

# KANNUR UNIVERSITY



FIVE YEAR INTEGRATED MASTER OF COMMERCE PROGRAMME

SCHEME AND SYLLABUS

**(Under Choice Based Credit Semester System)**

**Based on Kannur University Five Year Integrated Programme  
Regulations**

**2024-25 Academic Session Onwards**

**DEPARTMENT OF COMMERCE AND BUSINESS STUDIES**

**DR. P K RAJAN MEMORIAL CAMPUS, NILESHWARAM  
KANNUR UNIVERSITY**

## PREFACE

The five-year integrated programme in Commerce (Five Year Master of commerce ) integrates undergraduate programme (B.Com degree / B.Com honours / honours with research) with the post graduate programme (M.Com), offering multidisciplinary and interdisciplinary approach to diverse areas of specialisation in the field. The programme stipulated as per the curriculum framework as suggested by UGC and recommended by the Kerala State Higher Education Council, stipulates to the recommendations of providing the restructured curriculum with multiple entry and exit, flexible option and pathways for students for major / minor, and providing more employability skills in the current scenario. The curriculum covers foundational courses in commerce and management subjects at the initial semesters, therewith providing diverse options of flexibility for students to specialised areas in commerce and management including interdisciplinary areas encompassing statistics, information technology and data analytics. The curriculum and syllabus have been redesigned in reducing the knowledge- skill gap; possibility for advanced internships; research projects in major areas of focus in the field, leading to better employability of the graduates.

The programme has been designed to provide a comprehensive framework that encompasses various aspects of commerce, including theoretical knowledge, practical skills, and real-world application. Through a blend of classroom learning, practical training, and hands-on experiences, internships, students will not only develop proficiency in different commerce and management disciplines but also gain a deep understanding and proficiency in the application of business strategies and managerial techniques. Moreover, the curriculum integrating courses from other related disciplines recognizes the interconnectedness of commerce with other academic disciplines, promoting cross-curricular and interdisciplinary learning, fostering a holistic understanding of human development.

ANI VADAKKE PURAYIL

Course Director

Department of Commerce and Business Studies

Kannur University

| PROGRAMME STRUCTURE- FIVE YEAR INTEGRATED MASTER OF COMMERCE PROGRAMME |           |                                                                |        |                                        |             |                 |     |     |
|------------------------------------------------------------------------|-----------|----------------------------------------------------------------|--------|----------------------------------------|-------------|-----------------|-----|-----|
| Distribution of Credits, Hours and Weightage ratio                     |           |                                                                |        |                                        |             |                 |     |     |
| COURSE CODE                                                            | CATEGORY  | COURSE TITLE                                                   | CREDIT | TOTAL CREDIT REQUIRED FOR THE SEMESTER | TOTAL HOURS | WEIGHTAGE RATIO |     |     |
|                                                                        |           |                                                                |        |                                        |             | CE              | ESE | T   |
| SEMESTER I                                                             |           |                                                                |        |                                        |             |                 |     |     |
| KU1DSCCOM101                                                           | DSC (A1)  | Business Management                                            | 4      | 21                                     | 60          | 50              | 50  | 100 |
|                                                                        | DSC (B1)  | To be taken from other department                              | 4      |                                        | 60          | 50              | 50  | 100 |
|                                                                        | DSC (C1)  | To be taken from other department                              | 4      |                                        | 60          | 50              | 50  | 100 |
|                                                                        | MDC       | To be taken from other department                              | 3      |                                        | 45          | 50              | 50  | 100 |
|                                                                        | AEC       | English Common Course I AEC-I                                  | 3      |                                        | 45          | 50              | 50  | 100 |
|                                                                        | AEC       | AEC-II (To be taken from other department)                     | 3      |                                        | 45          | 50              | 50  | 100 |
| SEMESTER 2                                                             |           |                                                                |        |                                        |             |                 |     |     |
| KU2DSCCOM102                                                           | DSC (A2)  | E- Commerce                                                    | 4      | 22                                     | 60          | 50              | 50  | 100 |
| KU2DSCCOM103                                                           | DSC (A3)  | Business Ethics                                                | 4      |                                        | 60          | 50              | 50  | 100 |
|                                                                        | DSC (C1)  | To be taken from other department                              | 4      |                                        | 60          | 50              | 50  | 100 |
|                                                                        | DSC (C1)  | To be taken from other department                              | 4      |                                        | 60          | 50              | 50  | 100 |
|                                                                        | MDC       | To be taken from other department                              | 3      |                                        | 45          | 50              | 50  | 100 |
|                                                                        | AEC       | AEC-III- Malayalam/Hindiss (To be taken from other department) | 3      |                                        | 45          | 50              | 50  | 100 |
| SEMESTER 3                                                             |           |                                                                |        |                                        |             |                 |     |     |
| KU3DSCCOM201                                                           | DSC (A4)  | Financial Accounting-I                                         | 4      | 22                                     | 60          | 50              | 50  | 100 |
| KU3DSCCOM202                                                           | DSC (A5)  | Corporate Laws                                                 | 4      |                                        | 60          | 50              | 50  | 100 |
| KU3DSCCOM203                                                           | DSC (A6)  | Marketing Management                                           | 4      |                                        | 60          | 50              | 50  | 100 |
| KU3DSCCOM204                                                           | DSC (A7)  | Goods and Services Tax                                         | 4      |                                        | 60          | 50              | 50  | 100 |
|                                                                        | MDC       | Kerala Studies                                                 | 3      |                                        | 45          | 50              | 50  | 100 |
|                                                                        | VAC       | From Basket of Courses offered by other department             | 3      |                                        | 45          | 50              | 50  | 100 |
| SEMESTER 4                                                             |           |                                                                |        |                                        |             |                 |     |     |
| KU4DSCCOM301                                                           | DSC (A8)  | Financial Accounting-II                                        | 4      | 22                                     | 60          | 50              | 50  | 100 |
| KU4DSCCOM302                                                           | DSC (A9)  | Human Resource Management                                      | 4      |                                        | 60          | 50              | 50  | 100 |
| KU4DSCCOM303                                                           | DSC (A10) | Financial Management                                           | 4      |                                        | 60          | 50              | 50  | 100 |
| KU4DSCCOM304                                                           | DSC (A11) | Corporate Accounting                                           | 4      |                                        | 60          | 50              | 50  | 100 |
| KU4SECCOM201                                                           | SEC-1     | Computerized Accounting                                        | 3      |                                        | 45          | 50              | 50  | 100 |
|                                                                        | VAC       | From Basket of Courses offered by other department             | 3      |                                        | 45          | 50              | 50  | 100 |
| SEMESTER 5                                                             |           |                                                                |        |                                        |             |                 |     |     |
| KU5DSCCOM305                                                           | DSC (12)  | Operation Research                                             | 4      |                                        | 60          | 50              | 50  | 100 |
| KU5DSCCOM306                                                           | DSC (13)  | Banking and Insurance                                          | 4      |                                        | 60          | 50              | 50  | 100 |
| KU5DSCCOM307                                                           | DSC (14)  | Management Accounting                                          | 4      |                                        | 60          | 50              | 50  | 100 |
| KU5DSCCOM308                                                           | DSC (15)  | Business Analytics                                             | 4      |                                        | 60          | 50              | 50  | 100 |

|              |                |                                                    |          |           |           |           |           |            |
|--------------|----------------|----------------------------------------------------|----------|-----------|-----------|-----------|-----------|------------|
| KU5DSECOM301 | <b>DSE (1)</b> | Data Science                                       | <b>4</b> | <b>23</b> | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU5DSECOM302 |                | Financial Markets and Institutions                 |          |           | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU5DSECOM303 |                | Consumer Behaviour                                 |          |           | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU5DSECOM304 |                | Co-operative Principles                            |          |           | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU5DSECOM305 |                | Organisational Behaviour                           |          |           | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
|              | <b>SEC-2</b>   | From Basket of Courses offered by other department | <b>3</b> |           | <b>45</b> | <b>50</b> | <b>50</b> | <b>100</b> |

#### SEMESTER 6

| SEMESTER - 6 |                 |                                                    |          |           |           |           |           |            |
|--------------|-----------------|----------------------------------------------------|----------|-----------|-----------|-----------|-----------|------------|
| KU6DSCCOM309 | <b>DSC (16)</b> | Auditing                                           | <b>4</b> | <b>23</b> | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU6DSCCOM310 | <b>DSC (17)</b> | Income Tax Law and Practice                        | <b>4</b> |           | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU6DSCCOM311 | <b>DSC (18)</b> | Operations Management                              | <b>4</b> |           | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU6DSECOM306 | <b>DSE (2)</b>  | Data Information and Visualization                 | <b>4</b> |           | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU6DSECOM307 |                 | Advertising and Sales Management                   |          |           | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU6DSECOM308 |                 | Management of Co-operatives                        |          |           | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU6DSECOM309 |                 | Industrial relation and labour laws                |          |           | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU6DSECOM310 |                 | Security Analysis and Portfolio Management         |          |           | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU6INTCOM301 | <b>INT</b>      | Internship/Field Visit                             | <b>4</b> |           | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
|              | <b>SEC-3</b>    | From Basket of Courses offered by other department | <b>3</b> |           | <b>45</b> | <b>50</b> | <b>50</b> | <b>100</b> |

#### EXIT AFTER 3<sup>RD</sup> YEAR - UG DEGREE MAJOR/MINOR WITH MINIMUM 133 CREDITS

#### SEMESTER 7

|              |       |                                       |   |    |    |    |    |     |
|--------------|-------|---------------------------------------|---|----|----|----|----|-----|
| KU7DSCCOM401 | DSC 3 | Supply chain and Logistics Management | 4 | 24 | 60 | 50 | 50 | 100 |
| KU7DSCCOM402 |       | Research Methodology                  |   |    | 60 | 50 | 50 | 100 |
| KU7DSCCOM403 |       | Cost Accounting                       |   |    | 60 | 50 | 50 | 100 |
| KU7DSCCOM404 |       | Business Environment and policy       |   |    | 60 | 50 | 50 | 100 |
|              | MOOC  | MOOC/ONLINE                           | 4 |    |    |    |    |     |
| KU7DSECOM401 | DSE 4 | Digital Marketing                     | 4 |    | 60 | 50 | 50 | 100 |
| KU7DSECOM402 |       | Co-operative laws                     |   |    | 60 | 50 | 50 | 100 |
| KU7DSECOM403 |       | Data modelling – I                    |   |    | 60 | 50 | 50 | 100 |
| KU7DSECOM404 |       | Training and development              |   |    | 60 | 50 | 50 | 100 |
| KU7DSECOM405 |       | Derivatives and Risk Management       |   |    | 60 | 50 | 50 | 100 |

**NOTE: 5 courses with 2 DSC from A, 1 DSE From A and a choice of DSC or DSE from A/B/C-including specialized capstone courses**

#### SEMESTER 8

|              |                                      |                                                     |    |           |           |           |           |            |
|--------------|--------------------------------------|-----------------------------------------------------|----|-----------|-----------|-----------|-----------|------------|
| KU8CIPCOM400 | <b>CIP</b>                           | Dissertation (12 Credits for Honors with Research)* | 12 | <b>20</b> |           |           |           |            |
| KU8DSECOM406 | <b>DSE (4) 3 for those who don't</b> | Services Marketing                                  | 4  |           | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU8DSECOM407 |                                      | International Financial Management                  |    |           | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |

|              |                                     |                                          |   |  |           |           |           |            |
|--------------|-------------------------------------|------------------------------------------|---|--|-----------|-----------|-----------|------------|
| KU8DSECOM408 | <b>opt Honours with Research)**</b> | Compensation Management                  |   |  | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU8DSECOM409 |                                     | Co-operative Accounting and Legislations |   |  | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU8DSECOM410 |                                     | Data Modelling – II                      |   |  | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU8DSCCOM405 | <b>DSC</b>                          | International Business                   | 4 |  | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
|              | <b>MOOC</b>                         | MOOC/ONLINE                              | 4 |  |           |           |           |            |

**\*Students does who have not opted honours with research can take DSE courses from Semester 7**

**\*\*For honours with research, the details of undertaking the project will be as per the guidelines as suggested by the university for the FYIMP.**

**EXIT AFTER 4<sup>TH</sup> YEAR – DEGREE WITH HONOURS/HONOURS WITH RESEARCH WITH MINIMUM 177 CREDIT**

**SEMESTER 9**

|               |     |                               |        |    |           |           |           |            |
|---------------|-----|-------------------------------|--------|----|-----------|-----------|-----------|------------|
| KU9DSCCOM501  | DSC | Project Management            | 4      | 20 | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU9DSCCOM502  | DSC | Corporate Governance          |        |    | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU9DSCCOM503  | DSC | Financial Analytics           |        |    | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU9DSCCOM504  | DSC | Advanced Corporate Accounting |        |    | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU9DSCCOM505  | DSC | Financial Reporting Standards |        |    | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU10RPHCOM501 | RPH | Research                      | 20/40* |    |           |           |           |            |

**SEMESTER 10**

|               |         |                                         |        |    |           |           |           |            |
|---------------|---------|-----------------------------------------|--------|----|-----------|-----------|-----------|------------|
| KU10DSCCOM506 | DSC (5) | Strategic Management                    | 4      | 20 | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU10DSCCOM507 |         | Basic Econometrics                      |        |    | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU10DSCCOM508 |         | Management and Information System (MIS) |        |    | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU10DSCCOM509 |         | Forensic Accounting and Auditing        |        |    | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU10DSCCOM510 |         | Advanced Cost Accounting                |        |    | <b>60</b> | <b>50</b> | <b>50</b> | <b>100</b> |
| KU10RPHCOM502 | RPH     | Research                                | 20/40* |    |           |           |           |            |

**\*For dissertation / project for the fifth year the credit for different pathways will be as per the common guidelines suggested by the university.**

**EXIT AFTER 5<sup>TH</sup> YEAR – FIVE YEAR INTEGRATED MASTER OF COMMERCE WITH MINIMUM 217 CREDITS**

### PROGRAMME OUTCOMES (PO)

|     |                                                                                                                                                                                                                                                                  |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1 | Critical thinking: Critically analyze the issues in a skeptical and unbiased way to achieve better judgment. It facilitates objective evaluation of facts critically.                                                                                            |
| PO2 | Mastery over the subject: Demonstrate mastery over the core area of the program. Acquire a detailed knowledge in the subjects. It enhances the analytical skill and facilitates evaluation of the emerging area of the subject.                                  |
| PO3 | Leadership Skill: Acquire necessary skill and knowledge required for an effective leadership. It helps the students elevate to a higher level in corporate and non-corporate enterprises and face the challenges of a globalized environment.                    |
| PO4 | Research Skill: Carry out research activities in disciplinary and interdisciplinary area. Apply the acquired knowledge to analyse and interpret the data systematically and carry out research activities to find solutions to business and industrial problems. |
| PO5 | Problem solving: Apply the knowledge in problem solving and find a solution in an ethical way. It infuses confidence in students to face challenges of the globalized world.                                                                                     |
| PO6 | Article/report writing skill: Write and present report/ documents on issues or problems concerned with business and industry.                                                                                                                                    |
| PO7 | Lifelong Learning: Demonstrate lifelong learning in broadest context of socio-technological change.                                                                                                                                                              |

### PROGRAMME SPECIFIC OUTCOMES (PSO)

|      |                                                                                                                                                                  |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PSO1 | Demonstrate the ability to critically analyse and interpret issues relate to business and industry in its national and global context.                           |
| PSO2 | Demonstrate mastery over the core subjects Accounting, Taxation, and management, and in specialization area of finance and Business Analytics.                   |
| PSO3 | Carry out their own business and consultancy services in taxation, project management and accounting services                                                    |
| PSO4 | Prepare and present business report in better ways                                                                                                               |
| PSO5 | Be employed as human resources for local businesses, public organizations and multi-national enterprises and grab opportunities in different sectors of economy. |
| PSO6 | Prepare to undertake higher learning research program in commerce and management                                                                                 |
| PSO7 | Ability to apply income tax and Audit as per Indian regulation and business and commercial law in real business life.                                            |

## KU1DSCCOM101: BUSINESS MANAGEMENT

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

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

### Course Description

This course offers an introduction to the concepts of business management and fundamentals of management functions. It explains the developments in management, highlighting the dynamic nature of the discipline. The course provides a knowledge base and information on expanding career opportunities in the field..

### COURSE OUTCOMES

After the completion of the course, the students will be able to -

| CO No. | Expected Outcome                                                                   | Learning Domains |
|--------|------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the meaning and philosophy, goals and objectives of business management | U                |
| CO2    | Understand the terms connected to the modern management.                           | U                |
| CO3    | Understand the fundamental concepts of organization and management .               | U                |
| CO4    | Identify the key skills required for the contemporary management practice          | U, A             |

**\*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)**

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

## Module I

( hours of transaction 10)

Introduction to business organization. characteristics of business, nature and scope, trade, commerce and business. Ownership pattern in business organizations, sole- tradership, partnership, Joint Stock Company. Special form of business ownership. Franchising, licensing, leasing, E commerce.

## Module II

( hours of transaction 15)

Fundamentals of management- Development of management thought. Approaches to management- Classical, neo-classical and modern approach- Management process school, behavioral approach, system approach, contingency approach. Principles of management, contribution of Henry Fayol, scientific management, level of management, management and administration, management, art or science.

## Module III

( hours of transaction 10)

Functions of management. Planning and organizing. Nature and process of planning, scope, objectives, types of plans, Meaning and definitions. principles of organization, types. Line, line and staff, functional organization, organizational chart, structure

Staffing and directing- Staffing. Meaning, manpower planning, recruitment, sources, selection, process of selection, placement, transfer, promotion, career planning.

## Module IV

( hours of transaction 15)

Directing- Definition, principles, supervision, leadership, concepts, qualities of a good leader, types of leadership, autocratic, democratic and laissez fair leaders Communication, concept, process importance, formal and informal communication

Coordination and control. Coordination, definition, meaning. Coordination as the essence of management, principles of coordination. Controlling, definition and features, process, types of control, requirements of a good control system.

## Module V – Teacher specific

( hours of transaction 10)

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

### *MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

### *ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

Sample Questions to test Outcomes.

1. Discuss the features of sole proprietorship
2. Analyse the importance of planning in business
3. Identify the major source of recruitment
4. Discuss the recent trends in management
5. Explain the role of leader in a business group

**Books for References:**

1. Koontz, weihrich, Aryasri. Principles of management, TATA McGraw Hill, 2004
2. TN Chabra, Principles and practice of management. Dhanpath Rai and co.
3. Prasad L M Principles and practice of management. Sulthan Chand and sons New Delhi
4. James A. stoner, Edward Freeman, Daniel Gilbert, Management, PHI Learning. New Delhi 2007
5. P.C Tripathi.P.N Reddy. Principles of Management. Tata McGraw-Hill Publishing Company Ltd New Delhi.

**KU2DSCCOM102: E – COMMERCE**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| II       | DSC         | 100          | KU2DSCCOM102 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course introduces the concepts of E - Commerce. The course helps the students to understand the concepts of Electronic Commerce, its types, Security issues, payment systems and ethical, social and legal issues. Discuss the ethical, legal and social challenges.

**COURSE OUTCOMES**

| CO No. | Expected Outcome                                                       | Learning Domains |
|--------|------------------------------------------------------------------------|------------------|
| CO1    | Understand the meaning and concept, goals and objectives of e-commerce | U                |
| CO2    | Understand the latest trends in e-commerce.                            | U                |
| CO3    | Understand the opportunities in the e-commerce and online trading.     | U                |
| CO4    | Identify the threats and challenges in e-commerce and online marketing | U, A             |

**\*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)**

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

## Module I

(hours of transaction 10)

E- Commerce – M-Commerce - Features of E- Commerce – Different types of E – Commerce – Brief history and evolution – EDI – Growth of technology and challenges E- Commerce benefits and challenges.

## Module II:

(hours of transaction 10)

Major B2C models – Portal – E- tailer – aggregators – Market creator – Service provider -Major B2B models – E- Distributors – E – Procurement – Industry Consortia – Private industry networks – C2C models – online auctions –E- Governance –

## Module III

(hours of transaction 20)

E-Security: Information system Security – Security on the Internet – E-business Risk Management Issues – Information Security Environment in India. Legal and Ethical Issues : Cybers talking – Privacy is at Risk in the Internet Age – Phishing – Application Fraud – Skimming – Copyright – Internet Gambling

e-Payment Systems: Main Concerns in Internet Banking – Digital Payment Requirements – Digital Token-based e-payment Systems – Classification of New Payment Systems – Properties of Electronic Cash – Cheque Payment Systems on the Internet – Risk and e-Payment Systems – Designing e-payment Systems – Digital Signature – Online Financial Services in India - Online Stock Trading.

## Module IV

(hours of transaction 15)

Ethical issues in E – Commerce – Responsibility , Liability and Accountability – Privacy and information rights – Profiling and behavioral targeting – E- Commerce surveillance – Legal protection – Intellectual property rights – Copy rights – Online infringement of trademarks and dilution – public safety and welfare – Governance issues.

## Module V

( hours of transaction 5)

Teacher specific

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

## MODE OF TRANSACTION

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

## ASSESSMENT RUBRICS

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

Sample Questions to test Outcomes

1. Explain the meaning of e-commerce
2. Illustrate the differences between e-commerce and m-commerce
3. List out the benefits of EDI
4. Identify the major threats in online trading

**Books for References:**

1. E-Commerce – Business, Technology and Society – Kenneth C Laudon & Carol Guercio Traver
2. Milind Oka, E – Commerce, Everest Publishing House
3. C.V.S. Murty, E – Commerce, Himalaya Publishing House
4. Joshph, E -Commerce. An Indian Perspective, PHI
5. Samantha Shurely, E -Business with Net-Commerce:, PHI
6. W. Cheswick, Stevens, &Aviel Rubin : Fire Wall and Internet Security:, Addison-Wesley Professional

**KU2DSCCOM103: BUSINESS ETHICS**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| II       | DSC         | 100          | KU2DSCCOM103 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course provide basic knowledge of business ethics and values and its relevance in modern context. It enable the students know the importance of ethics in management and decision making process. This course give an insight on corporate governance practices in India and develop among students an awareness of Ethical and Moral issues concerning business.

**COURSE OUTCOMES**

| CO No. | Expected Outcome                                                                                     | Learning Domains |
|--------|------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the meaning and the importance of following ethics in business organizations.             | U                |
| CO2    | students to understand the importance of corporate governance to the stakeholders.                   | U                |
| CO3    | understanding of ethical issues in Marketing and Consumer Protection                                 | U                |
| CO4    | Identify the significance of ethical values in their professional life and HRM practices in business | A                |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I**

(Hours of transaction 10)

Business Ethics: Nature and Scopes Business Ethics: Nature, scope and purpose of ethics, Importance of Ethics & Moral standards, Factors influencing business ethics, Ethical Principles in Business.

**Module II**

(hours of transaction 15)

Ethics in Business: Ethics in Management, HRM, Marketing, advertising Business Ethics and customer relationship. Introduction to Corporate Social Responsibility. corporate social responsibility: Meaning, Evolution of corporate social responsibility. Common indicators for measuring business social performance. Reporting social responsibility measures in annual report

**Module III**

(hours of transaction 10)

Workplace Ethics: Introduction, Factors Influencing Ethical Behavior at work Ethical Issue: Business Relationships, Conflicts of Interest, Fairness and Honesty, Communications, Discrimination, Harassment, Importance of ethical Behavior at workplace

**Module IV**

(hours of transaction 15)

Indian Ethos: Need, Purpose & Relevance Indian Ethos: Need, purpose & relevance of Indian Ethos; Salient feature (Brain Stilling, Total Quality Mind, Intuition, Intellectual rational brain V/s Holistic-Spiritual Brain. Business ethics in India – Ethics training programme..

**Module V** Teacher Specific Module

Hours of transaction:10

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

**MODE OF TRANSACTION**

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

**ASSESSMENT RUBRICS**

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

**Sample Questions to test Outcomes**

- Write a short note on business ethics
- List out the importance of business ethics
- Analyse the role of corporate social responsibility in business
- Identify the factors that influencing business ethics

**References :**

S.S. Iyer - Managing for Value (New Age International Publishers, 2002)  
 S.K. Bhatia - Business Ethics and Managerial Values (Deep & Deep Publications Pvt.Ltd, 2000)  
 Velasquez – Business Ethics – Concepts and Cases (Prentice Hall, 6th Ed.)  
 Reed Darryl – Corporate Governance, Economic Reforms & Development (Oxford).  
 Mathur UC – Corporate Governance & Business Ethics (Mc Millan).  
 Human Values By : Prof. A.N. Tripathi New Age International  
 Laura P Hartman Abha Chatterjee - Business Ethics (Tata McGraw Hill, 2007)

**KU3DSCCOM201: FINANCIAL ACCOUNTING – I**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| III      | DSC         | 200          | KU3DSCCOM201 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to provide an insight in to the basics of Accounting Concepts and Principles to Prepare to Students to have the foot hold in Accounts The objective of this is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. After completing this course, student will have a solid understanding of accounting in today's world and gain comprehensive understanding of all aspects relating to financial statements, principles, procedures of accounting and their application to different practical situations.

**. COURSE OUTCOMES**

| CO No. | Expected Outcome                                                                                                                                     | Learning Domains |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the basic knowledge on of financial accounting and familiarize and develop an understanding on emerging trends in accounting and finance. | U                |
| CO2    | Understand the theoretical and practical knowledge of the basics of accounting.                                                                      | U                |
| CO3    | Acquire the ability to use the accounting system to record, classify, and summarize the data needed to solve a variety of business problems          | U,A              |
| CO4    | Apply the knowledge the knowledge of accounting for royalty, Consignment and Hire Purchase of accounting.                                            | A                |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    |      | ✓    | ✓    | ✓    |
| CO2                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    |      | ✓    | ✓    |      |

**Module I :** ( Hours of transaction:10 )

**Introduction to Accounting:** meaning and objectives of Accounting – Journal – Ledger – Trial Balance - Final Accounts of Sole Trading Concern – Manufacturing Account - preparation of Trading and Profit and Loss Accounts – preparation of Balance Sheet – Adjusting and Closing Entry.

**Module II :** ( Hours of transaction:10 )

**Royalty accounts:** meaning – minimum rent – short workings – recoupment of short workings – accounting procedures in the books of the parties- (sub lease not required)

**Module III:** ( Hours of transaction:20 )

**Accounts of Special Transactions:** Consignment Accounts – concepts – accounting treatment – cost price and invoice price – unsold stock – loss of goods - Hire purchase Accounting – meaning and objectives - ledger accounts in the books of Hire vendor and Hire Purchaser – Full Cash Price, Actual Cash Price and Interest Suspense Methods ((HP trading account not required) - interest calculations – ascertainment of Cash Price – repossession – Installment System (meaning only) - differences between Hire Purchase and Installment Systems.

**Module IV:** ( Hours of transaction:10 )

**Inland Branch and Departmental Accounts:** Accounts of dependent and independent branches – Debtors system, Stock and Debtors System (at cost price and invoice price) – Incorporation of branch Trial Balance in the books of H.O. - Preparation of consolidated accounts.

Accounts from Incomplete Records- Single Entry meaning - Methods of profit determination –Capital comparison method - Conversion method.

**Module V** Teacher Specific Module ( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

1. Describe the relevance of financial accounting
2. Identify the needs of accounting standards
3. Write a short note on Royalty account
4. List out the importance of Hire purchase accounting

**REFERENCE:**

- |                                                                  |                                             |
|------------------------------------------------------------------|---------------------------------------------|
| 1. Advanced Accounts. -                                          | M.C. Shukla and T.S. Grewal                 |
| 2. Advanced Accountancy -                                        | S.P. Jain & K.L. Narang.                    |
| 3. Advanced Accountancy -                                        | R.L. Gupta and M. Radhaswami                |
| 4. Advanced Accountancy -                                        | S.N. Mahewari                               |
| 5. Advanced Accountancy -                                        | Arulandam & Raman                           |
| 6. Advanced Financial Accounting -<br>Maheswari & S.K. Maheswari | Dr. B.D. Agarwal Financial Accounting -S.N. |

**KU3DSCCOM202: CORPORATE LAWS**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| III      | DSC         | 200          | KU3DSCCOM202 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This Course introduces the Indian Companies Act 2013. The course helps the students to understand various legal provisions governing the activities relate to formation, issue of securities, administration and winding up of joint stock companies in India.

**COURSE OUTCOMES**

| CO No. | Expected Outcome                                                                                                                                                               | Learning Domains |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the importance law in business and trade . Understand the legal provisions relating to procedure of incorporation of a Company and the legal position of a Promoter | U                |
| CO2    | Recognize the legal aspects of business transactions and corporate governance                                                                                                  | U                |
| CO3    | Explain the legal provisions that govern the issue of Prospectus and Allotment of Securities.                                                                                  | U,A              |
| CO4    | Identify the significance of business law in the sector of tax and govt policies                                                                                               | A                |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I**

( Hours of transaction:10 )

Companies Act 2013: Introduction to Company Law- Meaning, Nature and Features of Company- Types of Companies- Concept of Corporate Veil  
(5Hours)

**Module II**

( Hours of transaction:10)

Limited Liabilities Partnership Act 2008. Salient Features of LLP , Advantages and disadvantages of LLP ,Differences between: LLP and Partnership, LLP and Company ,Incorporation of LLP

**Module III**

( Hours of transaction:15 )

Prospectus and Allotment of Securities: Prospectus- Definition-Contents- Share Capital – Shares – Types of Shares- Debenture- Types of Debentures- Issue of Shares- Public Issue- Private Issue- Right issue and Bonus Issue- Preferential Allotment- Sweat Equity Shares- ESOP's- Issue and Redemption of Preference Shares-Transfer and Transmission of Shares. Dividend - Declaration and Payment of dividend

**Module IV**

( Hours of transaction:15 )

Management and Administration: Shareholders and Members- How to become a member- Register of Members- Meeting- Annual General Meeting- Extra ordinary General Meeting- Notice of Meeting- Quorum- Agenda - Chairman-Board of Directors: Powers and Duties of BoD- Directors- Types- Appointment- Qualification- Disqualification- Duties and Rights- Retirement.

**Module V**

Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

Sample Questions to test Outcomes

1. Explain Companies Act 2013

2. Write a short note on LLP
3. Analyse the role of prospectus in share issue
4. Illustrate the procedure for Annual General Meeting

**Books for Reference:**

1. CS Anoop Jain ,Advance Company Law, AJ Publications, New Delhi.
2. Dr. S M Shukla and K Jain, Company Law, Sahithya Bhavan Publications.
3. Dr.Divyesh Shah, Company Law, Himalaya Publishing House
4. Avtar Singh,Introduction to Company Law, EBC Explorer
5. Kuchhal M C &Kuchhal A, Corporate Law, SreeMavavir Book Depot
6. Kumar A, Corporate Law ,Taxmann Publication, New Delhi.
7. G K Kapoor & Sanjay Dhamija, Company Law/University Edition, 24<sup>th</sup> Edition, Taxmann, New Delhi.

**KU3DSCCOM203: MARKETING MANAGEMENT**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| III      | DSC         | 200          | KU3DSCCOM203 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

The objective of this course is to develop a basic understanding about the management concepts as well as of human in various managerial processes in organization. Marketing is the core of an operating business. It is an organizational philosophy and a set of guiding principles for interfacing with customers, competitors, collaborators, and the environment. Marketing entails planning and executing the conception, pricing, promotion, and distribution of ideas, goods, and services.

**. COURSE OUTCOMES**

| CO No. | Expected Outcome                                                                                   | Learning Domains |
|--------|----------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the fundamentals of marketing and relationship of marketing with other functional areas | U                |
| CO2    | Understand the impact of promotion and advertising.                                                | U                |
| CO3    | Analyse the concept of buyer behaviour and market segmentation                                     | U                |
| CO4    | Identify the major methods of sales promotion and pricing.                                         | A                |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**MODULE I**

( Hours of transaction:10 )

Fundamentals of Marketing – Role of Marketing – Relationship of Marketing with other functional areas – concept of marketing mix-marketing approaches – various Environmental factors affecting the marketing functions.

**MODULE II** ( Hours of transaction:10 ) **Integrated M.Com Program**

Consumer – Customer – Buying Process – Introduction to Buyer Behavior – Factors influencing buyer Behaviour, Market segmentation – Need and basis of Segmentation – Targeting – Positioning – CRM and Customer Satisfaction.

**MODULE III** ( Hours of transaction:15 )

The Product – Goods - Services – Ideas - Characteristics – benefits – Classifications – Consumer goods – Industrial goods- Difference between Consumer goods and Industrial goods -New Product Development process – Product life Cycle – Introduction, Growth, Maturity, Decline. Branding – Packaging & Labeling – Pricing – Meaning, Objectives and Types of Pricing.

**MODULE IV** ( Hours of transaction:15)

Physical Distribution: Importance – Channels of Distribution of consumer goods, Distribution of industrial goods and Distribution of Agricultural goods – Levels of channels: Zero level, one level, two levels and three level channel- Distribution issues-online Marketing-Green Marketing.

Promotion – Meaning, Objective, Types – A brief overview of Advertising – Different types of Advertising - Publicity – Public Relations – personal selling – Direct selling and Sales promotion– Dealer Promotion –Customer Promotion

**Module V** Teacher Specific Module ( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Explain the Objectives of Marketing Management.
2. Enumerate the stages of Product Life Cycle.
3. Describe the Marketing Mix for Service Industries
4. Explain Marketing and discuss its significance in the Modern World

**REFERENCE BOOKS**

Kotler, P. (2007). Marketing Management–The Millennium Edition Prentice Hall of India Private Limited. *New Delhi*, 35-8.

Pillai & Bagavathi, R. S. N. (1999). Marketing Management. *S. chand&Co. Ltd.*

Joshi, G. (2009). *Information Technology for retail*. Oxford University Press, Inc.. Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). *Marketing management: A strategic decision-making approach*. McGraw-Hill Higher Education.

Pradhan, S. (2011). *Retailing management: Text and cases*. Tata McGraw-Hill Education.

**KU3DSCCOM204: GOODS AND SERVICES TAX**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| III      | DSC         | 200          | KU3DSCCOM204 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

The course aims to familiarize the basics of Indirect Taxes and GST, and their legal and procedural aspects

**COURSE OUTCOMES**

| CO No. | Expected Outcome                                                                                                                          | Learning Domains |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the meaning and familiarize the concept of GST, its structure and GST Council                                                  | U                |
| CO2    | Understand constitutional framework of Taxation and the concept of direct and indirect taxes, Administration of Indirect taxation system; | U                |
| CO3    | Understand the procedural aspect of registration and Tax Invoice under GST                                                                | U                |
| CO4    | Analyze provisions regarding Input Tax Credit, its computation and payment of tax, TDS and TCS under GST                                  | A                |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    |      |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I: Concept of Indirect Taxes at a glance** (Hours of transaction:10)

Background; Constitutional framework of taxation; Concept of Direct and Indirect taxes – Features of indirect taxes - Indirect taxes in India; Pre-GST tax structure and its deficiencies; Administration of Indirect Taxation in India.

**Module II: Goods and Service Tax (GST)** (Hours of transaction:10)

GST Laws: An introduction including Constitutional aspects – Concept of GST – Goods - Service – Features of GST – Items kept out of GST - Advantages and disadvantages of GST. Structure of GST – Dual GST - CGST – SGST – UGST – IGST. GST Council – structure and functions. GST Network – Functions of GSTN – GSTIN - Rates of GST.

**Module III: Levy and Collection of GST** (Hours of transaction:10)

Taxable event – Supply of goods and services – Composite and Mixed supply – Charge of GST – Composition Scheme - Reverse charge mechanism - Interstate and Intra state supply - Place and Time of supply – Valuation of supply – Valuation rules – Methods of Valuation – Exemptions under GST.

**Module IV: Input Tax Credit and Payment of Tax** (Hours of transaction:20)

Meaning and components – Eligibility for taking ITC – Blocked Credits – Method of reversal of credit – Input tax credit in special circumstances – ITC in respect of goods sent for job work – Distribution of credit by Input Service Distributer (ISD) – Utilisation of Input Tax Credit - (Simple problems on GST calculation and ITC). Payment of tax, interest, penalty and other amounts – Interest on delayed payment of tax – TDS and TCS under GST

**Module V** Teacher Specific Module (Hours of transaction:10)

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                            | Marks |
|-------------------------|------------------------------------------------------------|-------|
| End Semester Evaluation |                                                            | 50    |
| Continuous Evaluation   |                                                            | 50    |
| a)                      | Test Paper- 1                                              | 10    |
| b)                      | Test Paper-2                                               | 10    |
| c)                      | Assignment                                                 | 5     |
| d)                      | Seminar                                                    | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any) | 20    |
| Total                   |                                                            | 100   |

## Sample Questions to test Outcomes

1. Explain the concept GST
2. Write a short note on GST council
3. Analyse the utilization of input tax credit in different aspects
4. List the different GST slab rate

**Books for Reference:**

1. H C Mehrotra & V P Agarwal : *Goods And Service Tax (G.S.T.)*. Sahitya Bhawan Publication, Agra.
1. Vinod K Singhania: *Students Guide to GST & Customs Law*, Taxman Publication
2. K M Bansal: *GST & Customs Law*. Taxman Publication, New Delhi
3. CA Raj K Agrawal: *Handbook on GST (Goods & services Tax)*, Bharat Law House Pvt. Ltd.
4. CA. Rohini Aggarawal & Neelam Goel: *Goods & Services Tax (GST) and Customs Law*, Sultan Chand & Sons (P) Ltd.
5. *GST – Bare Acts*

**KU4DSCCOM301: FINANCIAL ACCOUNTING – II**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| IV       | DSC         | 300          | KU4DSCCOM301 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to provide an insight in to the basics of Accounting Concepts and Principles to Prepare to Students to have the foot hold in Accounts The objective of this is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. Demonstrate knowledge and understanding of concepts, theories, laws, and practices in financial accounting and develop the skill of recording financial transactions and preparation of reports in accordance with various accounting standards

**. COURSE OUTCOMES**

| CO No. | Expected Outcome                                                                                                                                     | Learning Domains |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the basic knowledge on of financial accounting and familiarize and develop an understanding on emerging trends in accounting and finance. | U                |
| CO2    | Explain the about Depreciation and Government Accounting.                                                                                            | U                |
| CO3    | Identify the role of financial accounting in business organisations                                                                                  | U                |
| CO4    | Apply the knowledge of accounting practices in Banking and Insurance industries which includes Insurance claims.                                     | A                |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| CO2                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    | ✓    | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    |      |      | ✓    | ✓    | ✓    |

**Module I.**

(hours of transaction 10)

Valuation of Shares : Valuation of Shares -Need for valuation -Methods of valuation Asset backing -Yield methods.

**Module II.**

(hours of transaction 15) Integrated M.Com Program

Accounting Standards : International and Indian Accounting Standards -Importance and need -Arguments for and against Standards -Steps in formulation of Accounting Standards  
-Accounting Standard Board -Constitution -Indian Accounting Standards.

**Module III.**

(hours of transaction 15)

Accounting for Specialised type of Business : Voyage accounts -Investment accounts Farm accounts. Accounting for Price level changes : Methods -CPP and CCA methods.

Human Resources Accounting : Meaning and importance -Methods -Replacement Cost  
-Opportunity Cost -Historical Cost

**Module IV**

(hours of transaction 10)

Government Accounting : General Principles -Special features -Comparison with Commercial Accounting -Public Accounts Committee

Insurance Claims : Computation of Fire Claims -Loss of Stock -Consequential Loss Policy.

**Module V Teacher Specific Module**

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

**Sample Questions to test Outcomes**

- Describe the relevance of financial accounting
- Identify the needs of accounting standards
- Write a short note on Public Accounts Committee
- List out the importance of Govt accounting

**REFERENCE:**

- |                           |                                                  |
|---------------------------|--------------------------------------------------|
| 7. Advanced Accounts. -   | M.C. Shukla and T.S. Grewal                      |
| 8. Advanced Accountancy - | S.P. Jain & K.L. Narang.                         |
| 9. Advanced Accountancy - | R.L. Gupta and M. Radhaswami                     |
| 10.                       | Advanced Accountancy - S.N. Mahewari             |
| 11.                       | Advanced Accountancy - Arulandam & Raman         |
| 12.                       | Advanced Financial Accounting - Dr. B.D. Agarwal |
| Accounting -              | S.N. Maheswari & S.K. Maheswari                  |

**KU4DSCCOM302: HUMAN RESOURCES MANAGEMENT**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| IV       | DSC         | 300          | KU4DSCCOM302 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This Human Resource Management course serves as a topical introduction to the role of human resources in a public organization. This course presents an overview of issues and applications of human resource management and relates them to public management. The course will focus on current trends, common approaches to strategic HR planning and the influence of organizational culture

**COURSE OUTCOMES**

| CO No. | Expected Outcome                                                                                                                            | Learning Domains |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | understand the different aspects of managing human resources in an organization.                                                            | U                |
| CO2    | understand and appreciate the importance of the human resources of the organisation                                                         | U                |
| CO3    | Develop basic knowledge and skills required for the acquisition, development and retention of human resources                               | U,A              |
| CO4    | Students can apply the basic methods and techniques of HRM and them with the application of the HRM tools in real world business situations | A                |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    | ✓    |      | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    |      |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |

**Module I**

( Hours of transaction:10 )

Introduction to Human Resource Management—Importance--scope and objectives of

HRM. Evolution of the concept of HRM- Approaches to HRM- Personal Management Vs Integrated M. Com Program  
 Human Resource Management-HRM and competitive advantage- Traditional Vs Strategic  
 Human Resource Management - E-HRM - Operational E-HRM - Relational E-HRM -  
 Transformational E-HRM.

## Module II

( Hours of transaction:15 )

Human resource planning, Recruitment and selection—Job analysis---process of job analysis job discretion- job specification-- methods of job analysis-- Conventional Vs strategic planning—job evaluation—Recruitment--source of recruitment-methods.

## Module III

( Hours of transaction:10 )

Placement, Induction and Internal mobility of human resource. Training of employees—need for training-objectives- approaches --methods-training environment- areas of training Training evaluation.

## Module IV

( Hours of transaction:15 )

Performance appraisal and career planning. Need and importance- objectives process methods and problems of performance appraisal- . Concept of career planning –features methods –uses career development

Compensation management and grievance redressal. Compensation planning objectives Wage systems- factors influencing wage system-. Grievance redressal procedure-discipline approaches-punishment-essentials of a good discipline system. Labour participation in management.

## Module V Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

### MODE OF TRANSACTION

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

### ASSESSMENT RUBRICS

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

Sample Questions to test Outcomes

1. Define HRM
2. Illustrate the different sources of recruitment
3. Explain the importance of job analysis
4. Demonstrate the need for training in an organization

**References:**

1. Human Resource Management- Text and Cases-- VSP Rao
2. Human Resource Management – Pravin Durai
3. Human Resource Management—Snell, Bohlander
4. Personal Management and Human Resources—VenkataRatnam .Srivasthava.
5. A Hand Book of Personnel Management Practice—Dale Yolder

**KU4DSCCOM303: FINANCIAL MANAGEMENT**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| IV       | DSC         | 300          | KU4DSCCOM303 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

The course aim to familiarize the learners with the principles and practices of financial management

**COURSE OUTCOMES**

| CO No. | Expected Outcome                                                                              | Learning Domains |
|--------|-----------------------------------------------------------------------------------------------|------------------|
| CO1    | Explain the concept and fundamental factors related to the Financial Management               | R,U              |
| CO2    | Describe the various capital structure theories, factors affecting capital structure decision | U,A              |
| CO3    | Develop skill for computing various types of leverages                                        | U, An            |
| CO4    | Apply capital budgeting techniques for taking business decisions.                             | A                |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I: Introduction**

( Hours of transaction:10 )

Financial Management – Meaning and Definition - Evolution of Financial Management – Traditional v/s Modern approaches- Objectives of financial management - Scope of Financial Management - Risk & return trade-off; Time value of money; Financial Decisions.

**Module II: Cost of Capital**

( Hours of transaction:10 )

Cost of Capital- Meaning, significance- Classification of cost - Determination of cost of capital – Computation of cost of debt: cost of irredeemable and redeemable debt – cost of preference capital – cost of equity capital: Dividend yield, Dividend yield plus growth in dividend, Earning price ratio, CAPM methods – cost of retained earnings – weighted average cost of capital.

**Module III: Investment Decision**

( Hours of transaction:15 )

Investment Decision – Capital budgeting –meaning and importance of capital budgeting - Capital budgeting process – Capital Budgeting techniques; Non-Discounting methods – Payback period method, Accounting Rate of Return (ARR); Discounting methods – Net Present Value (NPV), Profitability Index, Internal Rate of Return (IRR) - Capital rationing- Limitations of capital budgeting.

**Module IV: Financing Decision**

( Hours of transaction:15 )

**a) Capital Structure**– Meaning and importance - optimum capital structure – Theories of Capital structure; Net Income (NI), Net Operating Income (NOI), Traditional and Modigliani and Miller (MM hypothesis) theories. Factors determining capital structure – Capital gearing. (Theory Only)

**b) Leverage**– Meaning, Types of leverage – Financial, Operating and Combined leverages – Computation of degree of Leverages. EBIT – EPS Analysis. (Simple problems only).

**Module V Teacher Specific Module**

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

## ASSESSMENT RUBRICS

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Explain the concept financial management
2. Demonstrate the calculation of IRR
3. Write a short note on NPV

**Books for References:**

1. Eugene F. Brigham and Michael C. Ehrhardt, Financial Management : Theory and Practice, CENGAGE Learning Custom Publishing, 15<sup>th</sup> Edition
2. Eun, C. S, Resnick, B. G., International Financial Management, Mc Graw Hill Education
3. Srivastava, R. M., Financial Management & Policy: Global Perspective, Himalaya Publishing House
4. Prasanna Chandra, Financial Management, Mc Graw Hill Education
5. I.M. Pandey, Financial Management, Vikas Publishing House
6. S.N. Maheswari, Financial Management, Sultan Chand and Sons
7. M.Y. Khan and P.K. Jain, Financial Management: Text, Problems and Cases, Mc Graw Hill Education
8. Ravi M. Kishore, Financial Management: Theory, Problems and Cases, Taxmann
9. Kohok, M. A., Advanced Financial Management, Everest Publishing House

**KU4DSCCOM304: CORPORATE ACCOUNTING**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| IV       | DSC         | 300          | KU4DSCCOM304 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to develop the basic knowledge of the corporate accounting and to learn accounting for shares, accounting for amalgamation, to learn techniques for preparation of financial statements of companies.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                                                                                  | Learning Domains |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Demonstrate a comprehensive understanding of the aims, characteristics principles, and variables of corporate accounting                                                                          | R,U              |
| CO2    | Demonstrate a comprehensive understanding of the various components of various forms of corporate accounts and transactions                                                                       | R,U,A            |
| CO3    | Define and differentiate between skill, technique, and style in amalgamation and absorption,                                                                                                      | R,U,A            |
| CO4    | Demonstrate a comprehensive understanding of preparing final accounts, Adjustments Relating to Preparation of Final Accounts, Profit and Loss Account and Balance Sheet and financial statements. | A, AN,E,C        |

**After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)**

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I: Accounting for Share Capital**

( Hours of transaction:10 )

Share Capital - Meaning - Issue of Shares - At Par -At Premium - At Discount –Under Subscription - Over Subscription - Calls in Arrear – Calls in Advance - Forfeiture and Re issue of Shares.

**Module –II: Valuation Shares**

( Hours of transaction:15 )

Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method

**Module III: Accounting for Amalgamation and Internal reconstruction**

( Hours of transaction:10 )

Forms of amalgamation and its motive, Types of Amalgamation, Purchase consideration methods - Methods of amalgamation, Internal reconstruction and its accounting treatment, Difference between internal and external reconstruction.

**Module IV: Company Final Accounts**

( Hours of transaction:15 )

Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet

**Module V Teacher Specific Module**

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

- Explain the term share capital
- Analyse the procedure for amalgamation of a company

Books for References:

1. M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S.Chand and co., New Delhi
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi
3. S.N. Maheshwari and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi
4. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
5. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi Integrated M.Com Program
6. Gupta, R.L. & Radhaswamy, M., Advanced Accounts, Sultan Chand & Sons, New Delhi.

**KU4SECCOM201: COMPUTERISED ACCOUNTING**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| IV       | SEC         | 200          | KU4SECCOM201 | 3       | 45          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 10                              | 35                    | 45       | 50                 | 50* | 100   | 2 Hours Practical       |

\* ESE for 50 marks only on the practical aspect, which includes practical records and viva. No theory examination in ESE

**Course description**

This course is designed to develop theoretical and practical knowledge for application of software in business. This course helps the students to enhance the software skill in office packages and computerized accounting.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                   | Learning Domains |
|--------|------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the basics of computerized accounting, MS office software, tally , excel and other presentation software.               | R,U              |
| CO2    | Demonstrate a comprehensive understanding of the various components of accounting software and familiarize with presentation tools | R,U,A            |
| CO3    | Develop skill to prepare financial accounts using Accounting software and prepare, edit and handle office documents.               | R,U,A            |
| CO4    | Apply computer software to take business decisions. Develop skill to critical evaluation and application of accounting software.   | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I** (Hours of transaction:10 )

Working with Word processor - Basic Menus - Document Creation - Table - Mail Merge. Presentation tool: Basics- Slide preparation - Animation - Transitions - Slideshow- Designing a Database - Basis -Applications- Creating a new database, table, form, query- creation of report.

**Module II** (Hours of transaction:10 )

Spread Sheets - Basics - Applications- Working with spread sheets-Working with Cell and Cell Addresses - Cell formatting options - Elements of Chart - Categories - Create and Edit Chart - Working with Different Charts: Bar, Line and Pie Charts.

**Module III** (Hours of transaction:10 )

Advanced Uses of Spreadsheet: Use of Formulae and Functions – Logical: AND, IF, NOT, OR, TRUE - Financial: DB, FV, IPMT, IRR, NPV, PMT and PV – Statistical: AVERAGE, COUNT, COUNTIF, MAX, MIN, MEDIAN, MODE, Standard Deviation - Mathematical: PRODUCT, SQRT, SUM, SUMIF - Pivot Tables - Data Consolidation

**Module IV** (Hours of transaction:20 )

Introduction to Computerized Accounting: Basics- Features -Advantages -Tally - Technological advantages of tally- Tally Screen components -Creation of Company- selecting a company - altering/ modifying company creation details - Deleting a company - F 11 Features - F 12 Configuration.-Creating Single &Multiple Ledger -Creation of Primary Account Groups - displaying, altering and deleting account groups and ledgers - Accounting vouchers-Trial Balance - Profit and Loss Account - Balance Sheet. Creating- Displaying, Altering and Deleting Cost Categories and Cost Centers - Budgets - Bank reconciliation statement -Creating TDS voucher types - TDS reports - GST terminologies - Ledgers and vouchers pertaining to GST - Ledger Creation - Creation of CGST, Input SGST –Input IGST- GST reports.

**Module V Teacher Specific Module** (Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

## ASSESSMENT RUBRICS

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Explain the term spreadsheet
2. Identify function key contra entry
3. Prepare a spread sheet for budget presentation

**Books for Reference:**

1. Microsoft Office 2019 for Dummies, Want Wallace, Wiley India Pvt Ltd
2. Tally Essential Level 1, Tally Education Pvt Ltd., Sahaj Enterprises, 2021
3. Viescas, John L and Conrad Jeff , Microsoft Office Access 2013 Inside Out.

**KU5DSCCOM305: OPERATIONS RESEARCH**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| V        | DSC         | 300          | KU5DSCCOM305 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to provide in depth knowledge about Operations research and to acquaint the students some common operations Research Tools for various Business decision situations

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                            | Learning Domains |
|--------|-----------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the basics of operations research and the aims, characteristics principles, and variables of operations research | R,U              |
| CO2    | Demonstrate a comprehensive understanding of the various components of various forms operations research                    | R,U,A            |
| CO3    | Develop and apply the different assignment and queuing techniques of operations research                                    | ,U,A             |
| CO4    | Demonstrate a comprehensive understanding and skill for preparing operational research tools                                | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**MODULE - I**( Hours of transaction:10 ) **Integrated M.Com Program**

Operations Research: Meaning – Models – Scope – Phases – Limitations – Operation Research and Decision-making – Linear Programming Problem: Formulation of L.P.P. – Solution to an L.P.P. – Graphical Method, simplex method, BIG – M Method.

**MODULE – II**

( Hours of transaction:10 )

Transportation Problem: Solving T.P. By North West Corner Rule, Least Cost Method and Vogel's Approximation Method, Modi method.

**MODULE - III**

( Hours of transaction:15 )

Inventory Control: Categories of Inventory – Reasons for carrying inventory – costs and terms associated with Inventory – Deterministic and Probabilistic Inventory Problem.

**MODULE - IV**

( Hours of transaction:15 )

Assignment Problem: Solving Assignment Problem- Travelling Salesman Model – Maxima & Minima Method – Hungarian Method, Game theory.

Replacement Decisions: Replacement of Equipment that deteriorates gradually – Replacement of Equipment that fails suddenly – PERT, CPM.

**Module V Teacher Specific Module**

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

Sample Questions to test Outcomes

**REFERENCES**

KANTI SWARUP, P.K. GUPTA AND MAN MOHAN, Sultan Chand & Sons  
 Quantitative Techniques for Decision Making – ANAND SHARMA, Himalaya Publishing House  
 Quantitative Techniques – C.R. KOTHARI, Vikas Publishing House.

**KU5DSCCOM306: BANKING AND INSURANCE**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| V        | DSC         | 300          | KU5DSCCOM306 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course aims to make the students understand the structure of banking industry, to become aware of banker and customer relationship, innovations in banking sector and also to have an overview of insurance industry.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                                                                                                                                  | Learning Domains |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the meaning and functions of banking and insurance sector                                                                                                                                                                              | R,U              |
| CO2    | Demonstrate a comprehensive understanding of the various sectors of banking activities , functions of banking and insurance, components of various forms accounts and transactions                                                                | R,U,A            |
| CO3    | Define and differentiate between banking functions and financial functions. Develop the skill for analyse banking policies and strategies                                                                                                         | R,U,A            |
| CO4    | Apply the comprehensive understanding for calculating insurance risk and calculation of claim. Demonstrate the skill in preparing the survey reports for insurance claim. Identify the latest technological development in banking and insurance. | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    | ✓    | ✓    |      |      |      |
| CO3                                | ✓    |      | ✓    | ✓    | ✓    | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I: Banking**

( Hours of transaction:10 )

Introduction – Objectives- Structure–Scheduled and Non Scheduled - Commercial banks - Banking and Non-banking functions - Credit creation – Co-operative Banks - Functions - New generation banks (An Overview only) - Central Bank – RBI – Functions – Monetary and Non-Monetary - Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer- (RTGS, NEFT, IMPS) – SWIFT - Core Banking – Retail Banking – Universal Banking - ATM Cards, Debit Cards, Smart Cards.

**Module II: Banker and Customer**

( Hours of transaction:10 )

Banker – Customer – Definition and Features – Relationship – General and Special - Opening, Operation and Closing of Bank Accounts – Procedure for opening bank account – Nomination – KYC Norms - Types of Deposit Account – Pay in Slip Book, Cheque Book, Pass Book – Cheque – Features – Crossing – Endorsement– Closing of account – Procedure – Circumstances- Banking Ombudsman

**Module III: Loans and Advances**

( Hours of transaction:10 )

Principles of Lending – Types of Borrowings – Loans, Overdraft, Cash Credit, Discounting of Bill of Exchange – Secured and Unsecured Advances – Creation of Charge – Lien, Pledge, Mortgage, Hypothecation, Assignment, Guarantee

**Module IV: Concept of Insurance and Types of Insurance** ( Hours of transaction:20 )

Introduction to Insurance - Risk and Uncertainty – Meaning – Types of Risk – Insurance - Concept - Nature – Functions - Importance - Principles of Insurance Contract – Re insurance – Double insurance - Insurance documents- Proposal form, Cover note, Certificate of Insurance, Endorsement, Renewal Notice, Claim form, Survey Report - Insurance and IRDA: IRDA Act - Provisions, Duties, Powers and Functions of IRDA - Insurance Ombudsman

Types of Insurance – Life Insurance – Features – Principles - Types of life insurance policies – Term insurance – Whole life insurance and its variants – Endowment insurance and its variants – Annuities - Pension plans – Health insurance – General Insurance - Features – Principles – Types – Fire, Marine, Motor insurance, Personal accident insurance, Liability insurance

**Module V** Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Explain the concept banking
2. Enumerate the recent development in banking
3. Identify the importance of digital banking
4. Prepare a sample insurance survey report

**Books for Reference:**

1. Shekhar, K C. “Banking Theory and Practice”, Vikas Publishing House Pvt. Ltd.
2. Agarwal, O.P., “Banking and Insurance”, Himalaya Publishing House
3. Varshney, P.N., “ Banking Law and Practice”, Sultan Chand and Sons
4. Bhole, L.M:Indian Financial System – Chung Publications, Allahabad.
5. Gupta, S.B. :Monetary Economics, S. Chand & Company, New Delhi
6. Gupta, P. K, Insurance and Risk Management, Himalaya Publishing House
7. George Rejda, Principles of Risk Management and Insurance, Pearson Education.

**KU5DSCCOM307: MANAGEMENT ACCOUNTING**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| V        | DSC         | 300          | KU5DSCCOM307 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course designed to enable the students to get knowledge about the various techniques of Management accounting. It aims to develop practical skill in management accounting and practices suitable for modern business

**. COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                         | Learning Domains |
|--------|------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Demonstrate a comprehensive understanding of the aims, characteristics principles, and variables of management accounting                | R,U              |
| CO2    | Demonstrate a comprehensive understanding of the various components of various forms management accounts, ratio calculations and budgets | R,U,             |
| CO3    | Application of skill, technique, and style in the preparation and presentation of different types of budgets.                            | R,U,A            |
| CO4    | Demonstrate a comprehensive understanding of preparing fund flow statements and management reporting.                                    | A, AN,E          |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module 1: Introduction to Management Accounting (Hours of transaction 10)**

Meaning- Definition, Nature, Need, Objectives, Uses, Scope of Management Accounting - Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting- Limitations

**Module 2: Analysis and Interpretations of Financial statements (Hours of transaction 15)**

Financial Statements: Concept- Objectives - Importance - Limitations - Financial Statements Analysis and Interpretation: Types of Analysis - Tools of Analysis - Comparative Financial Statements, Common- size Financial Statements, Trend Analysis - Accounting Ratios – Classification - Fund Flow and Cash Flow Statement –Preparation - Difference between Cash Flow and Fund Flow Statement - Management Reporting – Kinds of Reports - Requisites of a Good Reporting System - Enterprise Resource Planning and its impact on Management Accounting

**Module 3: Budgetary Control (Hours of transaction 10)**

Budget, Budgeting and Budgetary Control - Meaning, Advantages - Installation of budgets (Steps) - Types of Budget - Preparation of Flexible Budgets, Purchase Budget, Production Budget, Sales Budget, Cash Budget - Limitations of Traditional budgeting - Zero Base Budgeting - Difference between Traditional Budgeting and Zero Base Budgeting

**Module 4: Marginal Costing (Hours of transaction 15)**

Meaning - Definition -Features - Cost Volume Profit Analysis- Break Even Point (Graphical and Algebraic) - Angle of Incidence - Contribution - P/V Ratio –Margin of Safety - Managerial uses of Marginal Costing - Price fixation, Make or buy decisions, Key or Limiting factor, Accepting/rejecting special orders, selection of suitable product mix, desired level of profit, alternative methods of production, evaluation of performance, Operate or shut down.

**Module V Teacher Specific Module (Hours of transaction:10 )**

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

## ASSESSMENT RUBRICS

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Define management accounting
2. Explain the steps in the preparation of purchase budget
3. Identify the importance of break even point

**Books for Reference:**

1. Murthy A &Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Charles T. Horngren & Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. &Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
5. B.S. Raman, Management Accounting: United Publishers.
6. Khan, M. Y and Jain, P. K. - Management Accounting : Tata Mcgraw Hill Publishing Co Ltd.
7. S.N. Maheswari -A Textbook of Accounting for Management. Vikas Publishing House.

**KU5DSCCOM308: BUSINESS ANALYTICS**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| V        | DSC         | 300          | KU5DSCCOM308 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is intended to expose students to the latest tools of Business Analytics and applying those tools for effective decision making. Understand and articulate a business problem and convert it into a viable Analytics question Apply Data visualization for exploratory analysis and communicate effectively to diverse audience.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                                                                                                                                   | Learning Domains |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the and develop the basic awareness and Knowledge of Business Analytics                                                                                                                                                                 | R,U              |
| CO2    | Demonstrate data visualization for exploratory analysis and communicate effectively to diverse audience. Evaluate various analytical approaches and select the most appropriate for the given problem                                              | R,U,A,E          |
| CO3    | Apply the knowledge of technical skills in descriptive and predictive modelling to support business decision-making                                                                                                                                | R,U,A            |
| CO4    | Apply the basic concepts of analytics to the business scenarios and extend the knowledge about future trends in business analytics. To interpret the analytics methodology. Assess the relevance and effectiveness of business analytics solutions | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

**Mapping of Course Outcomes to PSOs**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | ✓    | ✓    |      | ✓    | ✓    | ✓    |
| CO2 | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3 |      | ✓    | ✓    |      |      | ✓    |
| CO4 | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |

**Module I**

(Hours of transaction:10)

**Introduction to Business Analytics:** Concept of analytics, Types of Analytics, Application fields - Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, organization and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business & Society

**Module II**

(Hours of transaction:10)

**Analytics Methodology:** Introduction to Analytics Methodology, preparing objectives & identifying data requirements, Data Collection, Understanding data, Data preparation – Data Cleansing, Normalisation, Data preparation, Data Blending, Data Modelling, Evaluation & feedback

**Module III**

(Hours of transaction:15)

**Visualisation of Data:** Introduction, Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distributions, Relative Frequency Measures of Central Tendency and Dispersion; Box Plot; Basic probability concepts, conditional probability, Probability distributions, Continuous and discrete distributions, sequential decision making.

**Module IV**

(Hours of transaction:15)

**Business Analytics Future Trends:** Role of Artificial Intelligence in Business, Machine Intelligence, Competitive Intelligence, Text Mining, Web Analytics (Web content mining, Web usage mining, Web structure mining), Role of Intelligent Agents in e-business, e-commerce, m-commerce, Location Analytics, Intelligent Agent in search & retrieval, Personalization and Comparison), Social Networking Analysis, Ethical and Legal considerations in Business Analytics

**Module V**

Teacher Specific Module

(Hours of transaction:10)

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/

/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Define business analytics
2. Explain the importance of data in business
3. List out the methods of data visualization
4. Elaborate the role of business data analytics in business decision making

**Reference Books:**

- Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8<sup>th</sup> Edition, John Wiley & Sons, 2007
- Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
- Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009

**KU5DSECOM301: DATA SCIENCE**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| V        | DSE         | 300          | KU5DSECOM301 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**\* ESE Duration: 2 hours for theory and 3 hours for Lab**

**Course Description:** The data science course provides a comprehensive overview of the interdisciplinary field, covering fundamental concepts such as data acquisition, preprocessing, statistical analysis, and visualization, as well as advanced techniques like big data processing and deep learning. Students gain hands-on experience with programming languages like Python and R, exploring real-world applications across various domains. Emphasis is placed on ethical considerations and responsible AI practices. By course end, students are equipped to tackle complex data challenges and drive innovation in data-driven industries.

**Course Objectives:**

- To demonstrate proficiency with statistical analysis of data.
- To develop the ability to build and assess data-based models.
- To execute statistical analyses and interpret outcomes.
- To apply data science concepts and methods to solve problems in real-world contexts and will communicate these solutions effectively.

**Course Outcomes:**

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

| SL # | Course Outcomes                                                                                                                    |
|------|------------------------------------------------------------------------------------------------------------------------------------|
| CO1  | Demonstrate proficiency with statistical analysis of data.                                                                         |
| CO2  | Develop the ability to build and assess data-based models.                                                                         |
| CO3  | Execute statistical analyses and interpret outcomes.                                                                               |
| CO4  | Apply data science concepts and methods to solve problems in real-world contexts and will communicate these solutions effectively. |

### Mapping of COs to PSOs

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

### COURSE CONTENTS

**Module 1:** Introduction: Introduction data acquisition, data preprocessing techniques including data cleaning, selection, integration, transformation and reduction, data mining, interpretation. (10 hours)

**Module 2:** Statistical data modeling: Review of basic probability theory and distributions, correlation coefficient, linear regression, statistical inference, exploratory data analysis and visualization. (15 hours)

**Module 3:** Predictive modeling: Introduction to predictive modeling , decision tree, nearest neighbor classifier and naïve Baye's classifier, classification performance evaluation and model selection. (25 hours)

**Module 4:** Descriptive Modeling: Introduction to clustering, partitional, hierarchical, and density-based clustering (k-means, agglomerative, and DBSCAN), outlier detection, clustering performance evaluation. Association Rule Mining: Introduction to frequent pattern mining and association rule mining, Apriori algorithm, measures for evaluating the association patterns. Text Mining: Introduction of the vector space model for document representation, term frequency-inverse document frequency (tf-idf) approach for term weighting, proximity measures for document comparison, document clustering and text classification. (30 hours)

**Module X:** Deep Learning, Ensemble Learning, Time Series Analysis, Anomaly Detection, Reinforcement Learning, (15 hours)

### **Core Compulsory Readings**

1. W. McKinney, Python for Data Analysis: Data Wrangling with Pandas, NumPy and iPython, 2nd Ed., O'Reilly, 2017.

### **Core Suggested Readings**

1. P. Tan, M. Steinbach, AKarpatne, and V. Kumar, Introduction to Data Mining, 2nd Ed., Pearson Education, 2018.
2. G James, D Witten, T Hastie and R Tibshirani, An Introduction to Statistical Learning with Applications in R, Springer Texts in Statistics, Springer, 2013.
3. G. Golemund, H. Wickham, R for Data Science, 1st Ed., O'Reilly, 2017.

### **TEACHING LEARNING STRATEGIES**

- Lecturing, Demonstration, Digital Learning, Team Work

### **MODE OF TRANSACTION**

- Lecture, Seminar, Discussion

### **ASSESSMENT RUBRICS**

Refer to section 7 of FYIMP- Computational Science - Scheme and Syllabus for the 4 credit courses with 2 Credit Theory + 2 Credit Practical

### **Sample Questions to test Outcomes**

1. What are the main steps involved in data preprocessing, and why is it crucial in the data analysis process?
2. Explain the difference between data cleaning, integration, transformation, and reduction, providing examples of each.
3. How does exploratory data analysis<sup>53</sup> help in understanding the underlying

patterns and relationships within a dataset? Provide examples of visualization techniques used in exploratory data analysis.

4. Discuss the role of linear regression in statistical data modeling, including its assumptions, interpretation of coefficients, and applications in real-world scenarios.
5. Compare and contrast decision tree, nearest neighbor classifier, and naïve Bayes classifier in terms of their underlying principles, advantages, and limitations.
6. Explain the process of model selection and performance evaluation in predictive modeling. What are some common metrics used to evaluate classification models?
7. Describe the main types of clustering algorithms (partitional, hierarchical, and density-based) and discuss their respective strengths and weaknesses.
8. How does the Apriori algorithm work in frequent pattern mining, and what are the key measures used to evaluate association patterns? Provide examples of real-world applications of association rule mining.

## KU5DSECOM302: FINANCIAL MARKETS AND INSTITUTIONS

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| V        | DSE         | 300          | KU5DSECOM302 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

## Course description

This course is designed to familiarize the students about the financial markets and institution around the world. It provide an idea about the various investment avenues, functioning of stock exchanges, and factors to be considered before making investments.

## COURSE OUTCOMES

| CO No. | Expected outcome                                                                                             | Learning Domains |
|--------|--------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the concept of investment and various alternatives of investment.                                 | R,U              |
| CO2    | Familiarize the functioning of stock exchanges. Know the money market instruments and credit rating services | R,U,             |
| CO3    | Understand the Mutual Fund and its schemes. Develop interest in investment opportunities                     | R,U,A            |
| CO4    | Compute the value of Equities and Bonds                                                                      | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO3                                | ✓    | ✓    | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |

**Module I**

( Hours of transaction:10 )

An Overview of Financial Markets; Financial Markets – Nature – Functions – Money market – Capital market – Markets for derivatives – working of stock exchange in India – NSE and BSE – Role of SEBI – Major international stock markets.

**Module II**

( Hours of transaction:15 )

Capital Market - Meaning – Primary Market - Secondary market - Stock Exchanges – Functions – Regulatory Frame work - Listing – Participants in Stock markets – Demutualisation of Stock Exchanges – Over The Counter Exchange of India (OTCEI) – National Stock Exchange of India (NSE) – BSE – Stock Market Indices – Sensex & Nifty – Depositories - National Securities Depository Ltd (NSDL) – Central Depository Services Ltd (CDSL) - Trading system (Manual & Online) in stock exchanges – Trading and Settlement Procedure – types of orders — Margin trading.

**Module III**

( Hours of transaction:12 )

Financial instruments – issue of financial instruments – Primary issue, book building process, private placement, offer for sale, buy back of shares – various innovative financial instruments, bitcoin, crypto currency etc. Mutual Fund – Meaning – Advantages – Mutual Funds in India – Historical background – types of Mutual fund schemes - Net Asset Value – Regulation of Mutual Fund companies – Association of Mutual Funds in India (AMFI).

**Module IV**

( Hours of transaction:13 )

Money market – Meaning – features- Money market instruments- Call money – Commercial Bill – Treasury Bill - Certificate of Deposits – Commercial Paper – Credit rating – Meaning – Functions – Credit Rating Information Services of India Limited (CRISIL) – Investment Information and Credit Rating Agency of India Ltd. (ICRA) -Credit Analysis and Research Ltd. (CARE).

**Module V**

Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                            | Marks |
|-------------------------|------------------------------------------------------------|-------|
| End Semester Evaluation |                                                            | 50    |
| Continuous Evaluation   |                                                            | 50    |
| a)                      | Test Paper- 1                                              | 10    |
| b)                      | Test Paper-2                                               | 10    |
| c)                      | Assignment                                                 | 5     |
| d)                      | Seminar                                                    | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any) | 20    |
| Total                   |                                                            | 100   |

Sample Questions to test Outcomes

1. Explain money market
2. Analyse the role of SEBI in stock market
3. List out the different investment opportunities
4. Enumerate the role of NSDL

**Books for Reference**

1. Security Analysis & Portfolio Management: P havathy Pandyan, Vikas Publishing House, Pvt. Ltd).
2. Investment Analysis & Portfolio Management: Prasanna Chandra, Tata McGraw Hill.
3. Investment Management: Bhalla, V. K, Sulthan Chand Publishers.
4. Financial Institutions and Markets; L M Bhole, McGraw Hill publishers
5. Marketing of Financial Services; V.A. Avdhani, Himalaya Publishing House.
6. Security Analysis and Portfolio Management: Avadhani, V. A, Himalaya Publishing House.

**KU5DSECOM303: CONSUMER BEHAVIOUR**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| V        | DSE         | 300          | KU5DSECOM303 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to develop an understanding of underlying concepts and issues in Consumer behavior in marketing. Understand the conceptual foundations of consumer buying behavior and create awareness of the theories of motivation and perception as applied in consumer behavior, and acquaint with the communication and consumer decision making

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                       | Learning Domains |
|--------|--------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Explain the concept of Consumer Behaviour & describe Consumer research process in detail.              | R,U              |
| CO2    | Evaluate the factors affecting consumer behaviour in detail and analyze the consumer decision process. | U,A              |
| CO3    | Assess the impact of consumer's motivation, personality on the buying behaviour                        | R,U,A            |
| CO4    | To impart the basic knowledge of consumer protection rights.                                           | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I:**

Introduction to Consumer Behaviour Definition, Nature, Scope, Consumer Behaviour's Applications in Marketing, Consumer research process –Defining Research Objectives, Collecting & Evaluating Secondary Data, Primary Research Design, Collecting Primary Data, Analyzing Data & Report Preparation.

**Module II:**

Factors affecting Consumer Behaviour Factors influencing Consumer Behaviour– External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family, Internal Influences– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.

**Module III:**

Consumer Decision Making Process Types of consumer decisions, Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation –Purchase Selection – Post purchase Evaluation, Buying pattern in the new digital era.

**Module IV:** Consumer Motivation & Personality Consumer Motivation– Needs, Goals, Motive arousal, Maslow's Hierarchy of Needs, Freud's Theory of Motivation, Consumer Personality – Self-concept theory, Psychoanalytic Theory, Neo-Freudian Theory, Trait Theory. Marketing Communications, Decision Making Models, Consumer Rights Marketing Communication Process, Types of Communication systems – Interpersonal, Impersonal, Persuasive Communication, Consumer Decision Making Models – Black Box Model - Economic model - Howard & Sheth model, Consumer Protection Act 1986, rights of consumers.

**Module V** Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

Sample Questions to test Outcomes

1. Define consumer behaviour
2. Identify the factors that affecting consumer behaviour
3. Illustrate the consumer decision making process

Reference Books

- Consumer Behaviour – Satish K Batra, S H H Kazmi
- Consumer Behaviour in Indian Context – K K Srivastava, Sujata Khandai
- Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi
- John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi
- Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi
- Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi
- Sarkar A Problems of Consumer Behaviour in India, Discovery Publishing House New Delhi

**KU5DSECOM304: CO-OPERATIVE PRINCIPLES**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| V        | DSE         | 300          | KU5DSECOM304 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is aimed to inculcate the principles of co-operation among the students. It help to acquaint the students with the management and working of co-operatives.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                            | Learning Domains |
|--------|-----------------------------------------------------------------------------|------------------|
| CO1    | Understand the genesis, nature and principles of co-operation in India.     | R,U              |
| CO2    | Understand the growth of co-operative movement in India.                    | R,U,             |
| CO3    | compare co-operative enterprise with other enterprises.                     | U,A              |
| CO4    | Develop ideology for the formation of co-operatives for the digital society | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I:** ( Hours of transaction:10 )

Origin and Development of Co-operation – meaning – definition – features –importance – objectives – benefits - different aspects of co-operation- economic, social and moral.

**Module II:** ( Hours of transaction:10 )

Co-operation and other economic systems – capitalism, socialism and communism - co-operatives and other forms of business organizations– distinctive features of a co-operative organization vis-a-vis, partnership and joint stock companies- A co-operative as an institution and as an enterprise – Co-operative Common Wealth

**Module III** ( Hours of transaction:10 )

Evolution and development of co-operative principles – principles of cooperation- Rochdale pioneers (I stage)- reformulated principles by ICA (II stage)- Karve Committee on Cooperative principles (III stage)- Principles of ICA in 1995 (IV stage)- distinction between Cooperative values and Cooperative principles

**Module IV** ( Hours of transaction:20 )

Types of Co-operatives in India and in Kerala (i) Short term and medium term cooperative credit structure- primary agricultural credit societies, Urban Co-operative Banks, employees credit societies- District Co- operative Banks and State Co-operative Banks. (ii) Long term credit structure- PCARDBs and SCARDBs. (iii) General purpose and special purpose agricultural marketing societies- primary marketing societies and their federations including NAFED, rubber marketing societies and their federations, dairy co-operative societies and their federations, fishery co-operatives and their federations (iv) Processing co-operatives- need and Importance (v) Housing co-operatives and their federations (vi) Consumer co-operatives and their federations (vii) Industrial co-operatives and their federations- handlooms and power looms, coir, handicrafts (viii) Workers co-operatives- significance of workers co-operatives in Kerala.

**Module V** Teacher Specific Module ( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |               | Marks |
|-------------------------|---------------|-------|
| End Semester Evaluation |               | 50    |
| Continuous Evaluation   |               | 50    |
| a)                      | Test Paper- 1 | 10    |
| b)                      | Test Paper-2  | 10    |
| c)                      | Assignment    | 5     |

|       |                                                           |     |
|-------|-----------------------------------------------------------|-----|
| d)    | Seminar                                                   | 5   |
| e)    | Presentation / viva-voce /field trip/ /relevant mode (any | 20  |
| Total |                                                           | 100 |

Sample Questions to test Outcomes

1. Explain the term co-operation
2. Identify the role co-operative movement in social change
3. List out the different forms of co-operative organisations

### References

- Hajela T.N. Co-operation Principles, Problems and Practices, Konark Publishers, New Delhi
- Mathur B.S. Co-operation in India, Sahitya Bhawan Publications, Agra.
- Umesh Patnaik and Ananta K. Roy. Co-operations and Co-operative Management, Kalyani Publishers, New Delhi.
- Bedi R.D. Theory, History and Practice of Co-operation, B. Lal Book Depot, Meerut.
- Krishnaswami O.R. Fundamentals of Co-operation, S.Chand & Co. Ltd., New Delhi.
- Krishnaswami O.R. et.al. Co-operation Concept and Theory, Arudra Academy, Coimbatore.
- National Co-operative Union of India. Hundred years of co-operative Development in India.
- Seetharaman S.P. and Shingi P.M. Agribusiness Co-operatives, Oxford & IBH Publishing Co. New Delhi.
- Rajagopalan (ed). Rediscovering Co-operation, Vol. I, II & III, IRM Anand, Gujarat.

**KU5DSECOM305: ORGANISATIONAL BEHAVIOUR**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| V        | DSE         | 300          | KU5DSECOM305 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course aims to familiarize the students with the basic concepts of individual behaviour and organizational behaviour and this enable the students to catch an idea about inter-personal and group behaviour

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                             | Learning Domains |
|--------|--------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand and develop knowledge regarding the organizational change and organizational development Learning | R,U              |
| CO2    | Understand the different concepts of Organisational Behaviour and analyses individual and group behaviour    | R,U,A            |
| CO3    | Demonstrate how the corporate world perceive and interpret events, situation and people                      | R,U,A            |
| CO4    | Apply strategies to deal with organisational change, development and stress                                  | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I**

( Hours of transaction:10 )

Organizational Behaviour(OB): Meaning-Features- Nature and Scope of OB-The Basic Assumptions of OB, Major Disciplines and their Contributions to OB; Concepts of Strategic Organisational Behaviour and International Organisational Behaviour

**Module II**

( Hours of transaction:10 )

Individual Behaviour: Factors Affecting Individual Behaviour-Basic Psychological Process—Personality, Determinants Of Personality—Personality Traits—Perception, Perceptual Process-Factors Affecting Perception—Learning, Theories of Learning—Social Learning-Learning Curve.

**Module III**

( Hours of transaction:10 )

Group: Concept of Group Dynamics—Features of Group—Types of Group Behaviour—Formal and Informal Group Behaviour—Group Norms—Group Cohesiveness. Teamwork- Types of Teams-Team Building-Team Roles- Team Norms- Team Cohesiveness.

**Module IV**

( Hours of transaction:20 )

Motivation and Leadership: Motivation- Concept, Theories-Maslow's, Herzberg's and McGregor's, X and Y theories); Financial and Non Financial Motivation. Leadership- Types—Theories (Trait theory, Michigan Studies and Fiedler's Contingency Model); Modern Approach to Leadership Theories—Leadership Styles.

Stress Management—Meaning, Types of Stress— Causes of Stress Consequences of Work Stress-Conflict, Types of Conflicts—Levels of Conflict, Conflict Resolution-Organisational Development—Meaning, Need, Benefits and Limitations -Steps in OD - Organizational Changes.

**Module V Teacher Specific Module**

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

65

Sample Questions to test Outcomes

1. Explain the meaning of consumer behaviour
2. Enumerate the different strategies for managing Stress
3. Compare Formal and Informal Group Behaviour

#### Reference

- Fred Luthans: Organisational behaviour, McGraw hill Education.
- Danial C. Fieldman and Hugh Arnold: Managing individual and group behaviour in organization, McGraw hill.
- Henry Mintzberg: The structure of organization, Prentice Hall.
- Edwin Gerlof: Organization Theory and Design, McGraw hill.
- Robin. S. P: Organizational Behaviour, Pearson Education India.
- Aswathappa: Organizational Behaviour, Himalaya Publishing house.
- Jai B. Sunhat: Culture and Organisational Behaviour, Sage Texts

**KU6DSCCOM309: AUDITING**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VI       | DSC         | 300          | KU6DSCCOM309 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to impart knowledge and understanding of the principles, concepts and procedure of auditing and develop skill required to conduct audit.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                               | Learning Domains |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the auditing principles, concepts, procedure and techniques for the conduct of audit in accordance with current legal requirements. | R,U              |
| CO2    | Understand the duties and responsibilities of auditors                                                                                         | R,U,A            |
| CO3    | Familiarize with the process of valuing assets and liabilities                                                                                 | R,U,A            |
| CO4    | Apply the principles and the process of auditing the joint stock companies and investigation mechanism                                         | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I** ( Hours of transaction:10 )

Introduction -Meaning and Definition of auditing- objectives –Nature and scope of auditing- auditing and investigation-Types- Internal audit-periodical audit-continuous audit-interim audit- cost audit – management audit – tax audit – government audit – performance audit – social audit- Limitations of auditing.

**Module II** ( Hours of transaction:15)

Audit programme -Audit Working papers-Routine checking and Test checking- Internal Check System: Internal Control-Internal control-Meaning and object-Distinction between internal control and internal check-schemes of internal check for wage payments, petty cash, purchases and sales.

**Module III** ( Hours of transaction:15)

Vouching-Importance of vouching –Meaning of voucher- Vouching of cash transactions, trading transactions , personal and impersonal ledgers-valuation and verification of assets and liabilities-Difference between verification and valuation - difference between vouching and verification – Auditor's position regarding the valuation and verifications of Assets and Liabilities. – Depreciation – Reserves and Provisions

**Module IV** ( Hours of transaction:10 )

Audit of Joint Stock Companies: Company Auditor – Appointment- Qualification – Dis- qualifications- Powers, Duties and Liabilities of company auditors-auditors remuneration- auditors removal –Audit of share capital and share Transfer Audit-provisions as to payment of dividend- Auditor's Report-Importance and contents.

**Module V** Teacher Specific Module ( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Define auditing
2. Explain the importance of vouchers in auditing
3. Illustrate the powers and duties of an auditor

**Books for Reference:**

1. Spencer Pickett K.H, Auditing the Risk management process,  
Wiley, Hoboken New Jersey, United States
2. Tandon B. N, Practical Auditing, S Chand & Co Ltd, New Delhi.
3. Saxena and Saravanavel Practical Auditing, Himalaya Publishing Co, Mumbai.
4. Bhatia R. C Auditing, Vikas publishing House, New Delhi.
5. Jgadeesh Prakash, Auditing: Principles and Practices, Chaitanya  
Publishing House, Allahabad.
6. Sharma T R. Auditing, Sahitya Bhavan Publications, Agra.

**KU6DSCCOM310: INCOME TAX LAW AND PRACTICE**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VI       | DSC         | 300          | KU6DSCCOM310 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is aimed to provide a basic awareness of the various provisions of Income Tax Act in India and enable the learners to such knowledge to compute the total income and Tax liability of Individuals.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                         | Learning Domains |
|--------|------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the basic Concepts of Income tax Law, the tax liability of an individual and Exempted Incomes                                 | R,U              |
| CO2    | Understand the circumstances under which income of others will be clubbed with the income of the assessee and the treatment of losses.   | R,U,A            |
| CO3    | Compute the income under five heads of Income by applying the charging provisions, deeming provisions, exemptions and deductions.        | R,U,A            |
| CO4    | Compute the Total Income of an individual after providing deductions from Gross Total Income. Compute the tax liability of an individual | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I** ( Hours of transaction:10 )

Income Tax: an introduction and important definitions: Agricultural Income: residential status and incidence of Tax: exempted income.

**Module II:** ( Hours of transaction:10 )

Income from Salary, Basis of charge, allowances, perquisites, Profits in lieu of salary, deductions and exemptions, Retirement benefits, computation of income from salary. Income from House property, Basis of Charge, Determination of Annual Value, Deductions and exemptions, Computation of income from House Property.

**Module III:** ( Hours of transaction:15 )

Profits and gains from business, Meaning of business and professional income, deductions and disallowances under the act, computation of taxable income from business and profession. Capital Gain, Meaning of capital asset, Basis of Charge, Transfer, Short term and long term capital gain, exemptions related to capital gains, computation of taxable capital gain.

**Module IV** ( Hours of transaction:15 )

Income from other sources, Basis of charge, Items taxable under the head other sources, Dividend, interest on securities, Permissible deductions. Clubbing of incomes and aggregation of incomes, set off and carry forward of losses, Deductions from Gross total income, computation of total Income and tax liability of Individuals.

**Module V** Teacher Specific Module ( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

Sample Questions to test Outcomes

1. explain the term income tax
2. identify the different slab for income tax
3. analyse the process of Computation of income from House Property

**Books for Reference:**

V K Singhania, Direct Taxes and Practices, Taxman Publications

Bhagawati Prasad, Direct Taxes Law and Practice, Wishwaprakasan, New Delhi.

Girish Ahuja and Ravi Gupta, Simplified approach to Income tax, Flair publications Pvt. Ltd.

H.C Mehrotra and S P Goyal, Direct taxes law and practice, Sahitya Bhavan.

**KU6DSCCOM311: OPERATIONS MANAGEMENT**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VI       | DSC         | 300          | KU6DSCCOM311 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This Course is designed to make student understand the strategic significance of Operation management, to acquaint them with application of discipline to deal with real life business problem

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                                  | Learning Domains |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the fundamental, practical science of Operations Management                                                                            | R,U              |
| CO2    | Explore the interface between operations and other business functions                                                                             | R,U,A            |
| CO3    | Develop ability to analyze and address problem related to the design, planning, control, and improvements of manufacturing and service operations | R,U,A            |
| CO4    | Apply the operations management principles in both tactical and strategic decision making in firms                                                | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I** ( Hours of transaction:10 )

Operations management – Meaning, Importance and Objectives – Systems View of Operation Management – Functions of Operations Management – Types of production Systems.

**Module II** ( Hours of transaction:10 )

Production Planning Controls – Aggregate planning – Master Production Schedule – Materials Requirements Planning – Bill of Materials – MRP II – Capacity Requirements Planning – ERP Packages.

**Module III** ( Hours of transaction:15 )

Inventory Control – Functions & Types of Inventory – Safety Stock – Service Level – Inventory control system – Economic Order Quantity Models – Batch Production, Quantity Discounts – Just In Time – Bottlenecks in Implementing Just In Time in Indian Industries.

**Module IV** ( Hours of transaction:15 )

Inspection in Quality control – Purpose – Control charts for measuring variables – Control chart for measuring attributes – Acceptance sampling, Acceptance Quality Limit LTPD – Quality Circle – Total Quality Management – Six sigma concept – ISO 9000 concepts – ISO 14000 concepts.

**Module V** Teacher Specific Module ( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Explain the importance of operations management
2. Discuss the term safety stock
3. Explain the role of quality control

## REFERENCES

- Production Management - Elwood S. Buffa Production & Operations Management - Adam & Ebert Production & Operations Management - S.N.Chari
- Production & Operations Management - Pannerselvem
- Operations Management - Joseph G. Monks
- Production Management - Raymond Mayer
- Production & Operations Management - Chunavala & Patel

KU6DSECOM306: **DATA AND INFORMATION VISUALIZATION**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VI       | DSE         | 300          | KU6DSECOM306 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**\* ESE Duration: 2 hours for theory and 3 hours for Lab**

**Course Description:** This course focuses on building creative and technical skills to transform data into visual reports for the purpose of a better understanding. Students will learn to organize and visualize data with an emphasis on applying design principles to produce clear, elegant graphs from the data.

**Course Objectives:**

- Employ best practices in data visualization to develop charts, maps, tables, and other visual representations of data
- Implement visualizations in Python

**Course Outcomes:**

| SL # | Course Outcomes                                                                                   |
|------|---------------------------------------------------------------------------------------------------|
| CO1: | Identify appropriate visualization methods for a given data type                                  |
| CO2: | Describe information visualization methods such as a cladogram, cartogram, heatmap and dendrogram |
| CO3: | Illustrate various methods for information visualization                                          |
| CO4: | Explain various aspects of scientific visualization                                               |

### Mapping of COs to PSOs

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

### COURSE CONTENTS

**Module 1:** Data and types of data, Data variability, uncertainty and context. Basics of Data Visualization: Definition of Data Visualization, Need for Visualization, how to visualize data, General types of Data Visualization, pros and Cons of Data Visualization. Visualization Components: Visual cues, Coordinate systems, Scales, and Context. Diagrams used for data visualization: Bar chart, Histogram, Scatter plot, Scatter plot, Network, Streamgraph, Tree map, Gantt chart, Stripe graphic, Animated spiral graphic. Visualization based on types of data: Visualizing Categorical data, Visualizing Time series data, Visualizing Spatial data (15 Hours)

**Module 2:** Information Visualization: Definition, Objectives of Information Visualization. Visual representation of large-scale collection of non - numerical information. Design Principles of Information Visualization: Principle of Simplicity, Principle of Proximity, Principle of Similarity, Principle of Closure, Principle of Connectedness, Principle of Good Continuation, Principle of Common fate, Principle of Familiarity, Principle of Symmetry (15 Hours)

**Module 3:** Methods for Information Visualization: Cartogram, Cladogram (phylogeny), Concept Mapping, Dendrogram (classification). Graph drawing, Heat map, Hyperbolic Tree, Tree mapping Multidimensional scaling. Information visualization reference model (15 Hours)

**Module 4:** Scientific visualization: Introduction, Methods for visualizing two-dimensional and three-dimensional data sets, volume visualization. Data Visualization using in Python matplotlib Module, pyplot, plot(), scatter, bar

charts, Formatting, figure(), subplot(), text(), xlabel(), ylabel(), title(), Plotting Mathematical Functions (20 Hours)

### **Module X :**

Case study with real world problems, techniques for creating interactive visualizations using tools like D3.js, Plotly, or Bokeh. Geospatial Visualization, Network Visualization, Text and Document Visualization, Temporal Visualization, Biomedical Visualization (10 Hours)

### **Core Compulsory Readings**

1. Nathan Yau, Data Points. Wiley Big Data Series
2. Healy, Kieran, Data Visualization: A Practical Introduction. Princeton University Press
3. Ben Bederson and Ben Shneiderman. The Craft of Information Visualization: Readings and Reflections. Morgan Kaufmann, 2003
4. Riccardo Mazza. Introduction to Information Visualization, Springer, 2009
5. Gowri Shankar S, Veena A, "Introduction to Python Programming", 1<sup>st</sup> Edition, CRC Press/Taylor & Francis, 2018. ISBN-13: 978-0815394372

### **Core Suggested Readings**

1. Alberto Fernandez Villan, Mastering OpenCV 4 with Python, Packt Publishing Ltd
2. Dr. R Nageswara Rao, Core Python Programming, 2nd edition, Dreamtech Publisher, 2019
3. Geron, Hands-On Machine Learning with Scikit-Learn and TensorFlow: Concepts, Tools, and Techniques to Build Intelligent Systems, 1st Edition, O'Reilly Media, 2017.
4. Wesley J. Chun, Core Python Programming, Second Edition, Publisher: Prent Hall Pub

5. Introduction to Computer Science using Python - Charles Dierbach, Wiley, 2015

### **TEACHING LEARNING STRATEGIES**

- Lecturing, Team Learning, Digital Learning

### **MODE OF TRANSACTION**

- Lecture, Seminar, Discussion, Demonstration, Questioning and Answering, Audio, Video, Print

### **ASSESSMENT RUBRICS**

Refer to section 7 of FYIMP- Computational Science - Scheme and Syllabus for the 4 credit courses with 3 Credit Theory + 1 Credit Practical

### **Sample Questions to test Outcomes.**

1. Design a graph and describe the elements of data visualization with the help of it.
2. How do you explain positive and negative correlation in scatter plots.
3. Summarize design principles behind information visualization.
4. Design a cladogram and mark its parts.
5. Show the conversion from tree diagram to treemap with the help of an example diagram
6. Explain different scientific visualization techniques.
7. Discuss Any one surface rendering method.
8. Write a python program to plot  $y=x$  and  $y=x^2$  as subplots.

**KU6DSECOM307: ADVERTISING AND SALES MANAGEMENT**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VI       | DSE         | 300          | KU6DSECOM307 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to know and understand the nature, functions, kinds and theories of advertising. It discusses the strategic considerations involved in advertising and marketing and analyzes the major issues that have affected Indian and Global advertising and the future outlook on advertising. Learn the making of a creative brief and an advertisement.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                          | Learning Domains |
|--------|---------------------------------------------------------------------------|------------------|
| CO1    | Understand the nature, functions, kinds and theories of advertising       | R,U              |
| CO2    | Discuss the role of the advertising agency and its client relationships   | R,U,A            |
| CO3    | Analyze the major issues that have affected Indian and Global advertising | R,U,A            |
| CO4    | Develop advertising strategies for digital and online business            | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I**

( Hours of transaction:15 )

Introduction to Advertising Management: Defining Advertising, Marketing and Sales Promotion  
 – Functions of Advertising and Theories of Advertising – History, Evolution of Advertising and

Themes – Types of Advertising – Personal Advertising, Consumer / Product Advertising, Trade Advertising, Industrial Advertising, Institutional Advertising, Service Advertising, Public Service Advertising, Financial Advertising, Advocacy Advertising, Political Advertising – Advertising laws and ethics Cases in India Advertising – Presentations.

**Module II** ( Hours of transaction:10 )

Brand building and Advertising – What is a brand and Evolution of Brand Management – Brand positioning and the role of advertising – Brand equity and brand image – Power brands, Corporate brands and Super brands – Brand – Consumer Relationship – Case Studies – Indian and Global

**Module III** ( Hours of transaction:10 )

Advertising Agency – Structure and Relationships – Advertising Agency, Structure and its functions – Advertising Agencies in India – The process of creating or pitching for an Account – How Agencies are paid for their work – How to select an Ad Agency – Visit to an Ad Agency – Group Presentation

**Module IV** ( Hours of transaction:15 )

Campaign Planning and Creative strategy – Creativity and Advertising Elements – The creative process – Idea generation – Creativity in Indian Advertising – Types of Advertising appeals – Advertising Media – Print , Television and Radio – Components and Layouts of an ad – visual, Headline, Copy, Styles, Slogan, Logo creative Exercises in Designing Advertisements.

**Module V** Teacher Specific Module ( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

Sample Questions to test Outcomes

1. Define advertising
2. Explain the term branding
3. Compare advertising and branding

**References:**

- Batra R., J.G. Myers and Aaker A. Davic Advertising Management, V Edition. ,Pearson Education, 2006.
- Chunawalla, S.A., and Sethia, K.C., Foundations of Advertising: Theory and Practice, III Edition, Himalaya Publishing House, Delhi, 2008.
- Jethwaney, Jaishri and Jain, Shruti., Advertising Management, V Impression, Oxford University Press, 2008
- Parameswaran, M.G., Brand Building Advertising : Concept and Cases, Tata McGraw Hill, New Delhi, 2001.
- Murthy, S.N., and Bhojana, U Advertising – and IMC perspective, Excel Books, New Delhi, 2007

**KU6DSECOM308: MANAGEMENT OF CO-OPERATIVES**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VI       | DSE         | 300          | KU6DSECOM308 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

.This course aims to equip students with skills and knowledge that will qualify them for employment as managers and supervisors of small and medium Co-operatives. The connection of collaboration between individuals or independent organisations that focuses on boosting competitiveness in co-operative management

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                          | Learning Domains |
|--------|-----------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understanding Cooperatives and Describe how cooperative values and principles apply to their organization | R,U              |
| CO2    | Understand kinds of cooperatives in India                                                                 | R,U,A            |
| CO3    | Compare and analyze the management and administration of different types of cooperatives                  | R,U,A            |
| CO4    | Identify the role and significance of cooperative organization in Kerala's Economy                        | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I** ( Hours of transaction:10 )

Credit Cooperative Societies – Meaning-features – significance-Primary Agricultural Credit Societies(PACS) definition –membership-constitution, objectives and working- differences between Primary Agricultural Credit Societies and Farmers Service co-operative Societies – crop loan system – linking of credit with marketing –kissan credit card –procedure to sanction loans –role of PACS in rural development–Central co-operative banks – membership- objectives-constitution of board of management – problems – over dues- suggestions for improvement. Kerala State co-operative Bank – originmembership constitution- objectives- constitution of board of management – problems and suggestions for improvement.

**Module II** ( Hours of transaction:10 )

Long term credit –Agricultural and rural development – need for separate institutions - debentures - Debenture Redemption Fund- Primary co-operative agricultural and rural development bank-constitution, objectives and working – Kerala State Co-operative Agricultural and Rural Development Bank -membership- constitution of board of management – objectives and working problems and suggestions for improvement. Procedure in granting loans- over dues in long term credit societies –NPA.

**Module III** ( Hours of transaction:10 )

Non Agricultural credit societies – Primary co-operative urban banks- membership constitution, objectives and working (in brief)- Employees credit societies – membership –constitution, objectives and working (in brief)- Co-operative housing societies – importance and advantages – types of housing societies – HOUSEFED –constitution and working (in brief) – sources of funds – problems.

**Module IV** ( Hours of transaction:20 )

Marketing and Processing Societies – meaning of co-operative marketing – need, and importance –types of marketing societies Structure of cooperative marketing - primary marketing societies – Kerala State Co-operative Marketing Federation Ltd.- NAFED- Processing co-operatives – meaning and importance- . Consumer co-operatives – Origin and importance of consumer co-operatives – structure-primary co-operative consumer stores –Kerala State Co-operative Consumers' Federation - National Co-operative Consumers Federation- role of consumer co-operatives in holding the price line.

Industrial co-operatives –Meaning –features- Types- handloom societies – Structure-, objectives and working- Primary handloom weaver's co-operative societies, HANTEX- Coir cooperatives – types- objects and working- primary coir societies and COIRFED- Dairy co-operatives - Anand pattern objects and working primary milk producer's co- operative society- Regional co- operative milk producer's union –MILMA-NDDB- problems of dairy co-operatives – khadi and village industrial societies –SC/ST societies –NSFDC –Fisheries societies- MATSYAFED, Federation of women cooperative societies – Labour contract cooperatives –Farming societies –Motor transport cooperatives-Cooperative printing press- Dinesh Beedi –RAIDCO-SPCS-CAMPCO-RUBCO-IFFCO,KRIBHCO.(Brief outline only)

**Module V** Teacher Specific Module ( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

## ASSESSMENT RUBRICS

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Explain Agricultural Credit Societies(PACS)
2. Define Marketing and Processing Societies
3. Explain the functions of Kerala State Co-operative Agricultural and Rural Development Bank

## Reference:

1. Theory and practice of co-operation in India : Kulkarni
2. Co-operative Movement in India : J. Banerjee
3. Co-operation Principles and Practice : T.S Balan
4. Co-operation principles and practice : T.N Hajela
5. Co-operation in India : Dr. M.S Mathur
6. Theory, history and practice of co-operation : R.D Bedi
7. Co-operation in India and abroad : K.P Bhatnagar

KU6DSECOM309: **INDUSTRIAL RELATION AND LABOUR LAWS**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VI       | DSE         | 300          | KU6DSECOM309 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is developed to give students insights in to the Industrial Relations scenario in India and Make students understand important Laws governing Industrial Relations. Create an understanding about the role of Government, society and trade unions in HR

**. COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                                                                                                                          | Learning Domains |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Develop a good knowledge of all the basic concepts associated with Industrial Relations                                                                                                                                                   | R,U              |
| CO2    | Understand Have developed a very good understanding of the characteristics of Indian Industrial Relations and associated matters connected with Indian Industry and Contributions to the discipline by Prominent Indian National Leaders. | R,U,A            |
| CO3    | Create an understanding about the role of Government, society and trade unions in Industrial relations                                                                                                                                    | R,U,A            |
| CO4    | Apply Be able to perform basic duties associated with HRM and Industrial Relations Management                                                                                                                                             | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    | ✓    | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module 1**

( Hours of transaction:10 )

Introduction Concept of Industrial Relations, Nature & various approaches to Industrial Relations: Human relations approach, Gandhian Approach and Dunlop's System approach, Unitary, Pluralistic, Marxist

perspectives of Industrial Relations, Evolution of Industrial Relation in India, and Industrial relations scenario in India.

**Module 2** ( Hours of transaction:10 )

Industrial Dispute Resolution Industrial Relation policies and its evolution in India- Industrial Disputes Act 1947: Objects of the Act & Important Definitions, Types of Industrial disputes- Strikes, Lockouts, Layoff, Retrenchments, Reference of Disputes to boards, courts, or tribunals- Procedures for dispute resolution- Unfair labor practices, Salient features of Industrial Employment Standing Orders Act 1946

**Module 3** ( Hours of transaction:15 )

Trade Unions & Participative Management Trade unions: Objectives & Importance- Trade Unions Act 1926- Rights & liabilities of registered trade unions, Participative Management: forms & levels of participation- Process of negotiation, Collective Bargaining, prerequisites of a collective bargaining, Tripartite and Bipartite bodies, Joint Management Council, Conciliation, Mediation, Arbitration and Adjudication.

**Module 4** ( Hours of transaction:15)

Labour Laws The Employees Provident Fund & Miscellaneous Provisions Act 1952: Definitions and schemes: provident fund scheme, pension scheme, deposit linked insurance scheme. Employees State Insurance Act 1948: objectives, definitions: personal injury, factory, manufacturing process, wages, partial and permanent disablement, standing committee & medical benefit council, adjudication of disputes and claims Factories Act 1948: definitions, authorities, health safety, welfare, provisions related to hazardous process, working hours for adults, employment of young persons, annual leave with wages, penalties & procedures.

**Module V** Teacher Specific Module ( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

Sample Questions to test Outcomes

1. Explain the Concept of Industrial Relations
2. Identify the role of Factories Act in an organization
3. Define Participative Management

References :

1. Venkataraman, C.S – Industrial Relations: Text and Cases, Delhi, Oxford University Press.
2. P.SubbaRao – Human Resources Management & IR , S. Chand, New Delhi.
3. Malik K.L. – Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
4. Srivastava S.C. – Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.
5. Sharma J.P. – Industrial Laws, Ane Books Pvt. Ltd. New Delhi

**KU6DSECOM310 : SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VI       | DSE         | 300          | KU6DSECOM310 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is developed to familiarize the student with basic concept of securities and portfolio analysis and to acquaint the students with the process of portfolio selection creation and management. It help to Understand the relevance of Fundamental Analysis in Investment Decisions

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                                                               | Learning Domains |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the relevance of Fundamental Analysis in Investment Decisions                                                                                                       | R,U              |
| CO2    | Understand the relevance of Fundamental Analysis in Investment Decisions . Develop the ability to use diversification strategy and CAPM to reduce risk in Investment decisions | R,U,A            |
| CO3    | Develop the ability to measure risk and return associated with securities and Portfolio. Apply the principles of portfolio management and construct an efficient portfolio     | R,U,A            |
| CO4    | Develop skills to evaluate and measure Portfolio performance using various indexes. Designing and managing the bond as well as equity portfolios in the real word              | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    | ✓    | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I** ( Hours of transaction:10 )

**Introduction :** Investment- Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors- Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.- Investment Environment- Investment Environment in India and factors conducive for investment in India.

**Module II** ( Hours of transaction:10 )

Investment alternatives: - Non-marketable financial assets -Money market instruments - Bonds or fixed income securities - Equity shares-Mutual fund schemes Life insurance Real estate

**Module III** ( Hours of transaction:15 )

Fundamental Analysis: Economic Analysis – Economic forecasting and stock Investment Decisions – Forecasting techniques. Industry Analysis : Industry classification, Industry life cycle – Company Analysis Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios. Technical Analysis: Tools of technical analysis, important chart formations or price patterns and technical indicators

**Module IV** ( Hours of transaction:15 )

Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off. - Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return, Risk under Single Index Model and Multi Index Model.

**Module V** Teacher Specific Module ( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

Sample Questions to test Outcomes

1. Define investment
2. Explain portfolio analysis
3. Write a short note on Money market instruments

**References**

- Avdhani: Investment and Securities Markets in India, Himalaya Publications, Delhi
- Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi
- Ghosh D: Banking Policy in India, Allied Publications, Delhi
- Khan, M.Y: Indian Financial System, Tata McGraw Hill, Delhi
- Varshney, P.N: Indian Financial System, Sultan Chand & Sons, New Delhi
- Srivastava R. M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai
- Machirjee, H.R. Indian Financial System, Vikas Publishing, New Delhi.

**KU7DSCCOM401: SUPPLY CHAIN AND LOGISTIC MANAGEMENT**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VII      | DSC         | 400          | KU7DSCCOM401 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to gain deeper insights into logistics and supply chain management to students. It highlights the integrated nature of working in logistics and supply chain industry.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                           | Learning Domains |
|--------|----------------------------------------------------------------------------|------------------|
| CO1    | Develop deep logistics and supply chain management                         | R,U              |
| CO2    | understand the theoretical framework of logistic management                | R,U,A            |
| CO3    | apply modern information and communication in supply chain management      | R,U,A            |
| CO4    | Applying policy and procedures according to the need of the market demand. | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I**

( Hours of transaction:10 )

Introduction to Supply Chain Management- Definitions and Objectives of SCM- Structure and Flows in SCM-Importance and Scope of SCM in Industry -Supply Chain Management and Supply Chain Networks.

Concepts of Logistics – Meaning, Definitions, Features, Functions, Objectives & Significance of Logistics- Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management – Nature and Concepts – Value chain

#### Module II

( Hours of transaction:10 )

Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS – Material handling , Concepts and Equipments: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.

#### Module III

( Hours of transaction:10 )

Procurement Meaning and Definitions of Procurement, Purchasing and Supply. Distinctions between procurement and purchasing. Organizational costs involved in procurement of goods and services. Stock & Non Stock procurements. Direct & Indirect Procurements. Capital & Operational Expenditures. Service Procurements.

#### Module IV

( Hours of transaction:10 )

Distribution Techniques - Role of Distribution in Supply Chain-Designing a supply chain Distribution Channel-Distribution Networks-Factors influencing Distribution network Decision-An Analysis of the Standard Distribution models designed by companies etc- Designing Distribution Networks and Applications to e-Business-- Network Design in an Uncertain Environment-Sourcing Decisions in a Supply Chain

#### Module V Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

#### MODE OF TRANSACTION

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

#### ASSESSMENT RUBRICS

| Evaluation Type         |                                                            | Marks |
|-------------------------|------------------------------------------------------------|-------|
| End Semester Evaluation |                                                            | 50    |
| Continuous Evaluation   |                                                            | 50    |
| a)                      | Test Paper- 1                                              | 10    |
| b)                      | Test Paper-2                                               | 10    |
| c)                      | Assignment                                                 | 5     |
| d)                      | Seminar                                                    | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any) | 20    |
| Total                   |                                                            | 100   |

Sample Questions to test Outcomes

1. Define logistic management
2. Explain Role of Distribution in Supply Chain
3. Describe Direct & Indirect Procurements

**References:**

Ballau, R.H., Business Logistics Management, Prentice Hall, Englewood Cliffs, 1992.

Indian Shipping and Transport, Bombay, Various Issues.

Stern, L. W., et.al., Marketing Channels, Prentice Hall of India Private Ltd., New Delhi, 1996.

Logistical Management: Donald Bowersocks & David Closs,

Logistical Management: Donald Bowersocks & David Closs,

Logistics Supply Chain Management Text and Cases: Anurag Saxena and Kaushik Sircar

## KU7DSCCOM402: RESEARCH METHODOLOGY

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VII      | DSC         | 400          | KU7DSCCOM402 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

## Course description

This course is aim to acquaint the students with the concepts and techniques of research methodology and to develop the skill for doing research.

## COURSE OUTCOMES

| CO No. | Expected outcome                                                                                                        | Learning Domains |
|--------|-------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand Research Methods and their application in Commerce and Understand the nature and scope of business research. | R,U              |
| CO2    | Understand the basic framework of research process.                                                                     | R,U,A            |
| CO3    | Understand the ethical dimensions of conducting research.                                                               | R,U,A            |
| CO4    | Apply the research skills in business field.                                                                            | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I: Introduction to research**

( Hours of transaction:10 )

Research –Definition and meaning-significance-Types of research- exploratory-Applied- Analytical-Descriptive-experimental-survey-casestudy- characteristics of good research. Uses of research in business. =

**Module II: Research Process**

( Hours of transaction:10 )

Research Process- steps in research process- Research Problems -identifying and formulation

of research problems- review of literature -Research design-meaning-need-features of good research design-types of research design-Hypothesis-meaning and significance-formulation of hypothesis.

### **Module III: Sampling design**

( Hours of transaction:15)

Sampling design-meaning -steps in sampling-criteria for a good sample design-types of sample design-Probability and non-probability samples -sample size-sampling methods and their application- merits and demerits of sampling-Collection of Data: Primary and secondary data-sample and census methods – method of observation – interview method – Schedules and questionnaire.

### **Module IV: Data processing and Analysis**

( Hours of transaction:15 )

Processing of data- editing, coding and tabulation – meaning of tabulation – types of tables – Data analysis -diagram and graphs – construction of bar diagrams, histograms, frequency polygon and frequency curves, ogives, Preparation of Project Report: Report writing – significance-steps in drafting a research report–contents of research reports-types of reports – mechanics of writing research report-Precautions for writing reports-Norms for using tables, charts and diagrams-Appendices and Bibliography-norms for using Index and Bibliography

### **Module V Teacher Specific Module**

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

#### *MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

#### *ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

Sample Questions to test Outcomes

1. Explain the term research
2. List out the steps in research process
3. Illustrate the steps in drafting a research report

**Books for Reference:**

1. David Creswell, J, Research Design qualitative, Quantitative and mixed approaches, Sage, New york, United States.
2. Kongolo Mukole, Essentials of Research Methodology, LAP Lambert Academic publishing, Republic of Moldova.
3. Kothari, C R, Research Methodology Methods and Techniques, New Age Publishers New Delhi.
4. Krishnaswami, O R, Research Methodology, Himalaya publishing House, Mumbai.
5. Trochim, M.K. Research Methods, Sultan Chand, New Delhi
6. Anil Tandon, Research Methodology: Methods and Techniques, S. Chand Publication, New Delhi.

**KU7DSCCOM403: COST ACCOUNTING**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VII      | DSC         | 400          | KU7DSCCOM403 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course designed of the course is to enable students to acquire knowledge on various cost concepts, methods and techniques useful for managerial decision making.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                         | Learning Domains |
|--------|----------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the concepts of material, labour and overhead.                                                | R,U              |
| CO2    | Explain the nature, scope, objectives, functions, merits and demerits of costing.                        | R,U,A            |
| CO3    | Compute unit cost and total cost of production and prepare cost statement                                | R,U,A            |
| CO4    | Determine cost under job costing, batch costing, process costing, contract costing and transport costing | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I**

( Hours of transaction:10 )

Introduction: Meaning - Definition - Scope - Objectives - Functions -Merits and Demerits - Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost units - Cost Centers - Methods and Techniques of Costing – Preparation of cost sheet.

**Module II**

( Hours of transaction:10 )

Materials : Importance of Material cost control – Steps in Material Control - Purchase Procedure - Store control -Types of Store - Stores Records - Bin card and stores ledger - ABC Analysis - VED Analysis-JIT Inventory - Stock levels - EOQ - Issue of materials - FIFO , LIFO , Simple and Weighted Average methods.

**Module III**

( Hours of transaction:10 )

Labour : Importance of Labour cost control - Computation of Labour cost-Time keeping - Time booking- Wage system -Time rate, Piece rate, Taylor's differential piece rate system - Incentive system of wage payment -Halsey and Rowan Plan – Treatment of idle time - Overtime – Labour turnover - meaning and causes(Theory only).

**Module IV**

( Hours of transaction:20 )

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate

Methods of Costing –Job costing, batch costing - Process Costing (with adjustments of normal and abnormal losses and gains only) - Contract costing: Special features- Cost plus contract-Escalation clause- Sub contract- Retention money- Treatment of cost of plant – Profit on incomplete contract.

**Module V**

Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Define cost accounting
2. Explain the different method of costing 96
3. Discuss the importance of VED analysis

**Books for Reference:**

1. Iyengar . S.P, Cost Accounting principles and Practice
2. S.P.Jain& K.L, Narang, Cost Accounting
3. S.P.Gupta, Management Accounting
4. R.K.Sharma&S.K.Gupta, Management Accounting
5. JawaharLal, Cost Accounting
6. A.D. Agarwal, Cost Accounting
7. A.D. Agarwal, Practical Cost Accounting
8. Swaminathan, Lectures on Costing

**KU7DSCCOM404: BUSINESS ENVIRONMENT AND POLICY**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VII      | DSC         | 400          | KU7DSCCOM404 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

Business Environment and policy course is designed to provide knowledge about the different Industrial Policies and its impact on Indian Business Environment and analyze the monetary and fiscal policies in India and its impact on business.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                            | Learning Domains |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the concept of business environment and define Internal and External elements affecting business environment.                    | R,U              |
| CO2    | Explain the economic trends and its effect on Government policies.                                                                          | R,U,A            |
| CO3    | Critically examine the recent developments in economic and business policies of the Government.                                             | R,U,A            |
| CO4    | Evaluate and judge the best business policies in Indian business environment. Develop the new ideas for creating good business environment. | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module -I:**

( Hours of transaction:15 )

Overview of Business Environment: Business Environment – Meaning – Characteristics – Scope - Macro and Micro Dimensions of Business Environment - Environmental Analysis. The Interaction Matrix of

Economic and Non-Economic environment. Environmental Scanning. Basic Philosophies of Economics Systems.

**Module -II:** ( Hours of transaction:10 )

Economic Environment: Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council , Function and role of niti aayog.

**Module -III:** ( Hours of transaction:10 )

Economic Policies: Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI .

**Module -IV:** ( Hours of transaction:15)

Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

Global Environment : Globalization – Meaning – Role of WTO – WTO Functions - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalisation.

**Module V** Teacher Specific Module ( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/  
Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

Sample Questions to test Outcomes

1. Describe the importance of business environment
2. Define economic policy
3. Identify the factors affecting business environment

Reference Books:

1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House
2. Francis Cherunilam : Business Environment, Himalaya Publishing House
3. Dr S Sankaran: : Business Environment, Margham Publications
4. S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH
5. Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications

**KU7DSECOM401: DIGITAL MARKETING**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VII      | DSE         | 400          | KU7DSECOM401 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

The aim of the Digital Marketing Course is to provide students with the knowledge about business advantages of the digital marketing and its importance for marketing success, develop a digital marketing plan and to define a target group, get introduced to various digital channels, their advantages and ways of integration. The application of the gained knowledge, skills and competences will help future managers in forming digital marketing plan in order to manage a digital marketing performance efficiently.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                                  | Learning Domains |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | To understand the basic Concepts of Digital marketing and the road map for successful Digital marketing strategies.<br>• • The applications of •. | R,U              |
| CO2    | Understand the advanced developments in Digital Marketing Concepts                                                                                | R,U,A            |
| CO3    | Application of digital marketing in the globalized market                                                                                         | R,U,A            |
| CO4    | Application and usage of E-mail advertisement and mobile marketing. Develop advanced tools for improve digital market                             | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**MODULE 1**

( Hours of transaction:10 )

Introduction to Digital Marketing (DM)-Meaning, Definition, Need of DM, Scope of DM, History of DM, Concept and approaches to DM, Traditional VS Digital Marketing. Examples of good practices in DM.

**MODULE 2:** ( Hours of transaction:10 )

Marketing Automation: Definition, Advantages, Marketing Automation Softwares: CRM, Sales force, Analytics; Customer Experience (CX). Digital marketing tools/e-tools; the online marketing matrix including business and Consumer markets; the online customer.

**MODULE 3:** ( Hours of transaction:10 )

Digital Marketing Mix: Online Advertising, Lead Generation, Social Media Marketing, Content and Copywriting. Influencer Marketing: Influencer, Payment to Influencer, difference between influencer marketing and celebrity endorsements.

**MODULE 4:** ( Hours of transaction:20 )

AI applications in DM: Generating Content, Product Recommendation and Content Curation, Use of AI Chatbots, Chatbot Marketing, Predictive Analysis, Digital Advertising, Online Searches, Email Marketing- Need for Emails, Types of Emails, options in Email advertising, Features of MailChimp, Mobile Marketing: Overview of the B2B and B2C Mobile Marketing.

Social Analytics- Automation and Social Media- Social Media and other types of Marketing, Managing Tools of Social Media. What are Blogs, Importance of Blogs, Personal Blogs, Corporate Blogs, Popular Blog Platforms, What are Tags, Widgets, Blog Optimization, and Blog Stats.

**Module V** Teacher Specific Module ( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Define digital marketing
2. List out the benefits of online advertisement
3. Describe the impact of AI in digital marketing

## References

- Alex Ferreira do Prado, Artificial Intelligence allied to Digital Marketing
- Parth Dixit(2023) "Digital Marketing in the Age of Artificial Intelligence"
- Stevan Roberts (2016). Marketing AI: From Automation to Revenue Performance Marketing
- Jodie the Mom (2023) Email Marketing Planner: Organize and Track Your Emails

**KU7DSECOM402: CO-OPERATIVE LAWS**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VII      | DSE         | 400          | KU7DSECOM402 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to understand the history of co-operative legislation in India , analyse the registration of co-operative societies. and study the disputes and settlement of disputes in Co-operative societies.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                        | Learning Domains |
|--------|-----------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the historical perspective of cooperative legislation in India and Kerala.   | R,U              |
| CO2    | Understand the provisions of Kerala cooperative Societies Act 1969                      | R,U,             |
| CO3    | Describe the procedure for the formation and registration of a cooperative organisation | R,U,A            |
| CO4    | Describe the provisions of management and winding up of cooperative societies           | A, AN,           |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I**

( Hours of transaction:10 )

History of co-operative legislation in India Co-operative Credit Societies Act 1904 –features limitations- Co-operative Societies Act 1912- features-difference between 1904 Act and 1912 Act- MultiState Co-operative Societies Act 2002 –features-(Broad features only)

**Module II** ( Hours of transaction:10 )

Kerala Co-operative Societies Act and Rules 1969 – Historical back ground- Definitions –Registration of co-operative societies –Byelaws –contents- Amendment- Amalgamation and division of societies Membership- Rights, duties and liabilities – Withdrawal and expulsion.

**Module III** ( Hours of transaction:10 )

Management of co-operatives – general body –Managing committee- powers and duties-adhoc committee-disqualification of committee members- Election of committee members- supersession of committee. Election of president –powers and duties-Secretary-duties and responsibilities–Privileges of societies- State aid to co-operatives. Appointment of employees - Co-operative Service Examination Board.- Investment of funds-Disposal of net profit.

**Module IV** ( Hours of transaction:10 )

Meetings –Types- Annual general body meeting- special meetings. Requisites of a valid meeting – agenda - quorum- notice- minutes- duties of secretary .

Inquiry and Winding up of societies –Inquiry – supervision and inspection-surcharge-winding up of societies- liquidator- powers- cancellation of registration .

**Module V** Teacher Specific Module ( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Explain co-operative legislation
2. Identify the importance of co-operative legislation in India
3. Explain multi co-operative societies

**References:**

1. Kerala Co. op. Societies Act and Rules : Pillai
2. Kerala Co.op Societies Act and Rules : T.S Balan
3. Law for the Co.operatives : R.O Bedi
4. Law and Management of Co. operatives : Trivedi. BB
5. Co.operative Act and Rules : N.A Kareem
6. Co.operative Societies Act and Rules :Thankappan
7. Legal aspects of co-operation : P.M Natesan,N.JShaji, &V.S Anilkumar.

**KU7DSECOM403: DATA MODELLING -I**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VII      | DSE         | 400          | KU7DSECOM403 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to acquire essential knowledge about data modelling and business analytics and the role and impact of data analytics in business

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                          | Learning Domains |
|--------|-------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the role and impact of data analytics in business                              | R,U              |
| CO2    | Communicate data models and business analytics to various stakeholders                    | R,U,A            |
| CO3    | Conduct three fundamental types of data analysis: descriptive, diagnostic, and predictive | R,U,A            |
| CO4    | Apply data modelling techniques and manage data requirements                              | A, AN,E,         |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I**

( Hours of transaction:10 )

Data Modelling – Definition Need of Data Modeling, – Types – Techniques – Fact table – Dimension Table – Typical Dimensional Models – Dimensional modeling life cycle – Designing the Dimensional Model. Identify the role of data modeling in the organization - Analyze data modeling techniques -

**Module II**

( Hours of transaction:10 )

Data modelling concepts - Data Integration Framework (DIF) - Transforming data to information - Process management - Data staging options - Data Stores - Data Warehouse, Data Marts, Operational Data Stores, Cubes - Star Schema

**Module III**

( Hours of transaction:15)

Data visualization of multidimensional data Need of Data Modeling, Multidimensional Data Models, Mapping of High Dimensional Data into Suitable Visualization Method-Principal Component Analysis, Clustering Study of High Dimensional Data, Visualization Tools.

**Module IV**

( Hours of transaction:15 )

Role of data modeling in the organization - Analyze data modeling techniques - Use tools for data modeling – Structured Data Tools: Identify core tools for RDBMS's - Unstructured Data Tools: Identify tools in unstructured stack - Use tools for unstructured data management  
Report presentation and preparation - Importance of the Report and Presentation - Preparation and Presentation Process- Report Preparation - Oral Presentation - Ethics in International Marketing research

**Module V**

Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

- Define data modelling
- Explain Data Integration Framework (DIF)
- Identify the role data modelling in commerce

**References**

- William G. Zikmund, 'Business Research Methods' Thomson South-Western.
- Donald S. Tull and Hawkins, 'Marketing Research' Pertinence Hall India.
- V. Kumar, 'International Marketing Research' Prentice Hall India.
- Rajendra Nargundkar, 'Marketing Research' Tata McGraw Hill, 2003.
- Boyd Harper, W.Jr. And Ralph Westfall, "Marketing Research – Text and Cases", New York, Richard D. Irwin Inc.,
- Naresh Malhotra, "Basic Marketing Research with SPSS 10.0", Pearson Education, 2002

**KU7DSECOM404: TRAINING AND DEVELOPMENT**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VII      | DSE         | 400          | KU7DSECOM404 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is developed for making the learners understand the process of training and management development and various on the job and off the job training and development methods and their effectiveness and apply them with proper tools.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                                                                                       | Learning Domains |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand basic concepts associated with learning process, learning theories, training and development;                                                                                               | R,U              |
| CO2    | Understand training needs, identification of training needs, training processes, training methods, and evaluation of training                                                                          | R,U,A            |
| CO3    | Identify the various off the job and on the job training methods and apply and analyze their effectiveness Understand the technology implications on training and apply the training evaluation method | R,U,A            |
| CO4    | Applying emerging trends in training and development. Identify the relevance and usefulness of training expertise in the organizational work environment.                                              | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I**

( Hours of transaction:10 )

Training Meaning and Definition – Need for Training – Importance of training – Objectives of Training – Steps in training programs – Training Policy - Training for different employees – Principles of learning and training

**Module II**

( Hours of transaction:10 )

Training methods – On the job – Vestibule training, Training by experienced workman, Training by supervisor, Demonstrations and examples, Simulation, Apprenticeship – Off the job – Lectures, Conference method, Seminar or Team discussion, Case studies, Role Playing, Programmed instruction, T group trainings, Audio visual aids

**Module III**

( Hours of transaction:10 )

Technology in training – Instructor led online courses – Self paced courses – Blended learning - Corporate training - Online training platforms – Social and micro learning - Gamification in learning - Training evaluation – Retraining

**Module IV**

( Hours of transaction:20 )

Development – Importance of development – Management development – Purpose and objectives – Stages – Components – Factors inhibiting development

Coaching and Counselling – Methods – Management Syndicate – Incident process – In Basket – Sensitivity – Counselling – Special projects – Committee assignments – Conferences – Management games.

**Module V** Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

**Sample Questions to test Outcomes**

- Define Vestibule training
- Identify the importance of training and development
- List out the major factors inhibiting development

**REFERENCE**

- Lynton P. Rolf & Pareek, Udai, "Training for Development", Vistaar Publications.
- . Rao. P. L., "Enriching Human Capital through Training and Development", Excel Books.
- Naik, G. P., "Training and Development: Text, Research and Cases", Excel Books.
- Sahu R. K., "Training for Development", Excel Books, New Delhi.
- Taylor B. & Lippitt G., "Management Development and Training Hand Book", McGraw-Hill, London.
- Deb, Tapomoy, "Training & Development: Concepts & Applications", Ane Books.

**KU7DSECOM405: DERIVATIVES AND RISK MANAGEMENT**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VII      | DSE         | 400          | KU7DSECOM405 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

The course focuses on financial derivatives, with a particular emphasis on equity derivatives, futures and forward contracts, and interest rate derivatives. It equip students with principles and techniques of Derivatives and its Greeks, and Risk Management through stock market. Upon successful completion of the course, the student will be able to: Equip with the ability to apply stock market basics to Indian Derivative market.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                                                | Learning Domains |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand derivative in detail such as forward, futures, options, Greeks, swaps etc. Understand of option pricing models                                       | R,U              |
| CO2    | Understand the concept of hedging, speculation and arbitrage                                                                                                    | R,U,A            |
| CO3    | Students will be able to analyze the risks in different financial markets                                                                                       | R,U,A            |
| CO4    | Acquire ability to selection of various options and then can apply them to specific markets and will be able to strategically manage the financial derivatives. | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I** ( Hours of transaction:10 )

Introduction to derivatives: Definition, types of derivatives, Uses of derivatives, Exchange-traded vs. OTC derivatives, Derivatives in India, Regulation for derivatives trading and SEBI guidelines related to derivatives trade.

**Module II** ( Hours of transaction:15)

Introduction to Forwards and Futures: Basic Hedging practices, Forward contracts, Determination of forward and futures prices Limitations of forward markets, Introduction to futures, Stock Index futures, Commodity Futures and Currency Futures,). Distinction between futures and forwards contracts, pay-offs, Cash settlement vs Physical settlement, Pricing Principles, Beta and Optimal Hedge Ratio.

**Module III** ( Hours of transaction:10 )

Options and its type, Factors affecting option Prices. Put & call parity theorem. Trading strategies involving options: payoffs call & Put (both buyer and seller), Spreads (Bull, Bear, Box, Butterfly and Calendar Spread), combinations (Straddle, Strangle, Strip, Straps), Options on Stock Indices and currency.

**Module IV** ( Hours of transaction:20 )

Swaps: Meaning, overview, interest rate swaps, currency swaps, credit risk, mechanics of swaps. Credit Derivatives: Types of Credit Derivatives, Credit Default Swaps, Collateralized Debt Obligations, The Indian Scenario, credit risk mitigation, Weather and Energy Derivatives

Risk Management with Derivatives: Hedging Using Greeks (Delta-Gamma Hedging), Hedging with Futures (Strategies of hedging, speculation and arbitrage): Index Options and futures, VaR, Historical Simulations, Risk management structure and policies in India.

**Module V** Teacher Specific Module ( Hours of transaction:5 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total 100               |                                                           | 100   |

Sample Questions to test Outcomes

1. Define derivatives
2. Explain Forwards and Futures
3. Explain Hedging
4. Explain different methods of Hedging

REFERENCE BOOKS

1. John C Hull: Options, Futures and Other Derivatives, Prentice Hall of India, New Delhi.
2. Redhead: Financial Derivatives: An Introduction to Futures, Forwards, Options, Prentice Hall of India, New Delhi.
3. BishnuPriya Mishra, Financial Derivatives, Excel Books, New Delhi.
4. SatyanarayanaChary T, Financial Derivatives, Excel Books, New Delhi.
5. Kumar S SS, Financial Derivatives, Prentice Hall of India, New Delhi.

**KU8DSECOM406: SERVICES MARKETING**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VIII     | DSE         | 400          | KU8DSECOM406 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

The course focuses on enabling students to apply marketing concepts and principles to the unique challenges and opportunities of services marketing to create customer value.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                                                                           | Learning Domains |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Develop students' understanding of those aspects of marketing of particular relevance to service producing organizations.                                                                  | R,U              |
| CO2    | Develop students' abilities to identify services decision problems, ascertain alternatives, define crucial issues, analyze, make decisions and plan the implementation of these decisions. | R,U,A            |
| CO3    | Recognize the present strategies and approaches for addressing these challenges.                                                                                                           | R,U,A            |
| CO4    | Apply the basic knowledge on challenges in distribution process and analyze the present scenario on the services in the organized retailing                                                | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I:** ( Hours of transaction:10 )

Foundation of Services Marketing Introduction , The services concept- Service Industry –Nature of Services, Characteristics of Services, Classification of Services – Importance of Services Marketing - The Growth in Services – Global & Indian Scenarios, Distinctive Characteristics of Services - Four I's of services - Intangibility, Inconsistency, Inseparability and Inventory.

**Module II:** ( Hours of transaction:10 )

Segmentation, Targeting and Positioning Strategic Aspects of Services Marketing, Segment Selection or targeting a few Segments, Positioning a Service in the Marketplace, Targeting Customers and Building Relationships, Importance of Services Marketing in Indian Economy, Growth of service sector in Indian Economy.

**Module III:** ( Hours of transaction:10 )

The Services Marketing Mix Service Product, Service Products; 8 LH Bundled with Conventional Products and Standalone, Service Life Cycle, Service Design: A General Framework, Service quality issues and the human dimension in Services. Customer loyalty and profitability.

**Module IV:** ( Hours of transaction:20 )

Distribution Strategies for Services Challenges in Distribution of Services, Personal Selling – Advertising and Sales Promotion in Service Industry, Customer Satisfaction & Service Quality in Service Marketing – Service Triangle, Service Encounter -Role of HR & Internal Marketing - Monitoring and Measuring customer satisfaction –SERVQUAL & GAP model - Handling complaints effectively - Service Failure – Recovery

Marketing E- services, Business process outsourcing (BPO), medical transcription , knowledge process outsourcing (K PO) E – learning (Indian context)

**Module V** Teacher Specific Module ( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 112   |

Sample Questions to test Outcomes

1. Explain the concept Services Marketing
2. Define Business process outsourcing
3. Discuss the role of Customer Satisfaction in marketing

Reference

1. Ravi Shanker , Services Marketing, First Edition, Excel Books, New Delhi 2008.
2. Bryson, J. M., Strategic Planning for Public Service and nonprofit organizations, First Edition, Pergamon Press 1993.
3. S M Jha , Services Marketing, Himalaya Publishing House , Mumbai 2000.

**KU8DSECOM407: INTERNATIONAL FINANCIAL MANAGEMENT**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VIII     | DSE         | 400          | KU8DSECOM407 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

The objective of the course is to acquaint the students with the International finance environment and to expose them to different sources of International financing

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                          | Learning Domains |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Develop a deeper understanding on exchange rates, examine the balance of payments and explain the role of international financial manager | R,U              |
| CO2    | Comprehend the foreign exchange exposure and risk in international financial markets                                                      | R,U,A            |
| CO3    | Recognize various international financial instruments                                                                                     | R,U,A            |
| CO4    | Arbitrage in international financial markets and aware of the issue mechanism ADR and GDR                                                 | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I**

( Hours of transaction:10 )

An overview of international financial management: Meaning, Developments in International Financial Management, Nature and scope of International Financial Management – International Financial Management Vs Domestic Financial Management; Role of International Financial Manager. Balance of Payments (BoP), Fundamentals of BoP, Accounting components of BoP, Factors affecting International Trade flows, Agencies that facilitate International flows.

**Module II**

( Hours of transaction:10 )

Determination of exchange rates: Foreign Exchange Rate Mechanism: Exchange rate quotations – Determination of exchange rate in the spot market – exchange rate determination in forward market – Factors influencing Exchange rate – Need For Foreign Rate Forecasts-Exchange rate behaviour-Cross Rates Arbitrage profit in foreign exchange markets, Triangular and locational arbitrage.

**Module III**

( Hours of transaction:10 )

Foreign exchange exposure and risk: Nature of exposure and risk – Exchange rate and interest rate volatility – Foreign exchange and risk – Classification of foreign exposure and risk – Transaction exposure – Operating exposure – need for hedging-Management of foreign exchange exposure risk through hedging- transaction exposure hedging- contractual hedging and natural hedging- techniques for hedging real operating exposure.(Including Problems)

**Module IV**

( Hours of transaction:20 )

International financial instruments: Euro currency market – Euro credit – Euro Bonds – Types of Euro Bonds – Euro currency deposits – Certificate of deposits and other instruments – Euro notes – Types of notes – Euro issues – Foreign Currency Convertible Bonds – Depository Receipts – Global Depository Receipt (GDR's) – GDR issue mechanism – American Depository (Theory only)

International Financing - Equity, Bond financing, parallel loans. Short term Asset Liability Management: International Cash management, accounts receivable management, inventory management. Payment methods of international trade, trade finance methods.

**Module V**

Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Define Global Depository Receipt
2. Write a short note on Foreign Exchange Rate Mechanism
3. Explain Balance of Payments

**References :**

1. Shapiro , Multinational Financial Management, Prentice Hall India.
2. Madura , International Financial Management, Thomson.
3. Sharan ,International Financial Management , Prentice Hall India.
4. Madura,International Corporate Finance,Thomson
5. Clark,International Finance ,Thomson 115
6. Bharati V Pathak, Indian Financial Management , Pearson.

**KU8DSECOM408: COMPENSATION MANAGEMENT**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VIII     | DSE         | 400          | KU8DSECOM408 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is developed with an objective to equip students with comprehensive knowledge in compensation management, its principles, designing compensation system in the organizations and contemporary strategic compensation

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                            | Learning Domains |
|--------|---------------------------------------------------------------------------------------------|------------------|
| CO1    | Develop understanding in the principles and importance of compensation management.          | R,U              |
| CO2    | Relate the bases of compensation and compensation management.                               | R,U,A            |
| CO3    | Appraise the present trends in calculation of incentives and other pay systems              | R,U,A            |
| CO4    | Develop and design compensation system and identify the contemporary compensation practices | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I:** ( Hours of transaction:10)

Introduction to Compensation Management Introduction –Definition of Compensation Management - objectives of compensation – Principles of Compensation Management – Importance of Compensation Management - Types of wages. Exploring and Defining the compensation context – Intrinsic compensation - Extrinsic compensation -- Compensation Trends in India. - The 3-P compensation concept

**Module II:** ( Hours of transaction:10 )

Compensation Planning & Bases of Compensation Compensation and its components - Compensation Planning: Level, Structure and Systems Decision – Compensation level planning- factors influencing compensation level planning : internal factors and external factors. Traditional Bases for Pay-Seniority and Longevity Pay-Merit Pay- Performance Appraisal- Methods- Biases -Strengthening the Pay for Performance Link- Possible Limitations of Merit Pay

**Module III:** ( Hours of transaction:15 )

Incentive Pay & Other Pay Systems Exploring Incentive Pay- Contrasting Incentive Pay with Traditional Pay. Individual Incentives Types of Individual Incentives- Advantages and Disadvantages. Group Incentives- Types of Group Incentives- Advantages and Disadvantages. Companywide Incentives- Types- Designing Incentive Pay Programmes. Person Focused Pay- Competency Based Pay, Pay for Knowledge and Skill Based Pay, team based pay- Concepts.

**Module IV:** ( Hours of transaction:15 )

Designing Compensation System Building internally consistent Compensation System - Creating Internal Equity through Job Analysis and Job Valuation - Building Market Competitive Compensation System – compensation surveys - Integrating Internal Job Structures with External Market - Building Pay Structures that Recognise Individual Contribution : Constructing pay structure. Pay structure variations – Broad banding- two tier pay structure.

**Module V** Teacher Specific Module ( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                              | Marks |
|-------------------------|--------------------------------------------------------------|-------|
| End Semester Evaluation |                                                              | 50    |
| Continuous Evaluation   |                                                              | 50    |
| a)                      | Test Paper- 1                                                | 10    |
| b)                      | Test Paper-2                                                 | 10    |
| c)                      | Assignment                                                   | 5     |
| d)                      | Seminar                                                      | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant module (any) | 20    |
| Total                   |                                                              | 100   |

Sample Questions to test Outcomes

1. Describe Compensation Management
2. List out the Possible Limitations of Merit Pay
3. Explain Competency Based Pay

**References**

- Tapomoy Deb, Compensation Management text & cases, Excel Publication , 2014 2.
- Joseph J. Martocchio, Strategic Compensation- A Human Resource Management Approach- Pearson Education, 2012, 3rd Ed
- Dipak Kumar Bhattacharya, Compensation Management , Oxford University Press , 2014
- Richard.I. Henderson: Compensation Management In A Knowledge Based World - Prentice-Hall, 2012, 9th Ed
- Milkovich & Newman, Compensation, Tata McGraw –Hill, New Delhi, 2015

**KU8DSECOM409:CO-OPERATIVE ACCOUNTING AND LEGISLATIONS**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VIII     | DSE         | 400          | KU8DSECOM409 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to provide a deeper understanding in the present accounting aspects of cooperative organizations and the procedure of cooperative auditing .Understand the provisions regarding the settlement of disputes in cooperatives .Acquaint knowledge on the impact of various other legislations on cooperatives.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                  | Learning Domains |
|--------|-----------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Demonstrate a comprehensive understanding in the present accounting aspects of cooperative organizations                          | R,U              |
| CO2    | Understand the provisions regarding the settlement of disputes in cooperatives                                                    | R,U,A            |
| CO3    | Analyze the procedure of cooperative accounting and auditing .Prepare and present accounting aspects of cooperative organisations | R,U,A            |
| CO4    | Acquaint knowledge on the impact of various other legislations on cooperatives                                                    | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |

|     |   |   |   |   |   |   |
|-----|---|---|---|---|---|---|
| CO3 | ✓ |   | ✓ | ✓ |   | ✓ |
| CO4 | ✓ | ✓ | ✓ | ✓ | ✓ |   |

**Module I:**

( Hours of transaction:5 )

Co-operative Accounting – Features- Day book- types-R &D – differences between R & D and Trial balance-Profit and loss account – Balance sheet.

**Module II:**

( Hours of transaction:10 )

Books and Registers to be maintained by co-operative societies- Audit of co-operative societies– special features of cooperative audit-difference between cooperative audit and Company audit- Director of Co-operative Audit – scope of audit- procedure- audit memorandum- audit fee and exemptions

**Module III:**

( Hours of transaction:10 )

Disputes and their settlement – Disputes- meaning- Arbitration-co-operative Arbitration court powers- Award on dispute- procedure for the settlement of disputes-co-operative Tribunal.- Appeal revision-review.

**Module IV:**

( Hours of transaction:25 )

Co-operative unions – meaning- types- circle cooperative union, state cooperative union, NCUIobjectives- constitution- functions . Other Laws :(important provisions only)Indian Penal code – offence – misappropriationcriminal breach of trust – Forgery .Code of civil procedure – service of summons – properties not liable to attachment-writ– injunction- appeal, revision and review. Indian Evidence Act – oral and documentary evidence - primary and secondary evidence – Kerala Chitties Act- Industrial disputes Act – strike- layoff lockout. A brief outline of Right to Information Act.

**Module V** Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                            | Marks |
|-------------------------|------------------------------------------------------------|-------|
| End Semester Evaluation |                                                            | 50    |
| Continuous Evaluation   |                                                            | 50    |
| a)                      | Test Paper- 1                                              | 10    |
| b)                      | Test Paper-2                                               | 10    |
| c)                      | Assignment                                                 | 5     |
| d)                      | Seminar                                                    | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any) | 20    |
| Total                   |                                                            | 100   |

Sample Questions to test Outcomes

1. Explain the features of Co-operative Accounting
2. List out Books and Registers to be maintained by co-operative societies
3. Explain the differences between R & D and Trial balance

**Reference:**

1. Cooperative Societies Laws in Kerala : P.N Mohanan
2. Kerala Co.op Societies Act and Rules : T.S Balan
3. Law for the Co.operatives : R.O Bedi
4. Law and Management of Co. operatives : Trivedi. BB
5. Co.operative Act and Rules : N.A Kareem

**KU8DSECOM410 : DATA MODELLING- II**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VIII     | DSE         | 400          | KU8DSECOM410 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

These courses provide a means to develop a level of cooperative understanding between business users, executives, teams, and technical professionals across your organization, so that everyone can be on the same page as you move forward with your data programs and initiatives. Gain an overall understanding of the value and use of Data Modeling as an essential business practice.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                                                | Learning Domains |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the principles and skills of economics, marketing, and decision making to contexts and environments in data science.                                 | R,U              |
| CO2    | Analyze the economic and marketing environment's impact on business operations and objectives                                                                   | R,U,A            |
| CO3    | Critique the role of information and analytics in supporting business processes and functions.                                                                  | R,U,A            |
| CO4    | Apply the principles and techniques of database design, administration, and implementation to enhance data collection capabilities and decision-support systems | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |

|     |   |   |   |   |   |  |
|-----|---|---|---|---|---|--|
| CO4 | ✓ | ✓ | ✓ | ✓ | ✓ |  |
|-----|---|---|---|---|---|--|

**MODULE I**

( Hours of transaction:12)

Multidimensional Data Models, Mapping of High Dimensional Data into Suitable Visualization Method- Principal Component Analysis, Clustering Study of High Dimensional Data, Visualization Tools.

Data model: Hierarchical data model, Network data model, Relational data model, E-R model. Database Design: Steps of database design, Normalization – 1NF, 2NF, 3NF, Case problems for design of conceptual data model, Data Volume and Usage Analysis.

**Module II**

( Hours of transaction:08 )

Database Administration: Functions of DBA, Security Mechanism: Authorization, Encryption, Concurrency control, Problem of concurrency control, Resource locking, deadlock/Deadly embrace, Database recovery: Restore/Return, backward recovery, Forward recovery

**Module III**

( Hours of transaction:10 )

Understanding the data model- Using OLAP tools and converting to formulas, Understanding Excel , Creating a Power View report, Loading data from external sources- power pivot and Quickview- Publishing & Loading Data using power pivot.

**Module IV**

( Hours of transaction:20 )

Spreadsheet Modelling of Data Analytics algorithms, Linear Time series Forecasting models and other Time Series Models in Business. Applications: Credit Analysis, Equity Analysis, Digital Advertising, Web& social media, Display advertising - Bundling and Revenue Management. Security and other issues in Data Management- Security Issues Threats and Countermeasures Resilience and Contingency Legal, ethical and IP rights issues

**Module V** Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Explain the Principal Component Analysis
2. Discuss the Time Series Models in Business.
3. Explain the functions of DBA

**References:**

- Patterns of Data Modeling by Michael R. Blaha.
- The Enterprise Data Model: A framework for enterprise data architecture, 2nd edition by Andy Graham.
- Data Modeling Theory and Practice by Graeme Simsion.
- The Data Model Resource Book: Volume
- Universal Patterns for Data Modeling by Len Silverston.
- Data Modeling Essentials by Graeme Simsion, Graham Witt, Morgan Kaufmann Publishers
- Data Analytics Modeling Certificate; AICPA
- Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley.
- Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
- Data Analytics with R; Bharti Motwani; Wiley

**KU8DSCCOM405: INTERNATIONAL BUSINESS**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| VIII     | DSC         | 400          | KU8DSCCOM405 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is formed to know the procedure of operating business internationally, evaluate the opportunities in respect of different countries and explore the avenues of entering the International Market

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                                       | Learning Domains |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Develop an understanding in the drivers of globalization and growth of international business                                                          | R,U              |
| CO2    | Utilize the conceptual understanding of Balance of Payment and Trade and its relevance in India's context.                                             | R,U,A            |
| CO3    | Analyse the changing dimensions of international trade and appreciate the role of trade theories in explaining trade patterns in different industries. | R,U,A            |
| CO4    | Apply the concepts of marketing strategies for entering into international markets.                                                                    | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

MODULE - 1

( Hours of transaction:10 )

International business: Meaning- Factors influencing international business- Types of operation- Challenges in international business- Multinational enterprises. Environment of international business: International politics and economic integration-International culture -International trade and marketing -International finance.

MODULE – II

( Hours of transaction:10 )

Levels of integration – arguments for and against regional integration - Trade Blocks - European Union (EU) – The Association of Southeast Asian Nations (ASEAN) – Asia-Pacific Economic Cooperation (APEC) – North American Free Trade Agreement (NAFTA) and The South Asian Association for Regional Cooperation (SAARC). International market entry strategies - Market selection - Barriers. Managing Multinational Corporations (MNCs) - Problems and Potential - Indian Multinational Corporations (MNCs) Problems and Potential. International product decisions.

Module III

( Hours of transaction:10 )

International pricing decisions –Transfer pricing –Dumping- Retrograde pricing – counter trade – INCO Terms. Export promotion (with regard to India) – Organizational structure – Export financing, incentives. Export procedure and documentation.

Module IV

( Hours of transaction:20 )

India's Balance of Trade and Balance of Payment. India's trade: Direction, Composition & Trend. Foreign Direct Investment (FDI) & Foreign Portfolio Investment (FPI) investment in India, by Indian companies abroad. Global sourcing and its impact on Indian Industry - India's competitive advantage in industries like Information Technology (IT), Textiles, Gems & Jewellery etc. - Potential and threats. International institutions: International Monetary Fund, Asian Development Bank and World Bank group (International Bank for Reconstruction and Development (IBRD) and the International Development Association (IDA)

**Module V** Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

## ASSESSMENT RUBRICS

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. List out the factors influencing international business
2. Explain the term Dumping
3. Discuss the functions of International Monetary Fund

**References**

- Keealas.A.G. 1999-2000.Global Business Strategy, South –Western Publication.
- Nagandhi.A.R. 1999/2000. International Management, PHI.
- Davidson.W.H. 1999/2000. Global Strategic Management, John Wiley and Sons.
- Faeyrweather.J. 1999/2000. International Business Strategy and Administration, Bllinter Publishers Mass.
- Cherunilam, F., (2020), International Business: Text and Cases”. PHI Publishing House of India, New Delhi, Sixth Edition.

Charles W L Hill, Arun K Jain, (2017), International Business: Competing in the Global Market Place. Tata McGraw Hill. New Delhi, Eleventh Edition

**KU9DSCCOM501: PROJECT MANAGEMENT**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| IX       | DSC         | 500          | KU9DSCCOM501 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

The main objective of this course is to introduce the student to the rich world of Project Management methodologies and its application at a global scale. In a world that has become globalized, the need for leaders capable of facing challenges is growing every day. We need leaders and project managers who are capable of understanding cultural and ideological differences, are respectful of different habits than their original environments, and are able to succeed in project goals

**COURSE OUTCOMES**

| CO No. | Expected Outcome                                             | Learning Domains |
|--------|--------------------------------------------------------------|------------------|
| CO1    | Understand the concept of project and project implementation | U                |
| CO2    | Understand the project financing methods                     | U                |
| CO3    | Describe project implementation techniques                   | U                |
| CO4    | Analyse a topic based on project management techniques       | A                |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I**

( Hours of transaction:10 )

Introduction to project and projects.-Characteristics and types of projects- importance,-project life cycle and its phases-Project selection, non quantitative and scoring models, technical analysis and technology selection, market potential analysis and techniques of long term forecasting.

**Module II**

( Hours of transaction:15 )

Project – Classification – Importance of Project Management – An Integrated Approach – Project Portfolio Management System – The Need – Choosing the appropriate Project Management Structure: Organizational considerations and project considerations – steps in defining the project – project Rollup – Process breakdown structure – Responsibility Matrices – External causes of delay and internal constraints

**Module III**

( Hours of transaction:10)

Project Financing; Project Financing Capital structure, sources of finance Margin money, promoter's contribution, consortium lending and local syndication by banks, financing through markets and public issues, Term loans and debentures

**Module IV**

( Hours of transaction:15)

Project Implementation and Control: Organizing human resources, systems and procedure for project implementation, Working of systems, Design of systems, project work system design, work breakdown structure, project execution plan, project control system, project diary, project control –scope/progress control, performance control, schedule control and cost control

**Module V** Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

**Sample Questions to test Outcomes**

1. Explain the concept of project and project management
2. Write a note on project financing.
3. Examine the project implementation system.

**REFERENCE**

Project Management – K.Nagarajan, New age international publishers, New Delhi.  
 Elements of project management - K.Nagarajan, New age international publishers, New Delhi.  
 A Guide to projects – Dr. R. Ravilochanan, Margham publications, Chennai.  
 S.Choudhury, Project Management Tata McGraw Hill publishing.,  
 Vasanth Desai, Project Management, Himalaya Publishing House  
 Goel B.B. Project Management, Deep & Deep Publications Pvt. Ltd

**KU9DSCCOM502: CORPORATE GOVERNANCE**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| IX       | DSC         | 500          | KU9DSCCOM502 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

The course aims to develop critical thinking ability and provide knowledge of corporate governance, its procedures, techniques in accordance with current legal requirements and professional standards.

**COURSE OUTCOMES**

| CO No. | Expected Outcome                                                                       | Learning Domains |
|--------|----------------------------------------------------------------------------------------|------------------|
| CO1    | Describe the concept and significance of corporate governance in a business setup.     | U                |
| CO2    | Describe the concept and significance of corporate governance in a business setup.     | U                |
| CO3    | Analyse global corporate failures; understand international codes and its implications | A                |
| CO4    | Discuss corporate governance regulatory framework in India.                            | A                |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    |      | ✓    |      |
| CO3                                | ✓    | ✓    |      | ✓    | ✓    | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**MODULE I**

(Hours of transaction:10)

Corporate governance – meaning – objectives – need, importance – principles – corporate governance and organization success. Corporate governance in India - Levels of Governance Structure Corporate governance and role, responsibilities and powers - Board of Directors, Corporate Management

Committee and Divisional Management Committee.

## Module II

(Hours of transaction:10)

Corporate and Board Management – Corporate Business Ownership Structure- Board of Directors–Role, Composition, Systems and Procedures - Fiduciary relationship - Types of Directors Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives

## Module III

(Hours of transaction:15)

Legal and Regulatory Framework of Corporate Governance- Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws- Legal Provisions

## Module IV

(Hours of transaction:15)

Corporate Governance–Codes and Practices -Introduction - Major Expert Committees’ Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance-Corporate Governance Ratings. Corporate Governance Forums CII code on corporate governance – features - Various Corporate Governance forums – CACG, OECD, ICGN AND NFCG.

## Module V Teacher Specific Module

(Hours of transaction:10)

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

### MODE OF TRANSACTION

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

### ASSESSMENT RUBRICS

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

### Sample Questions to test Outcomes

1. Explain the meaning of corporate governance.
2. Identify the importance of corporate governance in business set up.
3. Describe the corporate governance practices in India.
4. Explain legal and regulatory framework in India

**References:**

Murthy, K. V. Bhanu and Krishna, U., “Politics Ethics and Social Responsibilities of Business”, 2009, Pearson Education, New Delhi.

Sharma, J. P., “Corporate Governance, Business Ethics & CSR”, 2011, Ane Books Pvt. Ltd., New Delhi.

Baird N. and D. Band, Winning Ways through Corporate Governance, Macmillan London.

Charkham J., Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London.

Subhash Chandra Das, Corporate Governance in India—An Evaluation (Third edition), PHI Learning Private Limited.

Clark T. and E. Monk House, Rethinking the Company, Pitman, London.

Fernando A.C., Corporate Governance, Pearson Education.

**KU9DSCCOM503: FINANCIAL ANALYTICS**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| I X      | DSC         | 500          | KU9DSCCOM503 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course introduces a core set of modern analytical tools that specifically target finance applications in financial and investment sector. Develop knowledge in portfolio analysis and selection.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                           | Learning Domains |
|--------|----------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the basics of financial analytics and learners should be able to perform financial analysis for decision making | R,U              |
| CO2    | Recognize efficient financial budgeting and forecasting techniques                                                         | R,U,A            |
| CO3    | Design and construct useful and robust financial modelling applications                                                    | R,U,A            |
| CO4    | Apply strategies for develop various portfolio models                                                                      | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I** (Hours of transaction 10)

Basic corporate financial predictive modeling- Project analysis- cash flow analysis- cost of capital using sensitivity analysis, Indifference point and Financial Break even modeling. Bankruptcy Modeling-Beaver t test, Ohison logistic regression and Alt man Z score.

**Module II** (Hours of transaction 10)

Estimation and prediction of risk and return ( bond investment and stock investment) – adjusting for stock splits, adjusting for mergers, plotting multiple series, data importing from web portal and data cleansing. Time series-examining nature of data, EWMOA, Value at risk, ARMA, ARCH and GARCH.

**Module III** (Hours of transaction 20)

Portfolio Analysis – capital asset pricing model, Sharpe ratio, Markowitz's mean variance optimization model and cluster analysis for categorisation of portfolio.

Option pricing models- binomial model for options, Black Scholes model and Option implied volatility. Prediction using chart and fundamentals – RSI, ROC, MACD, moving average and candle charts, simulating trading strategies.

**Module IV** (Hours of transaction 10)

Credit Risk analysis- Data processing, Decision trees, logistic regression and evaluating credit risk model.

**Module V** Teacher Specific Module (Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

**MODE OF TRANSACTION**

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

**ASSESSMENT RUBRICS**

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

**Sample Questions to test Outcomes**

1. Explain t-test
2. Discuss the different modeling for risk analysis
3. Explain decision tree

**REFERENCES:**

1. Financial analytics with R by Mark J. Bennett, Dirk L. Hugen, Cambridge university press.
2. Haskell Financial Data Modeling and Predictive Analytics Paperback – Import, 25 Oct 2013 by Pavel Ryzhov.
3. Quantitative Financial Analytics: The Path To Investment Profits Paperback – Import, 11 Sep 2017 by Edward E Williams (Author), John A Dobelman.
4. Python for Finance - Paperback – Import, 30 Jun 2017 by Yuxing Yan (Author).
5. Mastering Python for Finance Paperback – Import, 29 Apr 2015 by James Ma Weiming.

**KU9DSCCOM504 : ADVANCED CORPORATE ACCOUNTING**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| IX       | DSC         | 500          | KU9DSCCOM504 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to provide theoretical knowledge of International Financial Reporting Standards. It provide the students with an understanding of accounting procedure for corporate restructuring. This course help the students understand the applications of Accounting Transactions in Corporate Sector. It enable the students to gain ability to solve problems relating to Holding Company Accounts and familiarize the students about the concept of Investment Accounting, Human Resource Accounting and Accounting for Price Level Changes

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                                      | Learning Domains |
|--------|---------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Demonstrate a comprehensive understanding of the aims, characteristics principles, and variables of International Financial Reporting | R,U              |
| CO2    | Demonstrate a comprehensive understanding of understanding of accounting procedure for corporate restructuring                        | R,U,A            |
| CO3    | Define and differentiate between skill, technique, and style in calculating goodwill                                                  | R,U,A            |
| CO4    | Demonstrate a comprehensive understanding and application of identifying the problems in investment opportunity                       | A, AN,E,C        |

**After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)**

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

### **Module I: International Financial Reporting Standards (IFRS)**

( Hours of transaction:10 )

Introduction – Meaning – Scope – An Overview of the International Financial Reporting Standards – IFRS 1 to 13 – Role of IASB - Achievements of IASB and Obstacles in Convergence – Difference between IFRS and Indian Accounting Standards

### **Module II: Valuation of Goodwill**

( Hours of transaction:10 )

Meaning of Goodwill - Factors affecting Goodwill - Need for valuation of goodwill, Methods of valuation of Goodwill, Arbitrary Assessment, Average profit method (simple average, Weighted Average and Annuity Method) Super Profit Method, Capitalization of profit method (Capitalization of average profit and Super profit)

### **Module III: Accounts of Holding Companies**

( Hours of transaction:10 )

Concept of holding company – Cost of control - Minority interest – Goodwill – Capital and revenue profits – Intercompany transactions – Contingent liabilities – Preparation of consolidated Balance Sheet (Theory and Problems) (Excluding Inter Company Owings & Intercompany Holdings. Simple problems only)

### **Module IV: Investment Accounting**

( Hours of transaction:10 )

Meaning – Need for separate Investment Accounts – Classification of Scrips – Ex – Interest, Cum – Interest – Problems on Investment in Debentures and Shares- Treatment of Bonus Shares and Rights Shares (Theory and Problems) Inflation accounting :Need - Objections - Adjustments for General Price Changes - Current Purchasing Power Accounting (CPP) - CPP method of preparing financial statements.

### **Module V Teacher Specific Module**

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

#### *MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

## ASSESSMENT RUBRICS

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Define International Financial Reporting Standards
2. Explain the term goodwill
3. List out the different modes of calculating goodwill

**Reference Books:**

K.L. Shah, Corporate Accounting (Theory & Practice) (Shree Niwas Publishing)

Dr. S.N. Maheshwari & S.K. Maheshwari, Corporate Accounting

Arulanandam and Raman. Advanced Accountancy by– Himalayan Publishers, New Delhi.

Jain and Narang Advanced Accountancy by – Kalyani Publishers, Chennai

Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi

M C Shukla and T S Grewal, Advance accounts, S.Chand & Co New Delhi

Anjan Bhattacharya & Subrata Mukerjee, Advanced Practical Accounts, S. Chand & Co., New Delhi

**KU9DSCCOM505: FINANCIAL REPORTING STANDARDS**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| IX       | DSC         | 500          | KU9DSCCOM505 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to provide the importance of financial reporting standards in bringing uniformity in accounting methods by proposing standard treatments to the accounting issue.

**COURSE OUTCOMES**

| CO No. | Expected Outcome                                                                                                 | Learning Domains |
|--------|------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Discuss the existing accounting theory practices to obtain a better understanding of them.                       | R,U              |
| CO2    | Identify the transparency, reliability, consistency and comparability of financial statements.                   | R,U,A            |
| CO3    | Know the reliability and comparability that a reporting entity provides regarding acquisition and consolidations | R,U,A            |
| CO4    | Compare and understand the differences in the financial reporting across the globe                               | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    | ✓    |      | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I**

13c (Hours of transaction: 10)

IFRS-Meaning, Need for IFRS, IASB, IASB Current Structure, IFRS Due Process, Benefits and

limitations of IFRS; Introduction to Indian Accounting Standards (IND-ASs - Converged IFRSs), Accounting Regulations in New Companies Act – 2013, IFRSs issued by IASB (1-17)

**Module II**

(Hours of transaction: 15)

Standards relating to financial reporting & disclosure: Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-1: Presentation of Financial Statements - Ind AS-7: Cash Flow Statements – Ind AS-8: Accounting Policies, Changes in Accounting Estimates and Errors – Ind AS-10: Events after the Balance Sheet Date – Ind AS-24: Related Party Disclosures – Ind AS-34: Interim Financial Reporting - Ind AS-105: Non-current assets held for sale and discontinued operations – Ind AS-108: Operating Segments.

**Module -III**

(Hours of transaction: 15)

Standards providing guidance on financial statement items : Ind AS-2: Inventories (Including simple problems) – Ind AS-11: Construction contracts (Including simple problems) - Ind AS-12: Income taxes – Ind AS-16: Property, Plant and Equipment – Ind AS-17: Leases - Ind AS-115 Revenue from contracts with customers. – Ind AS-20: Accounting for Government Grants and Disclosure of Government Assistance – Ind AS-23: Borrowing Costs – Ind AS-38: Intangible Assets.

**Module IV**

(Hours of transaction: 10)

Financial reporting: Financial reporting – Concept — Development in Financial reporting objectives: True blood Report (USA) – The Corporate Report (UK) – Stamp Report (Canada) - Objectives of Financial Reporting – Qualities of Financial Reporting - Recent trends in Corporate Reporting in India.

**Module V** Teacher Specific Module

(Hours of transaction: 10)

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

Sample Questions to test Outcomes

140

1. Write a short note on IFRS

2. Explain financial reporting
3. Discuss IND AS-converged IFRS

**References :**

- .Rawat D.S. —Ind ASs Converged IFRS| Taxmann Allied Services Private Limited.
- Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
- Rawat D.S, Taxmann Accounting Standards: Allied Services Private Limited
- Francis Cherunilam , Kamal Garg, IFRS Concepts and Applications: Bharat Law House Pvt. Limited
- Francis Cherunilam Accounting Theory: Porwal L.S, TataMcGraw-Hill Publishing Company
- Jain S.P. & Narang , K.L, Kalyani , Accounting Theory & Management Accounting:

**KU10DSCCOM506: STRATEGIC MANAGEMENT**

| Semester | Course Type | Course Level | Course Code   | Credits | Total Hours |
|----------|-------------|--------------|---------------|---------|-------------|
| X        | DSC         | 500          | KU10DSCCOM506 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed provide basic understanding about the concepts related to strategic management and to acquaint the students with the managerial tasks associated with implementing corporate strategy.

*COURSE OUTCOMES*

| CO No. | Expected Outcome                                                                     | Learning Domains |
|--------|--------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the concept of strategy and strategic management                          | R,U              |
| CO2    | Analyse different business strategies and                                            | R,U,A            |
| CO3    | Conduct strategic analysis of business using different strategic analysis techniques | R,U,A            |
| CO4    | Understand the concept of strategy implementation                                    | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    | ✓    |      | ✓    | ✓    | ✓    |
| CO4                                | ✓    | ✓    | ✓    |      | ✓    |      |

**Module I**

(Hours of transaction: 15)

Introduction to strategic management: Concept of strategy-Meaning and definition of strategy, need for strategy, characteristics of strategy, Strategy and Tactics, levels of strategy, strategic management, nature of strategic management, importance of strategic management,

characteristics of strategic management, process of strategic management, participants in strategic management, advantages of strategic management, limitations of strategic management.

**Module II**

(Hours of transaction: 10)

Strategic Intent and Strategic Formulation: Strategic intent, Hierarchy of strategic intent Vision-Mission-Goals- Objectives-Plans, Strategy formulation, Approaches to Strategy formulation, Strategic business unit, Types of strategy– Stability strategy-Growth strategy- Retrenchment strategy and Combination strategy

**Module III**

(Hours of transaction: 15)

Strategic Analysis: Strategic analysis, Environmental Threats and Opportunity Profile (ETOP), Organisational Capability Profile (OCP), Strategic Advantage Profile (SAP), Corporate Portfolio Analysis (CPA), BCG Growth Share Matrix, Synergy and Dyssynergy, SWOT and TOWS analysis, GAP analysis. (15 Hours)

**Module IV**

(Hours of transaction: 10)

Strategy Implementation: Strategy implementation, Approaches to strategy implementation, Inter-relationship between strategy formulation and implementation, Issues in strategy implementation, Resource allocation.

Strategic Evaluation and Control: Strategic evaluation, Strategic control, Techniques of strategic evaluation and Strategic control. (20hrs)

**Module V** Teacher Specific Module

(Hours of transaction: 10)

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Explain the concept of strategy and strategic management.
2. Illustrate various corporate level strategies.
3. Explain techniques of strategic analysis.
4. Write a short note on strategic evaluation and control

## References

- SubhaRao P. Business Policy and Strategic Management. Himalaya Publishing House. Mumbai.
- Prasad. L. M. Strategic Management. Sultan Chand & Sons. New Delhi.
- Siva Ram Prasad R. Strategic Management. Students Helpline Publishing House. Hyderabad.
- AzarKasmi. Business Policy and Strategic Management. Tata McGraw Hill Publishing Co. LTD. New Delhi.
- Sharma R.A. Strategic Manangement in Indian Companies. Deep and Deep Publications Pvt. Ltd. New Delhi.
- Ramaswamy and Namakumari.s. Strategic Planning Formulation of Corporate Startegies. Macmillan India Ltd. New Delhi.

**KU10DSCCOM507 : BASIC ECONOMETRICS**

| Semester | Course Type | Course Level | Course Code   | Credits | Total Hours |
|----------|-------------|--------------|---------------|---------|-------------|
| X        | DSC         | 500          | KU10DSCCOM507 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to provide knowledge on Econometric applications of Economic theory.

**. COURSE OUTCOMES**

| CO No. | Expected Outcome                                                                                                                                                                                                      | Learning Domains |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the frontier areas of economic theory and methods                                                                                                                                                          | R,U              |
| CO2    | Understand econometric estimation techniques such as Ordinary Least Squares to estimate bivariate and multivariate regression models                                                                                  | R,U,A            |
| CO3    | Gain knowledge of estimation of system of equations, estimation of panel data models, generalized method of moments, discrete response models, censored regression models and estimation of average treatment effects | R,U,A            |
| CO4    | Apply the concepts in econometrics                                                                                                                                                                                    | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module 1**

(Hours of transaction: 10)

Nature of Econometrics and Economic Data Definition of Econometrics – Steps in Empirical Economic Analysis - Econometric Model – The Role of Measurement in Economics – The Structure of Economic Data: Cross-Sectional data, Time Series data, Pooled Cross Section data, Panel Data.

**Module II**14<sup>E</sup>(Hours of transaction: 10)

Simple Regression Model Two Variable Linear Regression Model: Assumptions, Estimation of

Parameters, Tests of Significance and Properties of Estimators – Functional forms of Regression models – Log-linear models, Semi logmodels and Reciprocal models – Choice of Functional Form.

**Module III**

( Hours of transaction:15)

The General Linear Model Review of Assumptions, Estimation and Properties of Estimators: Un-biasness, BLUEs and Tests of significance of estimates – Analysis of Variance - Dummy variables - Nature of Dummy variables – Use of Dummy Variables – Errors in Variables and its consequences.

**Module IV**

( Hours of transaction:15)

Auto-regressive and Distributed Lag Models Introduction – Types of Lag schemes - Koyck's lag model, Almon's Lag scheme, Partial Adjustment and Expectations models - Causality in Economics – The Granger Causality Test.

Simultaneous Equation Models Specification – Simultaneous Bias – Inconsistency of OLS Estimators - The concept of Identification, Rank and Order conditions for Identification – Indirect Least Squares - Two stage Least Squares (without proof), Problems

**Module V** Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

5. Explain econometrics techniques.
6. Illustrate the Auto-regressive and Distributed Lag Models
7. Explain The General Linear Model

## REFERENCE

Project Management – K.Nagarajan, New age international publishers, New Delhi.  
 Elements of project management - K.Nagarajan, New age international publishers, New Delhi.  
 A Guide to projects – Dr. R. Ravilochanan, Margham publications, Chennai.  
 S.Choudhury, Project Management Tata McGraw Hill publishing.,  
 Vasanth Desai, Project Management, Himalaya Publishing House  
 Goel B.B. Project Management, Deep & Deep Publications Pvt. Ltd

**KU10DSCCOM508: MANAGEMENT AND INFORMATION SYSTEMS (MIS)**

| Semester | Course Type | Course Level | Course Code   | Credits | Total Hours |
|----------|-------------|--------------|---------------|---------|-------------|
| X        | DSC         | 500          | KU10DSCCOM508 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to imbibe theoretical knowledge of MIS in the students and prepare the students technological competitive and make them ready to self-upgrade with the higher technical skills, either in their postgraduation program or in the work place

**COURSE OUTCOMES**

| CO No. | Expected Outcome                                                                                                 | Learning Domains |
|--------|------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand and assess the importance of information and its role in business.                                    | U                |
| CO2    | Develop data analysing skills in students to evaluate information and the tools used for information processing. | U                |
| CO3    | Evaluate effectiveness of decision making process and identify its tools                                         | E                |
| CO4    | Design parameters for MIS application, for data analysis uses                                                    | A                |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I.**

( Hours of transaction:10)

Introduction -Meaning and nature -Elements, -Evolution -Functions -Relation with other disciplines -Information Technology and MIS. Concept of Information -Definition -Types -

Mathematical definition -Entropy -Redundancy Data Reduction Techniques -Age, Quality and Value of Information -Application of Information concepts to MIS design.

**Module II**

( Hours of transaction:15)

System concepts -Definition -Characteristics -General model of system -Types of systems Simplification -Decoupling -Control in systems -Positive and negative feedbacks -Law of requisite variety -Input, Process and Output controls -System concepts applied to MIS design.

**Module III.**

( Hours of transaction:15)

Structure of MIS-Multiple approaches to the structure of MIS-Operating elements-Physical components -processing functions -output for users -MIS structure based on the level of management activity -Decision support -Organisational functions -Formal and Informal -Public and Private synthesis of MIS structure. 20 hours)

**Module IV.**

( Hours of transaction:10)

Data Communication and Networking -Uses and types of Networks -LAN -WAN -MAN Topologies -E-mail -Teleconferencing -Internet Protocols -World Wide Web. Latest Trends in Information Technology

**Module V**

Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Explain MIS.
2. Write a short note on DSS.
3. Explain the concept of data communication and network

## REFERENCE:

1. Gordon B. Davis : Management Information System : Prentice Hall of India, Delhi.
2. Sadagopan S. : Management Information System : Prentice Hall of India, Delhi.
3. O'Brien James : Management Information System : Tata-McGraw Hill, New Delhi.
4. Murdick, Ross and Clagget : Information System for Modern Management : Prentice Hall, New Delhi.
5. Rajaraman V. : Analysis and Design of Information Systems : Prentice Hall, Delhi.

**KU10DSCCOM509: FORENSIC ACCOUNTING AND AUDITING**

| Semester | Course Type | Course Level | Course Code   | Credits | Total Hours |
|----------|-------------|--------------|---------------|---------|-------------|
| X        | DSC         | 500          | KU10DSCCOM509 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

The course aims to expose students to the concept and techniques of Forensic Accounting and Auditing for companies as well as different types of organizations, to be applied in real life financial fraud scenarios.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                                                                                               | Learning Domains |
|--------|--------------------------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand about Forensic Accounting and Auditing and different types financial frauds.                                        | R,U              |
| CO2    | Understand the role of the auditor to detect fraud and understand the role of the forensic accountant as an expert witness     | R,U,A            |
| CO3    | Develop an insight of financial frauds. Understand the reasons for bankruptcy and money laundering and ways to deal with them. | R,U,A            |
| CO4    | Collect and analyze necessary data for fraud investigations to meet the challenges posed by rising financial frauds and scams  | A, AN,E,C        |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I**

( Hours of transaction:10 )

Fundamentals for Forensic Accounting: Role of the forensic accountant; Fraud Auditing Fundamentals: Meaning, nature and scope, differences between forensic accounting and auditing, Auditors liability for undetected frauds, Fraud auditing (forensic audit) phases: Recognition and planning, Evidence collection and evaluation, Communication of results.

**Module II**

( Hours of transaction:15)

Different types of Frauds – Cash Fraud, Inventory Fraud, Accounts Payable Fraud, Accounts Receivable Fraud, Payroll Fraud, Revenue Recognition Fraud, Financial Statement Fraud: Financial statement fraud schemes, characteristics of financial statement fraud; motives of management to commit financial statement fraud; financial statement fraud, the stock market, and insider trading; prevention of financial statement fraud; red flags of financial statement fraud.

**Module III**

( Hours of transaction:15 )

Forensic Accounting Tools and Techniques: Key concepts of forensic science applicable to accounting; key concepts of information security management systems; the effect of suspected fraud on the audit of financial statements or a forensic investigation; common indicators of fraud; common analytical procedures; sources of forensic evidence; investigative techniques used by forensic accountants; interview and interrogation techniques.

**Module IV**

( Hours of transaction:10 )

Types of Corporate Frauds: Bribery and corruption, Misappropriation of assets, Manipulation of financial statements, Procedure-related frauds, Corporate espionage, Fraud in e-commerce. Fraud Prevention- Strategies, Fraud prevention for consumers and businesses.

**Module V** Teacher Specific Module

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

1. Define forensic accounting
2. Explain the different types of fraud
3. of the forensic accountant

References:

- Albrecht, W. Steve. (2009). Forensic Accounting & Fraud Examination. Cengage Learning (India Edition). Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve & Zimbelman, Mark F. (2015).
- Forensic Accounting & Fraud Examination. Cengage Learning (India Edition). 3. Banerjee, Robin (2015). Who Cheats and How? Sage Publications, New Delhi. 4. Bologna, Jack and Lindquist, Robert J. (1995). Fraud Auditing and Forensic Accounting. Wiley. Bremser, Wayne G. (1995).
- Forensic Accounting: What the World's Best Forensic Accountants Know- Greg shields
- Forensic Audit study material, ICSI
- Joshi, Apurva. Students' Handbook on Forensic Accounting

**KU10DSCCOM510: ADVANCED COST ACCOUNTING**

| Semester | Course Type | Course Level | Course Code   | Credits | Total Hours |
|----------|-------------|--------------|---------------|---------|-------------|
| X        | DSC         | 500          | KU10DSCCOM510 | 4       | 60          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 60                              | -                     | 60       | 50                 | 50  | 100   | 2 hrs                   |

**Course description**

This course is designed to acquaint the students with various concepts, methods of costing and decision making.

**COURSE OUTCOMES**

| CO No. | Expected Outcome                                                                               | Learning Domains |
|--------|------------------------------------------------------------------------------------------------|------------------|
| CO1    | Gain knowledge on cost and management accounting techniques.                                   | U                |
| CO2    | Develop the skills of students in the preparation of cost and management accounting statements | U                |
| CO3    | Develop analytical skills of students in the study of advanced cost accounting statements      | A                |
| CO4    | Familiarize the concept of Responsibility Accounting                                           | U                |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
| Q                                  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I: Cost behavior**

( Hours of transaction:15 )

Fixed and variable - Marginal costing - Assumptions - advantages - Break -even analysis  
- managerial uses – PV ratio - Margin of safety - Break even chart

**Module II: Activity Based Costing**

( Hours of transaction:15 )

Activity Based Costing: Meaning and importance; characteristics; steps involved; ideal system; usage; problems. Cost reduction – Meaning and special features; cost control versus cost reduction; organisation; cost reduction Programme; value analysis; cost audit – functions and scope; cost audit and management audit: advantage; technique- Cost audit - Practical Problems on Traditional V/s Activity Based Costing System

**Module III: Budgetary Control**

( Hours of transaction:10 )

Budgetary Control: Preparation of Cash Budget; flexible budget and master budget; Cost ratios; Zero base budgeting; performance budgeting.  
Standard Costing – Application; Overhead and sales variance: revision variance; Control of variances; Accounting procedure.

**Module IV: Responsibility Accounting**

( Hours of transaction:10 )

Responsibility Accounting – Meaning, Features, Objective, Assumptions, Problems, Responsibility Centre's – Cost, Profit, Revenue and Investment Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and Residual Income Approach)

**Module V Teacher Specific Module**

( Hours of transaction:10 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

Sample Questions to test Outcomes

1. Explain the concept of responsibility accounting
2. Illustrate different types of budgets.
3. Write a short note on activity based costing
4. Define break even analysis

**References:**

Y.Hari Prasad Reddy, T.S. Reddy, Cost and Management Account — Margam Publications

S.P.Jain and K.L.Narang, Cost and Management Accounting — Kalyani Publishers.

S.N.Mageshwari, Cost and Management Accounting — Sulthan Chand

**List of MDC offered by Dept of Commerce and Business Studies**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| I        | MDC         | 100          | KU1MDCCOM101 | 3       | 45          |
| II       | MDC         | 100          | KU2MDCCOM101 | 3       | 45          |

**KU1MDCCOM101 :BASICS OF BUSINESS AND ACCOUNTING**

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| I        | MDC         | 100          | KU1MDCCOM101 | 3       | 45          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 45                              | -                     | 45       | 50                 | 50  | 100   | 1.5 hrs                 |

**Course description**

This course is designed to develop basic understanding of commerce and business subjects for non-commerce students. It give an idea about the application of principles and procedures of accounting in business.

**COURSE OUTCOMES**

| CO No. | Expected outcome                                           | Learning Domains |
|--------|------------------------------------------------------------|------------------|
| CO1    | Understand the Concept of Business and accounting          | R,U              |
| CO2    | Understand the basic principles of Business and accounting | R,U,             |
| CO3    | Distinguish and explain the various forms of business.     | R,U,             |
| CO4    | Analyse various terms used in accounting                   | A, AN,           |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I –** ( Hours of transaction:10 )

Basics of Business : Trade and Commerce in India., Meaning, Features, and Objectives of Business. Concept of Profession and employment. Meaning of trade and its Types – Internal, external, wholesale and retail. Meaning of auxiliaries to trade and its types – Banking, insurance, transportation, Warehousing and Advertising.

**Module II** ( Hours of transaction:5 )

Forms of Business Organisations- Sole Proprietorship, Hindu Undivided family, Partnership, Cooperative Society, and Joint stock company.

**Module III –** ( Hours of transaction:15 )

Basics of Accounting Lecture:-Accounting- Meaning, Objectives, Advantages and limitations. Accounting Information –Meaning, Sources, Utilities, Users and Qualitative Characteristics. Basic Accounting terms- Entity, Business Transaction, Account, Asset, Liability, Capital Drawing, Expenditure & Expense, Revenue, Profit, Gain, Discount-Trade and Cash, Goods, Accounting year, Financial year.

**Module IV** ( Hours of transaction:10 )

Accounting Concepts and Conventions. Recording of transactions: Personal Account, Real Account, and Nominal Account, Rules for Debit and Credit. Double entry System; Journalizing transactions; Preparation of ledger. Preparation of Cash Book , Petty Cash book, Single Column; double column; triple column.

**Module V** Teacher Specific Module ( Hours of transaction:5 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/ /Assignments/ Presentations/ Self-Study etc

## ASSESSMENT RUBRICS

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

Suggested Readings: Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India.

Chhabra, T. N. (2011), Business Organization and Management. New Delhi: Sun India Publications.

Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.

Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018) Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.

## KU1MDCCOM102 : FUNDAMENTALS OF BANKING

| Semester | Course Type | Course Level | Course Code  | Credits | Total Hours |
|----------|-------------|--------------|--------------|---------|-------------|
| II       | MDC         | 100          | KU1MDCCOM102 | 3       | 45          |

| Learning Approach (Hours/ Week) |                       |          | Marks Distribution |     |       | Duration of ESE (Hours) |
|---------------------------------|-----------------------|----------|--------------------|-----|-------|-------------------------|
| Lecture                         | Practical/ Internship | Tutorial | CE                 | ESE | Total |                         |
| 45                              | -                     | 45       | 50                 | 50  | 100   | 1.5 hrs                 |

## Course description

This course is designed to develop the basic knowledge about the working and functions of banking. The main objectives of this course is to introduce the students to the basic concept of banking as a financial intermediation service and bank as a financial institution

## COURSE OUTCOMES

| CO No. | Expected outcome                                                                                             | Learning Domains |
|--------|--------------------------------------------------------------------------------------------------------------|------------------|
| CO1    | Understand the concept of banking and its functions                                                          | R,U              |
| CO2    | Develop an understanding of the important banking concepts and understand the banking instruments.           | R,U,             |
| CO3    | Acquaint the students with banking services and enable them for practical banking                            | R,U,A            |
| CO4    | Analyze the lending practice and credit appraisal system and identify the technological application in Banks | A, AN,           |

After the completion of the course, the students will be able to - \*Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

| Mapping of Course Outcomes to PSOs |      |      |      |      |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
| CO1                                | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| CO2                                | ✓    |      | ✓    | ✓    | ✓    |      |
| CO3                                | ✓    |      | ✓    | ✓    |      | ✓    |
| CO4                                | ✓    | ✓    | ✓    | ✓    | ✓    |      |

**Module I –**

( Hours of transaction:5 )

Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks

**Module II**

( Hours of transaction:10 )

Definition of a bank customer, different types of bank accounts, their main features, process of opening of accounts. Traditional functions of a bank, forms of deposits in current accounts, saving accounts, fixed deposits, recurring deposits, credit creation function of banks

**Module III –**

( Hours of transaction:15 )

Banking instruments: Concept, types and crossing of cheques; Lending functions of a bank: Types of Advances: Secured & unsecured, loans- Short, medium and long Term Methods of granting advances; Utility services of a bank: Remittance through bank drafts; E Banking; Internet banking; Safe deposit lockers

**Module IV**

( Hours of transaction:10 )

New Trends in Banking: cashless economy – Small banks and payment banks – Mudra banks --Criteria for licensing --Outsourcing of Non-core Services– Financial Inclusion –Bank Mergers and Acquisitions – new reforms in banking sector

**Module V** Teacher Specific Module

( Hours of transaction:5 )

The respective teacher will prepare the module content, allowing for adaptability in designing the material according to feasibility, prior modules, and pertinent information

*MODE OF TRANSACTION*

- Lecture/ Field Work/ Outreach Activities/ Project Work/ Viva/ Seminars/  
/Assignments/ Presentations/ Self-Study etc

*ASSESSMENT RUBRICS*

| Evaluation Type         |                                                           | Marks |
|-------------------------|-----------------------------------------------------------|-------|
| End Semester Evaluation |                                                           | 50    |
| Continuous Evaluation   |                                                           | 50    |
| a)                      | Test Paper- 1                                             | 10    |
| b)                      | Test Paper-2                                              | 10    |
| c)                      | Assignment                                                | 5     |
| d)                      | Seminar                                                   | 5     |
| e)                      | Presentation / viva-voce /field trip/ /relevant mode (any | 20    |
| Total                   |                                                           | 100   |

## Sample Questions to test Outcomes

- Define banking
- List out the different types of bank accounts
- Identify the recent trends in banking

## References:

- Basics of banking and Finance, K.M.Bhattacharya and P.Agrawal, Himalaya Publishing House
- Banking theory and practice, Premkumar Shrivastav, Himalaya Publishing House
- Banking theory Law & Practice, Gordon Natrajan, Himalaya Publishing House
- Basics of Banking, Indian Institute of Banking and Finance, Taxman Publication
- Principals of Banking, Indian Institute of banking and Finance, Mackmilan India Ltd.