Outcomes

| No.        | Description   | Cognitive Level |
|------------|---|-----------------|
| <b>CO1</b> | Understand the basic concepts and techniques in operations research and its applications in various fields.           | U               |
| <b>CO2</b> | Formulate linear programming problems and solve them using graphical and simplex methods.                             | A               |
| <b>CO3</b> | Apply appropriate algorithms to find optimal solutions for transportation problems.                                   | A               |
| <b>CO4</b> | Apply basic principles of statistical decision theory to make optimal decisions under uncertainty                     | A               |
| <b>CO5</b> | Construct and analyze networks, identify critical paths, and use techniques like CPM and PERT for project scheduling. | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | 2    | -    | -    | -    | -    | 2   | -   | -   | -   | -   |
| <b>CO2</b> | -    | 2    | -    | -    | -    | -   | -   | -   | 2   | -   |
| <b>CO3</b> | -    | 2    | -    | -    | -    | -   | -   | -   | 2   | -   |
| <b>CO4</b> | -    | 2    | -    | -    | -    | -   | -   | -   | 2   | -   |
| <b>CO5</b> | -    | 2    | -    | -    | -    | -   | -   | -   | 2   | -   |

### Mapping of CO to Assessment Tools (Theory)

| CO         | Formative Assessment |                       |                     | Summative Assessment |                          | ESE |
|------------|----------------------|-----------------------|---------------------|----------------------|--------------------------|-----|
|            | Quiz                 | Practical assignments | Group tutorial work | Written Test         | Problem based assignment |     |
| <b>CO1</b> |                      |                       | x                   | x                    |                          | x   |
| <b>CO2</b> |                      | x                     |                     | x                    |                          | x   |
| <b>CO3</b> | x                    |                       |                     |                      | x                        | x   |
| <b>CO4</b> | x                    |                       |                     |                      | x                        | x   |
| <b>CO5</b> |                      | x                     |                     |                      | x                        | x   |

### Course Content & Transaction Mechanism

| Course Content  | Unit | CO | Hours | Transaction Mechanism |
|---|------|----|-------|-----------------------|
| <b>Module 1: Introduction to management science and optimisation (5 Hrs)</b>                              |      |    |       |                       |
| Introduction to Management Science and Operations Research. Importance of Optimization in Decision Making | 1.1  | 1  | 2     | Lecture               |



|   |     |   |    |                             |
|---|-----|---|----|-----------------------------|
| The Modeling Process: Problem Definition, Model Formulation, Solution, and Validation. Applications of Optimization in Different Business Functions   | 1.2 | 1 | 2  | Lecture                     |
| Applications of Optimization in Different Business Functions  | 1.3 | 1 | 1  | Lecture                     |
| <b>Module 2: Linear Programming and Transportation problem (25 Hrs)</b>   |     |   |    |                             |
| Meaning-Concepts-Basic assumptions -uses and applications.  | 2.1 | 1 | 3  | Lecture                     |
| formulation of LPP-graphical Analysis.  | 2.2 | 2 | 5  | Problem solving             |
| Transportation problems: Introduction -Formulation of TP- Initial basic feasible solution -NWCM method-Matrix- Minima Method- Vogels Approximation method- Optimality test- MODI method. Maximization Problems. | 2.3 | 3 | 7  | Lecture and Problem solving |
| Application of Linear programming model in real life cases  | 2.4 | 2 | 10 | Practical assignments       |
| <b>Module 3: Statistical Decision Theory (20 Hrs)</b>   |     |   |    |                             |
| Introduction to SDT- Quantitative approach to management decision making- Decision making scenarios   | 3.1 | 1 | 2  | Lecture                     |
| Decision under conditions of uncertainty- Maximin- Maximax- Hurwics, -Laplace and Minimax regret criteria   | 3.2 | 4 | 4  | Lecture and Problem solving |
| Decision making under risk-EMV-EOL-EVPI criteria-   | 3.3 | 4 | 4  | Lecture and Problem solving |
| Application of decision tools in real life situations   | 3.4 | 4 | 10 | Problem based assignment    |
| <b>Module 4: Network Analysis (25 Hrs)</b>  |     |   |    |                             |
| Network concepts- construction of network diagram- numbering the events- (Fulkerson's Rule), -Network calculations.   | 4.1 | 1 | 3  | Lecture                     |
| Network calculations-CPM-Concept of float   | 4.2 | 5 | 5  | Lecture and Problem solving |
| Probability considerations in PERT-calculation of float/slack under PERT  | 4.3 | 5 | 5  | Lecture and Problem solving |
| Points of similarities and dissimilarities in PERT and CPM- limitation of PERT and CPM  | 4.4 | 5 | 2  | Lecture                     |
| Application of Network techniques in practical situations   | 4.5 | 5 | 10 | Problem based assignment    |
| <b>Module 5: Teacher Specific Content</b><br>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)   |     |   |    |                             |
| <b>This content will be evaluated internally</b>  |     |   |    |                             |

### Textbooks

1. Operation research, theory and applications, J.K. Sharma, Macmillain India limited.
2. Operations Research: Principles and Practice, Ravindran.
3. Research methodology and Operations Research, H.R. Ramanath, Himalaya Publishing House
4. Operation Research, VK. Kapoor, Sultan Chand Co
5. Operation Research, Kanthi Swarup, Sultan Chand Co

**Course designed by: Dr Renjith Jose**



## SBU24CO8DSC401: ORGANISATIONAL BEHAVIOUR

|                          |              |                 |             |
|--------------------------|--------------|-----------------|-------------|
| Type of Course           | Major        |                 |             |
| Course Level             | 400 - 499    |                 |             |
| Credit                   | 4            |                 |             |
| Course Delivery Duration | Theory (Hrs) | Practicum (Hrs) | Total (Hrs) |
|                          | 45           | 30              | 75          |
| Pre-requisite (if any)   |              |                 |             |

### Course Outcomes

| No. | Description   | Cognitive Level |
|-----|---|-----------------|
| CO1 | Describe the concepts of organisational behavior.   | U               |
| CO2 | Understand the components of individual behaviour.  | A               |
| CO3 | Understand the concept of inter-personal and group behaviour.   | A               |
| CO4 | Summarise the concepts of Organisational Culture, Conflict and Management of Change   | A               |
| CO5 | Apply theoretical frameworks to analyze and explain organizational dynamics, including individual, group and organisational behavior, within various organizational contexts. | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E - Evaluate

### Course Mapping Table

| CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 2    | 3    | 2    | -    | 3    | 3   | 2   | -   | 2   | 2   |
| CO2 | 2    | 3    | 2    | -    | 3    | 3   | 2   | -   | 2   | 2   |
| CO3 | 2    | 3    | 2    | -    | 3    | 3   | 2   | -   | 2   | 2   |
| CO4 | 2    | 3    | 2    | -    | 3    | 3   | 2   | -   | 2   | 2   |
| CO5 | 2    | 3    | 2    | -    | 3    | 3   | 2   | -   | 2   | 2   |

### Mapping of CO to Assessment Tools (Theory)

| CO  | Formative Assessment |                                |                  | Summative Assessment |                   | ESE |
|-----|----------------------|--------------------------------|------------------|----------------------|-------------------|-----|
|     | Quiz                 | Reflection writing assignments | Home assignments | Written test         | Case study report |     |
| CO1 | x                    | x                              | x                | x                    | -                 | x   |
| CO2 | x                    | x                              | x                | x                    | -                 | x   |
| CO3 | x                    | -                              | x                | x                    | x                 | x   |
| CO4 | x                    | x                              | x                | x                    |                   | x   |
| CO5 | -                    | x                              | -                | -                    | x                 | x   |

### Course Content & Transaction Mechanism

| Course Content                                       | Unit | CO | Hours | Transaction Mechanism |
|--|------|----|-------|-----------------------|
| <b>Module 1: Organizational Behaviour (10 Hrs)</b>   |      |    |       |                       |
| Nature and Role of Organizational Behaviour          | 1.1  | 1  | 1     | Lecture               |
| Contributing disciplines of Organisational behaviour | 1.2  | 1  | 1     | Lecture               |



|  |      |     |   |   |
|--|------|-----|---|---|
| Determinants of Organizational Behaviour                         | 1.3  | 1,5 | 3 | Lecture-Discussion and Reflection writing assignments |
| Theories of Organizational Behaviour                             | 1.4  | 1,5 | 2 | Lecture-Discussion and Reflection writing assignments |
| Conflict between Organisational Goals and Individual Goals       | 1.5  | 1,5 | 3 | Lecture-Discussion and Reflection writing assignments |
| <b>Module 2: Individual and interpersonal Behaviour (33 Hrs)</b> |      |     |   |   |
| Process and Factors influencing Human Behaviour                  | 2.2  | 2   | 1 | Lecture   |
| Models of man or Individual behaviour                            | 2.3  | 2   | 1 | Lecture   |
| Concept of Personality   | 2.4  | 2   | 1 | Lecture   |
| Determinants of Personality                                      | 2.5  | 2,5 | 4 | Lecture-Discussion and Reflection writing assignments |
| Development of Personality                                       | 2.6  | 2,5 | 4 | Lecture-Discussion and Reflection writing assignments |
| Theories of Personality  | 2.7  | 2   | 2 | Lecture-Discussion                                    |
| Perception   | 2.8  | 2,5 | 3 | Lecture-Discussion and Reflection writing assignments |
| Learning   | 2.9  | 2,5 | 3 | Lecture-Discussion and Reflection writing assignments |
| Attitude   | 2.10 | 2,5 | 3 | Lecture-Discussion and Reflection writing assignments |
| Values   | 2.11 | 2,5 | 3 | Lecture-Discussion and Reflection writing assignments |
| Motivation   | 2.12 | 2,5 | 3 | Lecture-Discussion and Assignment.                    |
| Interpersonal Behavior   | 2.13 | 2   | 2 | Lecture   |
| Johari Window  | 2.14 | 2   | 1 | Lecture   |
| Transactional Analysis   | 2.15 | 2   | 2 | Lecture   |
| <b>Module 3: Group Behavior (12 Hrs)</b>                         |      |     |   |   |
| Concept of Group, Types of Groups                                | 3.1  | 3   | 1 | Lecture   |
| Group Dynamics   | 3.2  | 3   | 1 | Lecture   |
| Formal and informal Groups                                       | 3.3  | 3,5 | 3 | Lecture-Discussion and Case Study                     |
| Stages of Group development                                      | 3.4  | 3   | 1 | Lecture   |
| Theories of Group formation                                      | 3.5  | 3   | 1 | Lecture   |
| Group Cohesiveness   | 3.6  | 3   | 1 | Lecture-Discussion                                    |
| Inter-Group Behavior   | 3.7  | 3   | 1 | Lecture-Discussion                                    |
| Concept of Team  | 3.8  | 3   | 1 | Lecture-Discussion                                    |
| Power, Politics and Status                                       | 3.9  | 3   | 2 | Lecture-Discussion                                    |



| <b>Module 4 A: Organisational Culture, Conflict (20 Hrs)</b>   |     |     |   |   |
|--|-----|-----|---|---|
| Organisational Culture – Concept and Functions   | 4.1 | 4   | 1 | Lecture   |
| Creating and sustaining culture  | 4.2 | 4   | 1 | Lecture-Discussion                                    |
| Organisational Conflicts - Types   | 4.3 | 4   | 2 | Lecture-Discussion                                    |
| Process and Resolution of conflict   | 4.4 | 4,5 | 4 | Lecture-Discussion and Reflection writing assignments |
| <b>Module 4 B: Management of Change and Organisational stress management</b>   |     |     |   |   |
| Resistance to change and Planned Change  | 4.5 | 4,5 | 4 | Lecture-Discussion and Reflection writing assignments |
| Organizational stress - Causes and Consequences  | 4.6 | 4   | 2 | Lecture-Discussion                                    |
| Management of stress   | 4.7 | 4,5 | 6 | Lecture-Discussion and Reflection writing assignments |
| <b>Module 5: Teacher Specific Content</b><br><i>(This can be either classroom teaching, practical session, field visit etc. as specified by the teacher concerned)</i> |     |     |   |   |
| <b>This content will be evaluated internally</b>   |     |     |   |   |

#### **Textbooks**

1. C B Gupta. A Textbook of Organisational Behaviour with Text and Cases, Sultan. Chand Publishing.

#### **Reference**

1. Butler, G., & McManus, F. (2000, February 24). Psychology: A Very Short Introduction. Oxford Paperbacks.
2. Robbins, S. P., & Judge, T. A. (2021, June 7). Organizational Behavior, Updated Global Edition. Pearson Higher Ed.

**Course designed by: Anishmon K.A**



### SBU24CO8PRJ400: PROJECT

|                                 |                     |                        |                    |
|---------------------------------|---------------------|------------------------|--------------------|
| <b>Type of Course</b>           | Major               |                        |                    |
| <b>Course Level</b>             | 400-499             |                        |                    |
| <b>Credit</b>                   | 12                  |                        |                    |
| <b>Course Delivery Duration</b> | <b>Theory (Hrs)</b> | <b>Practical (Hrs)</b> | <b>Total (Hrs)</b> |
|                                 |                     |                        |                    |
| <b>Pre-requisite (if any)</b>   |                     |                        |                    |

#### Course Outcomes

| No.        | Description  | Cognitive Level |
|------------|--|-----------------|
| <b>CO1</b> | Apply relevant commerce, finance and management theories and research skills to a specific field of inquiry. | A               |
| <b>CO2</b> | Develop persuasive and well supported arguments on a given topic.  | A               |
| <b>CO3</b> | Process data using suitable statistical techniques.  | A               |
| <b>CO4</b> | Communicate research findings in oral, written and graphical format.   | A               |
| <b>CO5</b> | Produce a dissertation document  | A               |

Cognitive Levels: R – Remember; U – Understand; A – Apply; An – Analyse; E – Evaluate

#### Course Mapping Table

| CO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| <b>CO1</b> | -    | 1    | -    | -    | -    | -   | -   | 1   | -   | -   |
| <b>CO2</b> | -    | -    | -    | -    | -    | -   | -   | 2   | 2   | -   |
| <b>CO3</b> | -    | 2    | -    | -    | -    | -   | -   | 1   | 2   | -   |
| <b>CO4</b> | -    | 2    | -    | -    | -    | -   | -   | 2   | 2   | -   |
| <b>CO5</b> | -    | 1    | -    | -    | -    | -   | -   | 2   | 2   | -   |



## Rubrics for Assessment Tools

*Each course contains specific assessment tools. However, the faculty teaching the course has the freedom to alter these tools according to the course requirements, with prior permission from the respective Board of Studies.*

### Rubrics for Assignment

| Criteria                         | Excellent (5)   | Satisfactory (3)   | Needs Improvement (1)   |
|----------------------------------|---|--|---|
| Content Relevance                | The content is highly relevant to the topic, demonstrates deep understanding, and includes thorough research.     | The content is moderately relevant to the topic, shows basic understanding, and uses limited research. | The content is poorly relevant, lacks understanding, and demonstrates minimal or no research. |
| Organization and Structure       | The assignment is logically organized, with a clear introduction, body, and conclusion; transitions are seamless. | The assignment has a basic structure but lacks smooth transitions between sections.                    | The assignment is poorly structured, with no clear flow or logical organization.              |
| Creativity and Critical Thinking | Demonstrates original thinking and insightful analysis; ideas are well-explored and supported.                    | Shows some originality and analysis but lacks depth and comprehensive support for ideas.               | Demonstrates little to no originality or critical thinking; ideas are underdeveloped.         |

### Rubrics for Viva

| Criteria                                 | Excellent (5)  | Satisfactory (3)  | Needs Improvement (1)   |
|--|--|---|---|
| <b>Knowledge of Subject</b>              | Demonstrates in-depth knowledge and understanding of the subject; answers are accurate and well-explained. | Demonstrates basic understanding of the subject; answers are correct but lack detailed explanation. | Limited or no understanding of the subject; answers are incomplete or incorrect.                    |
| <b>Clarity of Communication</b>          | Communicates ideas clearly and confidently; uses appropriate terminology and language.                     | Communicates ideas somewhat clearly; occasional misuse of terminology or lack of confidence.        | Struggles to communicate ideas; unclear or incoherent language and poor use of terminology.         |
| <b>Critical Thinking and Application</b> | Applies concepts to practical scenarios effectively; demonstrates analytical and problem-solving skills.   | Shows some ability to apply concepts to practical scenarios but lacks depth in analysis.            | Unable to apply concepts to practical scenarios; lacks critical thinking or problem-solving skills. |
| <b>Presentation and Confidence</b>       | Displays high confidence, maintains good posture, eye contact, and engages effectively with the examiner.  | Displays moderate confidence; occasional lack of engagement or weak posture.                        | Lacks confidence; avoids eye contact, displays nervousness, or disengagement.                       |



## Rubrics for Work Book

| Criteria                         | Excellent (5)   | Satisfactory (3)   | Needs Improvement (1)   |
|----------------------------------|---|--|---|
| <b>Completion of Tasks</b>       | All tasks are fully completed with accurate and detailed responses.                           | Most tasks are completed, but some responses lack detail or accuracy.                      | Few tasks are completed, with incomplete or inaccurate responses.                     |
| <b>Organization and Neatness</b> | The workbook is well-organized, with a logical flow of content and neat, legible handwriting. | The workbook is moderately organized but may have minor issues with neatness or structure. | The workbook is poorly organized, with illegible handwriting or no logical structure. |
| <b>Timeliness</b>                | The workbook is submitted on or before the deadline.  | The workbook is submitted slightly late.   | The workbook is submitted significantly late or not at all.                           |

## Rubrics for Presentation

| Criteria                        | Excellent (5)   | Satisfactory (3)  | Needs Improvement (1)  |
|---------------------------------|---|---|--|
| <b>Content and Relevance</b>    | Content is highly relevant, well-structured, and provides in-depth insights into the topic.                     | Content is moderately relevant and structured but lacks depth or thorough analysis.         | Content is irrelevant or poorly structured, with minimal insights into the topic.                  |
| <b>Clarity of Communication</b> | Ideas are communicated clearly, with appropriate language, tone, and pace; no ambiguity.                        | Ideas are communicated adequately but with minor lapses in clarity, tone, or pace.          | Ideas are poorly communicated; unclear language or inappropriate tone hinders understanding.       |
| <b>Confidence and Delivery</b>  | Presenter is confident, maintains eye contact, uses body language effectively, and handles questions with ease. | Presenter shows moderate confidence but may lack engagement or struggle with questions.     | Presenter lacks confidence, avoids eye contact, displays nervousness, or struggles with questions. |
| <b>Time Management</b>          | Presentation is completed within the allotted time, with an appropriate pace and flow.                          | Presentation slightly exceeds or falls short of the allotted time but is mostly well-paced. | Presentation significantly exceeds or falls short of the allotted time, with poor pacing.          |



## Rubrics for Case Study

| Criteria                              | Excellent (5)  | Satisfactory (3)   | Needs Improvement (1)  |
|---------------------------------------|--|--|--|
| <b>Understanding of the Case</b>      | Demonstrates a deep understanding of the case, key issues, and underlying concepts.                          | Demonstrates basic understanding but misses some key issues or concepts.             | Lacks understanding of the case and fails to identify key issues or concepts.            |
| <b>Analysis and Critical Thinking</b> | Provides a thorough analysis with strong reasoning, critical thinking, and application of relevant theories. | Provides a basic analysis but lacks depth or critical evaluation; reasoning is weak. | Analysis is superficial or absent, with no critical thinking or application of theories. |
| <b>Solutions and Recommendations</b>  | Solutions and recommendations are well-thought-out, practical, and supported by evidence.                    | Solutions and recommendations are basic but lack strong support or feasibility.      | Solutions and recommendations are vague, impractical, or unsupported by evidence.        |
| <b>Organization and Structure</b>     | Report is well-organized, with clear sections, logical flow, and effective transitions.                      | Report has basic structure but lacks seamless transitions or clear organization.     | Report is poorly organized, with no clear structure or logical flow.                     |

## Rubrics for Classroom Participation

| Criteria                           | Excellent (5)   | Satisfactory (3)   | Needs Improvement (1)  |
|------------------------------------|---|--|--|
| <b>Engagement</b>                  | Actively participates in class discussions, asks relevant questions, and responds thoughtfully.               | Occasionally participates in discussions but may lack depth or consistency.                    | Rarely or never participates in discussions; disengaged from class activities.         |
| <b>Preparation</b>                 | Comes fully prepared with all required materials, having completed pre-class assignments or readings.         | Comes moderately prepared, with incomplete understanding of pre-class assignments or readings. | Comes unprepared, with no evidence of completing pre-class assignments or readings.    |
| <b>Respect and Professionalism</b> | Displays a high level of respect towards classmates and instructors; listens actively and avoids disruptions. | Generally respectful but may occasionally interrupt or display minor disruptions.              | Shows a lack of respect or professionalism; frequently interrupts or distracts others. |



## SHORT TERM COURSES

The main objective of the short term courses offered by the college is to supplement the students with various skills and technical know-how outside the structured academic curriculum, to produce quality citizens who are academically proficient, self-reliant and socially committed. The courses have compulsory components and optional components that equip the students to attain various programme objectives envisaged by the Vision and Mission statements of the college.

All Short-Term Courses (STCs) are coordinated by the Department of Short Term Courses, headed by a Director and is supervised by a Vice Principal nominated by the Principal. Each component of the STC is coordinated and managed by a Faculty Convener. The Advisory Board of the Department consists of the Vice-Principals, Director of the Short Term Courses and the various Conveners.

In case of any grievances, students can approach the Grievance Redressal Cell of the STC which consists of the Vice-Principal in Charge, Director and the concerned Convener. If the student feels that the issue was not adequately addressed, he/she can approach the Grievance Redressal Cell of the college. The grading pattern for all courses will be the same as in the UG regulations 2024. The courses offered by the department are given in the following table.

|   | <b>Name</b>  | <b>Semesters</b> | <b>Type</b> | <b>Credit</b> |
|---|--|------------------|-------------|---------------|
| 1 | Value Education  | I to VI          | Compulsory  | 3             |
| 2 | Basic Life Support System and Disaster Management (BLS & DM) | I                | Compulsory  | 1             |
| 3 | Social Awareness Course (SAC)                                | I and II         | Compulsory  | 2             |
| 4 | Skill Development Courses (SDC)                              | II and III       | Optional    | 2             |
| 5 | Finishing School   | III and IV       | Compulsory  | 1             |
| 6 | Virtual Lab Experiments                                      | V                | Optional    | 1             |



# REGULATIONS FOR SHORT TERM COURSES

## VALUE EDUCATION

Value Education is a compulsory extra credit course with three (3) credits for all the students admitted to the undergraduate programmes.

### Duration

The duration of the course shall be three academic years (six semesters). There shall be minimum 60 hours spread over three years with 20 hours every academic year.

### Evaluation

The evaluation of each course shall contain two parts.

- i. Continuous evaluation (every year)
- ii. Final evaluation (every year)

There shall be a maximum of 50 marks comprising of forty (40) marks for final evaluation and ten (10) marks for continuous evaluation.

### Continuous Evaluation

| Component  | Marks |
|------------|-------|
| Assignment | 5     |
| Attendance | 5     |
| Total      | 10    |

#### 1. Assignment

The students shall submit at least one assignment in every year. The marks for assignment is five (5).

#### 2. Attendance

The minimum requirement of aggregate attendance during a year for appearing the final examination shall be 75%.

### Marks for attendance

Maximum of five (5) marks will be given for attendance as follows.

| % of Attendance | Marks |
|-----------------|-------|
| 90 and above    | 5     |
| 85-89           | 4     |
| 80-84           | 3     |
| 76-79           | 2     |
| 75              | 1     |

(Decimals shall be rounded off to the next higher whole number)



### **Final evaluation**

Final evaluation shall be conducted by the course coordinator at the end of every year.

There shall be an annual written examination of one and a half hours (1½) duration with a maximum forty marks (40), every year.

The question paper shall be strictly on the basis of model question paper set by the Expert Committee.

A question paper consists of short answer type, short essay type and long essay type questions.

The total marks of the course (three years combined) shall be one hundred and fifty (150).

### **Award of certificate**

A separate minimum 30% marks each for continuous evaluation and final evaluation and an aggregate minimum of 35% are required for a pass in the course.

If a student does not acquire minimum marks in first and second years, he/she can continue the course.

The student shall be eligible to get certificate only after completing the course with D Grade. On successful completion of the course, the grade awarded will be indicated in the Mark cum Grade Card.

The grading pattern will be the same as in UG Regulations 2024.

The course shall be completed during the tenure of the programme.

## **BASIC LIFE SUPPORT SYSTEM AND DISASTER MANAGEMENT (BLS & DM)**

- The main objective of this course is to provide intensive training on Basic Life Support System and Disaster Management with the help of professional trainers and adequate numbers of mannequins and kits for imparting the training to students.
- This course is compulsory for all the undergraduate students of this college and has one (1) credit.
- The course on BLS & DM shall be conducted by a nodal centre created in the College.
- Each student shall undergo five (5) hours of hands-on training in BLS & DM organised by the Centre for BLS & DM.
- After the completion of the training, the skills acquired shall be evaluated using an offline/online test and grades shall be awarded.
- Nodal Centre for BLS & DM shall conduct an online test and publish the results.



- Students who could not complete the requirements of the BLS & DM training shall appear for the same along with the next batch.
- The grading of the course is as per the grading pattern in UG Regulations 2024.



## **SOCIAL AWARENESS COURSE (SAC)**

- The aim of SAC is to make students aware of the problems that different societies and communities face on a day-to-day basis and to be conscious of the difficulties and hardships of society.
- This is a compulsory course with two (2) credits.
- Social Awareness Course shall be conducted by a nodal centre consisting of the convenor, other faculty members nominated by the Principal.
- The centre shall identify the areas where the students can serve the society through the course.
- During the first semester itself, the centre shall organise activities to sensitize the students about the significance and relevance of Social Awareness and publish a list of different areas where they can work as volunteers.
- The centre shall allot students to various areas based on their preference.
- Students shall carry out the voluntary work allotted to them after the regular class hours/weekends/holidays falling in the first and second semesters and the summer vacation following the second semester.
- Evaluation of the SAC activity shall be based on the hours of work put in by a student. A minimum of 50 hours of social work (corresponding to 50 marks) is required for the successful completion of the course. Every additional work beyond the minimum 50 hours shall fetch five (5) marks per hour. Maximum marks shall be 100.
- Students who donate blood during the first year shall be given 10 marks on production of the certificate from the medical officer. However, marks earned through blood donation shall not be counted for a pass in the course. Mark for blood donation shall be awarded only once during the SAC.
- Two credits shall be awarded to students who complete the requirements of SAC.
- The grading will be as per the grading pattern in the UG Regulations 2024.
- Students who could not complete the requirements of the SAC shall appear for the same with the next batch.
- The Director of Short-Term Courses and Convenor of SAC has the right to exclude students who are physically challenged from SAC, if requested.



## SKILL DEVELOPMENT COURSES (SDC)

- This is a compulsory component of STC with two (2) credits.
- SDC's shall be completed within the first four semesters of the programme.
- Depending on the nature of the course, there will be a theory component and a skill development component.
- The credit will be awarded only if the student gets a D grade (35% marks) and above.
- A student can do a maximum of three skill Development Courses according to his/her choice, but pass in at least one course is compulsory.
- The Convenor of SDC will coordinate the course.
- The Head of the Department concerned in consultation with the faculty members may prepare a syllabus for the SDC, which will be approved by the Board of Studies concerned.

### Evaluation of SDC

The evaluation the course shall be done internally and contain two parts.

- i. Continuous evaluation
- ii. Final evaluation

Both continuous evaluation and final evaluation shall be carried out using indirect grading. The marks for continuous evaluation is twenty (20) and that of the final evaluation is eighty (80).

### Continuous evaluation

The components of the continuous evaluation and their marks are as below.

#### For all courses, without practical

There are two components for continuous evaluation, which include attendance and assignment.

All the components of the continuous evaluation are mandatory.

| Component    | Marks     |
|--------------|-----------|
| Attendance   | 5         |
| Assignments  | 15        |
| <b>Total</b> | <b>20</b> |

### Marks for attendance

Minimum 75% attendance is compulsory for attending the final examination.



| <b>% of Attendance</b> | <b>Marks</b> |
|------------------------|--------------|
| 90 and above           | 5            |
| 85 - 89                | 4            |
| 80 – 84                | 3            |
| 76 – 79                | 2            |
| 75                     | 1            |

(Decimals shall be rounded mathematically to the nearest whole number)

### **For all courses with practical**

The components for continuous evaluation of courses with practical are given below.

| <b>Component</b>           | <b>Marks</b> |
|----------------------------|--------------|
| Attendance                 | 5            |
| Lab/skill work involvement | 15           |
| <b>Total</b>               | <b>20</b>    |

### **Assignments**

At least one assignment shall be submitted for the course.

### **Final evaluation**

The final evaluation of theory and practical courses shall be conducted by the office of the Controller of Examinations. It can be in the form of 80 marks written examination or 80 marks project/practical examination or 80 marks written and project/practical examination combined, as decided by the Board of Studies concerned.

## **FINISHING SCHOOL**

- It is a compulsory course with one (1) credit.
- The course provides compulsory training for all under graduate students of this college.
- The training is to help students develop their soft skills and interview skills.
- The training shall impart soft skills comprising of language skills, personal presentation and grooming, table manners, resume preparation, group discussion techniques, and interview skills among the undergraduate students.
- This course shall be conducted during the third and fourth semesters for all the undergraduate students.



- There will be a total of 20 contact hours which shall be handled by a team of professional members/faculty. In addition, a one-day outbound training session by a team of professional trainers that touches on the aspects of creativity, problem solving and team building shall also be organized.
- The students shall be assessed on the basis of the components given below.

| <b>Component</b> | <b>Marks</b> |
|------------------|--------------|
| Attendance       | 5            |
| Aptitude Test    | 10           |
| Assignments      | 10           |
| Group discussion | 10           |
| Interview        | 15           |
| <b>Total</b>     | <b>50</b>    |

### **Marks for attendance**

Maximum of five (5) marks will be given for attendance as follows.

| <b>% of Attendance</b> | <b>Marks</b> |
|------------------------|--------------|
| 90 and above           | 5            |
| 85-89                  | 4            |
| 80-84                  | 3            |
| 76-79                  | 2            |
| 75                     | 1            |

(Decimals shall be rounded off to the next higher whole number)

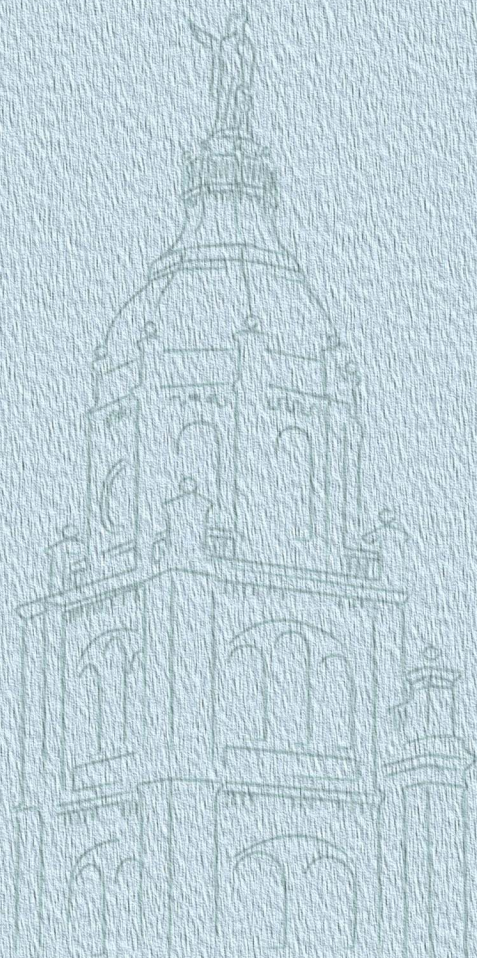
Grades will be awarded as per grading pattern in UG Regulations 2024.

## **VIRTUAL LAB EXPERIMENTS**

- This is an optional course with one (1) credit.
- The main aim of the Virtual Lab Experiments is to provide remote-access to simulation-based Labs in various disciplines of Sciences which enthuse students to conduct experiments by arousing their curiosity.
- The Convenor will coordinate the Virtual Lab component and he may use the services available in different virtual lab platforms after the approval of the advisory body.
- Students have to do at least 36 hours of experiments and they get a maximum of one credit for this.



- Convenor and the mentor of the student shall oversee the progress and assign grades as per the grading pattern in UG Regulations 2024 after the completion of the programme.



# St Berchmans College

Founded 1922

**AUTONOMOUS** | College with Potential for Excellence | A+ in the Fifth Cycle of Reaccreditation by NAAC

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