A K S University

Faculty of Commerce and Financial Studies

Curriculum Book

and

Assessment and Evaluation Scheme

based on

Outcome Based Education (OBE)

and

Choice-Based Credit System (CBCS)

in

Bachelor of Commerce (Financial Management)

3 Year Degree Program

Revised as on 01 August 2023

Applicable w.e.f. Academic Session 2023-24

AKS University

Satna 485001, Madhya Pradesh, India

Faculty of Commerce and Financial Studies

Department of Commerce

A K S University

Faculty of Commerce and Financial Studies

CONTENTS

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A K S University
Faculty of Commerce and Financial Studies
Forwarding

I am thrilled to observe the updated curriculum of the Commerce Department for B. Com Program (Financial Management), which seamlessly integrates the most recent technological advancements and adheres to the guidelines set forth by UGC and Higher education. The revised curriculum also thoughtfully incorporates the directives of NEP-2020 and the Sustainable Development Goals.

The alignment of course outcomes (COs), Programme Outcome (POs) and Programme specific outcomes (PSOs) has been intricately executed, aligning perfectly with the requisites of NEP-2020 and NAAC standards. I hold the belief that this revised syllabus will significantly enhance the skills and employability of our students.

With immense satisfaction, I hereby present the revised curriculum for the B. Com(Financial Management) program for implementation in the upcoming session.

01 August 2023   ER. Anant Soni

                                                                                                            Pro Chancellor & Chairman

                                                                                                            AKS University, Satna

From the Desk of the Vice-Chancellor

AKS University is currently undergoing a process to revamp its curriculum into an outcome-based approach, with the aim of enhancing the teaching and learning process. The foundation of quality of quality education lies in the implementation of a curriculum that aligns with both societal and industrial needs, focusing on relevant outcomes. This entails dedicated and inspired

faculty members, as well as impactful industry internships.

Hence, it is of utmost importance to begin this endeavor by crafting an outcome-based curriculum in collaboration with academia and industry experts. This curriculum design should be informed by the latest technological advancements, market demands, the guidelines outlined in the National Education Policy (NEP) of 2020, and sustainable goals.

I'm delighted to learn that the revised curriculum has been meticulously crafted by the Commerce Department, in consultation with an array of experts from the commerce industry, research institutes, and academia. This curriculum effectively integrates the principles outlined in the NEP-2020 guidelines, as well as sustainable goals

The curriculum goes beyond theoretical learning and embraces practical applications by incorporating the utilization of accounting management and taxation in the business and manufacturing industry. To enhance students' skills, the curriculum integrates Hands- On Training, industrial visits, and On-Job Training experiences, research and progress. This well-rounded approach ensures that students receive a comprehensive education, fostering their skill development and preparing them for success in the field of commerce

I am confident that the updated curriculum for commerce will not only enhance students' technical skills but also contribute significantly to their employability. During the process of revising the curriculum, I am pleased to observe that the Commerce department has diligently adhered to the guidelines provided by the UGC and Higer education. Additionally, they have maintained a total credit requirement of 160 for the B. Com program.

It's worth noting that curriculum revision is an ongoing and dynamic process, designed to address the continuous evolution of technological advancements and both local and global concerns. This ensures that the curriculum remains responsive and attuned to the changing landscape of education and industry.

AKS University warmly invites input and suggestions from industry experts and technocrats and Alumni students to enhance the curriculum and make it more student-centered. Your valuable insights will greatly contribute to shaping an education that best serves the needs and aspirations of our students.

Professor B. A. Chopade
Vice- Chancellor

AKS University, Satna

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Preface

As part of our commitment to ongoing enhancement, the Department of Commerce reviews and updates its B. Com program curriculum every three years. Through this process, we ensure that the curriculum remains aligned with the latest technological advancements, as well as local and global industrial and social demands.

During this procedure, the existing curriculum for the B.Com Program undergoes evaluation by a panel of technocrats, industry specialists, and academics. Following meticulous scrutiny, the revised curriculum has been formulated and is set to be implemented starting from August 01, 2023. This implementation is contingent upon the endorsement of the curriculum by the University's Board of Studies and Governing Body.

This curriculum closely adheres to the UGC and NEP 2020 model syllabus distributed in May 2023. It seamlessly integrates the guidelines set forth by the Ministry of Higher Education, Government of India, through NEP- 2020, as well as the principles of Sustainable Development Goals. In order to foster the holistic skill development of students, a range of practical activities, including Hands-On Training, Industrial Visits, Project planning and execution, Report Writing, Seminars, and Industrial On-Job Training, have been incorporated. Furthermore, in alignment with UGC directives, the total credit allocation for the B. Com program is capped at 160 credits.

This curriculum is enriched with course components in alignment with AICTE guidelines, encompassing various disciplines such as Program Core (major: 48 credits, Program Minor: 32 credits,: Open Electives (OEC) 16 credits, Discipline Specific Elective (DSE): 16 credits,: Skill Enhancement Course [SEC] 12 credits,: Ability Enhancement Course [AEC] 4 credits, Field project /Apprenticeship /Internship: 12 credits, Research project: 16credits, Indian Knowledge System: 2 credits, Sustainable Development Goals: 2 credits. To ensure a comprehensive learning experience, detailed evaluation schemes and rubrics have also been meticulously provided.

For each course, a thorough mapping of Course Outcomes, Program Outcomes, and Programme Specific Outcomes has been undertaken. As the course syllabus is being meticulously developed, various elements such as session outcomes, laboratory instruction, classroom instruction, self-learning activities, assignments, and mini projects are meticulously outlined. We hold the belief that this dynamic curriculum will undoubtedly enhance independent thinking, skills, and overall employability of the students.

AKS University	Dr. Harshwardhan Shrivastava
01 August 2023	Dean
	Faulty of Commerce and Financial Studies

INTRODUCTION

The AKS University follows the Choice Based Credit System (CBCS) and NEP 2020 which is a proven,

flexible mode of learning in higher education which facilitates a student to have guided freedom in selecting his/her own choices of courses in the curriculum for completing a degree program. This is coupled with a focus on Project Based Learning and Industrial Training to enable the students become eligible and fully equipped for employment in industries, higher studies or entrepreneurship.

VISION

The Commerce Department determined to become outstanding in offering Commerce Education courses (B.Com. & M.Com.) in Satna M.P. for students to inculcate the fundamentals of Business, Commerce, Banking and Finance to cater the dynamic needs of the business world by generating professional in the field of commerce

The Department is committed to integrate all facets of commerce and management to educate and train innovative and competent human resource globally suitable for industry, business and service sector and to equip and encourage them to start their own ventures in urban or rural areas benefitting both the classes and masses.

MISSION

We are dedicated to secure and deliver knowledge through teaching, research and extension; and to seek continuous improvement in the quality of education to remain globally competitive.

M1: To accentuate quality education with a strong the foundation of business and commerce concepts for students to excel and enhance analytical skills essential in the field of commerce.

M2: To establish an industry-academia interface for generating futuristic opportunities for the students in diverse areas of finance, commerce, and banking.

M3: To create academic excellence to nurture accounting skills, team spirit, leadership qualities, in ace professionals to meet the challenges of the business world

M4: To accelerate the advanced learning process using state-of-the-art facilities.

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Programme Educational Outcome / Programme Outcome / Programme Specific Outcome

The Bachelor of Commerce (B.Com.) course is designed to provide competencies in basic commerce discipline as also impart requisite skills in problem solving, leadership, communications, decision making in organizations with appropriate subjects covering areas of economics, accounting, business management, human resource, taxation, marketing management and Information Technology.

The course structure will definitely equip the students to accept the challenges of globalization and constant change and will enable them to be well placed in business, academics and administration in the country as well as abroad.

PROGRAMME EDUCATIONAL OUTCOME

Upon completion of the B.Com. program of AKS University, the graduates will be able to:

PEO 1: To have successful career in public/private organization in the field of Accounting, Taxation, Banking and Finance and other related fields also plan and develop the start-ups and entrepreneurial ventures independently through skills developed during the tenure of degree.

PEO 2: To achieve professional growth by applying analytical and research skills in order to identify and resolve problems in complex situations.

PEO 3: To lead the diverse teams and small groups to achieve the common goals of the organization.

PEO 4: To become a lifelong learner by applying the knowledge acquired from the program to develop new approaches or create new knowledge.

PEO 5: To develop a roadmap for personal growth and accomplishment while simultaneously pursuing socially responsible just outcomes in personal and professional life.

PEO 6: Pursue higher education and advance research in the field of commerce, business and finance with the clear understanding of basic concepts required for the same.

PEO 7: Display practical skills, required to work as tax consultant, audit assistant and other financial supporting services and Also Display skills in ethical analysis and decision making with empathy and respect for core human values.

PROGRAMME OUTCOME

Upon completion of the B.Com. program of AKS University, the graduates will be able to:

PO 1: **Commerce and business-related areas:** Demonstrate understanding of the basic concepts, theoretical knowledge and display practical skills used in the different Commerce and business-related areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce etc.

PO 2: **Solving the problems:** Apply the different tools and techniques in solving the problems related to their field of study in day-to-day situations during their career.

PO 3: **Profession related scenarios:** Critically analyse the different profession related scenarios and situations with clear understanding of the factors contributing to the same.

PO 4: **Start-ups and entrepreneurial ventures:** Plan and develop the start-ups and entrepreneurial ventures independently through skills developed during the tenure of degree.

PO 5: **Leadership qualities:** Demonstrate leadership qualities required to lead the diverse teams and small groups to achieve the common goals of the organization and effectively work with the different groups like gender, age, ethnicity, cultural background, academic background.

PO 6: **Communication through different modes:** Effectively communicate through different modes and forms of communication while working as a member of team in the organization at different levels.

PO 7: **Advance research in the field of commerce:** Pursue higher education and advance research in the field of commerce, business and finance with the clear understanding of basic concepts required for the same.

PO 8: **Decision making:** Display skills in ethical analysis and decision making with empathy and respect for core human values.

PO 9: **Pathways programmes:** Apply the different preparation courses or pathways programmes like Hindi Literature using it as a lens to understand society. demonstrate yoga in scientific way to improve positive health. English for abilities in grammar, oral skills, reading, writing and study and evaluate the global scale of environmental problems.

PO10: Environment & sustainability: Understand the impact of the professional Commerce

solutions in social and environmental contexts, and demonstrate the knowledge and

need for sustainable development

PROGRAMME SPECIFIC OUTCOME

After completion of this programme the students were specifically able to:

PSO 1: Paraphrase the field of E Commerce and digital platforms.

PSO 2: Articulate in the area of corporate sectors and its operations.

PSO 3: Enhance the skills of Entrepreneurial attitude and create an impact on social life.

PSO 4: Demonstrate knowledge in setting up e-commerce platforms and/or acquiring jobs in

an e-commerce related field.

PSO 5: Design the system and processes essentially required for e-commerce and e-business local and global level

Mapping of PEOs with Mission of the Department

	M1	M2	M3	M4
PEO 1	1	3	3	1
PEO 2	3	1	3	2
PEO 3	2	3	3	1
PEO 4	3	3	3	3
PEO 5	3	2	2	3
PEO 6	3	3	3	3
PEO 7	3	3	2	3

1: Slight (Low),   2: Moderate (Medium),   3: Substantial (High)

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GENERAL COURSE STRUCTURE & THEME

1. **Definition of Credit**

1 Hr. Lecture (L) per week	1 Credit
1 Hr. Tutorial (T) per week	1 Credit
2 Hours Practical (P) per week	1 Credit

2. **Range of Credits:**

In the light of the fact that a typical Model Three-year Under Graduate degree program in commerce has 120 credits and four years under graduate Hons program in commerce has 160 credits, the total number of credits proposed for the four-year B. Com (H) in faculty of commerce is kept as 160 considering NEP-20 and NAAC guidelines.

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Components of the Curriculum

(Program curriculum grouping based on course components)

Sl No	Course Component	% of total number of credits of the Program	Total number of Credits
1	Program Core (major)	30	48
2	Program Minor	20	32
3	Open Electives (OEC)	10	16
4	Discipline Specific Elective (DSE)	10	16
5	Skill Enhancement Course [SEC]	7.5	12
6	Ability Enhancement Course [AEC]	2.5	04
7	Field project /Apprenticeship /Internship	7.5	12
8	Research project	10	16
9	Indian Knowledge System	1.25	2
10	Sustainable Development Goal	1.25	2
	Total	100.00	**160**

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General Course Structure and Credit Distribution

Curriculum of B.Com. (FM)

Semester -I		Semester - II	
Course Title	Credit	Course Title	Credit
1. Sustainable development Goals	2-0-0=2	1.Indian Knowledge System	2-0-0=2
2. Environmental Science	2-0-0=2	2.Communication skills	2-0-0=2
3.Management and Cost Accounting and Corporate Finance	6-0-0=6	3. Financial Market and Stock Market Analysis	6-0-0=6
4.Financial Accounting	6-0-0=6	4.Business Organization & Management	6-0-0=6
5A. Finance Services and Insurance	4-0-0	5A. Business Math	4-0-0=4
5B. Business Economics		5B. Accounting and Tally	
5C. NCC		5C. NSS	
5D Business Organisation and Communication		5D Money and Banking	
Total Credit	**20**	**Total Credit**	**20**
Semester -III		**Semester - IV**	
Course Title	Credit	Course Title	Credit
1. Advanced Financial Analytics	6-0-0=6	1.Financial Modelling and Valuation	6-0-0=6
2. Business Statistics	6-0-0=6	2. Advanced Business Statistics	6-0-0=6

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3A. Banking and Insurance	4-0-0=4	3A. Personal Selling and Salesmanship	4-0-0=4
3B Cost Accounting		3B.Applied Economics	
3C. Financial Market Operations		3C Corporate Accounting	
3D. Corporate Law		3D. Introduction to ASP.NET & C++	
3E. Tourism Marketing		4A. Desktop Publishing [DTP]	4-0-0=4
4A. Leadership and Personality Dev.	4-0-0=4	4B. Dairy Management	
4B. Office Procedure and Practice		4C. Financial Literacy and Banking	
4C. Data Analysis and Computer Application /lab [3-0-2=4]		4D. Food Preservation and Processing	
		4E. Web Designing / Web Designing	
Total Credit	**20**	**Total Credit**	**20**
Semester -V		**Semester - VI**	
Course Title	Credit	Course Title	Credit
1. Indirect and Direct Taxation	6-0-0=6	OJT (6 Months)	
2A. Digital Finance, Block Chain, Crypto and Emerging Technologies	4-0-0=4		
2B. Project Planning			
3A Personal Selling and Salesmanship			
3B. Marketing Management	4-0-0=4		
3C. Personality Development			
4.Field Project/ Apprenticeship / Internship	0-0-0=6		
Total Credit	20	Total Credit	20

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Course code and definition:

L = Lecture

T = Tutorial

P = Practical

C = Credit

Core = Program major Course

Minor = Program secondary course

AEC = Ability Enhancement Course

OEC = Open Elective courses

SEC = Skill Enhancement Course

DSE= Discipline Specific Elective

FP RW = Field Project/ Apprenticeship / Internship/Research work

IKS = Indian Knowledge System

SDGs = Sustainable Development Goals

Course level coding scheme:

Three-digit number (odd numbers are for the odd semester courses and even numbers are for even semester courses) used as suffix with the Course Code for identifying the level of the course. Digit at hundred's place signifies the year in which course is offered. e.g.

101, 102 ---etc. for first semester.

201, 202 ---etc. for second semester.

301, 302 ---etc. for third semester.

401. 402--- etc. for Fourth semester

501, 502--- etc. for Fifth semester

601, 602--- etc. for sixth semester

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Category-wise Courses

PROGRAM MAJOR COURSE   [core course]

(i)   Number of Core Courses: 6   Credits: 34

Sl.	Code No.		Semester	Credits
1	1FM 101	Management and Cost Accounting and Corporate Finance	1	6-0-0=6
2	1FM 201	Financial Markets and Stock Market Analysis	2	6-0-0=6
3	1FM 301	Advanced Financial Analytics	3	6-0-0=6
4	1FM 401	Financial Modelling and Valuation	4	6-0-0=6
5	1FM 501	Indirect and Direct Taxation	5	6-0-0=6
6	1FM 502	Digital Finance, Blockchain, Crypto and Emerging Technologies	5	4-0-0=4
Total Credits:				**34**

PROGRAM SECONDARY COURSE   [Minor Course]

Number of Minor Courses: 6   Credits: 32

Sl.	Code No.	Subject	Semester	Credits
1	01AC101	Financial Accounting	1	6-0-0=6
2	2MT 201	Business Organization &Management	2	6-0-0=6
3	2MT 301	Business Statistics	3	6-0-0=6
4	2MT 401	Advanced Business Statistics	4	6-0-0=6
Total Credits:				**24**

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Ability Enhancement Course   [AEC]   Number of Ability Enhancement

Course: 2   Credits: 04

Sl.	Code No.	Subject	Semester	Credits
1	0 FO 102	Environmental Studies	1	2-0-0=2
2	0FO 202	Communication skills	2	2-0-2=2
Total Credits:				**04**

Open Elective courses [OEC]

Number of Open Elective Courses: 17   Credits: 16

Sl.	Code No.	Subject	Semester	Credits
1	3EC 101	Finance Services and Insurance	1	4-0-0=4
2	3AC 102	Business Economics	1	
3	3NC 103	NCC	1	
4	2MT101	Business Organisation and Communication	1	
5	3MS 201	Business Math	2	4-0-0=4
6	3AC 202	Accounting and Tally	2	
7	3NS 203	NSS	2	
8	3EC 204	Money and Banking	2	
9	3EC 301	Banking and Insurance	3	4-0-0=4
10	1AC301	Cost Accounting	3	
11	3AC 302	Financial Market Operations	3	
12	3EC 303	Corporate Law	3	
13	3MM 304	Tourism Marketing	3	
14	3EC 401	Personal Selling and Salesmanship	4	4-0-0=4
15	3AC 402	Applied Economics	4	

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16	03CA403 03CA451	Introduction to ASP.NET & C++ / (3-0-0=3) Introduction to ASP.NET & C++ (LAB) (0-0-2 =1)	4	
17	1AC401	Corporate Accounting	4	
Total Credits:				**16**

SKILL ENHANCEMENT COURSE [SEC]

Number of skill enhancement course: 11   Credits: 12

Sl.	Code No.	Subject	Semester	Credits
1	4SE 301	Leadership and Personality Development	3	4-0-0=4
2	4SE 302	Office Procedure and Practice	3	
3	4SE 303 4SE 351	Data Analysis and Computer Application 3-0-0=3 Data Analysis and Computer Application (LAB) 0-0-2=1	3	
4	04CA 401	Desktop Publishing [DTP]	4	4-0-0=4
5	04AG 403	Dairy Management	4	
6	04AC 404	Financial Literacy and Banking	4	
7	04FT 405	Food Preservation and Processing	4	
8	04CA 402 04CA 451	Web Designing 3-0-0=3 Web Designing (LAB) 0-0-2=1	4	
9	0MT003	Personal Selling and Salesmanship	5	
10	0MT003	Marketing Management	5	4-0-0=4
11	0EN004	Personality Development	5	
Total Credits:				**12**

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DISCIPLINE SPECIFIC ELECTIVE [DSE]

Number of discipline specific elective Course : 2   Credits:16

Sl.	Code No.	Subject	Semester	Credits
1	05AC511	Digital Finance, Blockchain, Crypto and Emerging Technologies	5	4-0-0=4
2	05AC512	Project Planning	5	
7				
Total Credits:				**4**

Field Project/ Apprenticeship / Internship/Research work [FP /RW]

Number of Field Project/ Apprenticeship / Internship/Research work : 4   Credits:28

Sl.	Code No.	Subject	Semester	Credits
1	06AC551	Field Project	5	0-0-0=06
Total Credits:				**6**

INDIAN KNOWLEDGE SYSTEM [IKS]

Number of IKS: 1   Credits: 02

Sl.	Code No.	Subject	Semester	Credits
1		Indian Knowledge System	1	2-0-0=02
Total Credits:				**02**

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SUSTAINABLE DEVELOPMENT GOALS [**SDGs**]

Number of **SDGs** =1   Credits: 02

Sl.	Code No.	Subject	Semester	Credits
1		Sustainable Development Goals	2	2-0-0=02
Total Credits:				**02**

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Semester wise Course Structure

Semester wise Brief of total Credits and Teaching Hours

Semester	L	T	P	Total Hour	Total Credit
Semester -I	20	00	00	20	20
Semester -II	20	00	00	20	20
Semester -III	19	00	02	21	20
Semester - IV	18	00	04	22	20
Semester -V	14	00	12	26	20
Semester -VI			20	20	20
Total	91	00	38	129	120

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Details of Semester Wise Course Details

SEMESTER – I

S.N.	Subject code	Group	Subject	Period			Credit
			Theory	L	T	P	
1	0FO 101	Foundation	Sustainable Development Goals	2	0	0	2
	0FO 102	AECC	Environmental Studies	2	0	0	2
2	1FM101	Core-1	Management and Cost Accounting and Corporate Finance	6	0	0	6
3	1AC101	Minor	Financial Accounting	6	0	0	6
4	3EC 101	Open Elective	Finance Services and Insurance	4	0	0	4
	3AC 102		Business Economics				
	3NC 103		NCC				
	2MT101		Business Organization & communication				
			TOTAL	**20**	**0**	**0**	**20**

SEMESTER – II

S.N.	Subject code	Group	Subject	Period			Credit
			Theory	L	T	P	
1	0FO 201	Foundation	Indian Knowledge System		0	0	2
	0FO 202	AECC	Communication skills	2	0	0	2

2	1FM 201	Core-1	Financial Markets and Stock Market Analysis	6	0	0	6
3	2MT 201	Minor	Business Organization & Management	6	0	0	6
4	3MS 201	Open Elective	Business Math	4	0	0	4
	3AC 202		Accounting and Tally				
	3NS 203		NSS				
	3EC 204		Money and Banking				
				20	0	0	20

SEMESTER – III

S.N.	Subject code	Group	Subject	Period			Credit
			Theory	L	T	P	
1	1FM301	Core-1	Advanced Financial Analytics	6	0	0	6
2	2MT 301	Minor	Business Statistics	6	0	0	6
3	3EC 301	Open Elective	Banking and Insurance	4	0	0	4
	1AC301		Cost Accounting				
	3AC 302		Financial Market Operations				
	3EC 303		Corporate Law				
	3MM 304		Tourism Marketing				
4	4SE301	Skill Enhancement Course[SEC]	Leadership and Personality	4	0	0	4
	4SE302		Office Procedure and Practice				
	4SE303/ 4SE351 (for lab)		Data Analysis and Computer Application/ Data Analysis and Computer Application (LAB)				
			TOTAL	**20**	**0**	**2**	**20**

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SEMESTER – IV

S.N.	Subject	Group	Subject	Period			Credit
			Theory	L	T	P	
1	1FM 401	Core-1	Financial Modelling and Valuation	6	0	0	6
2	2MT 401	minor	Advanced Business Statistics	6	0	0	6
3	3EC 401	Open Elective	Personal Selling and Salesmanship	4	0	0	4
	3AC 402		Applied Economics				
	1AC401		Corporate Accounting				
	03CA403/ 03CA451		Introduction to ASP.NET & C++ / Introduction to ASP.NET & C++	3	0	2	3+1=4
4	04CA401	Skill Enhancement Course[SEC]	Desktop Publishing [DTP]	4	0	0	4
	04AG403		Dairy Management				
	04AC404		Financial Literacy and Banking				
	04FT405		Food Preservation and Processing				
	04CA402/		Web Designing / Web Designing (LAB)	3	0	2	3+1=4
				2	0	2	20

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SEMESTER – V

S.N.	Subject code	Group	Subject	Period			Credit
				L	T	P	
1	01FM501	Core-1	Indirect and Direct Taxation	6	0	0	6
2	01FM 502	Discipline Specific Elective (DSE)	Digital Finance, Blockchain, Crypto and Emerging Technologies	4	0	0	4
	05AC512		Project Planning				
3	0MT003	Skill Enhancement Course [SEC]	Personal Selling and Salesmanship	4	0	0	4
			Marketing Management				
	0EN004		Personality Development				
4	06AC551		Field Project/ Apprenticeship / Internship	0	0	0	6
	TOTAL			**14**	**0**	**0**	**20**

SEMESTER – VI

S.N.	Subject code	Group	Subject	Period			Credit
				L	T	P	
1			OJT			20	20

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Department of Commerce
Curriculum of B. Com (FM)
(Revised as on 1.08.2023)
B.Com. Semester – I

Foundation AECC Paper– [0FO 101] ENVIRONMENTAL STUDIES

Duration: 3 hrs.   **Marks: 100**

Objective: To study this course, the student must have a knowledge about the environmental components, pollution, biodiversity, and ecosystem at undergraduate level

Outcome: After completion of this course students will be able to -

CO1. Define ecosystem, biodiversity & natural resources.

CO2. Identify different sources of environmental pollution.

CO3. Relate different biomes.

CO4. Understand the methods of resource management/conservation.

CO5. Know about environmental movements and organizations related to environment protection & management.

Unit-1 Environment and Natural Resources:

Multidisciplinary nature, Scope and Importance of Environment

Components of Environment: Atmosphere, Hydrosphere, Lithosphere, and Biosphere.

Brief account of Natural Resources and associated problems: Land Resource,

Water Resource, Energy Resource • Concept of Sustainability and Sustainable Development

Unit-2 Biome, Ecosystem and Biodiversity:

Major Biomes: Tropical, Temperate, Forest, Grassland, Desert, Tundra, Wetland, Estuarine and   Marine

Ecosystem: Structure function and types their Preservation & Restoration

Biodiversity and its conservation practices.

Unit-3 Environmental Pollution, Management and Social Issues:

Pollution: Types, Control measures, Management and associated problems.

Environmental Law and Legislation: Protection and conservation Acts.

International Agreement & Programme. Environmental Movements, communication and public awareness programme.

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Curriculum of B. Com (FM)
(Revised as on 1.08.2023)

National and International organizations related to environment conservation and monitoring

Role of information technology in environment and human health

Suggested activities: (at least one)

1. Visit to an area to document environmental assets: rivers/ forest/flora/ fauna.

2. Visit to a local polluted site Urban/Rural/ Industrial/Agricultural

3. Study of simple ecosystem.

Suggested Readings:

1.   Carson, R. 2002. Silent Spring Houghton Mifflin Harcourt

2.   Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.

Curriculum Development Team:

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3. Dr RLS Silarwar, AKS University, Satna (M.P.)

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Department of Commerce
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Compulsory Course for all Undergraduate Programs

Curriculum for 1st Semester Session 2023-24

Course Name	Sustainable Development Goals (SDGs)
Credits	(L: 2) 30 Lectures
Course Category	Value Added Course (VAC)

Unit	Contents
I	Introduction to Sustainable Development: Need and Importance of Sustainable Development Historical & Policy perspectives of Sustainable Development Sustainable Development: World and India Perspective Introduction to 17 SDGs: Specific learning objectives for different SDGs Challenges & strategies of attaining SDGs in developed and developing nations
II	Special focus on SDG 4-Quality Education and Lifelong Learning: Focus of NEP-2020 on SDG Education as a key instrument to achieve SGDs Education for Sustainable Development (ESD): Berlin Declaration 2021 on ESD Integration of ESD in curriculum and textbooks Tools, Systems, and Innovation for Sustainability [Measuring Sustainability] How do we measure sustainability?

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III	Understanding the SDGs: • Circular economy (basic model of reuse, recycle, and reduce) • Rural & urban Problems & Challenges • Sustainable production and consumption • Renewable energy • Health and hygiene, water management & sanitation • Waste Management
IV	Climate Change, Energy and Sustainable Development: • The cause: The greenhouse effect • Climate Change: A Threat to Sustainable Development • Adaptation to Current and Future Climate Regimes • The consequences: crop failure • Solutions technology and lifestyle changes • Mitigating Climate Change
V	Sustainable Business Practices: Corporate Social Responsibility Sustainable products and services: Business and Environment Corporations and Ecological Sustainability Life Cycle Assessment: Overview and application of LCA World peace and justice: United nations goals for peace and justice World Government for peace

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Semester-I

Course Code: 1FM 101   Core-1   Management Accounting, Cost Accounting

            and Corporate Finance

Course Title: Management Accounting, Cost Accounting and Corporate Finance

Pre- requisite: Student should have basic knowledge of Accounting, Business, Mathematics

Rationale: 'Accounting and Finance are the blood of any business '

The students studying management accounting, cost accounting and corporate finance   under the commerce will tend to develop the knowledge and skills which helps them to consider various factors necessary to be kept in mind while taking any business decision, expansion decision, pricing decision, Investment decision and many more business decisions

Students will develop the knowledge and skills to analyse the financial statements then understanding and meeting the requirement of the business at the correct time by studying various ratios and capital budgeting.

It helps the students to know about corporate responsibilities, overcome or appreciate any financial budgetary variances and many more things.

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Course Outcomes:

CO-1: Acquire the practical and theoretical knowledge about the concepts of management accounting and cost accountings, various techniques used in these and how these techniques are useful in gaining competitive advantage in business.

CO-2: Acquire the practical and theoretical knowledge regarding the various costs to be considered while evaluating various investment or income alternatives, how pricing is to be decided for selected products or service, how costs are allocated in case of joint products and by products.

CO-3: Acquire the practical and theoretical knowledge about various law and regulation for preparing financial statements, analysing and interpreting financial statements and how these analysis and interpretation is useful in management report and decision making.

CO-4: Acquire the practical and theoretical knowledge regarding the various sources of raising corporate finance, their risk and returns and its valuation while selecting among various alternatives

CO-5: Acquire the practical and theoretical knowledge about the working capital, how it is managed efficiently, various corporate social responsibilities and why these responsibilities are required to be followed and how these responsibilities benefit society and company

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Scheme of Studies:

Course Category	Course Code	Course Title	Scheme of studies (Hours/Week)					Total Credits
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	(C)
MJC	1FM 101	Management Accounting, Cost Accounting and Corporate finance	6	0	0	0	6	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Scheme of Assessment: Theory

Catego	Cous	Course	Scheme of Assessment (Marks)

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ry Code	e Code	Title	Progressive Assessment (PRA)						End Semester Assessment	Total Marks
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)	(ESA)	(PRA + ESA)
MJC	1FM 101	Management Accounting, Cost Accounting and Corporate Finance	15	20	5	5	5	50	50	100

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO-1: Introduction to Management Accounting and Cost Concepts – Introduction to Management Accounting, Cost Concepts and Classification, Cost-Volume-Profit (CVP) Analysis Costing Methods, Budgeting and Variance Analysis.

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Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO1.1 Understanding management accounting, cost concepts and its classification. **SO1.2** Understanding the Cost volume profit and its analysis. **SO1.3** Understanding various costing methods **SO1.4** Understanding Budgeting and its Analysis **SO1.5** Understanding Variance Analysis		**Unit-1.0 Introduction to Management Accounting and Cost Concepts** 1.1. Definition and scope of management accounting. 1.2. Differences between financial and management accounting 1.3. Role of management accounting in decision-making 1.4. Types of costs: variable, fixed, mixed, direct, indirect 1. 5. Cost behavior patterns: linear and non-linear 1.6. Cost classification: by function, behavior, traceability 1.7. Understanding the CVP relationship 1.8. Break-even analysis 1.9. Contribution margin and contribution margin Ratio 1.10. Job costing vs. process costing. 1.11. Activity-based costing (ABC) 1.12. Variable costing vs. absorption costing	1- management accounting, cost concepts 2-various costing methods

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	1.13. Purpose and benefits of budgeting
	1.14. Types of budgets: master, operating, financial
	1.15. Budgeting process and preparation
	1.16. Types of variances: price, quantity, overhead
	1.17. Flexible budgeting and standard costing
	1.18. Analyzing and interpreting variances

CO-2: : Advanced Cost Accounting and Pricing Decisions - Relevant Cost Analysis, Pricing Strategies and Decisions, Cost Allocation and Transfer Pricing, Joint Product and By-Product Costing, Lean Cost Management

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO2.1 Understanding relevant cost and its analysis **SO2.2** Understanding Pricing Strategies and Decisions **SO2.3** Understanding Cost	.	**Unit 2.0 Advanced Cost Accounting and Pricing Decisions** 2.1 Concept Identifying relevant costs for decisions 2.2. Sunk costs vs. relevant costs 2.3. Make or buy decisions, special orders 2.4. Pricing objectives and strategies	1-relevant cost and its analysis 2-Transfer pricing: methods and implication

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Allocation methods and types and Transfer Pricing Concept
 	
SO2.4 Understanding Joint
    Product and By-Product
    Costing
SO2.5 Understanding Lean Cost
    Management
		2.5. Cost-plus pricing, target costing, value-based
		    pricing
		2.6. Price elasticity of demand and its impact
		2.7. Methods of cost allocation: direct, step-down,
		etc.
		2.8. Transfer pricing: methods and implications
		2.9. Balancing autonomy and coordination in
		    decentralized org
		2.10. Joint product vs. by-product costing
		2.11. Allocating joint costs using different methods
		2.12. Accounting treatment for by-products
		2.13. Lean principles and application in cost
		    management
		2.14. Just-in-Time (JIT) manufacturing
		2.15. Value stream mapping and waste reduction
		2.16 Value stream mapping 1
		2.17 Value stream mapping 2
		2.18 waste reduction
			s

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CO-3: Financial Analysis and Reporting: Introduction to Financial Statements, Financial Reporting Standards, Financial Statement Analysis, Ratio Analysis, Cash Flow Analysis, Management Reports and Decision Support.

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1 Understanding and introduction of Financial Statements and Financial Reporting Standards. **SO3.2** Capable to analyse Financial Statements **SO3.3** Understanding various financial ratios **SO3.4** Understanding and analysis of Cash Flow Statement. **SO3.5** Understanding various management reports and	.	**Unit-3 : Financial Analysis and Reporting** 3.1 Overview of balance sheet, income statement, etc. 3.2. Interrelationships between financial statements 3.3. Importance of accounting standards (GAAP/IFRS) 3.4. Compliance with financial reporting standards 3.5. Impact of standards on financial statements 3.6. Horizontal and vertical analysis 3.7. Common-size financial statements 3.8. Trend analysis and benchmarking 3.9. Profitability Ratio 3.10. Liquidity ratios, solvency ratios	1-introduction of Financial Statements and Financial Reporting Standards. 2- Understanding various financial ratios

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its role in decision
 	
making
		3.11. DuPont analysis
		
		3.12. Interpretation of ratios and implications
		
		3.13. Operating, investing, and financing activities
		
		3.14. Cash flow from operations and free cash flow
		
		3.15. Importance of cash flow analysis in assessing
		
		     liquidity
		
		3.16. Management reporting formats and frequency
		
		3.17. Role of management reports in decision-
		
		     making
		
		3.18. Key performance indicators (KPIs) and
		
		     balanced scorecards	

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CO-4: Corporate Finance and Investment Basics- Time Value of Money, Risk and Return, Cost of Capital and Capital Structure, Dividend Policy and Valuation.

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Understanding time value of money. **SO4.2** Understanding of various types of risk and associated returns. **SO4.3** Understanding about the Cost of Capital and Capital Structure **SO4.4** Understanding about the dividend policy decisions **SO4.5** Understanding about the	.	**Unit-4: Corporate Finance and Investment Basics** 4.1. Future value, present value, and annuities 4.2. Compounding and discounting 4.3. Time value of money in investment decisions 4.5. Types of risk: systematic 4.6. Types of risk: unsystematic 4.7. Calculation of expected return 4.8. Calculation of risk 4.9. Diversification 4.10. Portfolio theory 4.11. Components of the cost of capital 4.12. Weighted Average Cost of Capital (WACC) 4.13. Capital structure theories: Modigliani-Miller prop. 4.14. Dividend policy decisions: relevance	1-time value of money. 2- Understanding about the Cost of Capital and Capital Structure

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| valuation of companies and businesses | | 4.15. Dividend policy decisions: Irrelevance

4.16. Dividend payment methods

4.17. Dividend discount model (DDM) for stock

Valuation - I

4.18. Dividend discount model (DDM) for stock

Valuation - II | |

.

CO-5: Financial Management and Corporate Decisions- Working Capital Management, Introduction to Capital Budgeting, Corporate Risk Management, Ethics and Social Responsibility in Finance, Basics of Financial Markets and Instruments.

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO5.1 Understanding about components of working capital and its management. **SO5.2** Understanding of Capital		**Unit 5: Financial Management and Corporate Decisions** 5.1**.** Components of working capital 5.2. Working capital cycle 5.3 Management of Working capital cycle 5.4. Cash conversion cycle	1- components of working capital and its management. 2-various types of risks and its

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budgeting process and methods for evaluating projects.		Optimization of Cash conversion cycle	management strategies.
		5.5. Capital budgeting process	
		5.6. Methods for evaluating capital projects	
SO5.3 Understanding of various types of risks and its management strategies.		5.7. Capital rationing and project selection	
		5.8. Types of business risks: financial, operational, etc.	
		5.9. Risk management strategies	
SO5.4 Understanding of Ethics and Social Responsibility in Finance, its importance and considerations.		5.10. Hedging in risk management	
		Derivatives in risk management	
		5.11. Importance of ethical behavior in finance	
		5.12. Ethical considerations in financial decision-making	
SO5.5 Understanding of financial instruments and its role in capital allocation.		5.13. Corporate social responsibility and sustainability	
		5.14. Overview of financial markets and their types	
		5.15 Types of financial instruments: stocks, bonds, etc.	
		5.16. Role of financial markets in capital allocation. - I	
		5.17. Role of financial markets in capital allocation. - II	
		5.18. Role of financial markets in capital Allocation. - III	

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)

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CO-1: Acquire the practical and theoretical knowledge about the concepts of management accounting and cost accountings, various techniques used in these and how these techniques are useful in gaining competitive advantage in business.	18	1	2	21
CO-2: Acquire the practical and theoretical knowledge regarding the various costs to be considered while evaluating various investment or income alternatives, how pricing is to be decided for selected products or service, how costs are allocated in case of joint products and by products.	18	1	2	21
CO-3: Acquire the practical and theoretical knowledge about various law and regulation for preparing financial statements, analysing and interpreting financial statements and how these analysis and interpretation is useful in management report and decision making.	18	1	2	21
CO-4: Acquire the practical and theoretical knowledge regarding the various sources of raising corporate finance, their risk and returns and its valuation while selecting among various alternatives	18	1	2	21
CO-5: Acquire the practical and theoretical knowledge about the working capital, how it is managed efficiently, various corporate social responsibilities and why these responsibilities are required to be followed and how these responsibilities benefit society and company	18	1	2	21
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total
		R	U	A	Marks
CO-1	Acquire Introduction to Management Accounting and Cost Concepts	02	02	08	12
CO-2	Advanced Cost Accounting and Pricing Decisions	01	02	07	10

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CO-3	Financial Analysis and Reporting	01	02	08	11
CO-4	Corporate Finance and Investment Basics	01	02	05	8
CO-5	Financial Management and Corporate Decisions	01	02	06	9
Total		06	10	34	50

Legend: R: Remember,   U: Understand,   A: Apply

The end of semester assessment for Management Accounting, Cost Accounting and Corporate Finance will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture

2. Tutorial

3. Case Method

4. Group Discussion

5. Brainstorming

Suggested Learning Resources: Books:

S. No.	Title	Author	Publisher	Edition & Year
1.	Advanced Management Accounting: Information for Decision-Making and Strategy Execution.	M Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, and S. Mark Young		

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2.	Cost Accounting: A Managerial Emphasis	Charles T. Horngren, Srikant M. Datar, and Madhav V. Rajan		
3.	Corporate Finance	Jonathan Berk and Peter DeMarzo		
4.	Financial Management: Principles and Applications	Sheridan Titman and Arthur J. Keown		
5.	Strategic Cost Management: The New Tool for Competitive Advantage	Shank Govindarajan and Edward Davis		
6.	Lecture note provided by Dept. of Commerce AKS University, Satna .			

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Cos, POs and PSOs Mapping

Course Title: B. Com (H) FM

Course Code: 1FM101

Course Title: Management, Cost Accounting and Corporate Finance

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO-1: Acquire the practical and theoretical knowledge about the concepts of management accounting and cost	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1

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accountings, various techniques used in these and how these techniques are useful in gaining competitive advantage in business.															
CO-2: Acquire the practical and theoretical knowledge regarding the various costs to be considered while evaluating various investment or income alternatives, how pricing is to be decided for selected products or service, how costs are allocated in case of joint products and by products.	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1
CO-3: Acquire the practical and theoretical knowledge about various law and regulation for preparing financial	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1

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statements, analysing and interpreting financial statements and how these analysis and interpretation is useful in management report and decision making.															
CO-4: Acquire the practical and theoretical knowledge regarding the various sources of raising corporate finance, their risk and returns and its valuation while selecting among various alternatives	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1
CO-5: Acquire the practical and theoretical knowledge about the working capital, how it is managed efficiently, various corporate social responsibilities	3	2	1	1	1	1	3	1	1	1	1	2	3	1	1

Legend: 1 – Slight (Low),   2 – Medium,   3 – High

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Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO-1:** Acquire the practical and theoretical knowledge about the concepts of management accounting and cost accountings, various techniques used in these and how these techniques are useful in gaining competitive advantage in business.	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit-1.0 Introduction to Management Accounting and Cost Concepts 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10,1.11,1.12,1.13,1.14,1.15,1.16,1.17,1.18	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO-2:** Acquire the practical and theoretical knowledge regarding the various costs to be considered while evaluating various investment or income alternatives, how pricing is to be decided for selected products or service, how costs are allocated in case of joint products and by products.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit 2.0 Advanced Cost Accounting and Pricing Decisions 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8, 2.9, 2.10, 2.11, 2.12, 2.13, 2.14, 2.15, 2.16, 2.17, 2.18	
PO 1,2,3,4,5,6 7,8,9,10,	**CO-3:** Acquire the practical and theoretical knowledge about various law and regulation for preparing financial statements, analysing and interpreting financial statements and how these analysis and interpretation is useful in management report and decision making.	SO3.1 SO3.2 SO3.3 SO3.4		Unit-3 : Financial Analysis and Reporting 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.9, 3.10, 3.11, 3.12, 3.13, 3.14,	

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		SO3.5		3.15, 3.16, 3.17, 3.18	
PSO 1,2, 3, 4, 5					
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO-4:** Acquire the practical and theoretical knowledge regarding the various sources of raising corporate finance	SO4.1 SO4.2 SO4.3 SO4.4, SO4.5		Unit-4: Corporate Finance and Investment Basics 4.1, 4.2, 4.3, 4.4, 4.5, 4.6, 4.7, 4.8, 4.9, 4.10, 4.11, 4.12, 4.13, 4.14, 4.15, 4.16, 4.17, 4.18	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO-5:** Acquire the practical and theoretical knowledge about the working capital, how it is managed efficiently, various corporate social responsibilities and why these responsibilities are required to be followed and how these responsibilities benefit society and company	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: Financial Management and Corporate Decisions 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 5.7, 5.8, 5.9, 5.10, 5.11, 5.12, 5.13, 5.14, 5.15, 5.16, 5.17, 5.18	

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Semester-I

Course Code: Open Elective Course -2MT101

Course Title : Business organization and Communication

Pre- requisite: Student should have basic knowledge of Business-Related activity and Business communication about a business enterprise.

Rationale: Provide basic knowledge about the basic business organization growth and output related to the growing business activities and also related to the activities.

Course Outcomes:

CO-1: Acquire the knowledge about the traditional and modern business and provide the knowledge of trade, industry and commerce .

CO-2: Provide the knowledge about different forms of business organisation.

CO-3: Provide the knowledge about Private and Public companies and Multinational companies.

CO-4: Apply the introduction about Business communication and tools, Forms and elements of Business communication.

CO-5: Provide to the student's knowledge about oral and written communication and important skills such as Group discussion.

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Scheme of Studies:

Category Code	Course Code	Course Title	CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	Total Credits (C)
OEC	2MT 101	Business organization and communication	6	0	0	0	6	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C:Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

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Scheme of Assessment: Theory

Category Code	Couse Code	Course Title	Scheme of Assessment (Marks)						End Semester Assessment	Total Marks
			Progressive Assessment (PRA)							
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)	(ESA)	(PRA + ESA)
OEC	2MT 101	Business Organisation and Communication	15	20	5	5	5	50	50	100

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction

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(LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1: Indian traditional and their organizational structures, Concept of Business Trade, Industry and Commerce, Classification –Relationship between Trade, Industry and Commerce.

Business Organization – Concept, Characteristics, Importance and Objectives, Function of Business and Social Responsibility of a business – Steps to Start an Enterprise

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO1.1 Understand the traditional concept of business **SO1.2** Preparation of classification of Business activities **SO1.3** understanding the Business, profession and Employment **SO1.4** concept of Business		**Unit-1.0 Introduction of Business organization** 1.1. Concept of Economic Activities 1.2. Concept of Non -Economic Activities 1.3. Difference between Economic & Non economic activities 1.4. meaning and types of industry -primary, secondary and tertiary. 1. 5. Trade -meaning & Functions. 1.6. Types of trade – Home, foreign trade 1.7. Auxiliaries to trade – middlemen ,transport ,warehousing ,Banking and	1. knowledge about Economic and non-economic activity 2- apply the concept of Business, industry.

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organization		insurance .	
		1.8. Commerce – Meaning and functions	
SO1.5 Social responsibility		1.9. Business - meaning, features and nature	
		1.10. objectives of Business	
		1.11. Functions of Business	
		1.12. Profession – characteristics and difference between Business and Profession.	
		1.13. Employment – meaning, characteristics	
		1.14 Meaning, concept and features of Business organization	
		1.15. meaning and concept of social responsibility	
		1.16. Need for social Responsibility	
		1.17. Different groups of social responsibility – Towards consumers, Community, suppliers	
		1.18. Other groups – itself, Government	

SW-1 Suggested Sessional Work (SW):

a. Assignments: assignment of particular industry in India, business activities and small business and employment, profession.

b. Mini Project: project provide to the any business, social responsibility towards different group

c. Other Activities (Specify):

   Diagram for the effect of the item Classification of business Activities and different towards of social responsibility.

CO2: Forms of Business Organization: Classification –Factors Influencing the choice of Suitable Form of Organization- Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership.

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Approximate Hours

Item	Appx Hours
Cl	20
LI	0
SW	1
SL	2
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO2.1 Understanding about the forms of Business organization such as partnership

SO2.2 Understanding about the Joint Hindu family business

SO2.3 Preparation of Partnership and Partnership Deed

SO2.4 Understanding the concept

And Classification of Joint stock company | . | **Unit 2.0 Forms of Business organization**

2.1 Meaning, features of Sole proprietorship

2.2. Advantages and Disadvantages of sole traders

2.3. Legal position of sole traders

2.4. meaning and concept of JHFB

2.5. Features of JHFB

2.6. Advantages of JHFB

2.7. Disadvantages of JHFB

2.8. Introduction of Partnership

2.9. features of Partnership

2.10. Advantages and Disadvantages of Partnership | 1- How to sole trader is self-employed person.

2- Actual knowledge about Partnership |

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SO2.5 Limited liability Partnership& cooperative society	2.11. Difference between partnership and sole traders 2.12 meaning and contents of Partnership deed 2.13. Types of Partners and Partnership 2.14. Formation of Partnership 2.15. Introduction and Laws of companies act 2.16. Advantages and Disadvantages of Joint stock company 2.17. Kinds of Companies -such difference basis 2.18. meaning of limited liability partnership 2.19. meaning and features of Cooperative society 2.20. Types of Cooperative societies	**SW-2 Suggested Sessional Work**

(SW):

a. Assignments: related to joint Hindu family business, Private company and Public company.

b. Mini Project: analysis of role of insurance company and Banking.

c. Other Activities (Specify): Distinguish between Partnership, company and Co-operative society

CO3: Concept Meaning Formation Characteristics and Significance of Private Company and Public Company. Multinational Companies (MNC's) and Challenges of their organization in India

Approximate Hours

Item	Appx Hours
CI	16
LI	0
SW	1
SL	2
Total	19

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Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1 Organization of Private companies **SO3.2** Formation of companies **SO3.3** Organization of Public ltd company **SO3.4** MNCs company **SO3.5** Challenges of MNCs company and Multinational Corporations in India	.	**Unit-3:** Organization of companies 3.1 Meaning and Features of Private ltd company 3.2. Private Limited Company Registration Process 3.3. Advantages of Private Limited Company 3.4. Disadvantages of a Private Limited Company 3.5. Stages Involved in the Formation of a Company 3.6. Promotion Stage and Incorporation or Registration Stage: 3.7. Capital Subscription Stage 3.8. Commencement of Business Stage 3.9. What is a Public Limited Company 3.10. Features of a Public Limited Company 3.11. Advantages, Disadvantages of Public Limited Company. 3.12. Meaning and features of Multinational Companies. 3.13. Models of MNCs 3.14. Advantages and Disadvantages of MNCs 3.15. Top Multinational Corporations in India 3.16 Growth and future of MNCs in India.	1- knowledge about private company process and registration 2- understanding Promotion stages of company

SW-3 Suggested Sessional Work (SW):

a. Assignments: Project provide the Private and Public company in India.

b. Mini Project: Contents of Formation and registration of Private and Public company.

c. Other Activities knowledge about Top 10 Multinational company in India

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CO.4: Definition, Nature, Importance, and Objectives of Business Communication. Communication theories and process, Basic forms of communication, Elements of Communication process. Barriers of Communication.

Approximate Hours

Item	Appx Hours
CI	15
LI	0
SW	1
SL	2
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 History and concept of Business concept **SO4.2** Elements and Forms of communication **SO4.3** Verbal and Non-verbal communication **SO4.4** Communication theories and process **SO4.5** Barriers of Communication and channels of communication	.	**Unit-4: Introduction of Business Communication** 4.1. Meaning, scope and nature of communication 4.2. Characteristics of Communication 4.3. Importance of Communication 4.5. Objectives of Business communication 4.5. Elements of communication – receiver to feedback 4.6. Contents of oral communication 4.7. Contents of Written communication 4.8. Meaning and importance of oral communication 4.9. Advantages and Disadvantages of Written communication 4.10. Process of Communication 4.11. Formal Communication 4.12. Downward, Upward and Horizontal communication	1- understanding about Verbal and non-Verbal communication 2- Knowledge about Formal and Informal communication

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		4.13. INFORMAL COMMUNICATION -GRAPEVINE COMMUNICATION 4.14. barriers of communication 4.15. semantic, cultural, language barriers psychological barriers, Emotional barriers	

. **SW-4 Suggested Sessional Work (SW):**

a. Assignments: provide Contents of Business communication and sources of Formal & Informal communication

b. Mini Project: Elements and Models of communication

c. Other Activities (Specify): Through Class Presentation About How To Communicate In Organization Between Employees And Owners

CO.5: Types of Communication (Oral Communication & Written Communication)

Meaning Nature and Scope of Oral Communication, Principle of Effective Oral Communication, Techniques of Effective Speech, Media of oral communication. Group discussion, Seminar, Mock interview, Writing Skills Drafting of business letters, Sales letter, office memorandum, Memo formats, Applications for Job, Enquiry letter, Request letter, Report writing.

Approximate Hours

Item	Appx Hours
Cl	21
LI	0
SW	1
SL	2
Total	24

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Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO5.1 Oral Communication		Unit 5: Types of Communication (Oral Communication & Written Communication)	**1- structure of Business letter about written communication**
SO5.2 Techniques of Effective Speech		5.1. meaning of oral communication	
		5.2. Nature and scope of oral communication	
		5.3. Principle of Effective Oral Communication	
SO5.3 Writing Skills Drafting of business letters-types		5.4. Techniques of good speech	**2- knowledge about different business letter**
		5.5. Public speech	
		5.6. Presentation	
SO5.4 Agency letters		5.7. Different types of business letters	
		5.8. Structure of business letter	
		5.9. Complaint letter and enquiry letter	
SO5.5 other communication skills		5.10. Inner and outer quality of business letter	
		5.11. Dunning letter (first, second & final)	
		5.12. Agency letter	
		5.13. Insurance correspondence	
		5.14. Banking correspondence	
		5.15. Report writing	
		5.16. Memo, agenda	
		5.17. Preparation of notice	
		5.18 Preparation of Seminar	
		5.19 conduct of Presentation	
		5.20 Types of Presentation	
		5.21 Features of Presentation	

SW-5 Suggested Sessional Work (SW):

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a. Assignments: Structure different Business letters

b. Mini Project: Prepare a report on the business or companies about Business letters

c. Other Activities (Specify): Power Point Presentation with speech, interview.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self-Learning (Sl)	Total hour (Cl+SW+Sl)
CO-1: Apply the knowledge about the traditional and modern business and knowledge provide the trade, industry and commerce.	18	1	2	21
CO-2: Provide the knowledge about different forms and Factors affecting on a Business organization	20	1	2	23
CO-3: Provide the knowledge about Private and Public companies and Multinational companies	16	1	2	19
CO-4: Apply the introduction about Business communication and theories, Barriers and Basic forms and Elements of Business communication.	15	1	2	18
CO-5: Provide to the students about the nature & scope of oral and written communication and important skills like as Group discussion, Interview skills and Drafting a business letter	21	1	2	24
Total Hours	90	00	00	105

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Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total
		R	U	A	Marks
CO-1	Acquire the knowledge Apply the knowledge about the traditional and modern business and knowledge provide the trade, industry and commerce.	01	01	03	05
CO-2	Acquire the basic forms of Business organisation	01	01	03	05
CO-3	Provide the knowledge about Private and Public companies and Multinational companies	-	03	10	13
CO-4	Apply the introduction about Business communication and theories, Barriers and Basic forms and Elements of Business communication.	-	03	10	13
CO-5	Provide to the students about the nature & scope of oral and written communication	01	03	10	14
Total		03	11	36	50

Legend: **R: Remember,** **U: Understand,** **A: Apply**

The end of semester assessment for Business Organisation and Communication will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture

2. Tutorial

3. Case Method

4. Group Discussion

5. Brainstorming

6. Presentation skills

7. Provide Pdf notes

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Suggested Learning Resources: Books :

S. No.	Title	Author	Publisher	Edition & Year
1	Business organization and communication	Kaul, V.K.	Pearson Education, New Delhi	
2	Business organization and communication	S.C. SAXENA	Sahitya bhawan publication house	
3	Modern business organization	Gupta CB	Mayur Paperbacks, New Delhi	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			

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Cos, POs and PSOs Mapping

Course Title: B. Com (H) FM

Course Code: 2MT101

Course Title: Business Organisation and Communication

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Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO.1: Indian traditional and their organizational structures, Concept of Business Trade, Industry and Commerce, Classification – Relationship between Trade, Industry and	3	2	2	3	2	1	3	1	1	2	3	3	3	3	2

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Commerce. **Business Organization – Concept, Characteristics, Importance and Objectives, Function of Business and Social Responsibility of a business**															
CO.2: Forms of Business Organization: Classification –Factors Influencing the choice of Suitable Form of Organization- Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership.	3	2	**3**	**2**	**3**	**1**	3	**1**	**2**	**1**	**2**	**3**	**1**	**2**	**1**
CO.3: Concept Meaning Formation Characteristics and	3	2	**1**	**3**	**1**	**2**	3	**1**	**2**	**1**	**3**	**3**	**2**	**1**	**2**

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Significance of Private Company and Public Company. Multinational Companies (MNC's) and Challenges of their organization in India															
CO.4: Definition, Nature, Importance, and Objectives of Business Communication. **Communication theories and process, Basic forms of communication, Elements of Communication process. Barriers of Communication.**	3	2	**3**	**3**	1	**2**	3	2	**1**	**1**	**3**	**3**	**2**	**1**	**1**
CO.5: Meaning Nature and Scope of Oral Communication, Principle of Effective Oral Communication,	3	2	**1**	**2**	1	**3**	3	**1**	**1**	**1**	**1**	**2**	**3**	**1**	**1**

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Techniques of Effective Speech, Media of oral communication. Group discussion, Seminar, Mock interview, Writing Skills Drafting of business letters, Sales letter, office memorandum, Memo formats, Applications for Job, Enquiry letter, Request letter, Report writing.															

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO-1:** Indian traditional and their organizational structures, Concept of Business Trade, Industry and Commerce, Classification –Relationship between Trade, Industry and Commerce. Business Organization – Concept, Characteristics, Importance and Objectives, Function of Business and Social Responsibility of a business	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit-1.0 **Introduction of Business organization** 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10,1.11,1.12,1.13, 1.14,1.15,1.16,1.17,1.18	

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PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO-2:** Forms of Business Organization: Classification – Factors Influencing the choice of Suitable Form of Organization- Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit 2.0 **Forms of Business organization** 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8, 2.9, 2.10, 2.11, 2.12, 2.13, 2.14, 2.15, 2.16, 2.17, 2.18,2.19,2.20
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO-3:** Concept Meaning Formation Characteristics and Significance of Private Company and Public Company. Multinational Companies (MNC's) and Challenges of their organization in India	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3: Organization of companies 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.9, 3.10, 3.11, 3.12, 3.13, 3.14, 3.15, 3.16
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO-4:** Definition, Nature, Importance, and Objectives of Business Communication. Communication theories and process, Basic forms of communication, Elements of Communication process. Barriers of Communication.	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4: **Introduction of Business Communication** 4.1, 4.2, 4.3, 4.4, 4.5, 4.6, 4.7, 4.8, 4.9, 4.10, 4.11, 4.12, 4.13, 4.14, 4.15

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PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO-5:** Meaning Nature and Scope of Oral Communication, Principle of Effective Oral Communication, Techniques of Effective Speech, Media of oral communication. Group discussion, Seminar, Mock interview, Writing Skills Drafting of business letters, Sales letter, office memorandum, Memo formats, Applications for Job, Enquiry letter, Request letter, Report writing.	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit: 5 **Types of Communication (Oral Communication & Written Communication)** 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 5.7, 5.8, 5.9, 5.10, 5.11, 5.12, 5.13, 5.14, 5.15, 5.16, 5.17, 5.18

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Semester-I

Course Code:	1AC 101 Minor Financial Accounting
Course Title:	Financial Accounting

Pre- requisite: Student should have basic knowledge of recording Business transaction under appropriate accounts in term of money

Rationale: 'It's all about the money!'

The students studying financial accounting under the commerce should possess to develop the knowledge and skills to manage the financial affairs of individuals, communities, and businesses.

Students will develop the knowledge and skills necessary to Prepare and maintain financial records, manage financial affairs, act with integrity and Contribute to the wider community.

Accounting gives students the tools to make real life financial decisions in a constantly changing and uncertain world and enhances financial literacy

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Course Outcomes:

CO.1: Acquire the knowledge in accounting system of maintenance of journal, ledger, Trial balance and final account.

CO.2: Acquire the basic concept of accounting of depreciation and Royalty.

CO.3: Exposed to various provision of hire purchase system and evaluate del credere commission, normal and abnormal loss, value of unsold stock in consignment account.

CO.4: Familiarize and understand the basic accounting concepts of different type of branch and the Evaluate the unrealized profit under the departmental accounting.

CO.5: Develop the application skills regarding the dissolution of a firm in case of insolvency

Scheme of Studies:

Course Category	Course Code	Course Title	Scheme of studies (Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
MNC	1AC 101	Financial Accounting	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

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Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment: Theory

Course Category	Couse Code	Course Title	Scheme of Assessment (Marks)						End Semester Assessment	Total Marks
			Progressive Assessment (PRA)							
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)	(ESA)	(PRA + ESA)
MNC	1AC 101	Financial Accounting	15	20	5	5	5	50	50	100

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CO.1: Acquire the knowledge in accounting system of maintenance of journal, ledger, Trial balance and final account.

Approximate Hours

Item	Appx Hrs.
Cl	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO1.1 Understand the Concept and nature of financial accounting principles		**Unit-1.0 Theoretical Framework and Accounting Process**	1.Classification of account and golden rules of journal entry
		1.1. Concept and nature of financial accounting	
		1.2. Nature of financial accounting principles	
SO1.2 Understand the Concept of Double Entry System, Preparation of Journal		1.3. Basic concepts and conventions	
		1.4. Salient features of Accounting Standard AS-1 1.5. Concept and Principal of double Entry	
SO1.3 Understand the concept Sub division of Journal		1.6. Classification of account	2.Items Debited and credited in trading and profit & loss account and the list of asset
		1.7. Merit and demerit of double Entry System	
SO1.4 Preparation of Ledger and Trial Balance		1.8. Rules regarding journal entry of transaction	

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		1.9. Sub division of Journal	and liabilities
SO1.5 Preparation of Final A/c with Adjustment		1.10. Meaning of Ledger and Rules regarding preparation of ledger	
		1.11. Meaning of Trial Balance and preparation of Trial Balance	
		1.12. Method of preparation of trial balance	
		1.13. Practical Problem of trial balance	
		1.14. Meaning of Adjustment and Rules regarding Adjustment	
		1.15. Concept and Preparation of P &L account	
		1.16. Concept and Preparation of Balance Sheet	
		1.17. Practical problem of profit and loss account with adjustment	
		1.18. Practical problem of Balance Sheet with adjustment	

SW-1 Suggested Sessional Work (SW):

a. Assignments: Modern approaches of journal entry for the business transaction and

Preparation of ledger and triple columnar cash book .

b. Mini Project: Ascertainment of Credit Purchases Credit Sales and Ascertainment of Missing

Information through Summary of Cash

c. Other Activities (Specify): Diagram for the effect of the item of adjustment when given out side of trail balance

CO.2: Acquire the basic concept of accounting of depreciation and Royalty

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Approximate Hours

Item	Appx Hours
Cl	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO2.1 Concept Meaning & terminology of royalty	.	**Unit 2.0 Accounting for Depreciation and Royalty** 2.1 Concept and meaning of Royalty, with terminology 2.2. Concept of minimum rent short working 2.3. Accounting process for royalty	1.Terminology of royalty like lessor lessee
SO2.2 Understanding about the short working and right of short working recouped		2.4. Journal Entry in the book of Lessee 2.5. Format of landlord and short working a/c 2.6. PP under the changing rate of minimum rent 2.7.PP when right of short working recouped given	minimum rent dead rent and short working
SO2.3 Preparation of landlord account short working a/c and royalty account		2.8.PP when partly shorting recouped 2.9.PP in case of lock out and strike 2.10. Accounting for royalty of patent 2.11. Accounting for royalty of copy right	2. Accounting process of depreciation in different method
SO2.4 Understanding the		2.12. Meaning and nature of depreciation,	of depreciation

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concept & method of depreciation with characteristics		2.13. Accounting concept of depreciation	with practical aspect
		2.14. Concept and Characteristics of straight-line method	
		2.15. Calculation of rate of Depreciation under SLM	
		2.16. Practical problems of straight-line method	
SO2.5 Preparation of asset account in various condition & methods		2.17. Concept and Characteristics Diminishing balance method	
		2.18. Calculation of rate of Depreciation under WDV	
		2.19.Practical problems of Diminishing balance method	
		2.20. Salient features of Accounting Standard (AS): 6	

SW-2 Suggested Sessional Work (SW):

a. Assignments: Types of royalty and the method of calculation of royalty in case of trade mark, Patent and copy wright

b. Mini Project: IRCTC Railway Booking System Clone

c. Other Activities (Specify): Distinguish between Straight Line Method and Diminishing Balance Method of Depreciation

CO.3: Exposed to various provision of hire purchase system and evaluate del credere commission, normal and abnormal loss, value of unsold stock in consignment account.

Approximate Hours

Item	Appx Hours
CI	16
LI	0
SW	2
SL	1
Total	19

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Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1 Meaning and concept of hire purchase with cum and Ex interest installment	.	**Unit-3 : Accounting for Hire Purchase and Consignment** 3.1 Meaning of hire purchase System and hire purchase contract	
SO3.2 Practical problem related to calculation of cash price of asset		3.2. Concept of cum and Ex interest installment 3.3. Accounting for cum-interest and ex interest installment,	1.Provision of Hire purchase System regarding Repossession of asset in case of default of payment
SO3.3 Understanding the calculation of rate of interest and default of payment		3.4. Concept of Calculation of cash price of asset 3.5. Practical problem related with Calculation of cash price 3.6. Concept Calculation of interest when rate of interest not given	
SO3.4 Understanding about commission abnormal loss and calculation of unsold stock		3.7. PP of Calculation of interest when rate of interest not given 3.8. Concept and meaning of default of payment	2. Concept of discount of bill discounted when bills provided by
SO3.5 Preparation of consignment account in different situation of normal loss and abnormal loss		3.9. Numerical question regarding default of payment 3.10. Meaning and concept of Consignment 3.11. Accounting process of consignment 3.12. concept and calculation of commission 3.13. Concept and calculation of abnormal loss 3.14.Concept and method of calculation of unsold stock 3.15.PP of consignment in case of normal loss	Consignee to Consignor

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		3.16. PP of consignment in case of abnormal loss	

SW-3 Suggested Sessional Work (SW):

a. Assignments: Discuss the Advantages and features of Hire Purchase System and explain

the Accounting Treatment in the Hire Purchase System

b. Mini Project: Contents of Hire Purchase Agreement According to the Hire Purchase

Act,1972(Section 4),

c. Other Activities (Specify): prepare a flow chart showing the different terminology used in

consignment agreement

CO.4: Familiarize and understand the basic accounting concepts of different type of branch and the Evaluate the unrealized profit under the departmental accounting.

Approximate Hours

Item	Appx Hours
CI	19
LI	0
SW	2
SL	1
Total	22

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Understanding about the concept and types of branches		**Unit-4:Accounting for Branch and Department** 4.1. Concept meaning & Characteristics of branch 4.2.Types of branch like Dependent and independent	

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		4.3. Concept of dependent branches and types	1.System of
SO4.2 Preparation of Branch account in case of dependent and independent branches		4.5. Accounting of dependent branches	calculation of
		4.5. Numerical question of dependent branches	profit or loss
		4.6. Stock and Debtor System of dependent branches	of a dependent
SO4.3 Understanding about the foreign branch and preparation of final account of foreign branch		4.7. Whole sale and Retail Branches	Branch
		4.8. Accounting treatment of independent branches	
		4.9. Numerical question of Independent branches	2.Inter departmental transaction and inter branches transaction with Entry
		4.10. Concept of Foreign Branch	
SO4.4 Understanding about the department and basis of allocation of joint expenses in case of Department		4.11. Preparation of converted trial balance	
		4.12. Preparation of Foreign Branch profit and loss account and balance sheet	
		4.13. Concept and meaning of Department	
SO4.5 Preparation of departmental trading and profit and loss account in different situations		4.14. Basis of Allocation of joint expenses	
		4.15. Calculation of Departmental profit	
		4.16. Calculation of profit when GP % given	
		4.17. Calculation of profit when Interdepartmental transaction given	
		4.18. Concept & Calculation of Unrealized Profit	
		4.19. Calculation of profit when only Units of purchase and opening closing units given	

SW-4 Suggested Sessional Work (SW):

a. Assignments: Write the list of Item converted from the different type of exchange rate in

case of the foreign branch

b. Mini Project: Collect the list of the branches of the public sector Bank and Private sector

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bank working in Satna district with minor Introduction

c. Other Activities (Specify): prepare a list of departmental store situated in the Satna district

and observe the working of such departmental store.

CO.5: Develop the application skills regarding the dissolution of a firm in case of insolvency

Approximate Hours

Item	Appx Hours
CI	17
LI	0
SW	2
SL	1
Total	20

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO5.1 Understand about the concept of dissolution of firm and preparation of Realization account and capital account		**Unit 5: Accounting for Dissolution of the Partnership Firm** 5.1. Meaning and concept of Dissolution of the Partnership Firm 5.2. Journal Entry in case of Dissolution of the Partnership	**1 .**Comparison between Garner vs murrey rule & rule of Indian partnership act for Insolvent
SO5.2 Preparation of necessary account and treatment when all partner being solvent		5.3. Preparation of Realization Account 5.4. Preparation of Capital account	
SO5.3 Preparation of necessary		5.5. Accounting of Dissolution of the Partnership	

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account and treatment in case of insolvency of partners	Firm	partner
	5.6. Accounting of Dissolution of Partnership Firm when asset taken be partner	
SO5.4 Understanding about the Sale to a limited company and Preparation of necessary account	5.7. Meaning of Insolvency of a Partner	**2.** How to prevent
	5.8. Garner v/s Murrey rule	amalgamation a
	5.9. Accounting of Dissolution of the Partnership Firm Including Insolvency of partners	cut throat comp- etition between
SO5.5 Understanding about the Amalgamation of firm and Preparation of necessary account	5.10. Piecemeal distribution	two similar
	5.11. Sale to a limited company	nature business
	5.12. Practical Problem of Sale to a limited company	
	5.13. Practical Problem of Sale to a limited company when PC not given	
	5.14. Concept of amalgamation of Firm	
	5.15. Preparation of revaluation account	
	5.16. PP of amalgamation of a firm	
	5.17. Practical problem of preparation of new balance sheet after amalgamation	

SW-5 Suggested Sessional Work (SW):

a. Assignments: Procedure of creation and dissolution of a Partnership Firms

b. Mini Project: Prepare a report on the business or companies amalgamated in India in last

5 years including the merger of banks

c. Other Activities (Specify): Power Point Presentation of Dissolution of a Firm when all

partner being insolvent

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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO-1: Acquire the knowledge in accounting system of maintenance of journal, ledger, Trial balance and final account	18	2	1	21
CO-2: Acquire the basic concept of accounting of depreciation and Royalty	20	2	1	23
CO-3: Exposed to various provision of hire purchase system and Evaluate del credere commission, normal and abnormal loss, value of unsold stock in consignment account.	16	2	1	19
CO-4: Familiarize and understand the basic accounting concepts of different type of branch and the Evaluate the unrealized profit under the departmental accounting	19	2	1	22
Co-5: Develop the application skills regarding the dissolution of a firm in case of insolvency	17	2	1	20
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Acquire the knowledge in accounting system of maintenance of journal, ledger, Trial balance and final account	01	01	03	05
CO-2	Acquire the basic concept of accounting of depreciation and Royalty	01	01	03	05
CO-3	Exposed to various provision of hire purchase system and	-	03	10	13

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	evaluate del credere commission, normal and abnormal loss, value of unsold stock in consignment account				
CO-4	Familiarize and understand the basic accounting concepts of different type of branch and the Evaluate the unrealized profit under the departmental accounting	-	03	10	13
CO-5	Develop the application skills regarding the dissolution of a firm in case of insolvency	01	03	10	14
Total		03	11	36	50

Legend: **R: Remember,**   **U: Understand,**   **A: Apply**

The end of semester assessment for Financial Accounting will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

Improved Lecture

Tutorial

Case Method

Group Discussion

Brainstorming

Suggested Learning Resources:

     (a) Books :

S. No.	Title	Author	Publisher	Edition & Year
1	Advanced Accounts. Vol.-I.	Shukla, M.C., T.S. Grewal and S.C.Gupta	S. Chand & Co.,	Revised edition

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				21 edition 2020
2	Financial Accounting	Maheshwari, S.N.and S. K. Maheshwari	Vikas Publishing House	
3	Financial Accounting	Shukla S.M.	Sahitya Bhavan Publication House Agra	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			

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Cos,POs and PSOs Mapping

Course Title: B.Com and B.Com (H)

Course Code : 1AC 101

Course Title: Financial Accounting

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO 5	PO6	PO7	PO 8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO.1: Acquire the knowledge in accounting system of maintenance of	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1

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journal, ledger, Trial balance and final account.															
CO.2: Acquire the basic concept of accounting of depreciation and Royalty.	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1
CO.3:Exposed to various provision of hire purchase system and evaluate del credere commission, normal and abnormal loss, value of unsold stock in consignment account.	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO.4: Familiarize and understand the basic accounting concepts of different type of branch and the	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1

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Evaluate the unrealized profit under the departmental accounting.															
CO.5: Develop the application skills regarding the dissolution of a firm in case of insolvency	3	2	1	1	1	1	3	1	1	1	1	2	3	1	1

Legend: 1 – Slight (Low),   2 – Medium,   3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Acquire the knowledge in accounting system of maintenance of journal, ledger, Trial balance and final account.	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1.Theoretical Framework and Accounting Process 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14, 1.15,1.16,1.17,1.18	

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PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2 : Acquire the basic concept of accounting of depreciation and Royalty	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 Accounting for Depreciation and Royalty 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.142.15,2.16,2.17,2.18,2.19,2.20
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Exposed to various provision of hire purchase system and evaluate del credere commission, normal and abnormal loss, value of unsold stock in consignment account.	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : Accounting for Hire Purchase and Consignment 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3.15,3.16
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Familiarize and understand the basic accounting concepts of different type of branch and the Evaluate the unrealized profit under the departmental accounting.	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4 Accounting for Branch and Department : 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14, 4.15,4.16,4.17,14.18,4.19

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| PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5 | CO 5: Develop the application skills regarding the dissolution of a firm in case of insolvency | SO5.1 SO5.2 SO5.3 SO5.4 SO5.5 | | Unit 5: Accounting for Dissolution of the Partnership Firm 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14, s5.15,5.16,5.17 | |

Curriculum Development Team:

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Semester-II

Course Code: IKS
Course Title: Fundamentals of Indian Knowledge System
Pre- requisite: Creating awareness among the youths about the true history and past rich culture of India.
Rationale: India has very rich and versatile knowledge system and cultural heritage since antiquity. The Indian Knowledge systems was developed on life science, medical science, literature, drama, art, music, dance, astronomy, mathematics, architecture (Sthapatyaveda), chemistry, aeronautics etc, during ancient period. In this basic course, a special attention is given to the ancient and historical perspective of ideas occurrence in the ancient society, and implication to the concept of material world and religious, social and cultural beliefs. On the closer examination, religion, culture and science have appeared epistemological very rigidly connected in the Indian Knowledge System. This land of Bharat Bhumi has provided invaluable knowledge stuff to the society and the world in all sphere of life.

Course Outcomes:

CO 1: To understand the ancient civilization, Indian Knowledge Systems, Concept of Panch Mahabhuta, Origin of name Bharat Varsha, Ancient Rivers, Ancient Universities and ancient agriculture.

CO II: Students will have the ability to learn about ancient books, Religious places, basic concept of Indian dance, music and arts, and fundamental aspects of Sangeeta and Natyashashtra etc.

CO III: Student will be able to gain knowledge on Vedic Science, Astronomy, Astrovastu, Vedic Mathematics, Aeronautics, Metallurgy, Nakhatras, Panchang, Concept of Zero, Pi and point etc.

CO IV: Understanding on ancient Engineering, Science and Technology, Town Planning, Temple architecture, Chemistry and Metallurgy, Metal manufacturing etc.

CO V: Student will able to understand about the Life, Nature and Health through basic concept of Ayurveda and Yoga, Traditional Medicinal Systems, Ethnomedicine, Nature conservation, World Heritage Sites etc.

Scheme of Studies:

Course Category	Course Code	Course Title	Scheme of studies (Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours CI+LI+SW+SL	
VAC	IKS	Indian Knowledge	2		1	1	4	2

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		System						

Legend:

CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Session Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Proposed examination scheme (Marking) as per the recommendation of University Grant Commission (UGC) for Under Graduate Courses in Fundamentals of Indian Knowledge Systems 2022-23 onwards

S. No.	Course Category/Subject	Components of Marks				Total
		Semester End Examination (External	Mid Term exam (Internal)	Assignment (Internal)	Practical Exam (Internal)	
1	Only Theory Subject Course					
2	Subject/ Course with theory and Practical	50	20	15	15	100
3	Subject/ Course only Practical					

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

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CO- 1. To understand Indian Civilization and Indian Knowledge Systems

Approximate Hours

Item	Approximate Hours
CI	6
LI	
SW	2
SL	1
Total	9

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self-Learning (SL)
SO 1.1. Understand Overview of Indian Knowledge Systems (IKS) SO 1.2. Understand Classification of Ancient IKS texts SO 1.3. Understand Introduction to Panch Mahabhutas (Earth, Water, Fire, Sky and Air) SO 1.4. Understand Origin of the name Bharatvarsha: the Land of Natural Endowments SO 1.5. Understand Rivers of ancient India (The Ganga, Yamuna, Godawari, Saraswati, Narmada, Sindhu and		**Unit-1. Indian Civilization and Indian Knowledge Systems** 1.1.Overview of Indian Knowledge Systems (IKS) 1.2 Classification of Ancient IKS texts 1.3 Introduction to Panch Mahabhutas (Earth, Water, Fire, Sky and Air) 1.4 Origin of the name Bharatvarsha: the Land of Natural Endowments 1.5 Rivers of ancient India (The Ganga, Yamuna, Godawari, Saraswati, Narmada, Sindhu and Kaveri) 1.6 Agriculture system in ancient India, Ancient Universities: Takshashila and Nalanda, Gurukul system	Golden era of ancient India

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system			

SW-1 Suggested Sessional Work (SW):

    a. Assignments:

        i. Concepts of Panch Mahabhuta, Classification of ancient texts, origin of ancient rivers

    b. Mini Project:

        i. Ancient Universities: Takshashila and Nalanda,

    c. Other Activities (Specify):

CO-2: Students will have the ability to apply the knowledge gained about Indian Art, Literature and Religious Places

Approximate Hours

Item	Approximate Hours
CI	6
LI	
SW	2
SL	1
Total	9

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self-Learning (SL)
SO 1.1. Understand Overview of Indian Knowledge Systems (IKS) SO 1.2. Understand Classification of Ancient IKS texts SO 1.3. Understand Introduction to Panch Mahabhutas (Earth, Water, Fire, Sky and		**Unit-1. Indian Civilization and Indian Knowledge Systems** 1.2.Overview of Indian Knowledge Systems (IKS) 1.4 Classification of Ancient IKS texts 1.5 Introduction to Panch Mahabhutas (Earth, Water, Fire, Sky and Air) 1.4 Origin of the name Bharatvarsha: the Land of	Golden era of ancient India

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Air) SO 1.4. Understand Origin of the name Bharatvarsha: the Land of Natural Endowments SO 1.5. Understand Rivers of ancient India (The Ganga, Yamuna, Godawari, Saraswati, Narmada, Sindhu and system		Natural Endowments 1.7 Rivers of ancient India (The Ganga, Yamuna, Godawari, Saraswati, Narmada, Sindhu and Kaveri) 1.8 Agriculture system in ancient India, Ancient Universities: Takshashila and Nalanda, Gurukul system	

SW-2 Suggested Sessional Work (SW):
a. Assignments:

      i. Visit of Chitrakoot, Maihar and Bharhuta

b. Mini Project:

      ii. Kumbhmela, Story of Ramayana and Mahabharata

c. Other Activities (Specify):

CO-3: Student will be able to understand Ancient Science, Astronomy and Vedic Mathematics

Approximate Hours

Item	Approximate Hours
CI	**6**
LI	
SW	**2**
SL	**1**
Total	**9**

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Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self-Learning (SL)
SO 3.1. Understand Vedic Cosmology SO 3.2. Understand the Astronomy, Astrovastu, Vedang Jyotish, Nakshatras, Navagraha, Rashis, Vastushastra and their related plants SO 3.3. Understand the Time and Calendar, Panchang SO 3.4. Understand the Concept of Zero, Point, Pi -number system, Pythagoras SO 3.5. Understand the Vedic Mathematics, Vimana-Aeronautics, Basic idea of planetary model of Aryabhatta SO 3.6. Understand the Varanamala of Hindi language based on classification of sounds on the basis of their origin, Basic		**Unit-3. Ancient Science, Astronomy, Mathematics** 3.1. Vedic Cosmology 3.2. Astronomy, Astrovastu, Vedang Jyotish, Nakshatras, Navagraha, Rashis, Vastushastra and their related plants 3.3. Time and Calendar, Panchang 3.4. Concept of Zero, Point, Pi - number system, Pythagoras 3.5. Vedic Mathematics, Vimana-Aeronautics, Basic idea of planetary model of Aryabhatta 3.6. Varanamala of Hindi language based on classification of sounds on the basis of their origin, Basic purpose of science of Vyakarana.	1. Ancient Science, Astronomy and Vedic Mathematics

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purpose of science of Vyakarana			

SW-2 Suggested Sessional Work (SW):

a. Assignments:

1. Varanamala of Hindi language based on classification of sounds on the basis of their origin

b. Mini Project:

1. Nakshatras, Navagraha and their related plants

CO-4: Understand the Engineering, Technology and Architecture

Approximate Hours

Item	Approximate Hours
CI	6
LI	
SW	2
SL	1
Total	9

ssion Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self-Learning (SL)
SO 4.1. Understand the Engineering Science and Technology in Vedic and Post Vedic Era SO 4.2. Understand the Town and Home planning, Sthapatyaveda		**Unit-4. Engineering, Technology and Architecture** 4.1. Engineering Science and Technology in Vedic and Post Vedic Era 4.2. Town and Home planning, Sthapatyaveda	2. Ancient Science, Astronomy and Vedic Mathematics

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SO 4.3. Understand the Chemistry and Metallurgy as gleaned from archeological artifacts SO 4.4. Understand the Chemistry of Dyes, Pigments used in Paintings, Fabrics, Potteries and Glass SO 4.5. Understand the Temple Architecture: Khajuraho, Sanchi Stupa, Chonsath Yogini temple SO 4.6. Understand the Mining and manufacture in India of Iron, Copper, Gold from ancient times		4.3. Chemistry and Metallurgy as gleaned from archeological artifacts 4.4 Chemistry of Dyes, Pigments used in Paintings, Fabrics, Potteries and Glass 4.5. Temple Architecture: Khajuraho, Sanchi Stupa, Chonsath Yogini temple 4.6. Mining and manufacture in India of Iron, Copper, Gold from ancient times	

SW-2 Suggested Sessional Work (SW):
   a. **Assignments:**
      i. Varanamala of Hindi language based on classification of sounds on the basis of their origin
   b. **Mini Project:**
      i. Nakshatras, Navagraha and their related plants
   c. **Other Activities (Specify):**

CO- 5: Understand about the Life, Nature and Health

Approximate Hours

Item	Approximate Hours
CI	6
LI	
SW	2
SL	1

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Total	9

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self Learning (SL)
SO 5.1. Understand the Fundamentals of Ayurveda (Charaka & Shushruta) and Yogic Science (Patanjali), Ritucharya and Dinacharya SO 5.2. Understand the Traditional system of Indian medicines (Ayurveda, Siddha, Unani and Homoeopathy) SO 5.3. Understand Fundamentals of Ethnobotany and Ethnomedicines of India SO 5.4. Understand the Nature Conservation in Indian ancient texts SO 5.5. Understand the Introduction to Plant Science in Vrikshayurveda SO 5.6. Understand the World Heritage Sites of Madhya Pradesh: Bhimbetka, Sanchi, Khajuraho		**Unit-5. Life, Nature and Health** 5.1. Fundamentals of Ayurveda (Charaka & Shushruta) and Yogic Science (Patanjali), Ritucharya and Dinacharya 5.2. Traditional system of Indian medicines (Ayurveda, Siddha, Unani and Homoeopathy) 5.3. Fundamentals of Ethnobotany and Ethnomedicines of India 5.4. Nature Conservation in Indian ancient texts 5.5 Introduction to Plant Science in Vrikshayurveda 5.6. World Heritage Sites of Madhya Pradesh: Bhimbetka, Sanchi, Khajuraho	1. Concept of Ayurveda and Yoga 2. Traditional system of Indian medicines 3. Ethnobotany and Ethnomedicines of India 4. World Heritage Sites

SW-2 Suggested Sessional Work (SW):
    a. Assignments:
            i. Visit to world Heritage Site Khajuraho

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b. **Mini Project:**
   i. Ritucharya and Dincharya, Ethnomedicinal plants
c. **Other Activities (Specify):**

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
IKS. 1: To understand Indian Civilization and Indian Knowledge Systems	6	2	1	9
IKS. 2: Students will have the ability to apply the knowledge gained about Indian Art, Literature and Religious Places	6	2	1	9
IKS. 3: Student will be able to understand the Ancient Science, Astronomy and Vedic Mathematics	6	2	1	9
IKS. 4: Understand the Engineering, Technology and Architecture	6	2	1	9
IKS. 5: Understand about the Life, Nature and Health	6	2	1	9
Total	30	10	5	45

Suggestion for End Semester Assessment
Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	**U**	**A**	
CO 1	Indian Civilization and Indian Knowledge Systems	2	5	1	8
CO 2	Indian Art, Literature and Religious Places	2	6	2	8
CO 3	Ancient Science, Astronomy and Vedic Mathematics	2	6	5	13

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CO 4	Engineering, Technology and Architecture	2	4	4	10
CO 5	Life, Nature and Health	2	5	2	9
Total		10	26	14	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Indian Knowledge Systems will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course teacher for above tasks. Teacher can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Role Play
6. Visit to Religious places, World Heritage Sites
7. Demonstration
8. ICT Based Teaching Learning (Video Demonstration/Tutorials CBT, Blog, Facebook, Twitter, Whatsapp, Mobile, Online sources)
9. Brainstorming

Suggested Learning Resources:
(a) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	*An Introduction of Indian Knowledge Systems: Concept and Applications*	Mahadevan, B.; Bhat V. R. and Pavana, Nagendra R. N.	Prentice Hall of India.	2022
2	*Indian Knowledge Systems*: Vol. I and II.	Kapoor, Kapil and Singh, A. K.	D.K. Print World Ltd	2005
3	*Science of Ancient Hindus: Unlocking Nature in Pursuit of Salvation*	Kumar, Alok	Create pace Independent Publishing	2014

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Curriculum Development Team:

1. Er. Anant Kumar Soni, Hon'ble Pro-Chancellor and Chairman, AKS University, Satna (M.P.).
2. Prof. B.A. Copade, Hon'ble Vice Chancellor, AKS University, Satna (M.P.).
3. Prof. G.C. Mishra, Director, IQAC, AKS University, Satna (M.P.).
4. Prof. R.L.S. Sikarwar, Director, Centre for Traditional Knowledge Research & Application, AKS University, Satna (M.P.).
5. Prof. Kamlesh Chaure, HOD, Department of Biotechnology, AKS University, Satna (M.P.).
6. Dr. Akhilesh Waoo, HoD, Department of Computer Science, AKS University, Satna (M.P.).
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8. Dr. Kaushik Mukherji, HoD, Department of Management, AKS University, Satna (M.P.).
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11. Shri Mirza Shamiullah Beg, Department of Arts, AKS University, Satna (M.P.).
12. Shri Vivek Shrivastava, Examination, AKS University, Satna (M.P.).
13. Shri Manish Agrawal, Department of Mining, AKS University, Satna (M.P.).

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Communication Skills
B. Com

Course Objective:

1) To enhance the Speaking Skills of the students in such a way where they will be able to communicate effectively with immense self confidence in themselves.

2) To develop the leadership skills, public speaking skills and social skills in students along with the basic knowledge of how to make an impressive Resume.

3) To improve the presentation skills of the students that plays a pivotal role in building and shaping the career of the students.

4) To focus on improving the fundamental grammar of the students in order to bring accuracy while speaking and writing.

5) To make them aware of the Indian Culture and English Language by imbibing the dramas and poetry of some famous Indian English Writers.

Unit 1: **Self Grooming, Basic Etiquettes and Presentation Skills**

Self-Introduction, **Oral Presentation** (The Role of Education in Life, The Importance of English in Today's World and Necessity of Uniform in a College), **Dressing and Grooming Etiquettes** (Male and Female), **Importance of Body Language (**Gesture, Posture, Facial Expressions & Sign Language, etc.) and **Role Plays** (Hospital Scene, Interaction in the Classroom and Travelling by Train).

Unit 2: **Confidence Building Skills and Interview Skills**

Group Discussion (Impact of Covid-19 on mental health, The Impact of Social Media on Our Lives and The Pros and Cons of Technology), **Debate** (Should the Use of Plastic Be Banned?, Should Parents Decide Which Career Their Children Will Pursue?, Is Artificial Intelligence Useful or Dangerous?), **Interviews and their Kinds** (Mock Interview Sessions).

Unit 3: Public Speaking Skills and Conversational Skills

Speech/ Anchoring (Occasional Speech, Valedictory Speech, Patriotic Speech), **Extempore** (Pros and Cons of Online teaching, Environment Conservation and Education of a Girl Child), **Conversational Topics** (Inquiry at bank, Airport, Station and Hospitals).

Unit 4: **Functional Grammar and Vocabulary Building**:

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Prepositions (Place, Time and Direction), **Tenses** (Present, Past and Future), **Voice** (Active & Passive) and **Modals.**

• 150 words in a semester

Unit 5: Indian Writing in English & Hindi

1) The Axe- R.K. Narayan

2) The Night of the Scorpion- Nissim Ezekiel

3) The Portrait of a Lady - Khushwant Singh

Self-Learning Resources:

1) Dr. Meenu Pandey: Communication Skills, Nirali Praksahan.

2) Dr. Neeta Sharma: Communication Skills, Satya Prakashan.

3) Wilfred Funk: Six Weeks to Words of Power, W.R. Goyal Publishers and Distributors.

4) Grant Taylor: English Conversation Practise, Tata McGraw Hill Education Private Limited.

5) A. J. Thomson & A. V. Martinet: A Practical English Grammar, Oxford University Press.

6) K.P. Thakur: A Practical Guide to English Grammar, Bharti Bhawan Publishers & Distributors.

7) https://www.rssenglishworld.com/2022/03/The%20Axe%20by%20RK%20Narayan.html

8) https://nios.ac.in/media/documents/srsec302new/LG/302_LG_eng_CH_18.pdf

9) https://www.vedantu.com/english/the-portrait-of-a-lady-summary

Course Outcome:

CO 1: Students will be able to speak confidently in public as all the topics chosen emphasis on improving speaking skills and developing self confidence amongst them.

CO2: Students will be able to interact properly with improved Leadership Skills, Problem Solving Skills, Social skills and Communication Skills. Students will also be able to understand the Importance of Team Work. Besides, they will always remain updated with the latest Resume.

CO3: Students will be able to communicate effectively in Hindi and English languages without hindrances.

CO4: Students will be able to convey their messages accurately by understanding the significance of grammar as it plays a vital role in improving speaking and writing skills.

CO5: The Understanding of Indian Culture and English Language will be developed through the study of Dramas and Poems written by Indian Writers.

Curriculum Development Team:

1. Dr. Harshvwardhan Srivastav . Dean, Department of Commerce, AKS University, Satna (M.P.).

2. Dr. Aslam Sayeed , Associate Dean , Department of Commerce, AKS University, Satna (M.P.).

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4. Dr. Bharat Kumar Soni, Department of Commerce, AKS University, Satna (M.P.).

5. Shree Krishan Jha, Department of Commerce, AKS University, Satna (M.P.).

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Semester-II

Course Code: Minor paper -2MT201 Business organization and management

Course Title :   Business organization and Management

Pre- requisite: Student should have basic knowledge of Business-Related activity
                            and Business communication about a business enterprise.

Rationale: Provide basic knowledge about the basic business organization
                            growth and output related to the growing business activities and
                            also related to the activities. Basics functions of Management &
                            Management Principles.

Course Outcomes:

CO-1: Apply the knowledge about stages of Development of Business, Evolution of Business,
Modern Business, Forms of Business organization and MSMEs of India.

CO-2: Apply the Knowledge Plant Location, Layout and Size Plant Location: Factors affecting
Plant location, Plant Layout. Size of business Unit: Criteria for measuring the size of unit,
Factors affecting size, Optimum Unit Size and factors affecting Optimum Size.

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CO-3: Apply the Business Combination; Causes, Forms and Kinds of Business Combination, Rationalization: Meaning, Characteristics, Objectives, Principles, and Merits & Demerits: Difference between Rationalization & Nationalization

CO-44: Apply the knowledge Concept of Management, Functions of Management, Taylor's Scientific Management, Henri Fayol's Principles of Management, Planning: Concept, Importance, Process, Types of Plans. Decision making: Process, Individual vs. Group Decision Making

CO-5: Organizations, Organization Structure: Factors affecting Organization structure, Features of Good Organization Structure, Span of Management, Delegation of Authority, Centralization and Decentralization; Line and staff Authority Staffing: Nature & Scope of Staffing, Man Power Planning-Concept and importance, Recruitment: Concept and Sources, e-recruitment, Selection: Concept, Important Tests and Types of Interview Directing: Concept and importance of Directing,

Scheme of Studies:

Course Category	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			Cl	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
MNC	2MT 201	Business organization and Management	6	0	0	0	6	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
SW: Sessional Work (includes assignment, seminar, mini project etc.),
SL: Self Learning,
C:Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

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Couse Code	Course Title	Scheme of Assessment (Marks)						End Semester Assessment	Total Marks
		Progressive Assessment (PRA)							
		Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)	(ESA)	(PRA+ ESA)
2MT201	Business Organisation & Management	15	20	5	5	5	50	50	100

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1: Apply the knowledge about stages of Development of Business, Evolution of Business, Modern Business, Forms of Business organization and MSMEs of India**.**

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	1
SL	2
Total	21

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Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO. 1. Define and Explain Business Concepts. SO2. Identify Key Features of Business Operations. SO3. Discuss Stages in the Development of Business. SO4. Analyse the Importance of Business in Society. SO5. Differentiate Between Industry, Commerce, and Profession.		Unit -1 Introduction of Business 1.1 Concept of Business 1.2. Meaning of Business 1.3. Features of Business 1.4. Stages of Business Development 1.5. Importance of Business 1.6. Classification of Business Activities 1.7. Evolution of Business Organization 1.8. Distinction: Industry vs. Commerce 1.9. Distinction: Business vs. Profession 1.10. Modern Business and Its Characteristics 1.11. Forms of Business - Overview 1.12. One Person Company (OPC) 1.13. Micro, Small, and Medium Enterprises (MSMEs) 1.14 – profession, Trade & Employment 1.15- meaning, features of Profession 1.16 – Difference Between Profession & Employment	1. Explore Evolving Trends in Modern Business. 2. Analyse the Significance of MSMEs in Business.

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		1.17- Classification of MSMEs	
		1.18 Provision related MSME s	

SW-1 Suggested Sessional Work (SW):

a. Assignments: assignment of particular industry in India, business activities and small business and employment, profession.

b. Mini Project: project provide to the any business activities and MSMEs of India.

c. Other Activities (Specify):

Industrial visit and about the business through MSMEs activity.

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CO2: Plant Location, Layout and Size Plant Location: Factors affecting Plant location, Plant Layout. Size of business Unit: Criteria for measuring the size of unit, Factors affecting size, Optimum Unit Size and factors affecting Optimum Size.

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	1
SL	2
Total	20

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
2.1 Appreciate the Importance of Strategic Plant Location. 2.2 Evaluate Factors Influencing Plant Layout Decisions. 2.3 Apply Principles for Effective Plant Layout Design. 2.4 Analyze the Dynamics of Business Unit Sizing. 2.5. Understand the Interplay Between Size and Layout.	.	**Unit 2.0 Plant Layout** 2.1 Concept of Plant Location 2.2 Importance of Plant Location 2.3 Factors Affecting Plant Location 2.4 Planning for Plant Layout 2.5 Objectives of Plant Layout 2.6 Types of Plant Layout 2.7 Principles of Plant Layout 2.8 Spatial Arrangement in Plant Layout 2.9 Machinery Placement in Layout 2.10 Factors Influencing Layout Decisions 2.11 Concept of Business Unit Size 2.12 Criteria for Measuring Unit Size 2.13 Factors Affecting Unit Size 2.14 Optimum Unit Size Determinants	1- Explore Sustainable Practices in Plant Location Decisions. 2. Research Emerging Technologies in Facility Layout Optimization.

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		2.15 Optimum Size Decision-Making Factors
		2.16 Relationship Between Plant Location and Layout
		2.17 Flexibility in Unit Size Planning
		2.18 Economic Implications of Size Optimization

SW-2 Suggested Sessional Work (SW):

a. Assignments: Case Study on Successful Plant Layout Strategy and Relationship Between Plant Location and Layout

b. Mini Project: Design an Innovative Plant Layout for a Scenario.

c. Other Activities (Specify): Group Discussion on Future Trends in Plant layout and Optimum size unit, practical knowledge about economic condition related firms.

CO3:   Business Combination; Causes, Forms and Kinds of Business Combination, Rationalization: Meaning, Characteristics, Objectives, Principles, and Merits & Demerits: Difference between Rationalization & Nationalization

Approximate Hours

Item	Appx Hours
Cl	17
LI	0
SW	1
SL	2
Total	20

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Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1. Define and Explain the Key Aspect of Business combinations. **SO3.2** . Analyse the Causes and Forms of Business Combinations. **SO3.3** Evaluate the Characteristics and Objectives of Rationalization. **SO3.4** apply Differentiate Between Rationalization and Nationalization. **SO3.5** Understand the Impact and Challenges of Business Combinations.	.	Unit 3-Business Combination 3. 1. Meaning of Business Combination 3.2. Characteristics of Business Combinations 3.3 Objectives of Business Combinations 3.4. Causes of Business Combinations 3.5. Forms of Business Combinations 3.6. Kinds of Business Combinations 3.7. Meaning and Characteristics of Rationalization 3.8. Objectives of Rationalization 3.9 . Principles of Rationalization 3.10 . Merits of Rationalization 3.11. Demerits of Rationalization 3.12. Differences Between Rationalization and Nationalization 3.13. Impact of Business Combinations on Competition 3.14. Legal Aspects of Business Combinations 3.15. Economic Significance of Business Combinations 3.16. Challenges in Implementing Rationalization 3.17. Integration of Technology in Business Combinations	1. Explore Ethical Dimensions in Business Consolidations. 2. Investigate Innovations in Rationalization Strategies.

SW-3 Suggested Sessional Work (SW):
a. Assignments: Investigate Innovations in Rationalization Strategies.
b. Mini Project: Develop a Strategic Rationalization Plan.
c. Other activities: Panel Discussion on the Future of Business Combinations and use of Forms of Business combination.

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CO.4: Concept of Management, nature and importance & Functions of Management, Taylor's Scientific Management, Henri Fayol's Principles of Management, Planning: Concept, Importance, Process, Types of Plans Decision making: Process, Individual vs. Group Decision Making

Approximate Hours

Item	Appx Hours
CI	15
LI	0
SW	1
SL	2
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Define and Explain Key Management Concepts. **SO4.2** Analyze the Functions of Management. **SO4.3** Compare Taylor's Scientific Management and Fayol's Principles. **SO4.4** Evaluate the Planning Process and Types of Plans. **SO4.5** Understand	.	**Unit-4: Introduction of Management** 4.1. Introduction and Concept of Management 4.2 Nature and Importance of Management 4.3 Functions of Management 4.4 Taylor's Scientific Management 4.5 Henri Fayol's Principles of Management 4.6 Planning: Concept and Definition 4.7 Importance Process, of Planning 4.8 Process of Planning 4.9 Types of Plans in	1- apply the knowledge about management concept 2- explore the scientific and modern methods of management .

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Decision Making in Individual and Group Contexts.	Management 4.10 Decision Making: Concept and Definition 4.11 Decision Making Process 4.12 Individual Decision Making 4.13 Group Decision Making 4.14 Organizing: Concept and Importance 4.15 Organizing Process	.

SW-4 Suggested Sessional Work (SW):

a. Assignments: Provide the knowledge about Management Concept and Different techniques about Management Principles – Scientific and Administration methods

b. Mini Project: Develop a Comprehensive Management Plan for a Simulated Company.

c. Other Activities (Specify): Group Debate on the Role of Leadership in Modern Organizations.

CO.5: Organizations, Organization Structure: Factors affecting Organization structure, Features of Good Organization Structure, Span of Management, Delegation of Authority, Centralization and Decentralization; Line and staff Authority Staffing: Nature & Scope of Staffing, Man Power Planning-Concept and importance, Recruitment: Concept and Sources, e-recruitment, Selection: Concept, Important Tests and Types of Interviews Directing: Concept and importance of Directing,

Item	Appx Hours
Cl	15
LI	0
SW	1
SL	2
Total	18

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Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO5.1 1. Define and Explain Key Management Functions and Concepts. **SO5.2** Analyze the factors affecting Organisation structure **SO5.3** Span of management **SO5.4** Delegation of authority **SO5.5** Role of Centralisation and Decentralisation		Unit 5: Functions of Management 5.1 Functions of Management in Organizations 5.2. Organization Structure: Definition and Components 5.3. Factors Affecting Organization Structure 5.4. Features of a Good Organization Structure 5.Span of Management: Definition and Significance 6.Delegation of Authority: Concept and Importance 7.Centralization and Decentralization in Organizations 8.Line and Staff Authority: Roles and Responsibilities 9.Staffing: Nature and Scope in Management 10.Manpower Planning: Concept and Importance 11.Recruitment: Definition, Process, and Sources 12.E-Recruitment: Online Hiring Practices 13.Selection: Concept, Methods, and Importance 14.Important Tests in the Selection Process 15.Types of Interviews in Staff Selection	1- modern trends in organization structure 2- delegation of authority and centralization and Decentralization

SW-5 Suggested Sessional Work (SW):

a. Assignments: Analyze the Organization Structure of a Real Company.

b. Mini Project: Develop a Staffing Plan for a Simulated Business.

c. Other Activities (Specify): Role-Playing Exercise on Effective Delegation in Management.

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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self-Learning (SI)	Total hour (Cl+SW+Sl)
CO.1: Apply the knowledge about modern business concept and output of Forms of organization.	20	0	0	20
CO.2: Provide the knowledge about Business units, optimum use of materials and Plant location& Plant layout	20	0	0	20
CO .3: Provide the knowledge of Business combination and Rationalization & Nationalization	20	0	0	20
CO .4: Apply the introduction Of Management concept and tailor and Fayol's principles, planning – meaning & Concept. types of plan, directing.	15	0	0	15
CO.5: Provide to the Types of organization structure, Decentralization and Delegation of Authority, Span of Management ,staffing and Leadership .	15	0	0	15
Total Hours	90	00	00	90

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Acquire the knowledge about the Basic knowledge about the Modern Business and MSMEs.	01	01	03	05
CO-2	Acquire the basic forms of Business combination and Rationalization & Nationalization	01	01	03	05
CO-3	Provide the knowledge of Business combination and Rationalization & Nationalization	-	03	10	13
CO-4	Apply the introduction Management concept and tailor and Fayol's principles, planning – meaning & Concept. types of plan, directing.	-	03	10	13
CO-5	Provide to the Types of organization structure, Decentralization and Delegation of Authority, Span of Management, staffing and Leadership.	01	03	10	14
	Total	03	12	36	50

Legend: **R: Remember,** **U: Understand,** **A: Apply**

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The end of semester assessment for Business organization and management will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming
6. Presentation skills
7. Provide Pdf notes
8. Discuss doubts

Suggested Learning Resources:

(a) Books :

S. No.	Title	Author	Publisher	Edition & Year
1	Business organization and management	Peter Drucker	Mercury books, London	
2	Business organization and Management	T.N. Chhabra	Sun India publication	
3	Modern business organization	Gupta CB	Mayur Paperbacks, New Delhi	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			

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Cos, POs and PSOs Mapping

Course Title: B.Com (H)- 2ND sem
Course Code: Minor paper -2MT201
Course Title: Business organization and management

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Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO.1 Apply the knowledge about stages of Development of Business, Evolution of Business, Modern Business, Forms of Business organization and	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1

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MSMEs of India.															
CO.2 Plant Location, Layout and Size Plant Location: Plant Layout. Size of business Unit: Factors affecting size, Optimum Unit Size	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1
CO.3 Business Combination; Rationalization: Difference between Rationalization & Nationalization	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO.4 Concept of Management, Functions of Management, Taylor's Scientific Management, Henri Fayol's Principles of Management, Planning: Concept, Importance, Process, Types of Plans. Decision making: Process, Individual vs. Group	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1

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Decision Making															
CO.5: Organizations, Organization Structure: Factors affecting Organization structure, Features of Good Organization Structure, Span of Management, Delegation of Authority, Centralization and Decentralization; Line and staff Authority Staffing: Nature & Scope of Staffing, Man Power Planning	3	2	1	1	1	1	3	1	1	1	1	2	3	1	1

Legend: **1 – Slight (Low),   2 – Medium,   3 – High**

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Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Apply the knowledge about stages of Development of Business, Evolution of Business, Modern Business, Forms of Business organization and MSMEs of India.	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. **Introduction of Business** 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14, 1.15,1.16,1.17,1.18,1.19,1.20	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2 : Plant Location, Layout and Size Plant Location: Factors affecting Plant location, Plant Layout. Size of business Unit: Criteria for measuring the size of unit, Factors affecting size, Optimum Unit Size and factors affecting Optimum Size.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 **Plant Layout** 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2. 14 2.15,2.16,2.17,2.18 ,2.19 ,2.20 .	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3: Business Combination; Causes, Forms and Kinds of Business Combination, Rationalization: Meaning, Characteristics, Objectives, Principles, and Merits & Demerits: Difference between Rationalization & Nationalization	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : **Business Combination** 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8 , 3.9,3.10,3.11,13.12,3.13,3.14 ,3.15,3.16,3.17,3.18 ,3.19,3.20	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Concept of Management, nature and importance & Functions of Management, Taylor's Scientific Management, Henri Fayol's Principles of Management, Planning: Concept, Importance,	SO4.1 SO4.2 SO4.3 SO4.4		Unit-4 **Introduction of Management** 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8 ,	

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	Process, Types of Plans Decision making: Process, Individual vs. Group Decision Making	SO4.5		4.9,4.10,4.11,4.12,4.13,4.14, 4.15.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Organizations, Organization Structure: Factors affecting Organization structure, Span of Management, Delegation of Authority, Centralization and Decentralization; Staffing: Nature & Scope of Staffing, Man Power Planning- Recruitment: e-recruitment, Selection: Concept, Important Tests and Types of Interview Directing: Concept and importance of Directing.	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: **Functions of Management** 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8 , 5.9,5.10,5.11,5.12,5.13,5.14, s5.15,5.	

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Semester-II

Course Code: 1FM201

Course Title: Financial Markets and Stock Market Analysis

Pre- requisite: Student should have basic knowledge of Financial Instruments, Financial Market, Investment Options and Finance

Rationale: 'Financial Markets and Financial Instruments are greatest and emerging avenue for source of income/Investment '

The students studying Financial Markets and Stock Market Analysis under the commerce will tend to develop the knowledge and skills

regarding various types of financial instruments and how to deal with these instruments which helps them to take various decisions including the decision related to selection of best instruments according to their needs.

Students will develop the knowledge and skills to fundamentally and technically analyse the financial instruments helping them to select the best Investment/trading alternatives considering the trends and fundaments.

It helps the students to know about financial and stock market efficiency, behavioural finance which will enable them to develop knowledge and skills to manage investment risk by diversification and various other methods

Course Outcomes:

CO-1: Acquire the practical and theoretical knowledge about the financial markets, financial institutions, market efficiency, behavioural finance, types on financial instruments and knowledge about participants and how they helps in managing these markets with their roles.

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CO-2: Acquire the practical and theoretical knowledge for technically analysing the instruments in financial and stock market using various market indicators, patterns, graphs and techniques.

CO-3: Acquire the practical and theoretical knowledge regarding the ways for fundamentally analysing and valuing the stocks.

CO-4: Acquire the practical and theoretical knowledge about the various types of investment risk and various techniques to manage the risk.

CO-5: Acquire the practical and theoretical knowledge about the derivatives and various types of other investment alternatives.

Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			Cl	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
MJC	1FM201	Financial Markets and Stock Market Analysis	6	0	0	0	6	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
SW: Sessional Work (includes assignment, seminar, mini project etc.),
SL: Self Learning,
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

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Scheme of Assessment: Theory

Category Code	Couse Code	Course Title	Scheme of Assessment (Marks)						End Semester Assessment (ESA)	Total Marks (PRA+ ESA)
			Progressive Assessment (PRA)							
			Class /Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+ CT +SA+ CAT+ AT)		
MJC	1FM201	Financial Markets and Stock Market Analysis	15	20	5	5	5	50	50	100

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO-1: Introduction to Financial Markets and Institutions – Overview of financial markets, their functions, and participants, Role of financial institutions in the economy, Market efficiency, and behavioural finance perspectives, Regulatory framework and its impact on financial markets

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO1.1 Understanding the basics about financial markets, their roles and participants. **SO1.2** Understanding the role of financial institutions in		**Unit-1.0 Introduction to Financial Markets and Institutions** 1.1 Foundations of Financial Markets 1.2 Market Structure and Participants 1.3 Role of Financial Institutions 1.4 Efficiency and Behavioral Finance 1.5 Regulatory Framework in Finance 1.6 Market Instruments	1. Understanding market structure participants 2. Analyzing financial institutions' role

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economy	1.7 Global Financial Markets	
	1.8 Financial Crises Analysis	
SO1.3 Understanding market	1.9 Financial Intermediaries in Depth	
efficiency and	1.10 Case Study: Regulatory Impact	
behavioural finance	1.11 Market Structures and Types	
	1.12 Behavioral Aspects in Finance	
	1.14 Financial Instruments: Case Studies (Part 1)	
SO1.4 Understanding	1.15 Financial Instruments: Case Studies (Part 2)	
about regulatory	1.16 Market Efficiency Revisited	
framework, its	1.17 Revision and Q&A Session (Part 1)	
background and its	1.18 Revision and Q&A Session (Part 2)	
impact on financial		
markets.		

SW-1 Suggested Sessional Work (SW):
a. Assignments: Briefly explain financial markets and its types.
b. Mini Project: Prepare a list of various types of financial markets
c. Other Activities (Specify): Discuss case studies of financial intermediaries.

CO-2: Technical Analysis and Market Trends- Introduction to technical analysis, Chart patterns, trend analysis, and indicators, Moving averages, oscillators, and volume analysis, Candlestick patterns and their interpretation, Support and resistance levels in price charts.

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Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO2.1 Understanding about Technical Analysis	.	**Unit 2.0 Technical Analysis and Market Trends**	1. Identifying key market trend patterns
		2.1 Introduction to Technical Analysis	
		2.2 Chart Patterns: Foundation	2.Utilizing technical indicators effectively
SO2.2 Understanding of Chart Patterns, Trend Analysis and Indicators.		2.3 Trend Analysis and Indicators	
		2.4 Moving Averages: Practical Use (Part 1)	
		2.5 Moving Averages: Practical Use (Part 2)	
		2.6 Oscillators and Volume Analysis	
SO2.3 Understanding of Moving Averages, Oscillators and Volume Analysis.		2.7 Candlestick Patterns: Application	
		2.8 Support and Resistance Levels	
		2.9 Technical Analysis Strategies	
SO2.4 Understanding of Candlestick Patterns and their Interpretation.		2.10 Behavioral Aspects in Technical Analysis	
		2.11 Applying Technical Analysis: Case Studies (Part 1)	
		2.12 Applying Technical Analysis: Case Studies (Part 2)	
SO2.5 Understanding about		2.13 Applying Technical Analysis: Case	

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Support and Resistant Levels		Studies (Part 3)	
		2.14 Applying Technical Analysis: Case Studies (Part 4)	
		2.15 Revision and Q&A Session (Part 2)	
		2.16 Revision and Q&A Session (Part 2)	
		2.17 Revision and Q&A Session (Part 2)	
		2.18 Revision and Q&A Session (Part 2)	

CO-3: Fundamental Analysis and Valuation: Fundamental analysis: Financial statement analysis, valuation models, and forecasting, Evaluating company performance and financial ratios, Equity valuation methods: DCF, P/E ratio, P/B ratio, and other multiples, Industry analysis and assessing competitive advantage, Evaluating management quality and corporate governance.

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	1
SL	2
Total	21

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Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1 Capable to analyse Financial Statements **SO3.2** Understanding of Valuation Models and Methods. **SO3.3** Capable to fundamentally evaluate company performance and financial ratios. **SO3.4** Capable to analyse Industry and assessing competitive advantage. **SO3.5** Capable to evaluate Management Quality and Corporate Governance.	.	**Unit-3: Fundamental Analysis and Valuation** 3.1 Introduction to Fundamental Analysis 3.2 Financial Statement Analysis: Framework 3.3 Forecasting Methods in Fundamental Analysis 3.4 Evaluating Company Performance 3.5 Financial Ratios: Practical Application 3.6 Financial Ratios: Practical Application 3.7 Financial Ratios: Practical Application 3.8 Financial Ratios: Practical Application 3.9 Equity Valuation Methods Overview 3.10 DCF Valuation: Step by Step 3.11 P/E Ratio and P/B Ratio Analysis 3.12 Industry Analysis: Case Studies (Part 1) 3.13 Industry Analysis: Case Studies (Part 2) 3.14 Assessing Competitive Advantage 3.15 Management Quality and Corporate Governance 3.16 Fundamental Analysis: Revision 3.17 Revision and Q&A Session (Part 3) 3.18 Revision and Q&A Session (Part 3)	1. Evaluating financial statements' impact 2. Calculating intrinsic stock value

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CO-4: Risk Management and Portfolio Strategies- Risk management principles and strategies, Modern portfolio theory and asset allocation, Diversification and portfolio optimization, Evaluating risk-adjusted returns and performance measurement, Capital Asset Pricing Model (CAPM) and beta estimation.

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Understanding of Risk Management Principles and Strategies. **SO4.2** Understanding of Modern Portfolio Theory and Asset Allocation. **SO4.3** Understanding about Diversification and Portfolio		**Unit-4: Risk Management and Portfolio Strategies** 4.1 Principles of Risk Management 4.2 Risk Management Strategies: Case Studies (Part 1) 4.3 Risk Management Strategies: Case Studies (Part 2) 4.4 Modern Portfolio Theory Overview 4.5 Asset Allocation Strategies 4.6 Diversification and Portfolio Optimization 4.7 Evaluating Risk-Adjusted Returns 4.8 Performance Measurement Metrics 4.9 Capital Asset Pricing Model (CAPM) 4.10 Beta Estimation: Practical Applications	1. Assessing risk exposure in portfolios 2. Developing diversified investment strategies 4o

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Optimization. **SO4.4** Capable to evaluate Risk-adjusted returns and Performance measurement. **SO4.5** Understanding about Capital Asset Pricing Model (CAPM) and Beta estimation		4.11 Beta Estimation: Practical Applications 4.12 Beta Estimation: Practical Applications 4.13 Beta Estimation: Practical Applications 4.14 Factor Models in Portfolio Management 4.15 Factor Models in Portfolio Management 4.16 Factor Models in Portfolio Management 4.17 Behavioural Finance in Risk Management 4.18 Revision and Q&A Session (Part 4)	

CO-5: Derivatives and Alternative Investments - Options and futures contracts: Pricing, strategies, and risk management, Option strategies: Covered calls, protective puts, and spreads, Swaps and other derivative instruments, Introduction to alternative investments: Real estate, private equity, hedge funds, Evaluating risk and return characteristics of alternative investments, Introduction to socially responsible investing (SRI) and sustainable finance.

Item	Appx Hours
Cl	18
Ll	0
SW	1
SL	2
Total	21

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Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO5.1 Understanding about Options and futures Contracts its Pricing.		**Unit 5: Derivatives and Alternative Investments**	Understanding options and futures pricing
SO5.2 Understanding of Option Strategies and Risk Management.		5.1 Introduction to Options and Futures Contracts	Exploring alternative investments' risk-return
SO5.3 Understanding of various alternative Investment Opportunities.		5.2 Pricing Options and Futures Contracts	
		5.3 Options Strategies: Covered Calls	
		5.4 Options Strategies: Protective Puts	
		5.5 Options Strategies: Spreads	
		5.6 Risk Management in Options and Futures	
SO5.4 Capable to evaluate Risk and Return Characteristics of Alternative Investments.		5.7 Swaps: Types and Applications	
		5.8 Other Derivative Instruments Overview	
		5.9 Real Estate as an Alternative Investment	
		5.10 Private Equity: Basics and Risks	
		5.11 Hedge Funds: Structure and Strategies	
SO5.5 Understanding About Socially Responsible Investing (SRI) and Sustainable finance.		5.12 Evaluating Risk and Return in Alternatives	
		5.13 Socially Responsible Investing (SRI)	
		5.14 Case Study: Integrating Alternative Investments	
		5.15 Revision and Q&A Session (Part 5)	
		5.16 Case Study: Options and Futures Contracts	
		5.17 Case Study: Risk Management in Derivatives	
		5.18 Case Study: Real Estate Investment	
		5.19 Case Study: Private Equity and Hedge Funds	

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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	al hour -SW+Sl)
CO-1: Acquire the practical and theoretical knowledge about the financial markets, financial institutions, market efficiency, behavioural finance, types on financial instruments and knowledge about participants and how they helps in managing these markets with their roles.	18	1	2	21
CO-2: Acquire the practical and theoretical knowledge for technically analysing the instruments in financial and stock market using various market indicators, patterns, graphs and techniques. .	18	1	2	21
CO-3: Acquire the practical and theoretical knowledge regarding the ways for fundamentally analysing and valuing the stocks.	18	1	2	21
CO-4: Acquire the practical and theoretical knowledge about the various types of investment risk and various ways to reduce the risk.	18	1	2	21
CO-5: Acquire the practical and theoretical knowledge about the derivatives and various types of other investment alternatives.	18	1	2	21
Total Hours	90	5	10	105

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Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Introduction to Financial Markets and Institutions	01	02	07	10
CO-2	Technical Analysis and Market Trends	01	02	07	10
CO-3	Fundamental Analysis and Valuation	01	02	07	10
CO-4	Risk Management and Portfolio Strategies	01	02	07	10
CO-5	Derivatives and Alternative Investments	01	02	07	10
	Total	05	10	35	50

Legend: **R: Remember,** **U: Understand,** **A: Apply**

The end of semester assessment for Financial Markets and Stock Market Analysis will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

Improved Lecture
Tutorial
Case Method
Group Discussion
Brainstorming

Suggested Learning Resources:

(a) **Books** :

S. No.	Title	Author	Publisher	Edition & Year
1.	Financial Markets and Institutions.	Anthony Saunders and Marcia Cornett		
2.	Investments	Zvi Bodie, Alex Kane, and Alan J.		

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		Marcus		
3.	Technical Analysis of the Financial Markets	John J. Murphy		
4.	Security Analysis	Benjamin Graham and David Dodd		
5.	Options, Futures, and Other Derivatives	John C. Hull		
6.	Lecture note provided by Dept. of Commerce AKS University, Satna .			

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COs,POs and PSOs Mapping

Course Title: B. Com (H)
Course Code: 1FM201
Course Title: Financial Markets and Stock Market Analysis

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO-1: Introduction to Financial Markets and Institutions – Overview of financial markets, their functions, and participants, Role of financial institutions in the economy, Market efficiency, and behavioural finance perspectives, Regulatory framework and its impact on financial markets	3	2	1	1	1	1	2	2	1	1	1	2	1	1	1

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CO-2: Technical Analysis and Market Trends- Introduction to technical analysis, Chart patterns, trend analysis, and indicators, Moving averages, oscillators, and volume analysis, Candlestick patterns and their interpretation, Support and resistance levels in price charts.	3	3	1	1	1	2	2	1	1	1	1	2	1	1	1
CO-3: Fundamental Analysis and Valuation: Fundamental analysis: Financial statement analysis, valuation models, and forecasting, evaluating company performance and financial ratios,	3	3	1	1	1	2	3	1	1	1	1	3	1	1	1

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Equity valuation methods: DCF, P/E ratio, P/B ratio, and other multiples, Industry analysis and assessing competitive advantage, Evaluating management quality and corporate governance.															
CO-4: Risk Management and Portfolio Strategies- Risk management principles and strategies, Modern portfolio theory and asset allocation, Diversification and portfolio optimization, Evaluating risk-adjusted returns and performance	2	2	1	1	1	2	1	1	1	1	**1**	**1**	**1**	**1**	**1**

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measurement, Capital Asset Pricing Model (CAPM) and beta estimation.															
CO-5: Derivatives and Alternative Investments - Options and futures contracts: Pricing, strategies, and risk management, Option strategies: Covered calls, protective puts, and spreads, Swaps and other derivative instruments, Introduction to alternative investments: socially responsible investing (SRI) and sustainable finance.	3	3	1	1	1	2	2	**2**	1	1	**2**	1	1	1	1

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Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Introduction to Financial Markets and Institutions – Overview of financial markets, their functions, and participants, Role of financial institutions in the economy, Market efficiency, and behavioural finance perspectives, Regulatory framework and its impact on financial markets	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14, 1.15,1.16,1.17,1.18,1.19,1.20	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO-2:** Technical Analysis and Market Trends- Introduction to technical analysis, Chart patterns, trend analysis, and indicators, Moving averages, oscillators, and volume analysis, Candlestick patterns and their interpretation, Support and resistance levels in price charts.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14 2.15,2.16,2.17,2.18 ,2.19 ,2.20 .	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3: Fundamental Analysis and Valuation: Fundamental analysis: Financial statement analysis, valuation models, and forecasting, evaluating company performance and financial ratios, Equity valuation methods: DCF, P/E ratio, P/B ratio, and other multiples, Industry analysis and assessing competitive advantage, Evaluating management quality and corporate governance.	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8 , 3.9,3.10,3.11,13.12,3.13,3.14 ,3.15,3.16,3.17,3.18 ,3.19,3.20	
PO 1,2,3,4,5,6 7,8,9,10,	CO 4: Risk Management and Portfolio Strategies- Risk management principles and strategies, Modern portfolio theory and asset allocation,	SO4.1 SO4.2 SO4.3		Unit-4 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8	

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PSO 1,2, 3, 4, 5	Diversification and portfolio optimization, Evaluating risk-adjusted returns and performance measurement, Capital Asset Pricing Model (CAPM) and beta estimation.	SO4.4 SO4.5		, 4.9,4.10,4.11,4.12,4.13,4.14, 4.15.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Derivatives and Alternative Investments - Options and futures contracts: Pricing, strategies, and risk management, Option strategies: Covered calls, protective puts, and spreads, Swaps and other derivative instruments, Introduction to alternative investments: socially responsible investing (SRI) and sustainable finance.	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8 , 5.9,5.10,5.11,5.12,5.13,5.14, 5.15	

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Semester-II

Course Code: 3MS 201   Open Elective Paper

Course Title: Business Mathematics

Pre- requisite: Student should have basic knowledge of business math because course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.   An introduction to differential and integral calculus designed for students majoring in business, biology, psychology, industrial technology, economics, and other social sciences.

Rationale: The students studying Business Mathematics under the commerce should possess to develop the knowledge and skills of the study of numbers, shapes & patterns for a business, it is a vital subject that a student has to deal with. It acts as a tool that helps in solving and controlling various business problems. The basic objective to learn this subject is to adapt the knowledge of various mathematical tools and techniques and models which helps in dealing with real-life business situations. It is also referred to as "commercial mathematics".

Course Outcomes:

CO1. Apply the knowledge of Mathematics (Algebra, Matrices, Calculus, Optimization) in solving Business problems by using rules of ratio, percentage and commission

CO2. Demonstrate mathematical skills required in mathematically intensive areas with the help of Simultaneous equation in Commerce

CO3. Understand the important role of matrices plays in all facets of the business world.

CO4. Understand the use of equations, formulae, and mathematical expressions and relationships In a variety of contexts.

CO5. Solve the problems in the areas of business calculus simple and compound interest

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Scheme of Studies:

Category Code	Course Code	Course Title	Cl	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	Total Credits (C)
OEC	3MS 201	Business Mathematics	4	0	2	1	7	4

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
SW: Sessional Work (includes assignment, seminar, mini project etc.),
SL: Self Learning,
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Category Code	Couse Code	Course Title	Scheme of Assessment (Marks)						End Semester Assessment	Total Marks
			Progressive Assessment (PRA)							
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)	(ESA)	(PRA+ ESA)
OEC	3MS 201	Business Mathematics	15	20	5	5	5	50	50	100

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

Topic Covered:

CO.1: Apply the knowledge of Mathematics (Algebra, Matrices, Calculus, Optimization) in solving Business problems by using rules of ratio, percentage and commission

Approximate Hours

Item	Appx Hrs.
CI	14
LI	0
SW	1
SL	2
Total	17

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO1.1 Understand the Concept, nature and types of ratios **SO1.2** Understand the Concept of direct inverse and mixed proportion **SO1.3** Understand the concept and practical problem of percentage **SO1.4** Understand the concept and practical problem of commission		**Unit-1.0 Ratio and Proportion** 1.1. Meaning and Definition of Ratio 1.2. Properties or Rules of Ratio 1.3. Concept and Types of Ratios 1.4. Meaning and Concept of Gaining Ratio 1.5. Meaning and Concept of Sacrificing Ratio 1.6. Meaning and Definition of proportion 1.7. Practical Problems of direct proportion 1.8. Practical Problems of reverse, proportion 1.9. Practical Problems of mixed proportion	1. Definition of Proportion and Continued Proportion 2. Important Properties of Proportion and

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SO1.5 Understand the concept & difference between commission and brokerage	1.10. Meaning and Definition of Percentage 1.11. Importance and Uses of Percentage 1.12. Practical Problems of Percentage 1.13. Meaning and Types of Commission 1.14. Practical Problems of Commission	Difference Between Ratio and Proportion

SW-1 Suggested Sessional Work (SW):

a. Assignments: Advantages and disadvantages of Commission-based Pay

b. Mini Project: Visualizing the concepts in the form of diagrams, graphs, and images facilitates a better understanding

c. Other Activities (Specify): different formulas of calculation of trade discount and cash discount and different type of commission

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CO.2: . Demonstrate mathematical skills required in mathematically intensive areas with the help of Simultaneous equation in Commerce

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	1
SL	2
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO2.1 Concept Meaning & terminology of Simultaneous Equation **SO2.2** Understanding the elimination and Substitution and other Methods **SO2.3** Understanding the calculation of age fraction speed and many more with the help of equation **SO2.4** Understanding the	.	**Unit 2.0 Simultaneous Equation** 2.1. Meaning & Definition of Simultaneous Equation 2.2. Characteristics of Simultaneous Equation 2.3. Concept and P.P of Elimination method 2.4. Numerical Question by Elimination method 2.5. Substitution Method of Simultaneous Equation 2.6. Numerical Question by Substitution Method 2.7. Comparison method of Simultaneous Equation 2.8. Numerical Question by Comparison method 2.9. Cross Multiplication method of Simultaneous Equation 2.10. Numerical Question by Cross Multiplication	1. what are equations in math and the types of equations In Mathematics. 2. Applications of Simultaneous Equations

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Concept, problem and preparation of Invoice **SO2.5** Understanding the Concept & problem Of calculation of cost sales and profit		method 2.11. Formula of Calculating Profit and Loss 2.12. P.P. related to Calculation of Cost & sale price	

SW-2 Suggested Sessional Work (SW):

a. Assignments: learn to solve the simultaneous equations using the graphical method and construct x and y on graph paper

b. Mini Project: Understanding and grasping the ideas of mathematics in a better way Making real-life decisions that leads to a holistic approach to learning

c. Other Activities (Specify): What are linear and quadratic simultaneous equations

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CO.3: Understand the important role of matrices plays in all facets of the business world.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	1
SL	2
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1 Understanding the Meaning, concept & types of matrices **SO3.2** Practical problem of solving matrix from different method **SO3.3** Understanding the calculation of transpose matrix **SO3.4** Understanding about the concept and properties of determinant **SO3.5** Practical Problem of determinant from sarus and Laplace's Method	.	**Unit-3:** Elementary Matrices 3.1. Concept Meaning and Definition of a Matrix. 3.2. Various Types of Matrices. 3.3. Addition and Subtraction rules for matrix 3.4. Rules regarding multiplication of matrix 3.5. P.P. of multiplication of two matrix 3.6. Concept of Transpose matrix 3.7. P.P. of Transpose matrix 3.8. Concept and Properties of Determinants 3.9. Calculation of values of determinants. 3.10. Calculation of third order determinant. 3.11. Expansion by Laplace's Method 3.12. Expansion by sarus Method	1. Linear equations and Linear transformations 2. Expansion of determinant in six ways means [3row X 3 column]

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SW-3 Suggested Sessional Work (SW):

a. Assignments: Construct the formula when expend with first row second row and third row then expend from first column second column and third column

b. Mini Project: Improving their problem-solving skills, reasoning, and planning skills, etc.

c. Other Activities (Specify): prepare a flow chart showing the different Types of matrices

CO.4: Understand the use of equations, formulae, and mathematical expressions and relationships in a variety of contexts.

Approximate Hours

Item	Appx Hours
CI	10
LI	0
SW	2
SL	2
Total	14

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Understanding the concept Logarithms and Anti logarithms **SO4.2** Understand the rules regarding reading of characteristics and mantissa in log **SO4.3** Understanding the algebraic rules like multiplication subtraction & other		**Unit-4: Logarithms & Anti logarithms** 4.1. Meaning and Concept of Logarithm 4.2. Fundamental Laws of Logarithm 4.3. Calculation of value with the help of Logarithm Table 4.4. Calculation of value without the help of Logarithm Table 4.5. P.P of calculation of value from log 4.6. Meaning of Calculus 4.7. Introduction & rule of Differentiation 4.8 Derivatives of Main Functions	1. Logarithmic Laws Properties Positive Negative Characteristic 2. Linear and Non-Linear Functions & Derivative Function

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under logarithm
 	
SO4.4 Ability of solving
 	
    equations in any form
 	
    with the help of log
 	
SO4.5 Understand the
 	
    method of calculation
 	
    of the value of dy/dx
		4.9. Practical Problem of Differentiation
		
		4.10. Practical Problem of Differentiation
		
		    of multiplication and subtraction
			As Limits

SW-4 Suggested Sessional Work (SW):

a. Assignments: Differentiation Rules like Sum or Difference Rule, Product Rule, Quotient
                rule, Chain Rule

b. Mini Project: Real-Life Applications of Differentiation Correlating the concepts taught in
              the classes with the practical applications of those concepts

c. Other Activities (Specify): Prepare a power point presentation on algebraic rules regarding
              indices and logarithms

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CO.5: Solve the problems in the areas of business calculus simple and compound interest

Item	Appx Hours
CI	17
LI	0
SW	1
SL	2
Total	20

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO5.1 Understand the concept of simple interest and terminology used in simple interest **SO5.2** learn the skill of calculation of amount interest, and rate in different situation **SO5.3** Understand the concept of compound interest & terminology used in compound interest **SO5.4** learn the skill of calculation of interest amount and rate in different situation **SO5.5** Understand the concept of Linear programming		**Unit 5: Basic Mathematics of Finance** 5.1. Concept of simple interest and compound interest 5.2. Formula of calculating simple interest. 5.3. Calculation of rate of simple interest 5.4. Calculation of time of simple interest 5.5 Calculation of amount of simple interest 5.6. Concept of compound interest& Formula of calculating compound interest. 5.7. Calculation of rate of compound interest. 5.8. Calculation of time of compound interest 5.9 Calculation of amount of compound interest. 5.10. Compounding and discounting of a sum using different types of rates. 5.11. Difference between SI and CI 5.12. Linear programming Introduction	**1.** Difference Between Simple Interest and Compound Interest **2.** Simplex Method & Components of Linear Programming

SW-5 Suggested Sessional Work (SW):

a. Assignments: Types of Linear Programming Problems and Linear Programming Formula

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b. Mini Project: Write down the various steps taken Graphical Method and simplex method of Linear Programming

c. Other Activities (Specify): Power Point Presentation about How to Solve Linear Programming Problems?

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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self-Learning (Sl)	Total hour (Cl+SW+Sl)
CO-1: Apply the knowledge of Mathematics (Algebra, Matrices, Calculus, Optimization) in solving Business problems by using rules of ratio, percentage and commission	14	2	1	17
CO-2: Demonstrate mathematical skills required in mathematically intensive areas with the help of Simultaneous equation in Commerce	12	2	1	15
CO-3: Understand the important role of matrices plays in all facets of the business world	12	3	1	16
CO-4: Understand the use of equations, formulae, and mathematical expressions and relationships In a variety of contexts	10	3	2	15
CO-5: Solve the problems in the areas of calculus simple and compound interest	12	3	2	17
Total Hours	60	13	07	80

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Apply the knowledge of Mathematics (Algebra, Matrices, Calculus, Optimization) in solving Business problems by using rules of ratio, percentage and commission	01	02	07	10
CO-2	Demonstrate mathematical skills required in mathematically intensive areas with the help of Simultaneous equation in Commerce	01	01	05	07
CO-3	Understand the important role of matrices plays in all facets of the business world	-	03	10	13
CO-4	Understand the use of equations, formulae, and mathematical expressions and relationships	1	02	08	11
CO-5	Solve the problems in the areas of business calculus simple and compound interest	01	03	05	09
	Total	03	12	36	50

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Legend: **R: Remember,**   **U: Understand,**   **A: Apply**

The end of semester assessment for business Math will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

         Improved Lecture
         Tutorial
         Case Method
         Group Discussion
         Brainstorming

Suggested Learning Resources:

(b) Books :

S. No.	Title	Author	Publisher	Edition & Year
1	Mathematics for Economics and Finance	Anthony, M. and N. Biggs	Cambridge University Press	
2	Theory and Problems of Mathematics of Finance	Ayres, Frank Jr.	Schaum's Outlines Series. McGraw Hill Publishing Co.	
3	Business Mathematics	Shukla ,S.M.	Sahitya Bhawan Publication Agra	
4	Applied Mathematics	Budnick, P.	McGraw Hill Publishing Co.	
5	Lecture note provided by Dept. of Commerce AKS University, Satna .			

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Cos,POs and PSOs Mapping

Course Title: B.Com and B.Com (H)
Course Code : 1AC 301
Course Title: Business Mathematics

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO.1: Apply knowledge of Mathematics in solving-Business problem by using rules of ratio, percentage & commission	3	2	1	1	1	1	2	2	1	1	1	2	1	1	1
CO.2: Demonstrate mathematical skills required in mathematically intensive areas	3	3	1	1	1	2	2	1	1	1	1	2	1	1	1
CO.3: Understand the important role of matrices plays in all facets of the business world	3	3	1	1	1	2	3	1	1	1	1	3	1	1	1
CO.4: Understand the use of equations, formulae, and mathematical expressions	2	2	1	1	1	2	1	1	1	1	**1**	**1**	**1**	**1**	**1**
CO.5: Solve the problems in the areas of business calculus simple and compound interest	3	3	1	1	1	2	2	**2**	1	1	**2**	1	1	**1**	**1**

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Legend: 1 – Slight (Low),   2 – Medium,   3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Apply the knowledge of Mathematics (Algebra, Matrices, Calculus, Optimization) in solving Business problems by using rules of ratio, percentage and commission	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. **Ratio and Proportion** 1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7, 1.8 1.9, 1.10, 1.11, 1.12, 1.13, 1.14,	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2: Demonstrate mathematical skills required in mathematically intensive areas with the help of Simultaneous equation in Commerce	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 **Simultaneous Equation** 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8, 2.9, 2.10, 2.11, 2.12,	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Understand the important role of matrices plays in all facets of the business world.	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3: **Elementary Mathematics** 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.9, 3.10, 3.11, 3.12,	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Understand the use of equations, formulae, and mathematical expressions and relationships In a variety of contexts.	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4 **Logarithm and Antilogarithm** 4.1, 4.2 ,4.3, 4.4, 4.5, 4.6, 4.7, 4.8, 4.9 4.10	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Solve the problems in the areas of business calculus simple and compound interest	SO5.1 SO5.2 SO5.3 SO5.4		Unit 5: **Basic Mathematics of Finance** 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 5.7, 5.8, 5.9,5.10, 5.11, 5.12,	

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		SO5.5			

Curriculum Development Team:

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Semester-III

Course Code:	1FM301
Course Title:	Advanced Financial Analytics
Pre- requisite:	Student should have basic knowledge of Computer and Technology, Mathematics and Finance

Rationale:
'A Gem can be evolved from simple stone using Advance Financial Analytics'

The students studying Advanced Financial Analytics under the commerce will helps the students to know about financial analytics and role of data analytics in financial decision making.

Students will develop the knowledge and skills regarding the techniques for advanced financial analysis using Excel and Python.

Students will develop the knowledge and skills regarding data visualization using Tableau and Power BI and storytelling which helps them to effectively communicate insights and recommendations and helps in integrating analytics and visual techniques.

Course Outcomes:

CO-1: Acquire the practical and theoretical knowledge about the financial analytics, its significance, ethical considerations in financial analytics and its role in financial decision making.

CO-2: Acquire the practical and theoretical knowledge regarding the techniques for financial analytics using advance excel techniques which helps in effective analysis, data cleaning and transformation.

CO-3: Acquire the practical and theoretical knowledge of data visualisation, its role in financial analytics, advanced visualization techniques using interactive dashboards, reports, data import in Tableau and Power BI.

CO-4: Acquire the practical and theoretical knowledge to explore data analysis and data processing using Python by time series analysis, regression modelling machine learning and use of available python libraries for financial analysis.

CO-5: Acquire the practical and theoretical knowledge about designing visual narratives for financial insights, its effective communication, recommendation and how to integrate analytics and visualization techniques in financial reporting.

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Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies (Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
MJC	1FM301	Advanced Financial Analytics	6	0	0	0	6	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Category Code	Couse Code	Course Title	Scheme of Assessment (Marks)						End Semester Assessment (ESA)	Total Marks (PRA+ ESA)
			Progressive Assessment (PRA)							
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+ CAT+AT)		
MJC	1FM301	Advanced Financial Analytics	15	20	5	5	5	50	50	100

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CO-1: Introduction to Financial Analytics – Overview of financial analytics and its significance in finance, Role of data analytics in financial decision-making, Ethical considerations in financial analytics, Introduction to Python programming for financial analytics

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO1.1 Understanding the basics about financial analytics, and its significance. **SO1.2** Understanding of Role of data analytics in financial decision-making. **SO1.3** Understanding of Ethical considerations in financial analytics. **SO1.4** Understanding the basics of Python programming for financial analytics.		**Unit-1.0 Introduction to Financial Analytics** **1.1** Overview of financial analytics and its significance in finance 1 1.2 Overview of financial analytics and its significance in finance 2 1.3 Overview of financial analytics and its significance in finance 3 1.4 Role of data analytics in financial decision making 1 1.5 Role of data analytics in financial decision making 2 1.6 Role of data analytics in financial decision making 3 1.7 Ethical considerations in financial analytics 1 1.8 Ethical considerations in financial analytics 2 1.9 Ethical considerations in financial analytics 3 1.10 Introduction to python programming for financial analytics 1 1.11 Introduction to python programming for financial analytics 2	1 Leveraging data in financial decision-making 2 Analyzing financial trends with analytics tools

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	1.12 Introduction to python programming for financial analytics 3 1.13 Introduction to python programming for financial analytics 4 1.14 Introduction to python programming for financial analytics 5 1.15 Introduction to python programming for financial analytics **6** 1.16. Analyzing financial trends with analytics tools 1.17. Understanding of Role of data analytics in financial decision-making 1.18. Understanding the basics of Python programming for financial analytics.	

SW-1 Suggested Sessional Work (SW):

a. Assignments: Collect and analyze financial data using Excel or another analytics tool to identify trends and patterns in a specific market or financial instrument.

b. Mini Project: Prepare a case study on how financial analytics has influenced decision-making in a real-world business scenario, focusing on key metrics and tools used in the analysis.

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CO-2: Advanced Excel Techniques for Financial Analytics - Advanced Excel functions for financial analysis and modeling, Pivot tables and data manipulation for financial data, Data cleaning and transformation using Excel, Advanced data analysis tools in Excel (e.g., Power Query, Power Pivot).

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO2.1 Understanding about Advanced Excel functions for financial analysis and modeling. **SO2.2** Understanding about Pivot tables and data manipulation for financial data. **SO2.3** Understanding of Data cleaning and transformation using Excel. **SO2.4** Understanding of data analysis tools in Excel.	.	**Unit 2.0 Advanced Excel Techniques for Financial Analytics** 2.1 Advanced excel functions for financial analysis and modelling 2.2 Advanced excel functions for financial analysis and modelling 2.3 Advanced excel functions for financial analysis and modelling 2.4 Pivot table and data manipulation for financial data 1 2.5 Pivot table and data manipulation for financial data 2 2.6 Pivot table and data manipulation for financial data 3 2.7 Data cleaning and transformation using excel 1 2.8 Data cleaning and transformation using excel 2 2.9 Data cleaning and transformation using excel 3 2.10 Data cleaning and transformation using excel 4 2.11 Advanced data analysis tools in excel 1 2.12 Advanced data analysis tools in excel 2 2.13 Advanced data analysis tools in excel 3 2.14 Advanced data analysis tools in excel 4 2.15 Advanced data analysis tools in excel 5	1 Utilizing advanced formulas for analysis 2 Automating tasks with Excel macros

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		2.16.Understanding about Pivot tables and data manipulation for financial data. 2.17. Understanding of Data cleaning and transformation using Excel. 2.18. Understanding of data analysis tools in Excel.	

SW-2 Suggested Sessional Work (SW):

a. Assignment: Build a comprehensive financial model using advanced Excel formulas, including VLOOKUP, INDEX-MATCH, and nested IF statements, to forecast a company's revenue and expenses.

b. Mini Project: Develop an Excel macro to automate repetitive data analysis tasks, such as generating financial reports or cleaning and organizing raw financial data.

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CO-3: Data Visualization with Tableau and Power BI: Introduction to data visualization and its role in financial analytics, Creating interactive dashboards and reports in Tableau, Data import and transformation in Tableau and Power BI, Advanced visualization techniques for financial data representation.

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Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1 Understanding about data visualization and its role in financial analytics. **SO3.2** Capable to create interactive dashboards and reports in Tableau. **SO3.3** Understanding of Data import and transformation in Tableau and Power BI. **SO3.4** Understanding of Advanced visualization techniques for financial data representation.	.	**Unit-3: Data Visualization with Tableau and Power BI** 3.1 Introduction to data visualization and its role in financial analytics 1 3.2 Introduction to data visualization and its role in financial analytics 2 3.3 Introduction to data visualization and its role in financial analytics 3 3.4 Creating interactive dashboards and reports in table 1 3.5 Creating interactive dashboards and reports in table 2 3.6 Creating interactive dashboards and reports in table 3 3.7 Creating interactive dashboards and reports in table 4 3.8 Data import and transformation 1 3.9 Data import and transformation 2 3.10 Data import and transformation 3 3.11 Data import and transformation 4 3.12 Advanced visualization techniques for financial data representation 1 3.13 Advanced visualization techniques for financial data representation 2 3.14 Advanced visualization techniques for financial data representation 3 3.15 Advanced visualization techniques for financial data representation 4 3.16. Understanding of Python libraries for financial analysis. 3.17. Understanding about Time series analysis, forecasting, and regression modeling with Python.	1 Creating interactive dashboards in Tableau 2. Analyzing data trends using Power BI

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		3.18. Understanding of Machine learning techniques applied to financial data analysis.	

SW-3 Suggested Sessional Work (SW):

a. Assignment: Create an interactive financial dashboard in Tableau that visualizes key performance indicators (KPIs) such as revenue, profit margins, and sales trends, using different chart types and filters for dynamic analysis.

b. Mini Project: Develop a data story in Power BI that highlights a specific financial trend or market analysis, using visual elements like charts, graphs, and slicers to present insights in a clear and engaging way.

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CO-4: Advanced Financial Analytics with Python- Exploratory data analysis and data preprocessing using Python, Python libraries for financial analysis (e.g., pandas, NumPy, matplotlib), Time series analysis, forecasting, and regression modeling with Python, Machine learning techniques applied to financial data analysis.

Approximate Hours

Item	Appx Hours
Cl	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Understanding of Exploratory data analysis and data preprocessing using Python. **SO4.2** Understanding of Python libraries for financial analysis. **SO4.3** Understanding about Time series analysis, forecasting, and regression modeling with Python. **SO4.4** Understanding of Machine learning techniques applied to financial data analysis.	.	**Unit-4: Advanced Financial Analytics with Python** 4.1. Exploratory data analysis and data processing using python 1 4.2 Exploratory data analysis and data processing using python 2 4.3 Exploratory data analysis and data processing using python 3 4.4 Python libraries for financial analysis 1 4.5 Python libraries for financial analysis 2 4.6 Python libraries for financial analysis 3 4.7 Time series analysis 1 4.8 Time series analysis 2 4.9 Forecasting 1 4.10 Forecasting 2 4.11 Regression modelling with python 1 4.12 Regression modelling with python 2 4.13 Regression modelling with python 3 4.14 Machine learning techniques applied to financial data analysis 1 4.15 Machine learning techniques applied to financial data analysis 2 4.16. Understanding of Python libraries for	1.Understanding of Exploratory data analysis and data preprocessing using Python. 2.Understanding of Python libraries for financial analysis.

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		financial analysis. 4.17. Understanding about Time series analysis, forecasting, and regression modeling with Python. 4.18. Understanding of Machine learning techniques applied to financial data analysis.	

. **SW-4 Suggested Sessional Work (SW):**

a. Assignment: Create a Python-based algorithmic trading strategy using libraries like Pandas and NumPy to analyze historical stock data, identify patterns, and generate buy/sell signals.

b. Mini Project: Build a financial risk analysis model in Python that uses Monte Carlo simulations to predict potential losses and assess the risk profile of an investment portfolio.

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- **CO-5:** Effective Communication and Storytelling with Data - Designing compelling visual narratives for financial insights, Communicating insights and recommendations to stakeholders, Integrating analytics and visualization techniques in financial reporting.

Approximate Hours

Item	Appx Hours
Cl	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO5.1 Capable to Design, compel visual narratives for financial insights. **SO5.2** Capable to insights and provide recommendations to stakeholders. **SO5.3** Capable to Integrate analytics and visualization techniques in financial reporting.		**Unit 5: Effective Communication and Storytelling with Data** 5.1. Principles of effective data visualization and storytelling 1 5.2. Principles of effective data visualization and storytelling 2 5.3 Principles of effective data visualization and storytelling 3 5.4 Designing compelling visual narratives for financial insights 1 5.5 Designing compelling visual narratives for financial insights 2 5.6 Designing compelling visual narratives for financial insights 3 5.7 Communicating insights and recommendations to stakeholders 1 5.8 Communicating insights and recommendations to stakeholders 2 5.9 Communicating insights and recommendations to stakeholders 3 5.10 Communicating insights and recommendations to stakeholders 4 5.11 Integrating analytics and visualization techniques in financial reporting 1 5.12 Integrating analytics and visualization techniques in	1.Capable to Design, compel visual narratives for financial insights. 2.Capable to Integrate analytics and visualization techniques in financial reporting.

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		financial reporting 2 5.13 Integrating analytics and visualization techniques in financial reporting 3 5.14 Integrating analytics and visualization techniques in financial reporting 4 5.15 Integrating analytics and visualization techniques in financial reporting 5 5.16. Capable to Design, compel visual narratives for financial insights. 5.17. Capable to insights and provide recommendations to stakeholders. 5.18. Capable to Integrate analytics and visualization techniques in financial reporting	

SW-5 Suggested Sessional Work (SW):

a. Assignment: Create a presentation that tells a compelling story using data, focusing on a financial or business topic. Use charts, graphs, and narratives to guide the audience through key insights and conclusions, emphasizing clarity and engagement.

b. Mini Project: Develop an infographic that visually summarizes complex financial data or trends. Focus on using design principles that make the information accessible and easy to understand while highlighting the most critical insights.

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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO-1: Introduction to Financial Analytics – Overview of financial analytics and its significance in finance, Role of data analytics in financial decision-making, Ethical considerations in financial analytics, Introduction to Python programming for financial analytics	15	1	2	18
CO-2: Advanced Excel Techniques for Financial Analytics - Advanced Excel functions for financial analysis and modeling, Pivot tables and data manipulation for financial data, Data cleaning and transformation using Excel, Advanced data analysis tools in Excel (e.g., Power Query, Power Pivot).	18	1	2	21
CO-3: Data Visualization with Tableau and Power BI: Introduction to data visualization and its role in financial analytics, Creating interactive dashboards and reports in Tableau, Data import and transformation in Tableau and Power BI, Advanced visualization techniques for financial data representation.	18	1	2	21
CO-4: Advanced Financial Analytics with Python- Exploratory data analysis and data preprocessing using Python, Python libraries for financial analysis (e.g., pandas, NumPy, matplotlib), Time series analysis, forecasting, and regression modeling with Python, Machine learning techniques applied to financial data analysis.	18	1	2	21
CO-5: Effective Communication and Storytelling with Data - Designing compelling visual narratives for financial insights, Communicating insights and recommendations to stakeholders, Integrating analytics and visualization techniques in financial reporting.	18	1	2	21
Total Hours	90	5	10	105

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Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total
		R	U	A	Marks
CO-1	Acquire the practical and theoretical knowledge about the financial analytics, its significance, ethical considerations in financial analytics and its role in financial decision making.	01	02	07	10
CO-2	Advanced Excel Techniques for Financial Analytics - Advanced Excel functions for financial analysis and modeling, Pivot tables and data manipulation for financial data, Data cleaning and transformation using Excel, Advanced data analysis tools in Excel (e.g., Power Query, Power Pivot).	01	02	07	10
CO-3	Data Visualization with Tableau and Power BI: Introduction to data visualization and its role in financial analytics, Creating interactive dashboards and reports in Tableau, Data import and transformation in Tableau and Power BI, Advanced visualization techniques for financial data representation.	01	02	07	10
CO-4	Advanced Financial Analytics with Python- Exploratory data analysis and data preprocessing using Python, Python libraries for financial analysis (e.g., pandas, NumPy, matplotlib), Time series analysis, forecasting, and regression modeling with Python, Machine learning techniques applied to financial data analysis.	01	02	07	10
CO-5	Effective Communication and Storytelling with Data - Designing compelling visual narratives for financial insights, communicating insights and recommendations to stakeholders, Integrating analytics and visualization techniques in financial reporting.	01	02	07	10
Total		05	10	35	50

Legend: **R: Remember,**   **U: Understand,**   **A: Apply**

The end of semester assessment for Advanced Financial Analytics will be held with written examination of 50 marks

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Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books :

S. No.	Title	Author	Publisher	Edition & Year
1.	Python for Data Analysis.	Wes McKinney		
2.	Financial Modeling in Excel For Dummies.	Danielle Stein Fairhurst		
3.	Tableau Data Visualization Cookbook.	Ashutosh Nandeshwar		
4.	Storytelling with Data: A Data Visualization Guide for Business Professionals	Cole Nussbaumer Knaflic		
5.	Data Visualization: A Practical Introduction.	Kieran Healy		
6.	Lecture note provided by Dept. of Commerce AKS University, Satna .			

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Cos, POs and PSOs Mapping

Course Title: B. Com (FM)

Course Code: 1FM301

Course Title: Advanced Financial Analytics

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profess-ion related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-com
CO.1 Acquire the practical and theoretical knowledge about the financial analytics, its significance, ethical considerations in financial analytics and its role in financial decision making.	3	2	1	1	2	1	2	3	1	1	3	2	1	1	1

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CO.2: Advanced Excel Techniques for Financial Analytics - Advanced Excel functions for financial analysis and modeling, Pivot tables and data manipulation for financial data, Data cleaning and transformation using Excel, Advanced data analysis tools in Excel (e.g., Power Query, Power Pivot).	3	3	1	1	1	1	3	3	1	1	3	3	2	1	1
CO.3: Data Visualization with Tableau and Power BI: Introduction to data visualization and its role in financial analytics, Creating interactive dashboards and reports in Tableau, Data import and transformation in Tableau and Power BI, Advanced visualization techniques for financial data representation.	3	3	1	2	1	1	2	3	1	1	2	2	1	1	1

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CO.4: Advanced Financial Analytics with Python- Exploratory data analysis and data preprocessing using Python, Python libraries for financial analysis (e.g., pandas, NumPy, matplotlib), Time series analysis, forecasting, and regression modeling with Python, Machine learning techniques applied to financial data analysis.	3	3	1	1	1	1	3	3	1	1	1	2	1	3	1
CO.5 Effective Communication and Storytelling with Data - Designing compelling visual narratives for financial insights, communicating insights and recommendations to stakeholders, Integrating analytics and visualization techniques in financial reporting.	3	2	1	1	1	1	3	1	1	1	1	2	3	1	1

Legend: 1 – Slight (Low), 2 – Medium,   3 – High

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Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO 1,2,3,4,5,6,7,8,9, 10, PSO 1,2, 3, 4, 5	CO.1 Acquire the practical and theoretical knowledge about the financial analytics, its significance, ethical considerations in financial analytics and its role in financial decision making.	SO1.1, SO1.2 SO1.3, SO1.4, SO1.5		Unit 1. **Introduction to Financial Analytics**1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14,1.15,1.16,1.17,1.18.	
PO 1,2,3,4,5,6,7,8,9, 10, PSO 1,2, 3, 4, 5	CO 2: Advanced Excel Techniques for Financial Analytics - Advanced Excel functions for financial analysis and modeling, Pivot tables and data manipulation for financial data, Data cleaning and transformation using Excel, Advanced data analysis tools in Excel (e.g., Power Query, Power Pivot).	SO2.1 ,SO2.2 ,SO2.3 ,SO2.4 ,SO2.5		Unit-2 **Advanced Excel Techniques for Financial Analytics** 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15,2.16,2.17,2.18.	
PO 1,2,3,4,5,6,7,8,9, 10, PSO 1,2, 3, 4, 5	CO3 : Data Visualization with Tableau and Power BI: Introduction to data visualization and its role in financial analytics, Creating interactive dashboards and reports in Tableau, Data import and transformation in Tableau and Power BI, Advanced visualization techniques for financial data representation.	SO3.1, SO3.2, SO3.3, SO3.4, SO3.5		Unit-3: **Data Visualization and Tableau and Power BI** 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9,3.10,3.11,13.12,3.13,3.14,3.15,3.16,3.17,3.18.	

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PO 1,2,3,4,5,6,7,8,9, 10, PSO 1,2, 3, 4, 5	CO 4 Advanced Financial Analytics with Python- Exploratory data analysis and data pre-processing using Python, Python libraries for financial analysis (e.g., pandas, NumPy, matplotlib), Time series analysis, forecasting, and regression modeling with Python, Machine learning techniques applied to financial data analysis.	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4 **Advanced Financial Analytics with Python** 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10,4. 11,4.12,4.13,4.14,4.15,4.16,4.17,4.18.	
PO 1,2,3,4,5,6,7,8,9, 10, PSO 1,2, 3, 4, 5	CO 5 Effective Communication and Storytelling with Data - Designing compelling visual narratives for financial insights, communicating insights and recommendations to stakeholders, Integrating analytics and visualization techniques in financial reporting	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: **Effective Communication and Storytelling with Data** 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.9,5.10,5. 11,5.12,5.13, 5.14,5.15,5.16,5.17,5.18.	

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Semester-III

Course Code: 2MT 301   Minor-1

Course Title: Business Statistics

Pre- requisite: Student should have basic knowledge of statistics because there are very uncertainty and variation in different fields can be determined only through statistical analysis. These uncertainties are basically determined by the probability that plays an important role in statistics

Rationale: "A knowledge of statistics is like a knowledge of foreign language of algebra; it may prove of use at any time under any circumstance" …
The students studying statistics under the commerce should possess to develop the knowledge and skills to manage about the role of decisions in business, and the approaches in which decision-making process is accomplished. When we decide intuitively, we are supported by "gut feeling" and personal judgment. Deciding rationally, however, requires a more systematic, linear approach.
We base our decision or decisions from a given information or data. Quantitative approach to decision-making is based on numerical information. Information is processed data. We can only produce information when we have data to process. The data become meaningful when it is processed, thus, becomes information. Information is insightful. Having accumulated information and knowing the relationships between and among information makes us knowledgeable.
"Knowing but not doing is knowing nothing."

Course Outcomes:
CO1: Organize, manage and presentation of data. Analyze statistical data graphically using frequency distributions and cumulative frequency distributions.
CO2: Analyze statistical data using measures of central tendency with different Averages
CO3: Analyze statistical data using measures of dispersion and location.
CO4: Calculate and interpret the correlation between two variables.
CO5:. Calculate the simple linear regression equation for a set of data. Employee the principles of linear regression and correlation, including least square method, predicting a particular value of X for a given value of Y and vice versa and significance of the correlation coefficient

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Scheme of Studies:

Course Category	Course Code	Course Title	Cl	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	Total Credits (C)
MNC	2MT301	Business Statistics	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
SW: Sessional Work (includes assignment, seminar, mini project etc.),
SL: Self Learning,
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course Category	Couse Code	Course Title	Scheme of Assessment (Marks)						End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						(ESA)	(PRA+ ESA)
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Atten dance (AT)	Total Marks (CA+CT+ SA+CAT+ AT)		
MNC	2MT 301	Business Statistics	15	20	5	5	5	50	50	100

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Organize, manage and presentation of data. Analyze statistical data graphically using frequency distributions and cumulative frequency distributions

Approximate Hours

Item	Appx Hrs.
Cl	17
LI	0
SW	2
SL	1
Total	20

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO1.1 Understand the Concept ,nature and limitation of statistics **SO1.2** Learn about the method of collection of data and sources **SO1.3** Preparation of diagram for diagrammatic presentation of data **SO1.4** Preparation of Graph for graphic presentation of data		**Unit-1.0 Introduction of statistics** 1.1Concept and meaning of statistics 1.2. Scope and Limitations of statistics 1.3.Distrust of statistics 1.4.Concept of Statistical investigation 1.5.Meaning and Process of data collection 1.6. Method of data collection 1.7. Sources of collection of primary data 1.8 Sources of collection of secondary data 1.9 Concept & meaning of classification data 1.10 Concept & meaning of tabulation of data 1.11.Preparation of single bar diagram 1.12. Preparation of double , multiple and sub divided bar diagram 1.13. Preparation of histogram and calculating mode 1.14. Preparation of frequency polygon and	1. Basics of Statistics and Types of Statistics 2. What is Data in Statistics ? Give the different ways to represent data .

SO1.5 Understand the types of statistical series and preparation of different types of series		frequency curve 1.15 Preparation of ogive curve for calculation of median 1.16 Meaning of statistical Series and its types 1.17. Preparation of inclusive and exclusive series from individual size of item	

SW-1 Suggested Sessional Work (SW):
a. Assignments: Explanation, Applications and Examples of Sturges Rule
b. Mini Project: Prepare a report on the Method for Selecting the Number of Bins in a Histogram from Sturge's Rule
c. Other Activities (Specify): Prepare a discreate frequency series from a passage and also prepare a bivariate frequency distribution under continuous

CO.2: Analyze statistical data using measures of central tendency with different Averages

Approximate Hours

Item	Appx Hours
CI	19
LI	0
SW	2
SL	1
Total	22

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO2.1 Understanding about average types of averages and measurement of CT **SO2.2** Learn about principle of arithmetical mean &method of calculation **SO2.3** Learn about the principle of positional average and method of calculation **SO2.4** Understanding the concept & method of Calculation of	.	**Unit 2.0 Measurement of Central Tendency-** 2.1 Concept of Measures of Central Tendency. 2.2. Concept of arithmetic mean 2.3. Calculation of arithmetic mean 2.4. Concept of geometric mean 2.5. Calculation of geometric mean 2.6. Uses of geometric mean 2.7. Concept of harmonic mean 2.8. Calculation of harmonic mean 2.9. Concept of Median 2.10. Method of calculation of Median 2.11. Concept and calculation of Mode 2.12. Grouping method of calculation of Mode 2.13. Practical problem of mode 2.14. P.P. of mean median and mode 2.15. Missing frequencies in median and mode 2.16. Concept and Calculation of partition	1. Empirical Relation Between Measures of Central Tendency 2. Measures of Central Tendency for Right & left – Skewed Distribution

Partition values		values	
SO2.5 Understanding the Relation between mean median and mode in symmetrical and asymmetrical frequency distribution		2.17. Practical problem of Quartile and deciles 2.18 P.P. of calculation of percentile 2.19. Calculation of displaced mode	

SW-2 Suggested Sessional Work (SW):

a. Assignments: Best Suitable Measure of Central Tendency for various types of Variables

b. Mini Project: Prepare a diagram for Right & left -Skewed Distribution and also for symmetrical frequency distribution

c. Other Activities (Specify): Explain how you would handle a situation where mode displaced and after interpolation value of mode comes out side of class interval means out of mode group

CO3: Analyze statistical data using measures of dispersion and location.

Approximate Hours

Item	Appx Hours
CI	19
LI	0
SW	2
SL	1
Total	22

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1 Understand the mean and dispersion and various method of dispersion **SO3.2** Practical problem related to calculation of Quartile and mean deviation **SO3.3** Understanding the concept & calculation of Standard deviation **SO3.4** Understanding about	.	**Unit-3: Dispersion and Skewness-** 3.1 Concept of Measures of Variation: absolute and relative. 3.2. Calculation of Range, 3.3.. Calculation of quartile deviation. 3.4. Concept and principle of mean deviation 3.5 Calculation of mean deviation about mean 3.6 P.P. of mean deviation about median and mode 3.7. Calculation of coefficient of mean deviation 3.8. Concept and Formula of standard deviation 3.9. Properties of standard deviation	1. Difference Between Dispersion and Skewness 2. Uses of combined standard deviation and coefficient of variation in statistics

the skewness and method of calculation of skewness **SO3.5** Learn about the comparison and decision between two series by using coefficient of variation	3.10. Calculation of standard deviation, 3.11.P.P. of coefficients of standard deviation, 3.12. Concept of coefficient of variation 3.13 Calculation of coefficient of variation 3.14. Concept and Meaning of Skewness, 3.15. P.P. of Skewness by using Karl Pearson 3.16. P.P. of Skewness by using Bowley's method 3.17 Concept of combined mean & standard deviation 3.18 P.P. of combined mean & standard deviation 3.19 Relation between quartile deviation, mean deviation and standard deviation	

SW-3 Suggested Sessional Work (SW):

a. Assignments: Discuss about the zero skew, right skew (positive skew) and left skew (negative skew) with a suitable diagram

b. Mini Project: Write a report on partial description of the joint distribution of the data

c. Other Activities (Specify): Prepare a Comparison Chart for Dispersion vs. Skewness:

CO.4 Calculate and interpret the correlation between two variables

Approximate Hours

Item	Appx Hours
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Learn about the concept and types of co-efficient of Correlation **SO4.2** Understand about the Karl Pearson's method of co-efficient of Correlation **SO4.3** learn about Concurrent method of co-efficient of correlation **SO4.4** Understanding about the Rank difference method of co-efficient of Correlation **SO4.5** Understanding about the least square method of co-efficient of Correlation		**Unit-4: Coefficient of Correlation-** 4.1 meaning and concept of correlation 4.2. Simple, multiple Linear and non-linear, Correlation 4.3. Types and degree of correlation 4.4. Method of calculation of co-efficient of Correlation. 4.5. Karl Pearson's method of co-efficient of Correlation. 4.6. PP of Karl Pearson's method 4.7. Correlation from direct method 4.8. Correlation from shortcut method 4.9. Calculation of correlation under three variables 4.10. Calculation of Probable error and standard error 4.11. Concept of Concurrent method of correlation 4.12. PP of Concurrent method 4.13. Concept of Rank method of Correlation. 4.14.P.P.of Rank Correlation when item not repeated 4.15 P.P.of Rank Correlation when item repeated 4.16 Concept of least square method of Correlation 4.17 P.P.of least square method of Correlation 4.18 Co-efficient of Correlation in bivariate series 4.19 P.P. of Correlation in bivariate series 4.20 P.P. of Correlation in continuous bivariate series	1.Prepare the table for general guideline for interpreting correlation strength from the value of the correlation coefficient. 2. many different types of correlation coefficients based on the linearity of the relationship

SW-4 Suggested Sessional Work (SW):

a. Assignments: Different formulae for calculation co-efficient of Correlation under karl pearson like direct method, indirect method sums of the square of item method and variance method

b. Mini Project: Prepare a Pigon chart for the calculation of co-efficient of Correlation in bivariate series

c. Other Activities (Specify): Power Point Presentation for the Types of Correlation with diagram Scatter Diagram

CO.5: Calculate the simple linear regression equation for a set of data. Employee the principles of linear regression and correlation, including least square method, predicting a particular value of X for a given value of Y and vice versa and significance of the correlation coefficient

Item	Appx Hours
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO5.1 Know about the Regression line and method of Regression Analysis **SO5.2** Understanding about preparation of regression line by regression equation **SO5.3** Understand about the preparation of regression line by regression co-efficient **SO5.4** To learn about the preparation of regression line by least square method **SO5.5** Understanding about the calculation of Standard error of estimate		**Unit 5: Regression Analysis and error of estimate** 5.1. Meaning and Concept of Regression Analysis. 5.2. Difference between correlation and regression 5.3. Meaning and concept regression equation 5.4. PP of regression line by regression equation 5.5. Calculation of regression line X on Y 5.6. calculation of regression line Y on X. 5.7. Concept of regression co efficient 5.8. PP of regression line by co efficient 5.9. Concept of least square method for regression line 5.10. PP of regression line by least square method 5.11. Concept of Standard error of estimate 5.12. PP of Standard error of estimate 5.13. Concept and meaning of ratio of variation 5.14. PP of ratio of variation **5.15** Calculation of values of mean SD and "r" from given regression equation	1. Simple and multiple Linear Regression under the Regression Analysis **2.** Capital Asset Pricing Model (CAPM) and volatility of returns relative to the overall market(BETA)

SW-5 Suggested Sessional Work (SW):
a. Assignments: Give the example of How Regression Analysis Is Used in Finance and How Do You Interpret a Regression Model
b. Mini Project: Prepare a report how can you predict values outside the range of your data also show both the regression line on graph paper
c. Other Activities (Specify): Power Point Presentation on Regression Analysis – Linear Model Assumptions

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO-1: Organize, manage and presentation of data. Analyse statistical data graphically using frequency distributions and	17	2	1	20
CO-2: Analyse statistical data using measures of central tendency with different Averages	19	2	1	22
CO-3: Analyse statistical data using measures of dispersion and location**.**	19	2	1	22
CO-.4: Calculate and interpret the correlation between two variables	20	2	1	23
CO-5: Calculate the simple linear regression equation for a set of data. Employee the principles of linear regression and correlation, including least square method, predicting a particular value of X for a given value of Y and vice versa and significance of the correlation coefficient	15	2	1	18
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	**U**	**A**	
CO-1	Organize, manage and presentation of data. Analyze statistical data graphically using frequency	01	01	08	10
CO-2	Analyze statistical data using measures of central tendency with different Averages	01	02	07	10
CO-3	Analyze statistical data using measures of dispersion and location	02	02	06	10
CO-4	Calculate and interpret the correlation between two variables	01	02	05	08
CO-5	Calculate the simple linear regression equation for a set of data. Employee the principles of linear regression and correlation, including least square method, predicting a particular value of X for a given value of Y and vice versa and significance of the correlation coefficient	01	05	06	12
	Total	06	12	32	50

Legend: **R: Remember,** **U: Understand,** **A: Apply**

The end of semester assessment for Business Statistics will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books :

S. No.	Title	Author	Publisher	Edition & Year
1	Business Statistics	Vohra ,N. D.	McGraw - Hill Education India New Delhi	
2	Business Statistics	Levine Gupta	A First Course Pearson New Delhi	
3	Business Statistics	Shukla S.M	Sahitya Bhawan Agra	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			

Cos,POs and PSOs Mapping

Course Title: B.Com and B.Com (H)
Course Code : 2MT 301

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profess-ion related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-com
CO.1 Organize, manage and presentation of data. Analyze statistical data graphically using frequency distributions and cumulative frequency distributions.	3	2	1	1	2	1	2	3	1	1	3	2	1	1	1
CO.2: Analyze statistical data using measures of central tendency with different Averages	3	3	1	1	1	1	3	3	1	1	3	3	2	1	1
CO.3: Analyze statistical data using measures of dispersion and location	3	3	1	2	1	1	2	3	1	1	2	2	1	1	1
CO.4: Calculate and interpret the correlation between two variables	3	3	1	1	1	1	3	3	1	1	1	2	1	3	1
CO.5 Calculate the simple linear regression equation for a set of data. Employee the principles of linear regression and correlation, including least square method, predicting a particular value of X for a given value of Y and vice versa	3	2	1	1	1	1	3	1	1	1	1	2	3	1	1

and significance of the correlation coefficient.												

Course Title: Business Statistics

Legend: 1 – Slight (Low),   2 – Medium,   3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Organize, manage and presentation of data. Analyze statistical data graphically using frequency distributions and cumulative frequency distributions.	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. **Introduction of statistics** 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14,1.15 1.16,1.17	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2: Analyze statistical data using measures of central tendency with different Averages	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 **Measurement of Central Tendency** 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14 2.15,2.16,2.17,2.18,2.19	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Analyze statistical data using measures of dispersion and location.	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : **Dispersion and Skewness-** 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3.15,3.16 ,3.17,3.18,3.19,	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Calculate and interpret the correlation between two variables.	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4 **Co-efficient of Correlation** 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14, 4.15,4.16,4.17,14.18,4.19,4.20	

| PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5 | CO 5: Calculate the simple linear regression equation for a set of data. Employee the principles of linear regression and correlation, including least square method, predicting a particular value of X for a given value of Y and vice versa and significance of the correlation coefficient. | SO5.1 SO5.2 SO5.3 SO5.4 SO5.5 | | Unit 5: **Regression Analysis** 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13, 5.14, 5.15, | |

Curriculum Development Team:

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Faculty of Commerce and Financial Studies
Department of Commerce
Curriculum of B. Com Plain and Hons. Program
(Revised as on 1.08.2023)

Semester-III

Course Code:	3AC 301 Open Elective Course Cost Accounting
Course Title :	Cost Accounting
Pre- requisite:	Student should have basic knowledge of Cost Accounting it is a conscious and rational procedure by Accountants for accumulating costs and relating such costs to specific products or departments for effective management action
Rationale:	"There is always a risk that a paper which deals with the general principles of a subject may be dubbed theoretical and on that account of little value to the businessman".

The students studying Cost accounting under the commerce should possess to develop the knowledge and skills to manage to report, analyze, and lead to the improvement of internal cost controls and efficiency. Also identify all variable and fixed costs associated with the production process. It will first measure and record these costs individually, then compare input costs to output results to aid in measuring financial performance and making future business decisions.

Students will develop the knowledge and skills necessary to Prepare and maintain many types of costs involved in cost accounting, each performing its own function for the accountant.

Course Outcomes:
CO1: Understand the meaning, Advantages and Disadvantages of Cost accounting
CO2: Acquaint with the procedure of storekeeping, documentation of material receipt and issue, how to use a technique for setting stock levels, calculation of Economic Order Quantity,
CO3: Understand the Methods of Labour Turnover, remuneration and bonus methods, also be able understand different types of overheads and its classification into various heads
CO4: Understand cost unit, cost centre and calculation of various costs by prepare a statement of cost and a cost sheet to find out cost also be able to calculate profit on different type contracts
CO5: Understand about calculation of profit under process costing including various wastages and to know how to prepare a reconciliation statement to find out the reasons for the difference in the net profit/net loss as per cost and financial records

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Scheme of Studies:

Board of Study	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
OEC	3AC 301	Cost Accounting	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:
Theory

Board of Study	Couse Code	Course Title	Scheme of Assessment (Marks)						End Semester Assessment	Total Marks
			Progressive Assessment (PRA)							
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Atten dance (AT)	Total Marks (CA+CT+SA+CAT+AT)	(ESA)	(PRA+ ESA)
OEC	1AC 301	Cost Accounting	15	20	5	5	5	50	50	100

AKS University

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Understand the meaning, Advantages and Disadvantages of Cost accounting

Approximate Hours

Item	Appx Hrs.
CI	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO1.1 Understand the Concept and nature of Cost accounting principles **SO1.2** Understand the Objective and scope of cost accounting **SO1.3** Understand the concept of financial accounting and difference between cost and financial **SO1.4** Understand about the material labour and overhead		**Unit-1.0 Introduction of Cost accounting** 1.1 Concept and meaning of Cost Accounting 1.2. Cost Concept and the Relevance Convention 1.3. Types of cost accounting 1.4. Objectives and advantages of cost accounting 1.5. Characteristics and Scope of cost accounting 1.6. Concept of Financial accounting 1.7. Difference between financial accounting and cost accounting 1.8. Classification of element of cost 1.9. Concept of Direct and indirect cost 1.10. Concept of Committed and discretionary cost 1.11. Controllable and un-Controllable cost	1. Cost accounting and state its significance 2. State the relation -ship between management accounting and cost accounting.

Session Outcomes (SOs)		Class room Instruction (CI)	
SO1.5 Understand the method of calculation of various component of cost		1.12. 1.13. Classification of cost like Prime cost Factory cost etc.	

SW-1 Suggested Sessional Work (SW):

a. Assignments: List down the Function and limitation of Cost accounting

b. Mini Project: Prepare a list of stock and show the treatment of various type of stock in cost accounting

c. Other Activities (Specify): How Does Cost Accounting Differ From Traditional Accounting Methods? What Are Some Drawbacks of Cost Accounting

CO.2: Acquaint with the procedure of storekeeping, documentation of material receipt and issue, how to use a technique for setting stock levels, calculation of Economic Order Quantity,

Approximate Hours

Item	Appx Hours
Cl	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO2.1 Understanding about the main objectives of materials control **SO2.2** knowing proper cost of production, control over materials is indispensable **SO2.3** Preparation of Stores ledger in case of LIFO FIFO and other **SO2.4** Understanding the concept & method of Calculation of Economic Order	.	**Unit 2.0 Elements of Cost- Material control** 2.1 Concept and techniques of Material/inventory control 2.2 Concept and accounting of EOQ 2.3 Calculation of EOQ from analytical metho 2.4 Calculation of Economic Order Quanti 2.5. Concept of Stock Levels and formula 2.6. Practical problem of Stock Level 2.7. Concept of storage and issue of materials 2.8. Methods of pricing of materials issue from FIFO 2.9. Practical problem of store ledger from FIFO 2.10. Methods of pricing of materials from LIF 2.11. Practical problem of store ledger from LIFO 2.12. Methods of pricing of materials from Simple Average 2.13. Methods of pricing of materials issue from	1. Necessity and importance of material control 2. To ensure the effective and efficient operation of the material control system,

Quantity		Weighted Average	
SO2.5 Understanding the concept & method of Calculation of Stock Levels		2.14. Calculation of levels of material 2.15.P.P. of store ledger from Simple Average 2.16.P.P of store ledger from Weighted Average 2.17. Concept and P.P. of material turnover ratio 2.18. Concept and practical problem of Bin card	

SW-2 Suggested Sessional Work (SW):

a. Assignments: Describe your process for ordering materials and supplies in a timely manner

b. Mini Project: Prepare a report for the availability and process of software programs used for material control

c. Other Activities (Specify): Explain how you would handle a situation where there is an unexpected shortage of materials or supplies

CO.3: Understand the Methods of Labour Turnover, remuneration and bonus methods, also be able understand different types of overheads and its classification into various heads

Approximate Hours

Item	Appx Hours
Cl	21
LI	0
SW	2
SL	1
Total	24

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1 Understand the wages and method of payment wages **SO3.2** Practical problem related to calculation of remuneration **SO3.3** Understanding the concept & calculation of incentive method of payment of wages **SO3.4** Understanding about the overhead and types of overhead and method of allocation	.	**Unit-3: Elements of Cost- Labour and Overhead** 3.1 Concept of Control of Labour cost 3.2. Concept and treatment of idle time and over time 3.3. Method of payment of wages time rate 3.4. Method of payment of wages piece rate 3.5. Concept and PP of taylor method of wages 3.6. Concept and PP of Merrick method of wages 3.7. Concept and PP of halsay method 3.8. Concept and PP of rowan method 3.9. Concept and PP of Emerson method 3.10. Concept and PP of Gantt scheme method 3.11. Meaning and method of labour turnover 3.12. PP of flux method of turnover 3.13. Concept of overhead 3.14. Classification and allocation, of Overhead:	1. Scope and objectives of overheads and Classification of Overheads 2. Concept of Direct &Indirect Labour Costs Manpower Planning, Training

		3.15. Primary re-allocation of overhead	and Recruitment
SO3.5 Understand about the calculation of machine hour rate		3.16. Secondary re-allocation of overhead 3.17. Allocation of overhead from Equation 3.18. Apportionment and absorption of overhead basis and method 3.19. Under absorption- and over-absorption of overhead 3.20. Meaning and concept of machine hour rate 3.21. Practical problem of calculation of MHR	

SW-3 Suggested Sessional Work (SW):

a. Assignments: Discuss the Advantages and features of Remuneration Methods and Incentive Schemes

b. Mini Project: Write a report on causes of over absorption and under absorption of overhead with the detailing of absorption method

c. Other Activities (Specify): Prepare a short note on Labour Turnover, Causes of Labour Turnover, Idle Time and Overtime

CO.4: Understand cost unit, cost centre and calculation of various costs by prepare a statement of cost and a cost sheet to find out cost also be able to calculate profit on different type contracts

Approximate Hours

Item	Appx Hours
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Understanding about the concept and types of contracts and contract account format **SO4.2** Understand about the method of calculation of profit and loss account in different situation of incomplete contract **SO4.3** Preparation of Contract account when contract completed when incomplete etc. **SO4.4** Preparation of statement of cost and cost sheet in different condition **SO4.5** Understanding about the Tender value under unit costing in different situation like as when unit given under changing rate etc.		**Unit-4: Methods of Costing: Unit and Contract costing** 4.1. Concept of Contract Costing 4.2. Concept and format of incomplete contract 4.3. PP in case of incomplete contra 4.4. PP in case of incomplete contract when work certified not given 4.5. PP in case of incomplete contract when work completed given ½ 4.6. Calculation of value of work uncertified 4.7. PP of calculation of work uncertified 4.8. PP in case of complete contract 4.9. PP in case of complete contract when whole expenses given 4.10. Job Costing 4.11. Calculation of profit of the contract near about completion 4.12. PP of partly completed Contract 4.13. Concept and Format of Statement of cost 4.14. P.P of unit costing related with wastage 4.15. P.P of unit costing related with joint expenses 4.16. P.P. of unit costing regarding allocation 4.17. Concept and types of tender value 4.18. Practical problem of first type tender value 4.19. Practical problem of second type tender value 4.20. Practical problem of third type tender value	1. Discuss the detailed procedure & precaution of Ascertainment of Cost Per Unit in Unit Costing 2. Give the Treatment of Specific Items in a Contract Account

SW-4 Suggested Sessional Work (SW):

a. Assignments: (i) Committed and discretionary cost (ii) Normal and abnormal cost
(iii) Controllable and un-Controllable cost (iv) Fixed and Variable cost

b. Mini Project: Prepare a list of Unit of Measurement in Unit Costing for the different Nature of manufacturing Industry

c. Other Activities (Specify): Power Point Presentation about Cost of Sub-Contracts, Cost of Extra Work, Work-In-Progress and Retention Mone

CO.5: understand about calculation of profit under process costing including various wastages and to know how to prepare a reconciliation statement to find out the reasons for the difference in the net profit/net loss as per cost and financial records

Approximate Hrs.

Item	Appx Hours
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO5.1 Know about the process costing and different types of wastage under processing **SO5.2** Preparation of process account and treatment of normal wastage and abnormal wastage **SO5.3** Understand about the concept of by product and allocation of joint cost **SO5.4** To learn about the service costing and calculation of cost of transportation service **SO5.5** Understanding about the difference between the profit of cost and financial accounting and reconcile them		**Unit 5: Methods of Costing: Process and Service costing** 5.1. Concept of Process costing and Preparation of Process account 5.2. Preparation of Process account in case of normal loss 5.3. Preparation of Process account in case of abnormal loss 5.4. Preparation of Process account in case of abnormal Effective 5.5. Meaning and concept of bye product and joint product 5.6. PP in case of by product 5.7. PP in case of joint product 5.8. Concept and meaning of Service costing (only transport). 5.9. Calculation of per passenger kilometre 5.10 PP of service costing 5.11. Concept of Reconciliation of cost and financial accounts. 5.12 Causes of differences in profit 5.13 Format of reconciliation statement 5.14. Practical problem of Reconciliation 5.15 reconciliation when both the profit given 5.16 reconciliation when any one profit given 5.17 reconciliation when profit not given 5.18. PP of Reconciliation of cost and financial accounts memorandum A/C	1. Pros and Cons of Process Costing **2.** Advantages and disadvantages of process costing and steps in process costing

SW-5 Suggested Sessional Work (SW):

a. Assignments: General Principles of Process Costing and Features of Process Costing

b. Mini Project: Prepare a diagram for the Process Costing Cost Flow

c. Other Activities (Specify): Power Point Presentation on Reconciliation Procedure

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO-1: Understand the meaning, Advantages and Disadvantages of Cost accounting	13	2	1	16
CO-2: Acquaint with the procedure of storekeeping, documentation of material receipt and issue, how to use a technique for setting stock levels, calculation of Economic Order Quantity	18	2	1	21
CO-3: Understand the Methods of Labour Turnover, remuneration and bonus methods, also be able understand different types of overheads and its classification into various heads	21	2	1	24
CO-4: Understand cost unit, cost centre and calculation of various costs by prepare a statement of cost and a cost sheet to find out cost also be able to calculate profit on	20	2	1	23
CO-5: Understand about calculation of profit under process costing including various wastages and to know how to prepare a reconciliation statement to find out the reasons for the difference in the net profit/net loss as per cost and financial records	18	2	1	21
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Understand the meaning, Advantages and Disadvantages of Cost accounting	01	01	03	05
CO-2	Acquaint with the procedure of storekeeping, documentation of material receipt and issue, how to use a technique for setting stock levels, calculation of Economic Order Quantity	01	01	03	05
CO-3	Understand the Methods of Labour Turnover, remuneration and bonus methods, also be able understand different types of overheads and its classification into various heads	-	03	10	13
CO-4	Understand cost unit, cost center and calculation of various costs by prepare a statement of cost and a cost sheet to find out cost also be able to calculate profit on different type contracts	-	03	10	13
CO-5	Understand about calculation of profit under process costing including various wastages and to know how to prepare a reconciliation statement to find out the reasons for the difference in the net profit/net loss as per cost and financial records	01	03	10	14
	Total	03	12	36	50

Legend: **R: Remember,** **U: Understand,** **A: Apply**

The end of semester assessment for Cost Accounting will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) **Books** :

S. No.	Title	Author	Publisher	Edition & Year
1	Cost Accounting	Horngreen, Charles T., George Foster and Srikant M. Dattar	Managerial Emphasis. Prentice Hall of India Ltd., New Delhi	
2	Management Accounting	Gupta S.P.	Sahitya Bhawan Agra	
3	Cost Accounting – Principles and Practice.	Arora, M.N.	Vikas Publishing House, New Delhi.	
4	Cost Accounting: Theory and Problems	Maheshwari, S.N. and S.N. Mittal	Shri Mahavir Book Depot, New Delhi.	
5	Cost Accounting	Agarwal M.L.	Sahitya Bhawan Agra	
6	Lecture note provided by Dept. of Commerce AKS University, Satna .			

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profess-ion related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO.1 understand the meaning, Advantages and Disadvantages of Cost accounting	3	2	1	1	2	1	2	3	1	1	3	2	1	1	1
CO.2: acquaint with the procedure of storekeeping, documentation of material receipt and issue, how to use a technique for setting stock levels, calculation of Economic Order Quantity,	3	3	1	1	1	1	3	3	1	1	3	3	1	1	1
CO.3: understand the Methods of Labour Turnover, remuneration and bonus methods, also be able understand different types of overheads and its classification into various heads	3	3	1	2	1	1	3	2	1	1	3	3	3	1	1
CO.4: understand cost unit, cost centre and calculation of various costs by prepare a statement of cost and a cost sheet to find out cost	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1

also be able to calculate profit on different type contracts														
CO.5: understand about calculation of profit under process costing including various wastages and to know how to prepare a reconciliation statement to find out the reasons for the difference in the net profit/net loss as per cost and financial records	3	2	1	1	1	1	3	1	1	1	1	2	3	1	1

Cos,POs and PSOs Mapping

Course Title: B.Com and B.Com (H)

Course Code : 3AC 301

Course Title: Cost Accounting

Legend: 1 – Slight (Low),   2 – Medium,   3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Understand the meaning , Advantages and Disadvantages of Cost accounting	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. **Introduction of Cost accounting** 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2 Acquaint with the procedure of storekeeping, documentation of material receipt and issue, how to use a technique for setting stock levels, calculation of Economic Order Quantity,	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 **Elements of Cost- Material control** 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14 2.15,2.16,2.17,2.18,	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Understand the Methods of Labour Turnover, remuneration and bonus methods, also be able understand different types of overheads and its classification into various heads	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : **Elements of Cost- Labour and Overhead** 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3. 15,3.16,3.17,3.18,3.19,3.20,3.21	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Understand cost unit, cost centre and calculation of various costs by prepare a statement of cost and a cost sheet to find out cost also be able to calculate profit on different type contracts	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4 **Methods of Costing: Unit and Contract costing** 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14, 4.15,4.16,4.17,14.18,4.19,4.20	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Understand about calculation of profit under process costing including various wastages and to know how to prepare a reconciliation statement to find out the reasons for the difference in the net profit/net loss as per cost and financial records	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit-5:**Methods of Costing: Process and Service costing** 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14, s5.15,5.16,5.17,5.18	

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Semester-IV

Course Code:	**2MT 401 Minor Paper**
Course Title :	**Advanced Business Statistics**
Pre- requisite:	Student should have basic knowledge of Advanced Business Statistics course aims to familiarize the learners with the basic concept. It is one of the fundamental statistical techniques in 21st-century business and economics. Using this strategy, a company's financial information is maintained by accounting and bookkeeping.
Rationale:	The students studying Advanced Business Statistics under the commerce should possess to develop the knowledge and skills of the study of Statistical techniques find extensive use in specialized production methods, improving organizational structures, and devising long-term strategies applicable to businesses. We use Practical Statistical Analysis to carry out a broad spectrum of practical applications using statistical techniques. Here's discussing the various applications of business statistics
	This course will introduce students to business statistics, or the application of statistics in the workplace. Statistics is a course in the methods for gathering, analysing, and interpreting data. You'll also explore basic probability concepts, including measuring and modelling uncertainty, and you'll use various data distributions, along with the Linear Regression Model, to analyse and inform business decisions.

Course Outcomes:

CO1. Students will be able to calculate the Index Number by various methods and can also represent the data through Diagrams and Graphs.

CO2. Students will be able to determine and forecast the variables with the help of Time Series Analysis.

CO3. Students will be able to calculate the probability that an event will occur with the help of various laws of probability.

CO4. Students will be able to interpolate and extrapolate the variables by using various methods of Interpolation and Extrapolation.

CO5. Students will be able to identify methods of obtaining and interpreting the associations of attributes, chi-square goodness of fit test and uses of student T-test

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Scheme of Studies:

Course category	Course Code	Course Title	Cl	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	Total Credits (C)
MNC	2MT401	Advanced Statistics	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
SW: Sessional Work (includes assignment, seminar, mini project etc.),
SL: Self Learning,
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:
Theory

Course category	Couse Code	Course Title	Progressive Assessment (PRA)						End Semester Assessment	Total Marks
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)	(ESA)	(PRA+ ESA)
MNC	2MT 401	Advanced Statistics	15	20	5	5	5	50	50	100

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Course-Curriculum Detailing:
This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self-Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

Topic Covered:

CO.1: Calculate the Index Number by various methods and use in management decisions

Approximate Hours

Item	Appx Hrs.
Cl	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO1.1 Understand the Concept, nature scope & construction of index number **SO1.2** Learn the numerical skills of calculation of problem of FBI & CBI index number **SO1.3** Learn the numerical skills of calculation of problem of ABI & weighted index number		**Unit-1.0** Concept and analysis of Index Number- 1.1. Meaning and uses of index numbers. 1.2. Method of Construction of index num 1.3. Construction of [FBI] fixed base index numbers 1.4. P.P. of fixed base index number 1.5. Construction of [CBI] chain base index numbers 1.6. P.P. of chain base index number 1.7. Construction of Index number from [ABI] average base index number 1.8. P.P. of average base index number 1.9. Construction of Index number from weighted average price method	1. Uses of Index Number in Statistics 2. Advantages of Index Number & Limitations of Index Number

SO1.4 Learn the numerical skills of calculation of problem of ABI & CBI Price relative & simple aggregative method SO1.5 **Understand** the Concept of fisher index and Cost of living Index number with numerical aspect		1.10.P.P. Weighted average price method 1.11. Concept of FBI simple aggregative 1.12. Concept of FBI Price relative 1.13. Concept of CBI simple aggregative 1.14. Concept of CBI Price relative 1.15. Concept of ABI simple aggregative 1.16. Concept of ABI Price relative 1.17. Meaning and Concept of fisher index number 1.18 Cost of living Index number 1.19. Tests of adequacy of index numbers. 1.20. Problem in the construction of index numbers and Construction of consumer price indices	

SW-1 Suggested Sessional Work (SW):

a. Assignments: Explain the steps involved in the construction of index number

b. Mini Project: Prepare a report on "Time reversibility and factor reversibility test"

c. Other Activities (Specify): prepare a power point presentation on Laspeyre's, Paasche's, and Fisher's Methods of Calculating Index Number

CO.2: Determine and forecast the variables with the help of Time Series Analysis.

Approximate Hours

Item	Appx Hours
Cl	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO2.1 Understand the Concept, nature scope &Components of time series **SO2.2 Learn** the numerical skills of calculation of problem of Fitting of trend line using moving average **SO2.3** Learn the numerical skills of calculation of problem of Fitting of trend line using least square method **SO2.4** Learn the numerical skills of calculation of problem of Fitting of trend line using Second degree parabola method **SO2.5** Understand the Concept of seasonal variation		**Unit 2.0 Time Series Analysis** 2.1. Concept of Time Series Analysis 2.2. Components of time series. 2.3. Additive and multiplicative models. 2.4 Fitting of trend line using principle of semi average method 2.5 Concept and Calculation of trend analysis from semi average method 2.6 Fitting of trend line using principle of moving average method 2.7. Least square method of calculation of trend 2.8. Trend value from direct method least square 2.9. Trend value from indirect method least square 2.10. Concept of second-degree parabola 2.11. Fitting of trend line using principle of second degree parabola 2.12. Concept of Trend value from semi logarithm method 2.13 P.P. from semi logarithm method	1. Causes of using time series data analysis by the organizations 2. Explain the Types of Analysis of Time Series

SW-2 Suggested Sessional Work (SW):

a. Assignments: What are the Objectives of Time series and the Advantages of time series

b. Mini Project: prepare a project on the Time series analysis examples

c. Other Activities (Specify): prepare a flow chat for the significance and component of time
series

CO.3: Calculate the probability that an event will occur with the help of various laws of probability

Approximate Hours

Item	Appx Hours
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1 Understanding the Meaning ,concept & Method Probability **SO3.2** Learn the numerical skills of calculation of addition theorem **SO3.3** Learn the numerical skills of calculation of multiplication theorem **SO3.4** Understanding the Meaning ,concept & Method of calculation Bays theorem **SO3.5** Learn the numerical skills of calculation of different types of ways and probability	.	**Unit-3 :** Introduction of Probability 3.1 Concept of Probability 3.2 Theorem of Probability 3.3 Concept and PP of add theorem 3.4 Concept and PP of multiple theorem 3.5 Various theory of Probability. 3.6 Approaches to the calculation of probability. 3.7 Concept of event probability. 3.8 Practical problems of event probability. 3.9 Concept of Conditional probability 3.10 Single event probability 3.11 Probability of Two (or more) independent events 3.12 Concept and PP of Binomial theorem 3.13 Concept and PP of Bays theorem 3.14 PP of probability related playing card 3.15 PP of probability related dies 3.16 PP of probability related word arrangement 3.17 PP of probability related committee formation 3.18 PP of probability related permutation and Combination 3.19 Expectation and variance of a random variables 3.20 Concept of Probability Distributions.	1. Explain Terms Associated with Probability and Statistics 2. What are the Types of Event in Probability 3 Explain the three Major rules of probability:

SW-3 Suggested Sessional Work (SW):

a. Assignments: Prepare a list of various steps then how to calculate probability

b. Mini Project: Prepare a power point presentation on the Addition and Multiplication Rules in Probability

c. Other Activities (Specify): prepare a flow chart showing the methods of sampling are used to select a subset of individuals

CO.4: Interpolate and extrapolate the variables by using various methods of Interpolation and Extrapolation.

Approximate Hours

Item	Appx Hours
Cl	14
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Understanding the concept &objectives of interpolation SO4.2 Learn the numerical skills of calculation of problem of curve parabolic method SO4.3 Learn the numerical skills of calculation of Binomial expansion method SO4.4 Learn the numerical skills of calculation problem Newton advancing difference method SO4.5 Learn the numerical skills of calculation of problem from Lagrange method		**Unit-4: Interpolation and Extrapolation** 4.1. Concept of interpolation and extrapolation 4.2 Advantages and limitations of interpolation and extrapolation 4.3. Method of interpolation and extrapolation 4.4. Parabolic curve method of interpolation and extrapolation 4.5 PP of parabolic curve method of interpolation and extrapolation 4.6. Binomial expansion method of interpolation and extrapolation 4.7. PP of Binomial expansion interpolation and extrapolation 4.8.Newton advancing difference method of Interpolation and extrapolation 4.9. PP of Newton advancing difference method of Interpolation and extrapolation 4.10 Lagrange method of Interpolation and extrapolation 4.11. PP of Lagrange method of Interpolation and extrapolation 4.12. Various Problems of extrapolation 4.13 PP of double missing interpolation 4.14 PP of one interpolation and one extrapolation	1. Understanding extrapolation and interpolation via prefixes 2. Difference betw interpolation & extrapolation

SW-4 Suggested Sessional Work (SW):

a. Assignments: discuss about the difference between linear interpolation and linear extrapolation

b. Mini Project: Prepare a report on which method of interpolation is most accurate

c. Other Activities (Specify): Clarify the Drawbacks of Interpolation Method

CO.5: Identify methods of obtaining and interpreting the associations of attributes , chi-square goodness of fit test and uses of student T-test

Approximate Hours

Item	Appx Hours
CI	23
LI	0
SW	2
SL	1
Total	26

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO5.1 Understand the concept of Association of Attribute **SO5.2** learn about the Condition of consistency of data of two & three attribute **SO5.3** Learn the numerical skills of calculation of attribute from percentage method **SO5.4** Learn the numerical skills of calculation of attribute from Expectation method **SO5.5** Learn the numerical skills of calculation of yule's coefficient of attributes		**Unit 5.0: Association of Attribute** 5.1 Concept of Association of Attribute 5.2.Objectives and uses of Association of Attribute 5.3. Condition of consistency of data of two attribute 5.4.PP of consistency of data of two attribute 5.5. Condition of consistency of data of Three attribute 5.6.PP of consistency of data of three attribute 5.7 Calculation of missing value with the help of nine square table 5.8 Expectation method of calculation of attribute 5.9 PP from Expectation method 5.10. Percentage method of calculation of attribute 5.11 PP Percentage method 5.12. Calculation of missing values of 3 attribute 5.13. Meaning and concept of coefficient of association of attributes 5.14. Concept of yules coefficient of attributes 5.15. PP of yule's coefficient 5.16 Meaning and Concept of Test of significance 5.17 Concept of Chi -Square test 5.18 Method of calculation of Chi -Square test 5.19 PP of Test of significance from Chi -Test 5.20 Concept of Student T- test 5.21 Method of calculation of Student T- test 5.22 PP of Test of significance from T- Test 5.23 Uses of Chi -Square test & Student T- test	**1.** Determination of Frequencies **2.**Positive negative and independent Association

SW-5 Suggested Sessional Work (SW):

a. Assignments: Comparison of observed and expected frequencies

b. Mini Project: Prepare a report on Consistency of the data

c. Other Activities (Specify): Prepare a flow chart of Classes and Class frequencies

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self-Learning (Sl)	Total hour (Cl+SW+Sl)
CO-1: Calculate the Index Number by various methods and use in management decisions	20	2	1	23
CO-2: Determine and forecast the variables with the help of Time Series Analysis.	13	2	1	16
CO-3: Calculate the probability that an event will occur with the help of various laws of probability	20	2	1	23
CO-4: Interpolate and extrapolate the variables by using various methods of Interpolation and Extrapolation.	14	2	1	17
CO-5: Identify methods of obtaining and interpreting the associations of attributes , chi-square goodness of fit test and uses of student T-test	23	2	1	26
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Calculate the Index Number by various methods and use in management decisions	01	03	06	10
CO-2	Determine and forecast the variables with the help of Time Series Analysis.	01	01	08	10
CO-3	Calculate the probability that an event will occur with the help of various laws of probability	01	02	07	10
CO-4	Interpolate and extrapolate the variables by using various methods of Interpolation and Extrapolation	02	02	06	10
CO-5	identify methods of obtaining and interpreting the associations of attributes , chi-square goodness of fit test and uses of student T-test	02	02	06	10
	Total	07	10	33	50

Legend: **R: Remember,** **U: Understand,** **A: Apply**

The end of semester assessment for Advanced Statistics will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

Books :

S. No.	Title	Author	Publisher	Edition & Year
1	Statistical Methods	Gupta, S.P., and Archana Gupta	Sultan Chand and Sons, New Delhi.	
2	Fundamentals of Statistics	Gupta, S.C.	Himalaya Publishing House.	
3	Business Statistics	Shukla S.M.	Sahitya Bhawan Publication Agra	
4	Applied Statistics	Gupta and Kapoor		
5	Fundamentals of Statistics (Vol. I & II)	Goon, Gupta & Dasgupta		
6	Lecture note provided by Dept. of Commerce AKS University, Satna .			

Cos,POs and PSOs Mapping

Course Title: B. Com and B.Com (H)
Course Code: 2MT 401
Course Title: Advanced Statistics

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO.1: Calculate the Index Number by various methods and use in management decisions	3	3	2	1	1	1	3	3	1	1	3	3	1	2	1
CO.2 Determine and forecast the variables with the help of Time Series Analysis.	3	2	2	1	1	1	3	1	1	1	2	3	1	1	1
CO.3: Calculate the probability that an event will occur with the help of various laws of probability	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO.4 Interpolate and extrapolate the variables by using various methods of Interpolation and Extrapolation	3	2	3	3	1	1	3	1	1	1	3	3	2	1	1
CO.5: identify methods of obtaining and interpreting the associations of attributes , chi-square goodness of fit	3	3	2	2	2	1	3	1	1	1	1	2	3	1	1

test and uses of student T-test																	

Legend: 1 – Slight (Low),   2 – Medium,   3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Calculate the Index Number by various methods and use in management decisions	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. Concept and analysis of Index Number 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14, 1.15,1.16,1.17,1.18,1.19,1.20	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2 : Determine and forecast the variables with the help of Time Series Analysis.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 Time series analysis 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Calculate the probability that an event will occur with the help of various laws of probability	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : Introduction of Probability 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3.15,3.16,3.17,3.18 ,3.19.3.20	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Interpolate and extrapolate the variables By using various methods of Interpolation and Extrapolation	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4 Interpolation &Extrapolation 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14,	

| PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5 | CO 5: Identify methods of obtaining and interpreting the associations of attributes | SO5.1 SO5.2 SO5.3 SO5.4 SO5.5 | | Unit 5: Association of Attribute 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15, 5.16,5.17,5.18,5.19,5.20.5.21.5.22 5.23 | |

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Semester-IV

Course Code:	1AC 401

Course Title:	**Corporate Accounting**

Pre- requisite: Student should have basic knowledge of Corporate Accounting because course aims to familiarize the learners with the basic concept of Corporate Accounting and Explore the rewarding world of accounting and learn how you can master this vital business skill. Understand the different types of accounting,

Rationale: The students studying Corporate Accounting under the commerce should possess to develop the knowledge and skills of the study of corporate accounting because it can be well defined as a branch of accounting that deals with the accounting of companies. It is an important branch that lays down all the aspects of a company's accounting, such as how financial statements should be prepared, what principles should be followed while making a financial statement, how to treat cash and non-cash transactions, and many more.

So the concept of corporate accounting emerged as a solution to it. Corporate accounting tells a company what should be the treatment of assets and liabilities, what are the obligations of a company towards its shareholders and long-term borrowings and what are the treatment of the company's expenses and income. Apart from this, the concept of corporate accounting simplified the preparation of financial statements of a company, principles regarding company accounting policies and rules that govern the entire accounting system.

Course Outcomes:

CO1. Acquire the knowledge of the accounting treatment in issue of shares and issues of Debenture at par and premium

CO2. Construct the financial statements of company calculate pre and post incorporation and liquidation with liquidator's statement of affairs.

CO3. Develop the skills of application of calculation of goodwill and shares

CO4. Develop the procedure involved in Amalgamation & Absorption of companies

CO5. Familiarize the analytical skills in corporate accounting, regarding for preparation of consolidated balance and Cost of control of Holding

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Scheme of Studies:

Course category	Course Code	Course Title	Cl	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	Total Credits (C)
							Scheme of studies(Hours/Week)	
OEC	1AC 401	Corporate Accounting	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:
Theory

Course category	Couse Code	Course Title	Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)	End Semester Assessment (ESA)	Total Marks (PRA+ESA)
			Progressive Assessment (PRA)							
OEC	1AC 401	Corporate Accounting	15	20	5	5	5	50	50	100

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Course-Curriculum Detailing:

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CO.1: Acquire the knowledge of the accounting treatment in issue of shares and issues of Debenture at par and premium

Approximate Hours

Item	Appx Hrs.
Cl	22
LI	0
SW	1
SL	2
Total	25

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO1.1 Understand the Concept, Definition & Characteristics of share and journal entry regarding issue of share		**Unit-1.0 Accounting for Share Capital & Debentures**	1. Creation And Maintenance Of The Company Accounting System
		1.1. Concept of issue of share, Types of market value of share, Types of shares capital	
SO1.2 Understand the concept and practical problem of forfeiture of share and re issue of forfeiture share		1.2. Journal entries of issue of share at par	
		1.3. Journal entries of issue of share at premium	
		1.4. Journal entries of issue of share at discount	2. Difference Between share and debenture
SO1.3 Understand the concept of redemption of preferential share and learn about the accounting treatment of redemption		1.5. J.E regarding Consideration other than cash	
		1.6. Concept and J.E. of Oversubscription	
		1.7. Practical problems of oversubscription	
		1.8. Concept of forfeiture of share	
		1.9. Journal entry and practical problem of forfeiture of share	
SO1.4 Understand the concept Definition & Characteristics of		1.10. Practical problem of forfeiture of share	
		1.11. Concept of Reissue of forfeiture share	
		1.12. Practical problem of reissue of	

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debenture and journal entry regarding issue of debenture **SO1.5 Understand** the Method of redemption Of debenture & learn about the accounting treatment of right and bonus share		forfeiture share 1.13. Concept of redemption of preferential share 1.14. Practical problem of redemption of preferential share 1.15. Concept of Issue of Debenture 1.16. Issue of debenture at par, at premium, at discount 1.17. Concept of Redemption of Debenture 1.18. Practical problem of Redemption of Debenture 1.19. Practical problem of Redemption of Debenture from profit method 1.20. Practical problem of Redemption of Debenture from capital method 1.21. Concept of Issue of rights and bonus shares 1.22. Concept of Buy back of shares	

SW-1 Suggested Sessional Work (SW):

a. Assignments: Explain the Process of Corporate Accounting and What are some of the advantages and disadvantages of corporate accounting

b. Mini Project: Prepare a report on "An analysis of the case of Lamps Plus Inc. vs. Varela"

c. Other Activities (Specify): prepare a power point presentation on Procedure for forfeiture of shares and What happens after the shares are forfeited?

CO.2: Know about the calculation of pre and post incorporation of a company and liquidation of a company with liquidator's statement of affairs.

Approximate Hours

Item	Appx Hours
Cl	19
LI	0
SW	1
SL	2
Total	22

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Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO2.1 learn about the Concept Meaning & basis of allocation of expenses in prior & post incorporation period		**Unit 2.0 Profit and loss prior and post incorporation & Liquidation of company** 2.1 Meaning and concept of incorporation of company 2.2. Concept of prior period from incorporation and post period from Incorporation 2.3. Basis of Apportionment of expenses 2.4 Calculation of time ratio in different situation of private company and public ltd company	1. Difference between winding up and dissolution 2. Liquidation of company in case of insolvency
SO2.2 Learn about Preparation of trading and profit and loss account		2.5 Calculation of sales ratio in different situation 2.6 List of expanses allocated in the time ratio and in the sales ratio 2.7. List of expanses allocated only in prior period and only in post period 2.8. Methods of Computing Profit or Loss Prior to Incorporation	
SO2.3 Understanding the calculation of remuneration of liquidator		2.9. Preparation of trading and profit and loss account with prior and post column 2.10 Meaning and concept of Liquidation of company 2.11 Meaning of liquidator and function of liquidator	
SO2.4 Understanding the Concept and rules of different types of creditor under liquidation		2.12. Basis of calculation of liquidator remuneration 2.13 Order of the payment of liabilities 2.14 Format of liquidator statement of account 2.15 Practical problem of liquidator statement 2.16 concept of fully and partly secured creditors	
SO2.5 Learn about Preparation of statement of affairs & deficiency a/c		2.17 Concept of unsecured and preferential creditor 2.18 Preparation of statement of affairs 2.19 Preparation of deficiency account	

SW-2 Suggested Sessional Work (SW):

a. Assignments: Describe the different types of Liquidation of a company

b. Mini Project: Consider some examples to better understand liquidation as a case study

c. Other Activities (Specify): prepare a flow chat for the standard steps involved in the process of business liquidation

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CO.3: Develop the skills of application of calculation of goodwill and shares

Approximate Hours

Item	Appx Hours
CI	15
LI	0
SW	1
SL	2
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1 Understanding the Meaning, concept & Method of calculation of value of goodwill **SO3.2** Learn the numerical skills of calculation of goodwill from super profit method **SO3.3** Learn the numerical skills of calculation of goodwill from annuity & capitalization method **SO3.4** Understanding the Meaning, concept & Method of calculation Of value of share **SO3.5** Learn the numerical skills of calculation of share from net asset & yield method	.	**Unit-3: Valuation of Goodwill and Valuation of Shares** 3.1. Meaning, types and Method of calculation of Goodwill 3.2. Average profit method of calculation of goodwill 3.3. Weighted average profit method of calculation of goodwill 3.4. Super profit method of calculation of goodwill 3.5. Annuity method of calculation of goodwill 3.6. Capitalization method of calculation of good 3.7. Practical problem of goodwill various methods 3.8. Practical problem of goodwill from weighted super profit methods 3.9. Practical problem of goodwill from various methods including adjustment 3.10. Meaning of Share and Method of calculation of Share 3.11. Net asset Method of calculation of Share 3.12. Yield Method of calculation of Share 3.13. Net asset Method of calculation of share 3.14. Practical problem of calculation of share from various methods 3.15. Practical problem of calculation of share from net asset method with adjustment	1. When is it necessary to calculate goodwill need for valuation of goodwill arises 2. Importance Purpose & Need of Valuation of Shares

SW-3 Suggested Sessional Work (SW):

a. Assignments: Prepare a list of items added or subtract while calculating adjusted average profit

b. Mini Project: Prepare a power point presentation on the steps of calculation of value of share from fair value method

c. Other Activities (Specify): Prepare a flow chart showing the steps of calculating weighted average profit

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CO.4: Develop the procedure involved in Amalgamation & Absorption of companies

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Understanding the concept objectives & types of amalgamation SO4.2 Understand accounting treatment of various nature of amalgamation SO4.3 Learn the numerical skills of calculation of problem of merger nature and purchase amalgamation SO4.4 Learn the numerical skills of calculation of problem of absorption SO4.5 Understanding the Concept & objectives internal reconstruction & P.P. of reconstruction		**Unit-4: Amalgamation of Companies** 4.1. Introduction & concept of Amalgamation 4.2 feature of AS-13 of Amalgamation 4.3 Nature of Amalgamation 4.4. Methods of Accounting for Amalgamation 4.5. Accounting treatment and journal entries of purchase nature of Amalgamation 4.6. Accounting treatment and journal entries of merger nature of Amalgamation 4.7. Preparation of realization account 4.8. Preparation of capital account and new balance sheet 4.9. Practical problem of Amalgamation of purchase nature 4.10. Practical problem of Amalgamation of merger nature 4.11. Practical problem of Amalgamation 4.12. Practical problem of Amalgamation When PC not given 4.13. Introduction & concept of Absorption 4.14 P.P. of absorption 4.15. Concept of Reconstruction and type of Reconstruction 4.16. Accounting treatment of reconstruction 4.17. Accounting treatment of internal reconstruction 4.18. P.P. of internal reconstruction	1. Amalgamation Pros and Cons, vs. Acquisition and Merger 2. What Are the Methods of Accounting for Amalgamation

SW-4 Suggested Sessional Work (SW):
a. Assignments: Definition, Meaning, Types, and Examples of an Acquisition

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b. Mini Project: Write a report on the Alteration of Share Capital and Reduction of Share
Capital

c. Other Activities (Specify): Prepare a chart for the Difference Between a Merger and an
Acquisition

CO.5: Familiarize the analytical skills in corporate accounting, regarding for preparation of
consolidated balance and Cost of control of Holding

Approximate Hours	
Item	Appx Hours
CI	16
LI	0
SW	1
SL	2
Total	19

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO5.1 Understand the concept of Holding company and provision of AS-21 **SO5.2** Learn about the cost of control of a holding company **SO5.3** Learn about the method of calculation related to goodwill capital reserve and minority interest **SO5.4** Learn the numerical skills of calculation of problem of consolidated balance sheet **SO5.5** Learn the numerical skills of calculation of unrealized profit and treatment of URP		**Unit 5.0: Accounts of Holding Companies /Parent Companies:** 5.1. Concept of Holding company and subsidiary company 5.2. Provision of accounting standard AS- 21 5.3 method of calculation of cost of control 5.4. Method of calculation of goodwill and capital reserve 5.5. Method of calculation Minority Interest 5.6. Preparations of Consolidated Balance sheet 5.7. Consolidated B/S when share purchase at beginning of the year 5.8 Consolidated B/S when share purchase at during the year 5.9. Concept of unrealized profit 5.10 Concept of intercompany transaction 5.11. P.P of Holding company in case of unrealized profit 5.12 P.P of Holding company in case of Intercompany transaction 5.13. Practical problems of Holding when majority share purchase during the year 5.14.P.P. of Holding company in case of over valuation of asset 5.15 PP of Holding company in case of under valuation of asset 5.16 PP of Holding company in case of loss at the beginning of year	**1.** Purpose and Example of a Holding Company **2.** Advantages and Disadvantages of Holding Company

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SW-5 Suggested Sessional Work (SW):

a. Assignments: provisions relating to financial statement for holding and subsidiary company

b. Mini Project: Collect a list of holding companies worked in India

c. Other Activities (Specify): Power point presentation for Types of Holding Companies

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self-Learning (Sl)	Total hour (Cl+SW+Sl)
CO-1: Acquire the knowledge of the accounting treatment in issue of shares and issues of	22	1	2	25
CO-2: Know about the calculation of pre and post incorporation of a company and liquidation of a company with liquidator's statement of affairs.	19	1	2	22
CO-3: Develop the skills of application of calculation of goodwill and shares	15	1	2	18
CO-4: Develop the procedure involved in Amalgamation & Absorption of companies	18	1	2	21
CO-5: Familiarize the analytical skills in corporate accounting, regarding for preparation of consolidated balance and Cost of control of Holding	16	1	2	19
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Acquire the knowledge of the accounting treatment in issue of shares and issues of	01	02	07	10
CO-2	Know about the calculation of pre and post incorporation of a company and liquidation of a company with liquidator's statement of affairs.	01	01	06	08
CO-3	Develop the skills of application of calculation of goodwill and shares	03	04	07	14
CO-4	Develop the procedure involved in Amalgamation & Absorption of companies	01	02	07	10
CO-5	Familiarize the analytical skills in corporate accounting,	01	02	05	08

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	regarding for preparation of consolidated balance and Cost of control of Holding				
	Total	09	27	14	50

Legend: **R: Remember,**   **U: Understand,**   **A: Apply**

The end of semester assessment for Corporate Accounting will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books :

S. No.	Title	Author	Publisher	Edition & Year
1	Fundamentals of Corporate Accounting	Monga, J.R..	Mayur Paper Backs, New Delhi.	
2	Advanced Accounts. Vol.-II	Shukla, M.C., Grewal T.S. , and Gupta S.C.	S. Chand & Co., New Delhi.	
3	Corporate Accounting	Maheshwari, S.N. and Maheshwari S. K.	Vikas Publishing House, New Delhi.	
4	Corporate Accounting	Sehgal, Ashok and Deepak Sehgal..	Taxman Publication, New Delhi	
5	Corporate Accounting	Shukla S.M.	Sahitya Bhawan, Agra.	
6	. Corporate Accounting	Jain, S.P. and K.L. Narang	Kalyani Publishers, New Delhi	
7	Lecture note provided by Dept. of Commerce AKS University, Satna .			

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Cos, POs and PSOs Mapping

Course Title: B.Com and B.Com (H)

Course Code : 1AC 401

Course Title: Corporate Accounting

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1 Commerce and business-related areas	PO2 Solving the problems	PO3 Profess-ion related scenarios	PO4 Start-ups and entrepreneurial ventures	PO5 Leadership qualities	PO6 Communication through different modes	PO7 Advance research in the field of commerce	PO8 Decision making	PO9 Pathways programs	PO10 Environment and sustainability:	PSO 1 Paraphrase the field of E Commerce and digital platforms	PSO 2 Articulate in the area of corporate sectors and its operations.	PSO 3 Enhance the skills of Entrepreneurial attitude and create an impact on social life	PSO 4 Demonstrate knowledge in setting up e-commerce platforms	PSO 5 Design the system and processes essentially required for e-commerce
CO.1: Acquire the knowledge of the accounting treatment in issue of shares and issues of Debenture at par and premium	3	3	2	3	1	2	2	2	1	1	1	2	1	3	1
CO.2: Know about the calculation of pre and post incorporation of a company and liquidation of a company with liquidator's statement of affairs.	3	3	1	3	1	3	2	3	1	1	1	2	1	1	1
CO.3 Develop the skills of application of calculation of goodwill and shares	3	3	1	1	1	3	3	3	1	1	2	3	1	1	1
CO.4: Develop the procedure involved in Amalgamation & Absorption of companies	3	3	1	1	1	1	3	3	1	1	**2**	**3**	**1**	**1**	**1**

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CO.5: Familiarize the analytical skills in corporate accounting, regarding for preparation of consolidated balance and Cost of control of Holding company	3	3	1	1	1	1	2	2	1	1	2	3	1	1	1

Legend: 1 – Slight (Low),   2 – Medium,   3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1 Acquire the knowledge of the accounting treatment in issue of shares and issues of Debenture at par and premium	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. **Accounting for Share Capital & Debentures** 1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7, 1.8 1.9, 1.10,1.11,1.12,1.13,1.14,1.15,1.16,1.17 1.18,1.19,1.20,1.21,1.22	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2: Know about the calculation of pre and post incorporation of a company and liquidation of a company with liquidator's statement of affairs.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		**Unit-2 Profit and loss prior and post incorporation & Liquidation of company** 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8, 2.9, 2.10, 2.11, 2.12,2.13,2.14,2.15,2.16 2.17,2.18,2.19	

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PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Develop the application skills to calculation of goodwill and shares	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3: **Valuation of Goodwill and Valuation of Shares** 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.9, 3.10, 3.11, 3.12,3.13,3.14,3.15
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Develop the procedure involved in Amalgamation & Absorption of companies .	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4 **Amalgamation of Companies** 4.1, 4.2 ,4.3, 4.4, 4.5, 4.6, 4.7, 4.8, 4.9 4.10,4.11 ,4.12,4.13,4.14,4.15,4.16, 4.17 ,4.18
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5:	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: **Accounts of Holding Companies/Parent Companies** 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 5.7, 5.8, 5.9, 5.10, 5.11, 5.12,5.13,5.14,5.15,5.16

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Semester-IV

Course Code: 04CA 401

Course Title: DESK TOP PUBLISHING (DTP)

Pre-requisite: Student should learn about the key aspects of Computer terminology and Desktop publishing which includes PageMaker, Photoshop, Corel Draw Internet MS-WORD and EXCELetc.

Rationale: Desktop publishing is the process of using page layout and graphic software to produce a wide variety of publications electronically. PageMaker, Photoshop, Corel Draw Internet Although DTP simplifies and speeds up the production of publications, it is important that those new to it gain some familiarity with the basic principles of graphic.

Course Outcomes:

CO1. Understand basics of DTP and Advantages of DTP, DTP Software and Hardware and Introduction to Word Processing, Commercial DTP Package.

CO2. Understand basic computer graphics, Anatomy of Typefaces, Printers, Types of Printers used in DTP, Plotter, Scanner.

CO3. Understand methods of placing text and graphics in a document. Master Page, story editor, formatting of text, indent, leading, hyphenation, spelling check, creating index.

CO4. Understand various software used for Desktop Publishing like design documents with text and graphics like newspaper ad, wedding cards, visiting cards, greeting cards etc.

CO5: Know about the multimedia software tools, multimedia authoring – Production and presentation, graphic file formats, MIDI – Overview, concepts, structure of MIDI.

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Scheme of Studies:

Course Category	Course Code	Course Title	CI	LI	SW	SL	Total Study Hours(CI+LI+SW+SL)	Total Credits (C)
					Scheme of studies(Hours/Week)			
SEC	04CA 401	DESK TOP PUBLISHING (DTP)	4	0	3	2	9	4

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. .Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course Category	Couse Code	Course Title	Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)	End Semester Assessment (ESA)	Total Marks (PRA+ESA)
					Progressive Assessment (PRA)					
SEC	04CA 401	DESK TOP PUBLISHING (DTP)	15	20	5	5	5	50	50	100

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO1. Understand basics of DTP and Advantages of DTP, DTP Software and Hardware and Introduction to Word Processing, Commercial DTP Package.

Approximate Hours

Item	Appx Hrs.
CI	11
LI	0
SW	3
SL	2
Total	16

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO1.1 Understand the Concept of DTP **SO1.2** Learns the importance and types DTP **SO1.3** Understand Different between DTP software and word processing software **SO1.4** Understand Commercial DTP Package		**Unit 1 Introduction** 1.1 Importance of DTP, 1.2 DTP Software 1.3 DTP Hardware, 1.4 Commercial DTP Packages 1.5 Page Layout Programs, 1.6 Introduction to Word Processing 1.7 Commercial DTP Package 1.8 Difference between DTP Software and Word Processing Software 1.9 Advantages of DTP 1.10 Limitations of DTP 1.11 Uses of DTP	1.Basic terminology why DTP is necessary 2. Various Uses of DTP

SW-1 Suggested Sessional Work (SW):

a. Assignments: Advantages and Limitations of DTP

b. Mini Project: Make list of Uses of DTP

c. Other Activities (Specify): Compare DTP software and word processing software

CO2. Understand basic computer graphics, Anatomy of Typefaces, Printers, Types of Printers used in DTP, Plotter, Scanner.

Approximate Hours

Item	Appx Hours
CI	11
LI	0
SW	3
SL	2
Total	16

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO2.1 Concept, Meaning &terminology of Computer graphics **SO2.2** Understanding Introduction to Graphics Programs,Font and Typefaces **SO2.3** Understand Printers, Types of Printers **SO2.4** Understanding Plotter used in DTP And Scanner used in DTP	.	**Unit 2 Types of Graphics** 2.1 Uses of Computer Graphics 2.2 Introduction to Graphics Programs 2.3 Font and Typefaces 2.4 Types of Fonts 2.5Creation of Fonts (Photographer) 2.6 Anatomy of Typefaces 2.7 Printers, 2.8 Types of Printers 2.9 Printers used in DTP 2.10 Plotter used in DTP 2.11 Scanner used in DTP	1.Indepth knowledge of computer graphics 2. Discussion of Plotter used in DTP And Scanner used in DTP

SW-2 Suggested Sessional Work (SW):

a. Assignments: Advantages of Graphics Programs.

b. Mini Project: Which software is more effective in computer graphics.

C. Other Activities (Specify): Discussion of Plotter used in DTP And Scanner used in DTP.

CO3. Understand methods of placing text and graphics in a document. Master Page, story editor, formatting of text, indent, leading, hyphenation, spelling check, creating index.

Approximate Hours

Item	Appx Hours
Cl	14
LI	0
SW	3
SL	2
Total	19

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO3.1 Concept of Creating a new Page and Document set up dialog box **SO3.2** Understand Different methods of placing text in a document **SO3.3** Learn about Formatting of text, Leading, hyphenation, spelling check **SO3.4** Understanding about Creating index, text wrap, Position (Superscript/subscript) Control palette	.	**Unit 3 History and Versions of Page Maker** 3.1 Creating a new Page 3.2 Document set up dialog box 3.3 Paper size 3.4 Page orientation 3.5 Margins, 3.6 Different methods of placing text in a document 3.7 Different methods of placing 3.8 Master Page 3.9 Story editor, 3.10 Formatting of text, I 3.11, leading, hyphenation, spelling check 3.12 Creating index, text wrap 3.13 Position (Superscript/subscript) 3.14 Control palette	1.Formatting of text, Leading, hyphenation, spelling check 2. Creating index, text wrap, Position (Superscript/subscript) Control palette

SW-3 Suggested Sessional Work (SW):

a. Assignments: Formatting of text, Leading, hyphenation, spelling check

b. Mini Project: Different methods of placing text in a document

CO4. Understand various software used for Desktop Publishing like design documents with text and graphics like newspaper ad, wedding cards, visiting cards, greeting cards etc.

Approximate Hours

Item	Appx Hours
CI	14
LI	0
SW	3
SL	2
Total	19

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO4.1 Understanding about Text, images, sound, animation and video Text, Concept of plain text **SO4.2** Understand the RTF & HTML text **SO4.3** Understanding about Sound - sound and its effect in Multimedia Analog and digital soundbasics **SO4.4**Understanding about Principles and use of animation		**Unit 4 History of multimedia elements** 4.1 Text, images, sound, animation and video 4.2 Text, Concept of plain text 4.3 Formatted text 4.4 RTF & HTML text 4.5 Image, importance of graphic 4.6 capturing methods 4.7 scanner, 4.8 Digital camera, 4.9 Sound - sound and its effect in Multimedia 4.10 Analog and digital sound basics 4.11 Principles and use of animation 4.12 Video and basic of video 4.13 Analog and digital video. 4.14 Different between analog and digital Video	1. Understand the RTF & HTML text 2.Future of Sound and its effect in Multimedia Analog and digital sound basics

SW-4 Suggested Sessional Work (SW):

a. Assignments: Elaborate the components of the RTF & HTML text

b. Mini Project: Future of Sound and its effect in Multimedia ,Analog and digital soundbasics

c. Other Activities (Specify): Understanding about Principles and use of animation

CO5: Know about the multimedia software tools, multimedia authoring – Production and presentation, graphic file formats, MIDI – Overview, concepts, structure of MIDI.

Approximate Hours

Item	Appx Hours
Cl	12
LI	0
SW	3
SL	2
Total	17

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO5.1 Understand about Overview of multimedia **SO5.2** Concept of Multimedia software tools **SO5.3** Concept of MIDI structure of MIDI **SO5.4** Understanding about MIDI Devices and MIDI Messages		**Unit 5 Features of multimedia** 5.1 Overview of multimedia, 5.2 Multimedia software tools 5.3 Multimedia authoring 5.4 Production and presentation 5.5 Graphic file formats 5.6 MIDI – Overview 5.7 Concept of MIDI 5.8 structure of MIDI 5.9 MIDI Devices 5.10 MIDI Messages.	1 Graphic file formats and MIDI – Overview **2.** Multimedia authoring and Production and presentation,

SW-5 Suggested Sessional Work (SW):
a. Assignments: Understanding about MIDI Devices and MIDI Messages
b. Mini Project: Multimedia authoring and
Production and presentation.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO1.Understand basics of DTP and Advantages of DTP, DTP Software and Hardware and Introduction to Word Processing, Commercial DTP Package.	11	3	2	16
CO2. Understand basic computer graphics, Anatomy of Typefaces, Printers, Types of Printers used in DTP, Plotter, Scanner.	11	3	2	16
CO3. Understand methods of placing text and graphics in a document. Master Page, story editor, formatting of text, indent, leading, hyphenation, spelling check, creating index.	14	3	2	19
CO4.Understand various software used for Desktop Publishing like design documents with text and graphics like newspaper ad, wedding cards, visiting cards, greeting cards etc.	14	3	2	19
CO5: Know about the multimedia software tools, multimedia authoring – Production and presentation, graphic file formats, MIDI – Overview, concepts, structure of MIDI	10	3	2	15
Total Hours	60	15	10	85

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	**U**	**A**	
CO-1	Understand basics of DTP and Advantages of DTP, DTP Software and Hardware and Introduction to Word Processing, Commercial DTP Package.	01	01	03	05
CO-2	Understand basic computer graphics, Anatomy of Typefaces, Printers, Types of Printers used in DTP, Plotter, Scanner.	01	01	03	05
CO-3	Understand methods of placing text and graphics in a document. Master Page, story editor, formatting of text, indent, leading, hyphenation, spelling check, creating index.	01	04	08	13
CO-4	Understand various software used for Desktop Publishing like design documents with text and graphics like newspaper ad, wedding cards, visiting cards, greeting cards etc.	02	05	06	13
CO-5	Know about the multimedia software tools, multimedia authoring – Production and presentation, graphic file formats, MIDI – Overview, concepts, structure of MIDI	01	05	08	14
	Total	06	16	28	50

Legend: **R: Remember,**   **U: Understand,**   **A: Apply**

The end of semester assessment for Financial Accounting will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wiseteachers for above tasks.
    Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

.**Suggested Learning Resources:**

(a) **Books**:

S. No.	Title	Author	Publisher	Edition &Year
1	"Computer Fundamentals"	Pradeep k.sinha and Priti sinha	BPB	
2	"Fundamental of Computers"	Rajaraman, V.	Prentice Hall India, New Delhi	
3	Page maker 4.0 & 5.0	Unknown	B.p.o. publications	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			

Cos, POs and PSOs Mapping

Course Title: B.Com /Hons

Course Code : 04CA401

Course Title: DESK TOP PUBLISHING (DTP)

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO1.Understand basics of DTP and Advantages of DTP, DTP Software and Hardware and Introduction to Word Processing, Commercial DTP Package.							1	2	1	1	1	2	2	2	1
CO2. Understand basic computer graphics, Anatomy of Typefaces, Printers, Types of Printers used in DTP,	3	3	1	3	3	2	1	3	1	1	1	1	2	2	1

Plotter, Scanner.															
CO3. Understand methods of placing text and graphics in a document. Master Page, story editor, formatting of text, indent, leading, hyphenation, spelling check, creating index.	3	3	1	3	3	2	1	3	1	1	1	1	2	2	1
CO4.Understand various software used for Desktop Publishing like design documents with text and graphics like newspaper ad, wedding cards, visiting cards, greeting cards etc.	3	3	1	3	2	2	1	3	1	1	1	1	2	2	1
CO5: Know about the multimedia software tools, multimedia authoring – Production and presentation, graphic file formats, MIDI – Overview, concepts, structure of MIDI	3	2	1	1	1	2	1	3	1	2	1	1	2	2	1

Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

POs &PSOs No.	Cos No. & Titles	SOsNo.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO1.Understand basics of DTP and Advantages of DTP, DTP Software and Hardware and Introduction to Word Processing, Commercial DTP Package.	SO1.1 SO1.2 SO1.3 SO1.4		Unit 1: **Introduction** 1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7 1.8,1.9,1.10,1.11	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO2. Understand basic computer graphics, Anatomy of Typefaces, Printers, Types of Printers used in DTP, Plotter, Scanner.	SO2.1 SO2.2 SO2.3 SO2.4		Unit-2 **Types of Graphics** 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3. Understand methods of placing text and graphics in a document. Master Page, story editor, formatting of text, indent, leading, hyphenation, spelling check, creating index.	SO3.1 SO3.2 SO3.3 SO3.4		Unit-3 : **History and Version of page maker** 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,3.12,3.13,3.14	

PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO4.Understand various software used for Desktop Publishing like design documents with text and graphics like newspaper ad, wedding cards, visiting cards, greeting cards etc.	SO4.1 SO4.2 SO4.3 SO4.4		Unit-4: **History of Multimedia elements** 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO5: Know about the multimedia software tools, multimedia authoring – Production and presentation, graphic file formats, MIDI – Overview, concepts, structure of MIDI	SO5.1 SO5.2 SO5.3 SO5.4		Unit 5: **Features of Multimedia** 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,

Curriculum Development Team:

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Semester-IV

Course Code: 1FM 401

Course Title: Financial Modelling & Valuation

Pre- requisite: Student should have basic knowledge of Finance, Industries,

Financial Statements and Information Technology.

Rationale: 'Financial Modelling and Valuation methods are greatest tool for evaluating various investment alternatives '

The students studying Financial Modelling & Valuation under the commerce will tend to develop the knowledge and skills for Financial Modelling, Best practices adopted and how to analyse the Financial Statement and using it for financial forecasting.

It helps the students to know about various valuation methods and techniques in detail which will enable them to develop knowledge and skills to calculate the intrinsic value of various investment options.

Students will develop the knowledge and skills to use the advance modelling techniques and to calculate the valuation in case of specific industries considering industry specific metrics.

Course Outcomes:

CO-1: Acquire the practical and theoretical knowledge about sensitivity analysis and stress testing techniques, scenario analysis and various financial modelling techniques and how they are useful in decision making considering the best practices already adopted in the industries.

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CO-2: Acquire the practical and theoretical knowledge of understanding and analysing the financial statements and how to use it for forecasting and valuation purposes.

CO-3: Acquire the practical and theoretical knowledge regarding the various methods and techniques used for valuation of different investment alternatives.

CO-4: Acquire the practical and theoretical knowledge regarding how to create and use various advanced modelling techniques using excel functions and other tools.

CO-5: Acquire the practical and theoretical knowledge regarding unique factors, key value factors, risk factors and other factors to be considered at the time valuation of certain specific industries.

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Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits(C)
			CI	LI	SW		Total Study Hours (CI+LI+SW+SL)	
MJC	1FM 401	Financial Modelling & Valuation	6	0	0	0	6	6

Legend: CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C:Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

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Scheme of Assessment: Theory

Category Code	Couse Code	Course Title	Scheme of Assessment (Marks)						End Semester Assessment (ESA)	Total Marks (PRA+ ESA)
			Progressive Assessment (PRA)							
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each CT)	Mo Minor (One) SA)	Class Activity any one e AT)	Class Attendance e (AT)	tal Marks A+CT+SA+C AT+AT)		
MJC	1FM 401	Financial Modelling & Valuation	15	20	5	5	5	50	50	00

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO-1: Introduction to Financial Modelling – Overview of financial modelling and its significance in decision-making, Excel skills for financial modelling, Building a financial model framework, Bestpractices in financial modelling, Sensitivity analysis and stress testing in financial models, Incorporating dynamic assumptions and scenario analysis in models.

Approximate Hours

Item	Appx Hrs.
Cl	18
LI	0
SW	1
SL	2
Total	21

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Session Outcomes (SOs)	Ll	Class room Instruction (CI)	(SL
SO1.1 Understanding the basics about financial modelling and its significance in decision making. SO1.2 Capable to apply techniques useful for building financial model framework. SO1.3 Understanding about bestpractices in financial modelling and scenario analysis. SO1.4 Understanding about sensitivity analysisand stress testing in financial models.		Unit-1.0 Introduction to Financial Modelling 1.1 Overview of financial modelling 1.2 Significance of financial modelling on decision making 1.3 Excel skills for financial modelling 1 1.4 Excel skills for financial modelling 2 1.5 Building a financial model framework 1 1.6 Building a financial model framework 2 1.7 Best practices in financial modelling 1 1.8 Best practices in financial modelling 2 1.9 Sensitivity analysis and stress testing in financial models 1 1.10 Sensitivity analysis and stress testing in financial models 2 1.11 Sensitivity analysis and stress testing in financial models 3 1.12 Incorporating dynamic assumptions and scenario analysis in models 1 1.13 Incorporating dynamic assumptions and scenario analysis in models 2 1.14 Incorporating dynamic assumptions and scenario analysis in models 3 1.15 Incorporating dynamic assumptions and scenario analysis in models 4 1.16. Understanding the basics about financial modellingand its significance in decision making. 1.17. Capable to apply techniques useful for building financial modelframework.	1. Overview of financial modelling 2. Understanding about sensitivity analysis and stress testing in financial models

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		1.18. Understanding about best practices in financial modelling and scenario analysis.	

SW-1 Suggested Sessional Work (SW):

a. Assignments: Describe best practices in financial modelling

b. Mini Project: Build a financial model framework

c. Other Activities (Specify):

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CO-2: Financial Statement Analysis and Forecasting - Understanding financial statements and their components, Ratio analysis and financial performance evaluation, Cash flow statement analysis and forecasting, Adjusting financial statements for forecasting and valuation purposes, Revenue forecasting techniques and revenue drivers, Expense forecasting and cost structure analysis, Working capital forecasting and management considerations.

Approximate Hours

Item	Appx Hours
Cl	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	LI	Class room Instruction (CI)	(SL)
SO2.1 Understanding about Financial statements and their components SO2.2 Capable to analyse financial ratios and evaluate performance. SO2.3 Understanding about adjustments in financial	.	Un 2.0 **Financial Statement Analysis and Forecasting** 2.1 Understanding financial statements and their components 1 2.2 Understanding financial statements and their components 2 2.3 Understanding financial statements and their components 3 2.4 Ratio analysis and financial performance evaluation 2.5 Cash flow statement analysis and forecasting 2.6 Adjusting financial statements for forecasting and valuation purposes 1 2.7 Adjusting financial statements for forecasting and valuation purposes 2 2.8 Adjusting financial statements for forecasting and valuation purposes 3	1. Understanding financial statements and their components 2. Ratio analysis and financial performance evaluation

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statements useful for forecasting and valuations. SO2.4 Understanding of forecasting techniques relating to revenue, expenses etc. SO2.5 Understanding about working capital forecasting and management considerations.		2.9 Revenue forecasting techniques an revenue drivers 1 2.10 Revenue forecasting techniques and revenue drivers 2 2.11 Expense forecasting and cost structure analysis 1 2.12 Expense forecasting and cost structure analysis 2 2.13 Working capital forecasting and management considerations 1 2.14 Working capital forecasting and management considerations 2 2.15 Working capital forecasting and management considerations 3 2.16 Understanding of forecasting techniquesrelating to revenue, expenses etc 1 2.17 Understanding of forecasting techniquesrelating to revenue, expenses etc 2 2.18 Understanding of forecasting techniquesrelating to revenue, expenses etc	

SW-1 Suggested Sessional Work (SW):

a. Assignments: Describe revenue forecasting techniques.

b. Mini Project: Differentiate between Expense forecasting and cost structure

c. Other Activities (Specify):

CO-3: Valuation Methods and Techniques: Discounted Cash Flow (DCF) analysis: Free Cash Flow to Firm (FCFF) and Free Cash Flow to Equity (FCFE) approaches, Comparable Company Analysis (CCA) and Comparable Transaction Analysis (CTA): Selecting comparable companies

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and transactions, applying valuation multiples, Asset-based valuation methods: Book value, liquidation value, replacement cost, Terminal value estimation and application in DCF analysis, Adjusting valuation multiples for differences in growth rates, risk, and profitability, Valuation challenges and considerations in emerging markets.

Approximate Hours

Item	Appx Hours
Cl	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	SL
SO3.1 Capable to apply assets based valuation methods. SO3.2 Understanding of cash flow discounting methods. SO3.3 Capable to evaluate and apply valuation multiples at the time valuation. SO3.4 Understanding of various valuation challenges in emerging	.	Unit-3: Valuation Methods and Techniques 3.1 Discounted cash flow analysis 3.2 Free cash flow to firm and free cash flow to equity 1 3.3 Free cash flow to firm and free cash flow to equity 2 3.4 Comparable company analysis and Comparable Transaction Analysis 1 3.5 Comparable company analysis and Comparable Transaction Analysis 2 3.6 Selecting comparable companies and transactions 3.7 Applying valuation multiples 3.8 Asset based valuation methods 3.9 Book value, Liquidation value 3.10 Replacement cost, Terminal value estimation and application in DCF analysis 1 3.11 Replacement cost, Terminal value estimation and application in DCF analysis 2 3.12 Adjusting valuation multiples for differences in growth rates, risk and	1. Comparable company analysis and Comparable Transaction Analysis 2. Capable to apply assets based valuation methods.

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markets.		profitability 1	
		3.13 Adjusting valuation multiples for differences in growth rates, risk and profitability 2	
		3.14 Valuation Challenges and considerations in emerging markets 1	
		3.15 Valuation Challenges and considerations in emerging markets 1	
		3.16 Understanding of various valuation challenges in emerging markets.1	
		3.17 Understanding of various valuation challenges in emerging markets 2	
		3.18 Understanding of various valuation challenges in emergingmarkets 3	

SW-1 Suggested Sessional Work (SW):

a. Assignments: Capable to apply assetsbased valuation methods.

b. Mini Project: Valuation Challenges and considerations in emerging markets

c. Other Activities (Specify):

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CO-4: Advanced Modelling Techniques - Advanced Excel functions and tools for financial modelling: Goal Seek, Data Tables, Solver, VBA macros, Sensitivity analysis and scenario planning: Assessing model outputs under different scenarios and assumptions, Monte Carlo simulation and risk analysis: Incorporating probabilistic inputs and simulating multiple scenarios, Real options analysis: Evaluating flexibility and strategic options in investment decisions, Model audit and testing: Identifying errors, validating formulas and ensuring model integrity, Model presentation and documentation: Creating user-friendly model interfaces and documenting assumptions and methodology.

Approximate Hours

Item	Appx Hours
Cl	18
LI	0
SW	1
SL	2
Total	21

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Session Outcomes (SOs)	LI	Class room Instruction (CI)	SL
SO4.1 Understanding of advanced excel tools like Goal Seek, VBAMacros etc. SO4.2 Capable to Assess various model outputunder different scenarios and assumptions. SO4.3 Understanding about model audit and testingtechniques. SO4.4 Capable to evaluate flexibility and strategicoptions in investment decisions. SO4.5 Capable to create user friendly model interfaces.		Unit-4: Advanced Modelling Techniques 4.1 Advanced excel functions and tools for financial modelling 4.2 Goal seek, Data tables 1 4.3 Goal seek, Data tables 1 4.4 Solver, VBA macros 4.5 Sensitivity analysis and scenario planning 4.6 Assessing model outputs under different scenarios and assumptions 1 4.7 Assessing model outputs under different scenarios and assumptions 2 4.8 Monte Carlo simulation and risk analysis 4.9 Incorporating probabilistic inputs and simulating multiple scenarios 4.10 Real options analysis 1 4.11 Real options analysis 2 4.12 Model audit and testing 1 4.13 Model audit and testing 2 4.14 Creating user friendly model interfaces and documenting assumptions and methodology 1 4.15 Creating user friendly model interfaces and documenting assumptions and methodology 2 4.16 Understanding about model audit and testingtechniques. 4.17 Capable to evaluate flexibility and strategicoptions in investment decisions. 4.18 Capable to create user friendly model interfaces.	1. Understanding of advanced excel tools like Goal Seek, VBA Macros etc. 2 . Capable to Assess various model output under different scenarios and assumptions

SW-1 Suggested Sessional Work (SW):

 a. Assignments: Capable to apply assets based valuation methods.

b. Mini Project: Valuation Challenges and considerations in emerging markets

c. Other Activities (Specify):

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CO-5: Industry-Specific Valuation and Case Studies - Valuation considerations for specific industries (e.g., technology, healthcare, real estate): Unique factors, key value drivers, and industry-specific metrics, Key industry metrics and valuation drivers: Revenue growth, profitability ratios, operational efficiency measures, Case studies and practical examples Analyzing in industry-specific valuation: Analyzing real world companies, evaluating investment opportunities, and assessing risk factors.

Approximate Hours

Item	Appx Hours
Cl	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	SL
SO5.1 Understanding about Industry specific metrics, key industry metrics. SO5.2 Understanding various valuation drivers like profit, revenue etc. SO5.3 Understanding of various alternative Investment Opportunities. SO5.4 Capable to analyze various investment opportunities in realworld.		Unit 5: Industry-Specific Valuation and CaseStudies 5.1 Valuation considerations for specific industries 5.2 Unique factors, key value drivers and industry specific metrics 1 5.3 Unique factors, key value drivers and industry specific metrics 2 5.4 Unique factors, key value drivers and industry specific metrics 3 5.5 Key industry metrics and valuation drivers 1 5.6 Key industry metrics and valuation drivers 2 5.7 Revenue growth, profitability ratios, Operational efficiency measures 1 5.8 Revenue growth, profitability ratios, Operational efficiency measures 2 5.9 Revenue growth, profitability ratios, Operational efficiency measures 3 5.10 Case studies and practical examples in industry specific valuation 1 5.11 Case studies and practical examples in industry specific valuation 2 5.12 Case studies and practical examples in industry specific valuation 3 5.13 Analyzing real world companies	1. Valuation considerations for specific industries 2. Revenue growth, profitability ratios, Operational efficiency measures

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| | | 5.14 Evaluating investment opportunities
5.15 Assessing risk factors
5.16 Understanding variousvaluation drivers like
    profit, revenue etc.

5.17 Understanding of variousalternative Investment Opportunities.
 5.18 Capable to analyze various investment opportunities in realworld. | |

SW-1 Suggested Sessional Work (SW):

a. Assignments: Unique factors, key value drivers and industry specific metrics

b. Mini Project: Assessing various risk factors in investment opportunities.

c. Other Activities (Specify):

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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	ssional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+ Sl)
CO-1: Acquire the practical and theoretical knowledge about sensitivity analysis and stress testing techniques, scenario analysis and various financial modelling techniques and how they are useful in decision making considering the best practices already adopted in the industries.	18	1	2	21
CO-2: Acquire the practical and theoretical knowledge of understanding and analyzing the financial statements and how to use it for forecasting and valuation purposes. .	18	1	2	21
CO-3: Acquire the practical and theoretical knowledge regarding the various methods and techniques used for valuation of different investment alternatives.	18	1	2	21
CO-4: Acquire the practical and theoretical knowledge regarding how to create and use various advanced modelling techniques using excel functions and other tools.	18	1	2	21
CO-5: Acquire the practical and theoretical knowledge regarding unique factors, key value factors, risk factors and other factors to be considered at the time valuation of certain specific industries.	18	1	2	21
Total Hours	90	5	10	105

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Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Introduction to Financial Modelling	01	02	07	10
CO-2	Financial Statement Analysis and Forecasting	01	02	07	10
CO-3	Valuation Methods and Techniques	01	02	07	10
CO-4	Advanced Modelling Techniques	01	02	07	10
CO-5	Industry-Specific Valuation and Case Studies	01	02	07	10
	Total	05	10	35	50

Legend: R: Remember, U: Understand,   A: Apply

The end of semester assessment for Financial Modelling and Valuation will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.

Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition & Year

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1.	Financial Modeling	Simon Benninga		
2.	Investment Valuation: Toolsand Techniques for Determining the Value of Any Asset	Aswath Damodaran		
3.	Financial Modelling and Valuation: A Practical Guide toInvestment Banking and Private Equity	Paul Pignataro		
4.	Excel Modelling in Investments	Craig W. Holden		
5.	The Art of Company Valuation and Financial Statement Analysis: A Value Investor's Guide with Real-Case Studies	icolas Schmidlin and Fernando Temudo		

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Course Title: B.Com(FM)

Course Code :   1FM401

Course Title: Financial Modelling and Valuation

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO-1:															

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Acquire the practical and theoretical knowledge about sensitivity analysis and stress testing techniques, scenario analysis and various financial modelling techniques and how they are useful in decision making considering the best practices already adopted in the industries.	3	2	1	1	1	1	2	2	1	1	1	2	1	1	1

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CO-2: Acquire the practical and theoretical knowledge of understanding and analyzing the financial statements and how to use it for forecasting and valuation purposes.	3	3	1	1	1	2	2	1	1	1	1	2	1	1	1

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CO-3: Acquire the practical and theoretical knowledge regarding the various methods and techniques used for valuation of different investment alternatives.	3	3	1	1	1	2	3	1	1	1	1	3	1	1	1

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CO-4: Acquire the practical and theoretical knowledge regarding how to create and use various advanced modelling techniques using excel functions and other tools	2	2	1	1	1	2	1	1	1	1	**1**	**1**	**1**	**1**	**1**

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CO-5: Acquire the practical and theoretical knowledge regarding unique factors, key value factors, risk factors and other factors to be considered at the time valuation of certain specific industries. stakeholders, Integrating analytics and visualization techniques in financial reporting.	3	3	1	1	1	2	2	**2**	**1**	**1**	**2**	**1**	**1**	**1**	**1**

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characteristics of alternative investments, Introduction to socially responsible investing (SRI) and sustainable finance.																	

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Legend: 1 – Slight (Low),   2 – Medium,   3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2, 3,4, 5,6 7,8, 9,10 ,	**CO-1:** Acquire the practical and theoretical knowledge about sensitivity analysis and stress testing techniques, scenario analysis and various financial modelling techniques and how they are useful in decision making considering the best practices already adopted in the industries.	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. **Introduction to Financial Modelling** 1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7, 1.8 1.9, 1.10, 1.11, 1.12, 1.13, 1.14,1.15, 1.16,1.17,1.18	
PO 1,2, 3,4, 5,6	O-2: Acquire the practical and theoretical knowledge of understanding and analyzing the financial statements andhow to use it for forecasting and valuation purposes.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 **Financial Statement Analysis and Forecasting** 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8, 2.9, 2.10, 2.11, 2.12,2.13,2.14, 2.15,2.16,2.17,2.18	

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7,8, 9,10 , PSO 1,2, 3, 4, 5				
PO 1,2, 3,4, 5,6 7,8, 9,10 , PSO 1,2, 3, 4, 5	**CO-3:** Acquire the practical and theoretical knowledge regarding the various methods and techniques used for valuation of different investment alternatives.		Unit-3: **Valuation methods and techniques** 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.9, 3.10, 3.11, 3.12,3.13,3.14,3.15 3.16,3.17,3.18	

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| PO 1,2, 3,4, 5,6 7,8, 9,10 , PSO 1,2, 3, 4, 5 | **CO-4:** Acquire the practical and theoretical knowledge regarding how to create and use various advanced modelling techniques using excel functions and other tools | Unit-4 **Advanced Modelling Techniques** 4.1, 4.2 ,4.3, 4.4, 4.5, 4.6, 4.7, 4.8, 4.9 4.10, 4.11,4.13,4.14,4.15,4.16 |
| | **CO-5** Acquire the practical and theoretical knowledge regarding unique factors, key value factors, risk factors and other factors to be considered at the time valuation of certain specific industries. | Unit 5: **Industry Specific Valuation and Case Studies** 5.1, 5.2, 5.3, 5.4,   5.5, 5.6, 5.7, 5.8, 5.9, 5.10, 5.11, 5.12,5.13,5.14,5.15,5.16,5.17,5.18 |

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Semester-V

Course Code:	1FM 502
Course Title:	Digital Finance: Blockchain, Crypto, and Emerging Technologies
Pre- requisite:	Student should have basic knowledge of Finance, Technology and Mathematics.

Rationale: 'Digital Finance is the new and emerging future '

The students studying Digital Finance: Blockchain, Crypto, and Emerging Technologies under the commerce will tend to develop the knowledge regarding digital finance, fundamentals of block chain technology, its role and uses in enabling digital finance, banking sector, supply chain management, and token economies.

It helps the students to know about major cryptocurrencies and their technologies, initial coin offering, decentralized finance, smart contracts and the digital art finance.

Students will develop the skills to plan and implement investment strategies and manage portfolio, to consider security, privacy, regulatory and legal implications of digital finance.

Course Outcomes:

CO-1: Acquire the practical and theoretical knowledge about digital finance its significance in modern financial landscape and an overview about blockchain technology, cryptocurrencies and DeFI.

CO-2: Acquire the practical and theoretical knowledge of assets tokenization and uses of blockchain technology in banking, payments, remittances, supply chain management and various other activities.

CO-3: Acquire the practical and theoretical knowledge regarding major cryptocurrencies, its technology, crypto currency exchanges, initial coin offerings and token sales.

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CO-4: Acquire the practical and theoretical knowledge regarding security, privacy, regulatory aspects involved in digital finance and governance and scalability challenges in blockchain network.

CO-5: Acquire the practical and theoretical knowledge regarding decentralized finance its ecosystem security, smart contracts, Non fungible tokens and digital art market.

Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			Cl	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
DSE	1FM 502	Digital Finance: Blockchain, Crypto, and Emerging Technologies	4	0	2	1	7	4

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
SW: Sessional Work (includes assignment, seminar, mini project etc.),
SL: Self Learning,
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

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Scheme of Assessment: Theory

Category Code	Couse Code	Course Title	Scheme of Assessment (Marks)						nd Semester Assessment	Total Marks
			Progressive Assessment (PRA)							
			Class/Home Assignment 5 number marks each(CA)	Class Test 2 (2 best out of 3) 10 rkseach (CT)	minar one (SA)	Class Activity any one CAT)	Class Attendancee (AT)	al Marks CT+SA+CAT+AT)	(ESA)	(PRA+ ESA)
DSE	1FM 502	Digital Finance: Blockchain, Crypto, and Emerging Technologies	15	20	5	5	5	50	50	0

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO-1: Acquire the practical and theoretical knowledge about digital finance its significance in modern financial landscape and an overview about blockchain technology, cryptocurrencies and DeFI.

Approximate Hours

Item	Appx Hrs.
Cl	12
LI	0
SW	1
SL	2
Total	15

Session Outcomes (SOs)	(LI	Class room Instruction (CI)	(SL)
SO1.1 Understanding the basicsabout digital finance andits significance in modern financial landscape. **SO1.2** Understanding about thefundamentals of blockchain technology and its role in enabling digital finance. **SO1.3** Understanding about Cryptocurrencies and its characteristics.		**Unit -1: Introduction to Digital Finance** **1**.1 Introduction to digital finance 1 1.2 Introduction to digital finance 2 1.3 Overview of digital finance 1.4 Significance of digital finance 1 1.5 Significance of digital finance 2 1.6 Significance of digital finance 3 1.7 Fundamentals of blockchain technology 1.8 Role of blockchain technology in enabling digital finance 1 1.9 Role of blockchain technology in enabling digital finance 2	1. Introduction to digital finance 2. Significance of digital finance

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O1.4 Understanding about decentralized finance andits potential implication.	1.10 Role of blockchain technology in enabling digital finance 3
	  1.11 Introduction to cryptocurrencies and their characteristics 1
	  1.12 Introduction to cryptocurrencies and their characteristics 2	

SW-1 Suggested Sessional Work (SW):

a. Assignments: Decentralized finance and its potential implications

b. Mini Project: Role of blockchain technology in enabling digital finance

c. Other Activities (Specify):

 CO-2: Acquire the practical and theoretical knowledge of assets tokenization and uses of blockchain technology in banking, payments, remittances, supply chain management and various other activities.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	1
SL	2
Total	15

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Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO2.1 Understanding about uses of block chain technology in banking, payments, remittances. **SO2.2** Capable to apply blockchain in supply chain management, provenance and traceability. **SO2.3** Understanding about asset tokenization and token economies. **SO2.4** Understanding of practical cases resulted in successful implantation of blockchain.	.	**Unit-2: Applications of Blockchain Technology** 2.1 Applications of Blockchain Technology - Blockchain use cases in banking, payments, remittances, and financial inclusion 1 2.2 Applications of Blockchain Technology - Blockchain use cases in banking, payments, remittances, and financial inclusion 2 2.3 Applications of Blockchain Technology - Blockchain use cases in banking, payments, remittances, and financial inclusion 3 2.4 Blockchain applications in supply chain management, provenance, and traceability1 2.5 Blockchain applications in supply chain management, provenance, and traceability2 2.6 Blockchain applications in supply chain management, provenance, and traceability 3 2.7 Asset tokenization and token economies 1 2.8 Asset tokenization and token economies 2 2.9 Asset tokenization and token economies 3 2.10 Asset tokenization and token economies 4 2.11 Case studies of successful block chain implementations 1 2.12 Case studies of successful block chain implementations 2	1. Applications of Blockchain Technology - Blockchain use cases in banking, payments, remittances, and financial inclusion 2. Asset tokenization and token economies

SW-1 Suggested Sessional Work (SW):
a. Assignments: Applications of Blockchain Technology - Blockchain use cases in banking, payments, remittances, and financial inclusion
b. Mini Project: Case studies of successful block chain implementations

c. Other Activities (Specify):

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CO-3: Acquire the practical and theoretical knowledge regarding major cryptocurrencies, its technology, crypto currency exchanges, initial coin offerings and token sales.

Approximate Hours

Item	Appx Hours
Cl	12
LI	0
SW	1
SL	2
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1 Understanding the basics about major cryptocurrencies and its underlying technologies. **3.2** Understanding of cryptocurrency wallets exchanges and its security considerations. **SO3.3** Capable to evaluate various investment strategies and manage portfolio in crypto space. **SO3.4** Understanding of initial coin offerings and token sales.	.	Unit-3: Cryptocurrencies and Digital Assets 3.1 Cryptocurrencies and digital assets 1 3.2 Cryptocurrencies and digital assets 2 3.3 Cryptocurrencies and digital assets 3 3.4 Overview of major cryptocurrencies 1 3.5 Overview of major cryptocurrencies 2 3.6 Overview of major cryptocurrencies 3 3.7 Cryptocurrency exchanges, wallets and security considerations 1 3.8 Cryptocurrency exchanges, wallets and security considerations 2 3.9 Cryptocurrency exchanges, wallets and security considerations 3 3.10 Investment strategies and portfolio management in the crypto space 1 3.11 Investment strategies and portfolio management in the crypto space 2 3.12 Investment strategies and portfolio management in the crypto space 3	1. Cryptocurrencies and digital assets 2. Cryptocurrency exchanges, wallets and security considerations

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SW-1 Suggested Sessional Work (SW):

 a. Assignments: Capable to evaluate various investment strategies and manageportfolio in crypto space.

b. Mini Project: Investment strategies and portfolio management in the crypto space

c. Other Activities (Specify):

CO-4: Acquire the practical and theoretical knowledge regarding security, privacy, regulatory aspects involved in digital finance and governance and scalability challenges in blockchain network.

Approximate Hours

Item	Appx Hours
Cl	12
LI	0
SW	1
SL	2
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Understanding of various security and privacy considerationsin blockchain and crypto transactions. **SO4.2** Capable to understand the governance and scalability challenges involved in blockchainnetwork. **SO4.3** Understanding about regulatory and legal implications of digital finance. **SO4.4** Capable to		Unit 4: Risks and Challenges in Digital Finance 4.1 Risks and Challenges in Digital Finance 1 4.2 Risks and Challenges in Digital Finance 2 4.3 Risks and Challenges in Digital Finance 3 4.4 Security and privacy considerations in blockchain and crypto transactions 1 4.5 Security and privacy considerations in blockchain and crypto transactions 2 4.6 Security and privacy considerations in blockchain and crypto transactions 3 4.7 Regulatory landscape and legal implications of digital finance 1 4.8 Regulatory landscape and legal implications of digital finance 2 4.9 Regulatory landscape and legal implications of digital finance 3 4.10 Money laundering, fraud, and illicit activities in the crypto space 1 4.11 Money laundering, fraud, and illicit	1. Risks and Challenges in Digital Finance 2. Security and privacy considerations in blockchain and crypto transactions

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understand various types of money laundering, fraud and illicit activities in cryptospace.		activities in the crypto space 2 4.12 Money laundering, fraud, and illicit activities in the crypto space 3	

SW-1 Suggested Sessional Work (SW):

  a. Assignments: Money laundering, fraud, and illicit activities in the crypto space

b. Mini Project: Capable to understand various types of money laundering, fraud and illicit activities in cryptospace.

c. Other Activities (Specify):

CO-5: Acquire the practical and theoretical knowledge regarding decentralized finance its ecosystem security, smart contracts, Non fungible tokens and digital art market.

Item	Appx Hours
Cl	12
LI	0
SW	1
SL	2
Total	15

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Session Outcomes (SOs)	LI	Class room Instruction (CI)	SL
SO5.1 Understanding about the decentralized finance andits ecosystem. **SO5.2** Understanding about smart contracts and itspotential applications. **SO5.3** Understanding of NFTs (Non-Fungible Tokens) and the digital art market. **SO5.4** Understanding about recent innovations and future prospects in digitalfinance.		**Unit 5: Emerging Trends in Digital Finance** 5.1 Emerging trends in digital finance 1 5.2 Emerging trends in digital finance 2 5.3 Emerging trends in digital finance 3 5.4 Decentralised finance and its ecosystem 1 5.5 Decentralised finance and its ecosystem 2 5.6 Decentralised finance and its ecosystem 3 5.7 Smart contracts and their potential applications 1 5.8 Smart contracts and their potential applications 2 5.9 Smart contracts and their potential applications 3 5.10 NFTs and the digital art market 1 5.11 NFTs and the digital art market 2 5.12 NFTs and the digital art market 3	1. Emerging trends in digital finance 2. Smart contracts and their potential applications

SW-5 Suggested Sessional Work (SW):
 a. Assignments: Decentralized finance and its ecosystem
 b. Mini Project: 7 Smart contracts and their potential applications
 c. Other Activities (Specify):

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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Professional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO-1: Acquire the practical and theoretical knowledge about digital finance its significance in modern financial landscape and an overview about blockchain technology, cryptocurrencies and DeFI.	12	1	2	15
Co-2 Acquire the practical and theoretical knowledge of assets tokenization and uses of blockchain technology in banking, payments, remittances, supply chain management and various other activities.	12	1	2	15
CO-3 Acquire the practical and theoretical knowledge regarding major cryptocurrencies, its technology, crypto currency exchanges, initial coin offerings and token sales.	12	1	2	15
CO- 4: Acquire the practical and theoretical knowledge regarding security, privacy, regulatory aspects involved in digital finance and governance and scalability challenges in blockchain network.	12	1	2	15

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CO-5: Acquire the practical and theoretical knowledge regarding decentralized finance its ecosystem security, smart contracts, Non fungible tokens and digital art market.	12	1	2	15
Total Hours	60	5	10	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Introduction to Digital Finance	01	02	07	10
CO-2	Applications of Blockchain Technology	01	02	07	10
CO-3	Cryptocurrencies and Digital Assets	01	02	07	10
CO-4	Risks and Challenges in Digital Finance	01	02	07	10
CO-5	Emerging Trends in Digital Finance	01	02	07	10
	Total	05	10	35	50

legend: **R: Remember,** **U: Understand,** **A: Apply**

The end of semester assessment for Digital Finance: Blockchain, Crypto, and Emerging Technologies will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.

Teachers can also design different tasks as per requirement, for end semester assessment.

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Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

S.No.	Title	Author	Publisher	Edition & Year
1.	Blockchain Basics:A Non-Technical Introduction in 25 Steps	Daniel Drescher		
2.	Mastering Bitcoin: Unlocking Digital Cryptocurrencies	Andreas M .Antonopoulos		
3.	The Age of Cryptocurrency: How Bitcoin and Digital Money are Challenging the Global Economic Order	l Vigna and Michael J. Casey		
4.	Blockchain Revolution: How the Technology Behind Bitcoin and Other Cryptocurrencies is Changing the World	on Tapscott andAlex Tapscott		

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Cos, POs and PSOs Mapping

Course Title: B.Com(FM)

Course Code : 01FM502

Course Title: Digital Finance: Blockchain, Crypto and Emerging Technologies

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO.1:	3	2	2	2	2	2	1	2	1	1	1	2	2	2	1

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Acquire the practical and theoretical knowledge about taxation principles and objectives, taxation authorities and their roles, taxation framework and legal considerations.														
CO.2: Acquire the practical and theoretical knowledge of various types of direct taxes in India, computation of taxable income and various tax planning and strategies for	3	3	1	3	3	2	1	3	1	1	1	1	2	2	1

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individuals and businesses.															
CO.3: Acquire the practical and theoretical knowledge regarding various indirect taxes, its registration process, input tax credit, invoice mechanism and its return filling process.	3	3	1	3	3	2	1	3	1	1	1	1	2	2	1
CO.4: Acquire the practical and theoretical knowledge regarding taxation for partnership firms, corporations, taxation aspect of business formation, operations, dissolution, international	3	3	1	3	2	2	1	3	1	1	1	1	2	2	1

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taxation and transfer pricing.														
CO.5: Acquire the practical and theoretical knowledge regarding ethical considerations in taxation, tax audit process and assessments, tax dispute resolution and appellate mechanism.	3	2	1	1	1	2	1	3	1	2	1	1	2	2	1

Legend:1–Slight (Low),2–Medium, 3–High

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Course Curriculum Map:

POs &PSOs No.	Cos No.& Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO.1:** Acquire the practical and theoretical knowledge about taxation principles and objectives, taxation authorities and their roles, taxation framework and legal considerations.	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1: Introduction to taxation 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10,1.11,1.12.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO.2:** Acquire the practical and theoretical knowledge of various types of direct taxes in India, computation of taxable income and various tax planning and strategies for individuals and businesses.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 Direct Taxation 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12.	

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PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO.3:** Acquire the practical and theoretical knowledge regarding various indirect taxes, its registration process, input tax credit, invoice mechanism and its return filling process.	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3: Indirect Taxation 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,3.12.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO.4:** Acquire the practical and theoretical knowledge regarding taxation for partnership firms, corporations, taxation aspect of business formation, operations, dissolution, international taxation and transfer pricing.	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4: Taxation of business entities 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO.5:** Acquire the practical and theoretical knowledge regarding ethical considerations in taxation, tax audit process and assessments, tax dispute resolution and appellate mechanism.	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: Tax administration and compliance 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12..	

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Semester-V

Course Code:	1FM 501
Course Title:	Indirect and Direct Taxation
Pre- requisite:	Student should have basic knowledge of Finance, Industries, and Mathematics.

Rationale:

'Proper knowledge and compliance of taxation system results in smooth operating and profitable business '

The students studying Indirect and direct Taxation under the commerce will tend to develop the knowledge regarding history, objectives and principles of direct and indirect tax system, and tends to develop the skills to calculate taxable income and to file GST returns.

It helps the students to know about taxation laws and tax planning techniques in case of special business entities like partnership firm, corporations etc and in case of special business transactions like mergers, acquisition etc.

Students will develop the skills to perform Tax audit, assessments and knowledge regarding tax dispute resolution and appellate mechanisms.

Course Outcomes:

CO-1: Acquire the practical and theoretical knowledge about taxation principles and objectives, taxation authorities and their roles, taxation framework and legal considerations.

CO-2: Acquire the practical and theoretical knowledge of various types of direct taxes in India, computation of taxable income and various tax planning and strategies for individuals and businesses.

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CO-3: Acquire the practical and theoretical knowledge regarding various indirect taxes, its registration process, input tax credit, invoice mechanism and its return filling process.

CO-4: Acquire the practical and theoretical knowledge regarding taxation for partnership firms, corporations, taxation aspect of business formation, operations, dissolution, international taxation and transfer pricing.

CO-5: Acquire the practical and theoretical knowledge regarding ethical considerations in taxation, tax audit process and assessments, tax dispute resolution and appellate mechanism.

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Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			Cl	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
MJC	1FM501	Indirect and Direct Taxation	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

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Scheme of Assessment: **Theory**

Category Code	Couse Code	Course Title	Scheme of Assessment (Marks)						End Semester Assessment	Total Marks
			Progressive Assessment (PRA)							
			Class/Home Assignment 5 number marks each (CA)	Class Test 2 (2 out of 3) 10 ks each (CT)	Semi nar one (SA)	Class Activi ty any one CAT)	Class Attendanc e e (AT)	al Marks CT+SA+C AT+AT)	(ESA)	A+ ESA)
MJC	1FM5 01	Indirect and Direct Taxation	15	20	5	5	5	50	50	0

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO-1: Acquire the practical and theoretical knowledge about taxation principles and objectives, taxation authorities and their roles, taxation framework and legal considerations.

Approximate Hours

Item	Appx Hrs.
Cl	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO1.1 Understanding the basics about taxation principles and its objectives. **SO1.2** Capable to differentiate between direct and indirect taxation. **SO1.3** Understanding about taxation authorities and their roles.		Unit-1.0 Introduction to Taxation 1.1 Overview of taxation principles and policies 1 1.2 Overview of taxation principles and policies 2 1.3 Overview of taxation principles and policies 3 1.4 Overview of taxation principles and policies 4 1.5 Distinction between direct and indirect taxation 1 1.6 Distinction between direct and indirect taxation 2 1.7 Distinction between direct and indirect taxation 3 1.8 Distinction between direct and indirect taxation 4 1.9 Taxation authorities and their roles 1 1.10 Taxation authorities and their roles 2 1.11 Taxation authorities and their roles 3 1.12 Taxation authorities and their roles 4 1.13 Taxation framework and legal considerations 1 1.14 Taxation framework and legal considerations 2 1.15 Taxation framework and legal considerations 3	1. Overview of taxation principles and policies 2. Distinction between direct and indirect taxation

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SO1.4 Understanding about taxation framework and its legal consideration.			

SW-1 Suggested Sessional Work (SW):

a. Assignments: Differentiate between direct and indirect taxation

b. Mini Project: Briefly describe taxation framework.

c. Other Activities (Specify):

CO-2: Direct Taxation - Basics of direct taxation: Income tax, corporate tax, wealth tax, Income tax laws and regulations, Assessment of income and computation of taxable income, Deductions, exemptions, and tax credits, Tax planning and strategies for individuals and businesses.

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	(SLI)	Class room Instruction (CI)	(SL)
SO2.1 Understanding the basics about various direct taxes like income tax, corporate tax wealth tax. **SO2.2** Capable to assess the income and compute taxable income. **SO2.3** Understanding about various deductions,	.	Unit 2.0 Direct Taxation 2.1 Basics of direct taxation 1 2.2 Basics of direct taxation 2 2.3 Basics of direct taxation 3 2.4 Basics of direct taxation 4 2.5 Assessment of income and computation of taxable income 1 2.6 Assessment of income and computation of taxable income 2 2.7 Assessment of income and computation of taxable income 3 2.8 Assessment of income and computation of taxable income 4 2.9 Deductions, exemptions and tax credits 1	1. Basics of direct taxation 2. Tax Planning and Strategies for individuals and

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| exemptions, and tax credits.

SO2.4 Understanding of various tax planning strategies for individuals and businesses. | | 2.10 Deductions, exemptions and tax credits 2
2.11 Deductions, exemptions and tax credits 3
2.12 Tax Planning and Strategies for individuals and businesses 1
2.13 Tax Planning and Strategies for individuals and businesses 2
2.14 Tax Planning and Strategies for individuals and businesses 3
2.15 Tax Planning and Strategies for individuals and businesses 4
2.16. Understanding the basics about various direct taxes like income tax, corporate tax wealth tax.

2.17. Capable to assess the income and compute taxable income.

2.18. Understanding about various deductions, exemptions, and tax credits. | businesse |

SW-1 Suggested Sessional Work (SW):

a. Assignments: Describe about various deductions, exemptions, and tax credits

b. Mini Project: Tax Planning and Strategies for individuals and businesses.

c. Other Activities (Specify):

CO-3: Indirect Taxation: Basics of indirect taxation: Goods and Services Tax (GST), Value Added Tax (VAT), customs duty, GST laws, registration, and compliance requirements, Input tax credit and tax invoice mechanism, GST return filing and assessment, Tax planning and implications of indirect taxes on business operations.

Approximate Hours

Item	Appx Hours
Cl	18
LI	0
SW	1
SL	2
Total	21

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Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1 Understanding the basics about various indirect taxes like GST, VAT and custom duty. **SO3.2** Understanding of GST laws, its registration process and compliance requirements. **SO3.3** Capable to file GST return and perform GST assessment. **SO3.4** Understanding of input tax credit and tax invoice mechanism.	.	Unit-3: Indirect Taxation 3.1 Basics of indirect taxation 1 3.2 Basics of indirect taxation 2 3.3 Basics of indirect taxation 3 3.4 GST Laws, regulations and compliance requirements 1 3.5 GST Laws, regulations and compliance requirements 2 3.6 GST Laws, regulations and compliance requirements 3 3.7 Input tax credit and tax invoice mechanism 1 3.8 Input tax credit and tax invoice mechanism 2 3.9 Input tax credit and tax invoice mechanism 3 3.10 GST Return Filing and Assessment 1 3.11 GST Return Filing and Assessment 2 3.12 GST Return Filing and Assessment 3 3.13 Tax Planning and implications of indirect taxes on business operations 1 3.14 Tax Planning and implications of indirect taxes on business operations 2 3.15 Tax Planning and implications of indirect taxes on business operations 3 3.16. Understanding the basics about various indirect taxes like GST, VAT and custom duty. 3.17 Understanding of GST laws, its registration process and compliance requirements. 3.18. Capable to file GST return and perform GST assessment.	1. Basics of indirect taxation 2. Input tax credit

SW-1 Suggested Sessional Work (SW):

a. Assignments: Tax Planning and Strategies for individuals and businesses

b. Mini Project: Procedure of GST Return Filing

c. Other Activities (Specify):

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CO-4: Taxation of Business Entities - Taxation of partnerships, corporations, and other business structures, Taxation aspects of business formation, operations, and dissolution, Tax planning for business transactions, mergers, and acquisitions, International taxation and transfer pricing considerations.

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	1
SL	2
Total	21

Session Outcomes (SOs)	LI	Class room Instruction (CI)	(SL)

SO4.1 Understanding of taxation in case of partnership firm corporations and other business structures.
 	
SO4.2 Capable to understand taxation aspect of business formation, operations and dissolutions.
 	
SO4.3 Understanding about International taxation and transfer pricing considerations.
 	
SO4.4 Capable to apply tax planning for business transactions, mergers, and acquisition.
		Unit-4: Taxation of Business Entities
		    4.1 Taxation of partnerships, corporations, and other business structures 1
		    4.2 Taxation of partnerships, corporations, and other business structures 2
		    4.3 Taxation of partnerships, corporations, and other business structures 3
		    4.4 Taxation aspects of business formation, operations and dissolution 1
		    4.5 Taxation aspects of business formation, operations and dissolution 2
		    4.6 Taxation aspects of business formation, operations and dissolution 3
		    4.7 Tax planning for business transactions, mergers and acquisitions 1
		    4.8 Tax planning for business transactions, mergers and acquisitions 2
		    4.9 Tax planning for business transactions, mergers and acquisitions 3
		    4.10 International taxation and transfer pricing considerations 1
		    4.11 International taxation and transfer pricing considerations 2
		    4.12 International taxation and transfer pricing considerations 3
		    4.13 International taxation and transfer pricing considerations 4
		    4.14 International taxation and transfer pricing
			1. Taxation of partnerships, corporations, and other business structures
			2. International taxation and transfer pricing considerations

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		considerations 5
		4.15 International taxation and transfer pricing considerations 6
		4.16. Understanding of taxation in case of partnership firm corporations and other business structures.
		4.17. Capable to understand taxation aspect of business formation, operations and dissolutions.
		4.18. Understanding about International taxation and transfer pricing considerations.

SW-1 Suggested Sessional Work (SW):

a. Assignments: Understanding about International taxation and transfer pricing considerations.

b. Mini Project: International taxation and transfer pricing considerations

c. Other Activities (Specify):

CO-5: Tax Administration and Compliance - Tax audit process and assessments, Penalties and consequences for non-compliance, Tax dispute resolution and appellate mechanisms, Ethical considerations in taxation, Recent developments and updates in tax laws.

Item	Appx Hours
Cl	18
LI	0
SW	1
SL	2
Total	21

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Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	SL
SO5.1 Understanding about tax audit process and assessment. **SO5.2** Understanding about various penalties and consequences for noncompliance of taxation laws. **SO5.3** Understanding of tax dispute resolution and appellate mechanism. **SO5.4** Understanding about ethical considerations in taxation law and its recent developments.		Unit 5: Tax Administration and Compliance 5.1 Tax audit process and assessments 1 5.2 Tax audit process and assessments 2 5.3 Tax audit process and assessments 3 5.4 Penalties and consequences for noncompliance 1 5.5 Penalties and consequences for noncompliance 2 5.6 Penalties and consequences for noncompliance 3 5.7 Tax dispute resolution and appellate mechanisms 1 5.8 Tax dispute resolution and appellate mechanisms 2 5.9 Tax dispute resolution and appellate mechanisms 3 5.10 Ethical considerations in taxation 1 5.11 Ethical considerations in taxation 2 5.12 Ethical considerations in taxation 3 5.13 Recent developments and updates in tax laws 1 5.14 Recent developments and updates in tax laws 2 5.15 Recent developments and updates in tax laws 3 5.16 Understanding about tax audit process and assessment. 5.17 Understanding about various penalties and consequences for noncompliance of taxation laws. 5.18 Understanding of tax dispute resolution and appellate mechanism.	1. Tax audit process and assessments 2. Penalties and consequences for noncompliance

SW-1 Suggested Sessional Work (SW):
a. Assignments: Understanding of tax dispute resolution and appellate mechanism..

b. Mini Project: Tax audit process and assessments

c. Other Activities (Specify):

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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	sional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO-1: Acquire the practical and theoretical knowledge about taxation principles and objectives, taxation authorities and their roles, taxation framework and legal considerations.	18	1	2	21
CO-2: Acquire the practical and theoretical knowledge of various types of direct taxes in India, computation of taxable income and various tax planning and strategies for individuals and businesses.	18	1	2	21
-3: Acquire the practical and theoretical knowledge regarding various indirect taxes , its registration process, input tax credit, invoice mechanism and its return filling process.	18	1	2	21
CO-4: Acquire the practical and theoretical knowledge regarding taxation for partnership firms, corporations, taxation aspect of business formation, operations, dissolution, international taxation and transfer pricing.	18	1	2	21
CO-5: Acquire the practical and theoretical knowledge regarding ethical considerations in taxation, tax audit process and assessments, tax dispute resolution and appellate mechanism.	18	1	2	21
Total Hours	90	5	10	105

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Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Acquire the practical and theoretical knowledge about taxation principles and objectives, taxation authorities and their roles, taxation framework and legal considerations.	01	02	07	10
CO-2	Acquire the practical and theoretical knowledge of various types of direct taxes in India, computation of taxable income and various tax planning and strategies for individuals and businesses.	01	02	07	10
CO-3	Acquire the practical and theoretical knowledge regarding various indirect taxes, its registration process, input tax credit, invoice mechanism and its return filling process.	01	02	07	10
CO-4	Acquire the practical and theoretical knowledge regarding taxation for partnership firms, corporations, taxation aspect of business formation, operations, dissolution, international taxation and transfer pricing.	01	02	07	10
CO-5	Acquire the practical and theoretical knowledge regarding ethical considerations in taxation, tax audit process and assessments, tax dispute resolution and appellate mechanism.	01	02	07	10
	Total	05	10	35	50

Legend: **R: Remember,**   **U: Understand,**   **A: Apply**

The end of semester assessment for Indirect and Direct Taxation will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.

Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

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Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition & Year
1.	Direct Tax Laws	T.N. Manoharan and G.R. Hari		
2.	Indirect Tax Laws	V.S. Datey		
3.	Income Tax Act, 1961"	Relevant sections and rules		
4.	Goods and Services Tax: Law and Practice	V.S. Datey		
5.	Corporate Tax Planning and Business Tax Procedures	Ravi Gupta		
6.	Lecture notes provided by Dept. of Commerce AKS University, Satna.			

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Cos, POs and PSOs Mapping

Course Title: B. Com

Course Code: 01FM501

Course Title: Indirect and Direct Taxation

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce

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CO.1: Acquire the practical and theoretical knowledge about taxation principles and objectives, taxation authorities and their roles, taxation framework and legal considerations.	3	2	2	2	2	2	1	2	1	1	1	2	2	2	1
CO.2: Acquire the practical and theoretical knowledge of various types of direct taxes in India, computation of taxable income and various tax planning and strategies for individuals and businesses.	**3**	**3**	**1**	**3**	**3**	**2**	**1**	**3**	**1**	**1**	**1**	**1**	**2**	**2**	**1**

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CO.3: Acquire the practical and theoretical knowledge regarding various indirect taxes, its registration process, input tax credit, invoice mechanism and its return filling process.	3	3	1	3	3	2	1	3	1	1	1	1	2	2	1
CO.4: Acquire the practical and theoretical knowledge regarding taxation for partnership firms, corporations, taxation aspect of business formation, operations, dissolution, international taxation and transfer pricing.	3	3	1	3	2	2	1	3	1	1	1	1	2	2	1
CO.5: Acquire the practical and theoretical knowledge regarding ethical considerations in taxation, tax audit process and assessments, tax dispute resolution and appellate mechanism.	3	2	1	1	1	2	1	3	1	2	1	1	2	2	1

Legend:1–Slight (Low),2–Medium, 3–High

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Course Curriculum Map:

POs &PSOs No.	Cos No.& Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5, 6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO.1:** Acquire the practical and theoretical knowledge about taxation principles and objectives, taxation authorities and their roles, taxation framework and legal considerations.	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1: Introduction to taxation 1.1,1.2,1.3,1.4,1.5,1.6,1.7, 1.8,1.9,1.10,1.11,1.12, 1.13,1.14,1.15,1.16,1.17, 1.18	

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PO1,2,3,4,5, 6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO.2:** Acquire the practical and theoretical knowledge of various types of direct taxes in India, computation of taxable income and various tax planning and strategies for individuals and businesses.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 Direct Taxation 2.1,2.2,2.3,2.4,2.5,2.6, 2.7,2.8,2.9,2.10,2.11,2.12 ,2.13,2.14,2.15,2.16,2.17, 2.18	
PO1,2,3,4,5, 6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO.3:** Acquire the practical and theoretical knowledge regarding various indirect taxes, its registration process, input tax credit, invoice mechanism and its return filling process.	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3: Indirect Taxation 3.1,3.2,3.3,3.4,3.5,3.6, 3.7,3.8,3.9,3.10,3.11,3.1 2,3.13,3.14,3.15,3.16,3.1 7,3.18	
PO1,2,3,4,5, 6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO.4:** Acquire the practical and theoretical knowledge regarding taxation for partnership firms, corporations, taxation aspect of business formation, operations, dissolution, international taxation and transfer pricing.	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4: Taxation of business entities 4.1,4.2,4.3,4.4,4.5,4.6, 4.7,4.8,4.9,4.10,4.11, 4.12,4.13,4.14,4.15,4.16, 4.17,4.18	

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PO1,2,3,4,5, 6 7,8,9,10, PSO 1,2, 3, 4, 5	**CO.5:** Acquire the practical and theoretical knowledge regarding ethical considerations in taxation, tax audit process and assessments, tax dispute resolution and appellate mechanism.	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: Tax administration and compliance 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.9,5.10,5.11,5.12,5.13,5.14,5.15,5.16, 5.17,5.18	

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Semester-V

Course Code: 0MT 003   Marketing Management

Course Title: Marketing Management

Pre-requisite: Student should learn about the key aspects of marketing, a vital function of business. Which include management, sales, market research, and communications

Rationale: Students learn about the key aspects of marketing, a vital function of business. Topics they study include consumer behavior, marketing research, professional selling, marketing strategies and marketing management.

Course Outcomes:

CO.1: To understand the role of marketing within society and within an economic system.

CO.2: To learn the vital role of marketing within a firm and the necessary relationships between marketing and other functional areas of business.

CO.3: To consider the various decision areas within marketing and the tools and methods used by marketing managers by making decisions.

CO.4: To familiarize key marketing principles and terminology, because this is a survey course, there is an emphasis on basis concepts and terminology.

CO.5: To understand how a marketing perspective is importance in your own personal and professional development.

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Scheme of Studies:

Course Category	Course Code	Course Title	CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	Total Credits (C)
SEC	0MT003	Marketing Management	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e.. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course Category	Couse Code	Course Title	Scheme of Assessment (Marks)						End Semester Assessment	Total Marks
			Progressive Assessment (PRA)							
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)	(ESA)	(PRA + ESA)
SEC	0MT003	Marketing management	15	20	5	5	5	50	50	100

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CO.1: To understand the role of marketing within society and within an economic system

Approximate Hours

Item	Appx Hrs.
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO1.1 Understand the Concept and market and marketing **SO1.2** Learns the importance and types of marketing management. **SO1.3** Understand the various marketing environment. **SO1.4** Understand the concept of holistic market orientation.		**Unit 1: Introduction** 1.1. Meaning and definition of market 1.2. Meaning and definition marketing 1.3. Meaning of selling 1.4. Evolution of marketing 1.5. Nature of marketing 1.6. Importance of marketing 1.7. Difference between market and marketing 1.8. Difference between marketing and selling 1.9. Meaning and definition marketing Environment 1.10. Types of marketing environment	1. Basic terminology of market and management 2. Various new terms that differentiate between markets, marketing and selling. 3 Deeply understand internal and external environment that can affect the market.

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SW-1 Suggested Sessional Work (SW):

a. Assignments: Advantages and disadvantage of marketing

b. Mini Project: Recent trends of marketing in India.

c. Other Activities (Specify): Differentiation between selling and marketing through group activity

CO.2: To learn the vital role of marketing within a firm and the necessary relationships between marketing and other functional areas of business

Approximate Hours

Item	Appx Hours
CI	16
LI	0
SW	2
SL	1
Total	19

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO2.1 Concept Meaning &terminology of Product management **SO2.2** Understanding about Product Life Cycle and New Product Development along with its various stages **SO2.3** Conceptualize about Branding, Labeling, Packaging **SO2.4** Understanding the Concept Marketing mix along with its element and also get to know about market segmentation along with its benefits. **SO2.5** Understand the concept of consumer	.	**Unit 2. Product Management** 2.1. Concept and meaning of Product 2.2. Concept and meaning of Product management 2.3. Types of Products 2.4. Product related decisions 2.5. Concept of Product line 2.6. Concept of Product mix 2.7. Meaning and definition of Product life cycle 2.8. Phases of Product life cycle 2.9. Importance of Product life cycle 2.10. Meaning and definition of New Product Development 2.11. Process of New product development 2.12. Stages of New product development 2.13. Classification of New Product Development 2.14. Concept of Branding (Meaning, features, Importance, types, decisions) 2.15. Concept of Labeling (Meaning, features, Importance, types, decisions) 2.16. Concept of Packaging (Meaning, features, Importance, types, decisions)	1.Indepth knowledge of product management including product life cycle, new product development 2. Importance of branding, labeling, packing product development 3.Elements of market mix (4Ps & 7ps)

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buying behavior			market segmentation 4. Consumer behavior while buying any product

SW-2 Suggested Sessional Work (SW):

a. Assignments: Product life cycle of any mobile, marketing mix of any packed food product.

b. Mini Project: Case study of any new product launched after covid-19

c. Other Activities (Specify): Discussion of consumer buying behaviour while purchasing product from the market

CO.3: To consider the various decision areas within marketing and the tools and methods used by marketing managers by making decisions

Approximate Hours

Item	Appx Hours
CI	11
LI	0
SW	2
SL	1
Total	14

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO3.1 Meaning and concept of Price and pricing **SO3.2** Understand the various methods and pricing policies **SO3.3** Learn about different price discounts and allowances	.	**Unit-3: Pricing** 3.1. Meaning and Definition of price 3.2. Meaning and definition of pricing 3.3. Objectives of pricing 3.4. Methods of pricing 3.5. Pricing policies 3.6. Factor influencing pricing process decisions 3.7. Importance of pricing in marketing 3.8. Price discounts and allowances	1.Concept of pricing along with the pricing policies and its impact 2. Various price

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SO3.4 Understanding about price sensitivity and ethical issues concerning pricing decisions		3.9. Approaches of pricing 3.10. Concept of price sensitivity 3.11. Ethical issues concerning product and pricing decisions.	discounts and allowances

SW-3 Suggested Sessional Work (SW):

a. Assignments: Discuss the Factors influencing pricing process decisions and importance of pricing in marketing.

b. Mini Project: Pricing Strategies of any ready to eat food products

c. Other Activities (Specify): Presentation on Price discounts and allowances

CO.4: To familiarize key marketing principles and terminology, because this is a survey course, there is an emphasis on basis concepts and terminology.

Approximate Hours

Item	Appx Hours
CI	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO4.1 Understanding about the concept and need of promotion **SO4.2** Understand the various promotion tools in marketing management **SO4.3** Understanding about Marketing communication and its process and importance **SO4.4** Understanding about the distribution of		**Unit-4: Sales promotion** 4.1. Meaning and definition of promotion 4.2. Nature of promotion 4.3. Importance of promotion 4.4. Objectives of promotion 4.5. Meaning and need of promotion tools 4.6. Promotion mix 4.7. Advertising (definition, features, importance) 4.8. Sales promotion (definition, features, importance) 4.9. Public relations (definition, features, importance) 4.10. Direct marketing (definition, features, importance) 4.11. Personal selling (definition, features, importance)	1.Concept of promotion, promotion mix along with its elements 2.Market communication and its process 3.Distribution of channels in marketing

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channels along with its objectives and functions		4.12. Factors affecting promotion mix decisions 4.13. Concept of marketing communication	

SW-4 Suggested Sessional Work (SW):

a. Assignments: Elaborate the components of promotion in mix with suitable examples or case study

b. Mini Project: choose the promotional tools and do a case study regarding the promotion of any product and its impact on sales.

c. Other Activities (Specify): Make a report on distribution of channels of any retail shop.

CO.5: To understand how a marketing perspective is importance in your own personal and professional development.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO5.1 Understand about the concept Consumerism and consumer protection and its need **SO5.2** Concept of Green marketing along with its benefits **SO5.3** Familiarize with the concepts of viral marketing along with its advantages and disadvantages **SO5.4** Understanding about Customer relationship management along with		**Unit 5: Trends in Marketing** 5.1. Concept of consumerism 5.2. Consumer protection 5.3. Need for consumer protection 5.4. Consumer responsibilities 5.5. Business response to consumerism 5.6. Consumerism in marketing 5.7. Consumerism in marketing 5.8. Indian scenario on consumer protection 5.9. Concept of Green Marketing 5.10. Objectives of green marketing 5.11. Principles of green marketing 5.12. Benefits of green marketing	**1.** Need of Consumerism and Consumer protection in recent trends **2.** Conceptualize about green marketing and viral marketing 3. Customer relationship management and

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its components and importance.			its importance.

SW-5 Suggested Sessional Work (SW):

a. Assignments: Benefits of Green marketing and viral marketing in social rends

b. Mini Project: Prepare a report how viral marketing impact on customer and its relationship with firms/companies

c. Other Activities (Specify): Debate on the topic Digital marketing trends in India.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (SI)	Total hour (Cl+SW+SI)
CO1: To understand the role of marketing within society and within an economic system	16	2	1	19
CO2: To learn the vital role of marketing within a firm and the necessary relationships between marketing and other functional areas of business	23	2	1	26
CO3: To consider the various decision areas within marketing and the tools and methods used by marketing managers by making decisions	11	2	1	14
CO4: To familiarize key marketing principles and terminology, because this is a survey course, there is an emphasis on basis concepts and terminology.	20	2	1	23
CO5: To understand how a marketing perspective is importance in your own personal and professional development.	20	2	1	23
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	To understand the role of marketing within society and within an economic system	01	01	03	05
CO-2	To learn the vital role of marketing within a firm	01	01	03	05

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	and the necessary relationships between marketing and other functional areas of business				
CO-3	To consider the various decision areas within marketing and the tools and methods used by marketing managers by making decisions	01	04	08	13
CO-4	To familiarize key marketing principles and terminology, because this is a survey course, there is an emphasis on basis concepts and terminology.	02	05	06	13
CO-5	To understand how a marketing perspective is importance in your own personal and professional development.	01	05	08	14
Total		06	16	28	50

Legend: **R: Remember,**   **U: Understand,**   **A: Apply**

The end of semester assessment for Marketing Manageemnt will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wiseteachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition &Year
1	Marketing Management	B. S Bose	*Himalayan publication house pvt.Ltd*	
2	Marketing Management	Saxena, Rajan	Tata Mcgraw hill New Delhi	

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3	Marketing Management	Pillai R.S.N & Bagavathi	Chand & Company Ltd New Delhi	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			

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Cos, POs and PSOs Mapping

Course Title: B.Com (CA/ECO)

Course Code : DSE B

Course Title: Marketing Management

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1 Com merc e	**PO2** Solv ing the	**PO3** Prof essi on	**PO4** Start-ups and	**PO** Lea der shi	**PO6** Com munic ation	**PO7** Advance research in the field of	**PO** De cisi on	**PO9** Path way s	**PO1** Envi ron men	**PSO 1** Paraph rase the field of	**PSO 2** Articulat e in the area of	**PSO 3** Enhance the skills of Entrepre	**PSO 4** Demonst rate knowled ge in	**PSO 5** Design the system
CO.1: To understand the role of marketing within society and within an economic system.	3	2	2	2	2	2	1	2	1	1	1	2	2	2	1
CO.2: To learn the vital role of marketing within a firm and the necessary relationships between marketing and other functional areas of business	3	3	1	3	3	2	1	3	1	1	1	1	2	2	1

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CO.3: To consider the various decision areas within marketing and the tools and methods used by marketing managers by making decisions	3	3	1	3	3	2	1	3	1	1	1	1	2	2	1
CO.4: To familiarize key marketing principles and terminology, because this is a survey course, there is an emphasis on basis concepts and terminology.	3	3	1	3	2	2	1	3	1	1	1	1	2	2	1
CO.5: To understand how a marketing perspective is importance in your own personal and professional development	3	2	1	1	1	2	1	3	1	2	1	1	2	2	1

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Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

POs &PSOs No.	Cos No.& Titles	SOsNo.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1: To understand the role of marketing within society and within an economic system.	SO1.1SO1 .2SO1.3S O1.4 SO1.5		Unit 1: Introduction 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 5.7, 5.8, 5.9, 5.10, 5.11, 5.12, 5.13, 5.14, 5.15, 5.16,	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: To learn the vital role of marketing within a firm and the necessary relationships between marketing and other functional areas of business	SO2.1SO2 .2SO2.3 SO2.4 SO2.5		Unit-2 Product Management 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.142.15,2.1 6,2.17,2.18,2.19,2.20, 2.21, 2.22, 2.23	

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PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3: To consider the various decision areas within marketing and the tools and methods used by marketing managers by making decisions	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3: Pricing 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4: To familiarize key marketing principles and terminology, because this is a survey course, there is an emphasis on basis concepts and terminology.	SO4.1SO4.2SO4.3SO4.4 SO4.5		Unit-4: Sales promotion 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14, 4.15,4.16,4.17,14.18,4.19,4.20
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5:To understand how a marketing perspective is importance in your own personal and professional development	SO5.1SO5.2SO5.3SO5.4 SO5.5		Unit 5: Trends in Marketing 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14, s5.15,5.16,5.17,5.18,5.19,5.20

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