



**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 (Hons)**  
**4 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**



# AKS University

Faculty of Commerce and Financial Studies

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**Professor B.A. Chopade**  
Vice-Chancellor  
AKS University  
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Faculty of Commerce and Financial Studies

## Forwarding

*I am thrilled to observe the updated curriculum of the Commerce Department for B. Com (Hons.) Program, 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 (Hons.) program for implementation in the upcoming session.*

01 August 2023

ER. Anant Soni  
Pro Chancellor & Chairman  
AKS University, Satna



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## 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 Higher 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  
AKS University, Satna

Vice- Chancellor



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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  
01 August 2023

Dr. Harshwardhan Shrivastava  
Dean  
Faculty of Commerce and Financial Studies



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**MODEL CURRICULAM**

**DEPARTMENT OF COMMERCE**  
**Faculty 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.



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## 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.





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**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**

	<b>M1</b>	<b>M2</b>	<b>M3</b>	<b>M4</b>
<b>PEO 1</b>	1	3	3	1
<b>PEO 2</b>	3	1	3	2
<b>PEO 3</b>	2	3	3	1
<b>PEO 4</b>	3	3	3	3
<b>PEO 5</b>	3	2	2	3
<b>PEO 6</b>	3	3	3	3
<b>PEO 7</b>	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)

SI No	Course Component	% of total number of credits of the Program	Total number of Credits
1	Program Core Course (major) (MJC)	30	48
2	Program Minor Course (MNC)	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	<b>160</b>



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## General Course Structure and Credit Distribution

### Curriculum of B.Com.

<b>Semester -I</b>		<b>Semester - II</b>	
Course Title	Credit	Course Title	Credit
1.Indian Knowledge system	2-0-0=2	1.Sustainable development Goals	2-0-0=2
2. Environmental Science	2-0-0=2	2.Communication skills	2-0-0=2
3.Financial Accounting	6-0-0=6	3. Business Regulatory framework	6-0-0=6
4.Business Organization & communication	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 Money and Banking	
<b>Total Credit</b>	<b>20</b>	<b>Total Credit</b>	<b>20</b>

<b>Semester -III</b>		<b>Semester - IV</b>	
Course Title	Credit	Course Title	Credit
1.Cost Accounting	6-0-0=6	1.Corporate Accounting	6-0-0=6
2.Business Statistics	6-0-0=6	2. Advanced Business Statistics	6-0-0=6
3A. Banking and Insurance	4-0-0=4	3A. Personal Selling and Salesmanship	4-0-0=4
3B. Financial Market Operations		3B. Applied Economics	
3C. Corporate Law		3C. Introduction to ASP.NET & C++	
3D. 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	
<b>Total Credit</b>	<b>20</b>	<b>Total Credit</b>	<b>20</b>

<b>Semester -V</b>		<b>Semester - VI</b>	
Course Title	Credit	Course Title	Credit
1. Income Tax Law & Practice	6-0-0=6	1. Management Accounting	6-0-0=6



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2A. Goods and Service Tax and Customs Duty	4-0-0=4	2A. Financial Management	4-0-0=4
2B. Project Planning		2B. Entrepreneurship	
3A. Marketing Management	4-0-0=4	3A. Human Resource Management	4-0-0=4
3B. Personality Development		3B. Auditing	
4. Field Project/ Apprenticeship / Internship	0-0-0=6	Field Project/Apprenticeship/ Internship	0-0-0=6
Total Credit	20	Total Credit	20



## 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

701,702 --- etc. for seventh semester

801,802 --- etc. for eighth 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
<b>Total Credits:</b>				<b>34</b>

### 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
<b>Total Credits:</b>				<b>24</b>

### 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
<b>Total Credits:</b>				<b>04</b>



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**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	
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	
<b>Total Credits:</b>				<b>16</b>

**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	



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8	04CA 402	Web Designing	3-0-0=3	4	
	04CA 451	Web Designing (LAB)	0-0-2=1		
9	0MT003	Personal Selling and Salesmanship		5	
10	0MT003	Marketing Management		5	4-0-0=4
11	0EN004	Personality Development		5	
				<b>Total Credits:</b>	<b>12</b>

**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

**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 Structure

### SEMESTER – I

S.N.	Subject code	Group	Subject	Period			Credit
				L	T	P	
1	OFO 101	Foundation AECC	Sustainable Development Goals	2	0	0	2
	OFO 102		Environmental Studies	2	0	0	2
2	1AC 101	Core-1	Financial Accounting	6	0	0	6
3	2MT 101	minor	Business Organization & communication	6	0	0	6
4	3EC 101	Open Elective	Finance Services and Insurance	4	0	0	4
	3AC 102		Business Economics				
	3NC 103		NCC				
			<b>TOTAL</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>20</b>

### SEMESTER – II

S.N.	Subject code	Group	Subject	Period			Credit
				L	T	P	
1	OFO 201	Foundation AECC	Indian Knowledge System	2	0	0	2
	OFO 202		Communication skills	2	0	0	2
2	1AC 201	Core-1	Business Regulatory framework	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				
				<b>20</b>	<b>0</b>	<b>0</b>	<b>20</b>



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**SEMESTER – III**

S.N.	Subject code	Group	Subject	Period			Credit
				L	T	P	
			Theory				
1	1AC 301	Core-1	Cost Accounting	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
	3AC 302		Financial Market Operations				
	3EC 303		Corporate Law				
	3MM 304		Tourism Marketing				
4	4SE301	Skill Enhancement Course[SEC]	Leadership and Personality Development	4	0	0	4
	4SE302		Office Procedure and Practice				
	4SE303/ 4SE351 (for lab)		Data Analysis and Computer Application/ Data Analysis and Computer Application (LAB)	3	0	2	3+1=4
			<b>TOTAL</b>	<b>20</b>	<b>0</b>	<b>2</b>	<b>20</b>

**SEMESTER – IV**

S.N.	Subject code	Group	Subject	Period			Credit
				L	T	P	
			Theory				
1	1AC 401	Core-1	Corporate Accounting	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				
	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				



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	04FT405		Food Preservation and Processing				
	04CA402/ 04CA451		Web Designing / Web Designing (LAB)	3	0	2	3+1=4
				<b>20</b>	<b>0</b>	<b>2</b>	<b>20</b>

**SEMESTER – V**

S.N.	Subject code	Group	Subject	Period			Credit
				L	T	P	
1	01AC501	Core-1	Income Tax Law & Practice	6	0	0	6
2	05AC511	Discipline Specific Elective (DSE)	Goods and Service Tax and Customs Duty	4	0	0	4
	05AC512		Project Planning				
3	OMT003	Skill Enhancement Course [SEC]	Marketing Management	4	0	0	4
	OEN004		Personality Development				
4	06AC551		Field Project/ Apprenticeship / Internship	0	0	0	6
	<b>TOTAL</b>			<b>14</b>	<b>0</b>	<b>0</b>	<b>20</b>

**SEMESTER – VI**

S.N.	Subject code	Group	Subject	Period			Credit
				L	T	P	
1		Core-1	Management Accounting	6	0	0	6
2		Discipline Specific Elective (DSE)	Financial Management	4	0	0	4
			Entrepreneurship				
3		Discipline Specific Elective (DSE)	Human Resource Management	4	0	0	4
			Auditing				
4			Field Project/Apprenticeship/ Internship	0	0	0	6
	<b>TOTAL</b>			<b>14</b>	<b>0</b>	<b>0</b>	<b>20</b>



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**AKS University, Satna**  
**Study and Evaluation Scheme**  
**Bachelor of Commerce Batch 2021-24**  
**SEMESTER – VII**

S. N.	Subject code	Group	Subject	Period			Credit
				L	T	P	
1		Core-1	Income Tax for Business and Tax planning	6	0	0	6
2.		DSE	Business Research work	4	0	0	4
3		Minor	Public Finance	4	0	0	4
4			Internship	0	0	6	6
				<b>14</b>	<b>0</b>	<b>6</b>	<b>20</b>

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**SEMESTER – VIII**

S. N.	Subject code	Group	Subject	Period			Credit
				L	T	P	
			Theory				
1.		Core-1	Advance Accounting	6	0	0	6
2		Minor	Project Planning and control	4	0	0	4
3			Research work	0	0	0	10
				<b>10</b>	<b>0</b>	<b>10</b>	<b>20</b>

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**(Revised as on 1.08.2023)**

**Semester-I**

<b>Course Code:</b>	Elective Paper - [3EC-101] Financial services and Insurance
<b>Course Title:</b>	Financial Services and Insurance
<b>Pre- requisite:</b>	Student should have basic knowledge of Indian Financial services and Insurance.
<b>Rationale:</b>	<p>'It's all about the money!'</p> <p>The students studying Financial Services and insurance under the commerce should possess to develop the knowledge and skills to manage the financial affairs of individuals, communities, and businesses.</p> <p>Students will develop the knowledge and skills necessary to understand the theory of financial services available to different sectors and the finance program will allow graduates to Apply the fundamental concepts and tools of finance. Apply financial management concepts and tools to the decisions faced by a manager investment decisions. To give the basic idea and financial knowledge about finance insurance. By the end of this course, students will have a comprehensive understanding of the financial services industry, its various components, and emerging trends. Students will be equipped with the knowledge and skills necessary to pursue careers or further studies in finance and related fields.</p>

**Course Outcomes:** On successful completion of this course, the students will be able:

<b>CO1: To know about financial system and its role in Indian Financial System.</b>
<b>C02: To understand Merchant Banking, Forfeiting, Leasing, Mutual Funds etc.</b>
<b>C03: To apply his knowledge of financial services in global perspective.</b>
<b>C04: Students will be able to apply his knowledge about hire purchase and installment payment system which will be helpful in his further life.</b>
<b>C05: Students will be able to relate his knowledge about principles of insurance. They will also become aware about Online Insurance, Process of Claim Settlement.</b>

**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)	
OEC	3EC- 101	Financial Services and insurance	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

Course Category	Course Code	Course Title	Scheme of Assessment (Marks)							
			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)		
OEC	3EC-101	Financial Services and insurance	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.

Insurance, Motor Insurance, Marine Insurance, Property Insurance and Other Miscellaneous Insurance, The Concept of Risk and Classification of Risks, Insurance Documents, Online Insurance, Process of claim and settlement, Policy Terms and Conditions, Suggested Readings:

### CO1- : Acquire the knowledge about financial system and its role in Indian Financial System.

#### Approximate Hours

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO1.1</b> Understand the Concept of financial services <b>SO1.2</b> Understand the role of financial services <b>SO1.3</b> Understand the concept development of financial services <b>SO1.4</b> Able to classify financial services		<b>Unit-1.0:</b> Introduction of Financial Services 1.1 Introduction, meaning to Financial Services 1.2 Financial institutions and markets 1.3 Types of financial services 1.4 Regulatory framework 1.5 Banking and Credit Services 1.6 Commercial banking and Retail banking 1.7 Credit and lending services 1.8 Role of financial services in Indian 1.9 Financial system development Classification of financial service 1.10 Challenges and Future Trends 1.11 Evolution and Technological Impact 1.12 Role in Risk Management.	How technology has transformed the industry. Mention the rise of fintech and its impact on traditional financial services.

#### SW- 1 Suggested Sessional Work (SW):

- a. **Assignments:** Discuss the importance of financial inclusion and how financial services can be made more accessible to underserved populations.
- b. **Mini project:** Critical analysis of challenges and opportunities in the financial services sector.
- c. **Other Activities (Specify):** Provide brief explanations and examples for each type of financial service.

## C02: to understand Merchant Banking, Forfeiting, Leasing, Mutual Funds etc.

### Approximate Hours

Item	Appx Hrs.
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p><b>SO2.1</b> understand Concept Meaning and concept of merchant banking, factoring, securitization.</p> <p><b>SO2.2</b> Students will analyze the functions and operations of commercial and mutual fund performance.</p> <p><b>SO2.3</b> Students will assess credit risk and apply credit scoring techniques.</p> <p><b>SO2.4</b> Students will evaluate different investment vehicles and strategies.</p> <p><b>SO2.5</b> students will able to know different aspects and governance of sebi.</p>	.	<p><b>Unit 2.0:</b> Financial Services and non-depository institutions</p> <p>2.1 Merchant Banking, Factoring, securitization.</p> <p>2.2 Non-Depository Institutions Overview</p> <p>2.3 Comparison with Depository Institutions</p> <p>2.4 Roles and Function non-depository institutions in the financial</p> <p>2.5 Mutual Funds-Performance, evaluation of mutual funds</p> <p>2.6 Introduction to Mutual Funds</p> <p>2.7 Meaning and types of credit rating score</p> <p>2.8 Credit Rating Basics, Credit Rating Agencies</p> <p>2.9 Forfeiting Leasing, Custodian Services, Mortgage</p> <p>2.10 Depository services— legal aspects SEBI governance</p>	<p>1 How comfortable are you with analyzing the risks associated with financial services and non-depository institutions?</p> <p>2. What Unde</p>

			Understanding the relationship between risk and return in mutual funds?
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**SW- 2 Suggested Sessional Work (SW):**

- a. **Assignments:** Identify and explain various financial services, such as banking, insurance, investment, and brokerage services.
- b. **Mini project:** Explore emerging opportunities and trends in the industry.
- c. **Other Activities (Specify):** Power point presentation related to financial services.

**C03: to apply his knowledge of financial services in global perspective.**

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
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<p><b>SO3.1</b> Understand the recent trends in international marketing of financial services, including the impact of globalization and digitalization.</p> <p><b>SO3.2</b> Analyze the challenges and opportunities for financial institutions expanding their services across borders.</p> <p><b>SO3.3</b> Identify and evaluate the principal driving forces behind the global sales and marketing of financial services, including regulatory changes and technological advancements.</p> <p><b>SO3.4</b> Assess the growth and development of the venture capital industry in the Indian market.</p> <p><b>SO3.5</b> Identify and analyze major players and key trends in the Indian venture capital landscape.</p> <p><b>SO3.6</b> Understand the role of leasing in asset financing and business operations in India.</p>	.	<p><b>Unit-3 : Fund based financial services</b></p> <p>Financial Services in global perspective:</p> <p>3.1 International marketing of financial services recent trends</p> <p>3.2 Principal driving force in global sales and marketing of financial services</p> <p>3.3 Discuss how these driving forces influence the strategies of financial institutions.</p> <p>3.4 Venture capital — features, types, process,</p> <p>3.5 Growth and major players in the Indian market</p> <p>3.5 Venture Capital Funding Process</p> <p>3.6 Features and various types of venture capital financing.</p> <p>3.7 Examine the process of venture capital investment, from sourcing to exit strategies</p> <p>3.8 Leasing —types, advantages,</p> <p>3.9 Limitations of Leasing</p> <p>3.10 Leasing institutions in India.</p> <p>3.11 Identify and describe prominent leasing institutions and players in the Indian market.</p> <p>3.12 Differentiate between various types of leasing, including financial and operating leases.</p> <p>3.13 Evaluate the advantages of Leasing</p> <p>3.14 Limitations of leasing as a financing method.</p>	<p>1.How do Technological Advancements Impact Global Financial Services?</p> <p>2. What Challenges Arise in Regulating Global Financial Services?</p>
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**SW- 3 Suggested Sessional Work (SW):**

- a. **Assignments:** How do Financial Services Differ Across Countries .
- b. **Mini project:** Challenges Arise in Regulating Global Financial Services
- c. **Other Activities (Specify):** students discuss about the challenges regulators face in overseeing financial services on a global scale,

C04: Students will be able to apply his knowledge about hire purchase and installment payment system which will be helpful in his further life.

**Approximate Hours**

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	14

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO4.1</b> Understand the concept and features of hire purchase as a financing method. <b>SO4.2</b> Able to Identify and describe institutions involved in hire purchase transactions. <b>SO4.3</b> Explain the role and responsibilities of operators in the hire purchase process. <b>SO4.4</b> Analyze the significance of installments in hire purchase agreements and their features. <b>SO4.5</b> Students able Explore modern trends in the insurance sector, including digitalization, and sustainable insurance practices.	.	<b>Unit-4: Other fund based financial services-</b>  4.1 Hire purchase —features, institutions 4.2 Explain the role and responsibilities of operators in the hire purchase process. 4.3 Operators, installments-features 4.4 Insurance —types of insurance —schemes —modern trends in insurance sectors 4.5 Differentiate between different types of insurance (e.g., life, health, property) and explain their relevance. 4.6 Explain the underwriting and claims processing procedures in the insurance industry. 4.7 Explain the organizational structure of mutual funds in India 4.8 Explain including the roles of trust, sponsors, and trustees. 4.9 Mutual funds — definition and meaning , organization structure in India—trust-sponsors-trustees. 4.10 Risk and Return Analysis of mutual fund	1.How well can you summarize key findings and insights on financial services like hire purchase, insurance and different institutions?  2.Explore how hire purchase is utilized in the auto industry to manage risks. Provide examples and case studies.

<b>SO4.6</b> Able to evaluate mutual funds and understand their meaning in the context of investments.		<b>4.11</b> Fund Manager's Role. <b>4.12</b> Discuss the regulatory framework governing mutual funds in India	
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#### **SW- 4 Suggested Sessional Work (SW):**

- a. **Assignments:** Briefly define hire purchase and explain its significance in financing assets.
- b. **Mini project:** Select a case study from the auto industry that involves hire purchase agreements and insurance. Analyze the risks involved, the role of operators, and the effectiveness of risk management strategies.
- c. **Other Activities (Specify) :** Discuss key features of hire purchase agreements, emphasizing aspects like installment payments, ownership transfer, and maintenance

CO5. Students will be able to relate his knowledge about principles of insurance. They will also become aware about Online Insurance, Process of Claim Settlement.

#### **Approximate Hours**

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SO)	(LI)	Class room Instruction (CI)	(SL)
<p><b>SO5.1</b> Students will differentiate between various types of insurance and insurance products.</p> <p><b>SO5.2</b> Students will demonstrate the ability to explain underwriting and claims processing in the insurance industry.</p> <p><b>SO5.3</b> Develop the ability to make informed financial decisions related to banking, investment, and insurance.</p> <p><b>SO5.4</b> Understand the importance of risk management in these financial service sectors.</p>		<p><b>Unit 5: Principles and Practices of Insurance</b></p> <p>5.1 Concept, Principles</p> <p>5.2 Types of Insurance</p> <p>5.3 Explain the underwriting</p> <p>5.4 Claims processing procedures in the insurance industry.</p> <p>5.5 Micro Insurance, Annuities, Health Insurance, General</p> <p>5.6 Insurance, Motor Insurance, Marine Insurance</p> <p>5.7 Property Insurance and Other Miscellaneous Insurance</p> <p>5.8 The Concept of Risk</p> <p>5.9 Classification of Risks</p> <p>5.10 Insurance Documents, Online Insurance</p> <p>5.11 Process of claim and settlement</p> <p>Policy Terms and Conditions</p> <p>5.12 Modern Trends in the Insurance Sector</p>	<p>1. Explore specialized forms of insurance such as microinsurance, annuities, and health insurance</p> <p>2. How Micro Insurance: Tailored insurance products designed for low-income?</p>

**SW- 5 Suggested Sessional Work (SW):**

- a. **Assignments:** Explain the types of insurance coverage recommended and their significance.



- b. **Mini project:** To apply the knowledge gained from the assignment, students will conduct a risk management analysis using insurance principles for a selected industry. Choose a specific industry (e.g., healthcare, manufacturing, technology) for the risk management analysis.
- c. **Other Activities (Specify) :** Prepare a presentation summarizing the risk management analysis, insurance solutions, and underwriting considerations.

### Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self-Learning (SI)	Total hour (CI+SW+SI)
CO1. To know about financial system and its role in Indian Financial System.	12	2	1	15
CO2: To understand Merchant Banking, Forfeiting, Leasing, Mutual Funds etc.	10	2	1	13
CO3: To apply his knowledge of financial services in global perspective.	14	2	1	17
CO4: Students will be able to apply his knowledge about hire purchase and installment payment system which will be helpful in his further life.	11	2	1	14
CO5: Students will be able to relate his knowledge about principles of insurance. They will also become aware about Online Insurance, Process of Claim Settlement.	13	2	1	16
Total Hours	60	10	5	75

### Suggestion for End Semester Assessment

#### Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Students will be able to know about financial system and its role in Indian Financial System.	01	01	03	05
CO-2	Students will be able to understand Merchant Banking, Forfeiting, Leasing, Mutual Funds etc.	01	01	03	05
CO-3	Students will be able to apply his knowledge of financial services in global perspective.	-	03	10	13

<b>CO-4</b>	Students will be able to apply his knowledge about hire purchase and installment payment system which will be helpful in his further life.	-	03	10	13
<b>CO-5</b>	: Students will be able to relate his knowledge about principles of insurance. They will also become aware about Online Insurance, Process of Claim Settlement.	01	03	10	14
Total		03	12	36	50

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

The end of semester assessment for Financial Services and Insurance 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 :**

<b>S. No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year</b>
1	Financial Institutions, Markets, and Money"	David S. Kidwell, David W. Blackwell, and David A. Whidbee		
2	"Risk Management and Insurance"	James S. Trieschmann, Darrach Dolan, and Mary Ellen O'Keefe		
3	"Financial Services: Markets and Institutions" .	Jeff Madura and Roland Fox		

4	"Financial Services"	Gordon R. S. Berridge and Dev R. Sikder		5th Edition
5	Financial services	Rajeev Bansal	Sahitya Bhawan Publication	
5	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 : 3EC101

Course Title: Financial Services and Insurance

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	Professional 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: Acquire the knowledge in accounting system of maintenance of journal, ledger, Trial balance and final account.	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1
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	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1

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	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	CO1: to know about financial system and its role in Indian Financial System.	SO1.1 SO1.2 SO1.3 SO1.4		Unit-1.0 : Introduction of Financial Services  1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12.	
PO 1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	CO2: to understand Merchant Banking, Forfeiting, Leasing, Mutual Funds etc.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit 2.0 : Financial Services and non-depository institutions 2.1, 2.2, 2.3, 2.4, 2.5,2.6,2.7,2.8,2.9,2.10.	

PO 1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	C03: to apply his knowledge of financial services in global perspective.	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5 SO3.6		Unit-3 : Fund based financial services  Financial Services in global perspective:  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.
PO 1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	C04: Students will be able to apply his knowledge about hire purchase and installment payment system which will be helpful in his further life.	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5 SO4.6		Unit-4 Other fund based Financial services- Hire purchase —features  4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10,4.11,4.12.
PO 1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	C05: Students will be able to relate his knowledge about principles of insurance. They will also become aware about Online Insurance, Process of Claim Settlement.	SO5.1 SO5.2 SO5.3 SO5.4		Unit 5: Principles and Practices of Insurance  5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.9,5.10,5.11,5.12

### **Curriculum Development Team:**

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**Semester-I**

<b>Course Code:</b>	Minor paper -2MT101 Business organization and Communication
<b>Course Title :</b>	Business organization and Communication
<b>Pre- requisite:</b>	Student should have basic knowledge of Business-Related activity and Business communication about a business enterprise.
<b>Rationale:</b>	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:**

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	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.

**Scheme of Assessment:**

**Theory**

Course Category	Course Code	Course Title	Scheme of Assessment ( Marks )							
			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)		
MNC	2MT101	Business organization and communication	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:** 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	0
SL	0
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO1.1</b> Understand the traditional concept of business  <b>SO1.2</b> Preparation of classification of Business activities  <b>SO1.3</b> understanding the Business, profession and Employment  <b>SO1.4</b> concept of Business organization  <b>SO1.5</b> social responsibility		<b>Unit-1.0 Introduction of Business organization</b> 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 insurance . 1.8. commerce – Meaning and functions 1.9. Business - meaning ,features and nature 1.10. objectives of Business	1. knowledge about Economic and non-economic activity  2- apply the concept of Business, industry.  3- Whole knowledge to students' employment and Profession

		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	
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**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.

**Approximate Hours**

Item	Appx Hours
CI	20
LI	0
SW	0
SL	0
Total	20

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO2.1</b> Understanding about the forms of Business organization such as partnership  <b>SO2.2</b> Understanding about the Joint Hindu family business  <b>SO2.3</b> Preparation of Partnership and Partnership Deed	.	<b>Unit 2.0 Forms of Business organization</b> 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	1- How to sole trader is self-employed person.  2- Actual knowledge about

<b>SO2.4</b> Understanding the concept And Classification of Joint stock company  <b>SO2.5</b> Limited liability Partnership & cooperative society	2.9. features of Partnership 2.10. Advantages and Disadvantages of Partnership 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	Partnership  3- Registration process of company.
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**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	0
SL	0
Total	16

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO3.1</b> Organization of Private companies  <b>SO3.2</b> Formation of companies  <b>SO3.3</b> Organization of Public Ltd company  <b>SO3.4</b> MNCs company  <b>SO3.5</b> Challenges of MNCs company and Multinational Corporations in India	.	<b>Unit-3:</b> 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	1- knowledge about private company process and registration  2- understanding Promotion stages of company  3- knowledge about MNC company in India

		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.	
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**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**

**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	0
SL	0
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO4.1</b> History and concept of Business concept  <b>SO4.2</b> Elements and Forms of communication  <b>SO4.3</b> Verbal and Non-verbal communication  <b>SO4.4</b> Communication theories and process	.	<b>Unit-4: Introduction of Business Communication</b> 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	1- understanding about Verbal and non-Verbal communication  2- Knowledge about Formal and Informal communication  3- How to

<b>SO4.5</b> Barriers of Communication and channels of 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 4.13. INFORMAL COMMUNICATION - GRAPEVINE COMMUNICATION 4.14. barriers of communication 4.15. semantic, cultural, language barriers psychological barriers, Emotional barriers	remove Communication Barriers.
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**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 Hrs.**

Item	Appx Hours
CI	21
LI	0
SW	0
SL	0
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO5.1</b> Oral Communication  <b>SO5.2</b> Techniques of Effective Speech  <b>SO5.3</b> Writing Skills Drafting of business letters-types  <b>SO5.4</b> Agency letters  <b>SO5.5</b> other communication skills		<b>Unit 5: Types of Communication (Oral Communication &amp; Written Communication)</b> 5.1. Meaning of oral communication 5.2. Nature and scope of oral communication 5.3. Principle of Effective Oral Communication 5.4. Techniques of good speech 5.5. Public speech 5.6. Presentation 5.7. Different types of business letters 5.8. Structure of business letter 5.9. Complaint letter and enquiry letter 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	1- Structure of Business letter about written communication  2- Knowledge about different business letter

SW-5 Suggested Sessional Work (SW):

- Assignments: Structure different Business letters
- Mini Project: Prepare a report on the business or companies about Business letters
- Other Activities (Specify): Power Point Presentation with speech, interview .

#### Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self-Learning (SI)	Total hour (CI+SW+SI)
CO-1: Apply the knowledge about the traditional and modern business and knowledge provide the trade, industry and commerce.	18	0	0	18
CO-2: Provide the knowledge about different forms and Factors affecting on a Business organization	20	0	0	20
CO-3: Provide the knowledge about Private and Public companies and Multinational companies	16	0	0	16

<b>CO-4:</b> Apply the introduction about Business communication and theories, Barriers and Basic forms and Elements of Business communication.	15	0	0	15
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	0	0	21
<b>Total Hours</b>	<b>90</b>	<b>00</b>	<b>00</b>	<b>90</b>

### Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
<b>CO-1</b>	Acquire the knowledge Apply the knowledge about the traditional and modern business and knowledge provide the trade, industry and commerce.	01	01	03	05
<b>CO-2</b>	Acquire the basic forms of Business organisation	01	01	03	05
<b>CO-3</b>	Provide the knowledge about Private and Public companies and Multinational companies	-	03	10	13
<b>CO-4</b>	Apply the introduction about Business communication and theories, Barriers and Basic forms and Elements of Business communication.	-	03	10	13
<b>CO-5</b>	Provide to the students about the nature & scope of oral and written communication	01	03	10	14
<b>Total</b>		<b>03</b>	<b>12</b>	<b>36</b>	<b>50</b>

**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:

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 :**

<b>S. No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year</b>
1	Business organization and communication	Kaul, V.K.	Pearson Education, New Delhi	
2	Business organization and communication	S.C. SAXCENA	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 .			

### **Cos, Pos and PSOs Mapping**

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

Course Code: 2MT101

Course Title: Business Organisation and Communication



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: 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	3	2	2	3	2	1	3	1	1	2	3	3	3	3	2
CO.2: Forms of Business Organization: Classification –Factors Influencing the choice of Suitable Form of	3	2	3	2	3	1	3	1	2	1	2	3	1	2	1

Organization- Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership.															
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	3	2	1	3	1	2	3	1	2	1	3	3	2	1	2
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	3	2	1	2	1	3	3	1	1	1	1	2	3	1	1

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.															
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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: 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.INTRODUCTION 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: 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 FORMS OF BUSINESS ORGANISATION 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 : ORGANISATION 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
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 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

### **Curriculum Development Team:**

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## **B.Com. Semester – I**

### **Foundation AECC Paper– [OFO 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.

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.)



**AKS University**  
**Faculty of Commerce and Financial Studies**  
**Department of Commerce**  
**Curriculum of B. Com Plain and Hons. Program**  
(Revised as on 01.08.2023)

**Semester-I**

**Course Code:** 1AC 101      Core-1    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

**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

# AKS University

Faculty of commerce and financial studies

Department of Commerce

Curriculum of B.Com Plain and Hons. Program

(Revised as on 01.08.2023)

## 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	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.

**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	Course Code	Course Title	Scheme of Assessment (Marks )							
			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)		
MJC	1AC 101	Financial Accounting	15	20	5	5	5	50	50	100

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

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO1.1</b> Understand the Concept and nature of financial accounting principles  <b>SO1.2</b> Understand the Concept of Double Entry System, Preparation of Journal  <b>SO1.3</b> Understand the concept Sub division of Journal  <b>SO1.4</b> Preparation of Ledger and Trial Balance  <b>SO1.5</b> Preparation of Final A/c with Adjustment		<b>Unit-1.0 Theoretical Framework and Accounting Process</b> 1.1. Concept and nature of financial accounting 1.2. Nature of financial accounting principles 1.3. Basic concepts and conventions 1.4. Salient features of accounting Standard AS-1 1.5. Concept and Principal of double Entry 1.6. Classification of account 1.7. Merit and demerit of double Entry System 1.8. Rules regarding journal entry of transaction 1.9. Sub division of Journal 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 Bal Sheet 1.17. Practical problem of profit and loss account with adjustment 1.18. Practical problem of Balance Sheet with adjustment	1. Classification of account and golden rules of journal entry  2. Items Debited and credited in trading and profit & loss account and the list of asset and liabilities

**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

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO2.1</b> Concept Meaning & terminology of royalty  <b>SO2.2</b> Understanding about the short working and right of Short working recouped  <b>SO2.3</b> Preparation of landlord account short working a/c and royalty account  <b>SO2.4</b> Understanding the concept & method of depreciation with characteristics  <b>SO2.5</b> Preparation of asset account in various condition & methods	.	<b>Unit 2.0 Accounting for Depreciation and Royalty</b>  2.1 Concept and meaning of Royalty, with terminology 2.2. Concept of minimum rent short working 2.3. Accounting process for royalty 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 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 2.12. Meaning and nature of depreciation, 2.13. Accounting concept of depreciation 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 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	1. Terminology of royalty like lessor lessee minimum rent dead rent and short working  2. Accounting process of depreciation in different method of depreciation with practical aspect

**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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO3.1</b> Meaning and concept of hire purchase with cum and Ex interest instalment  <b>SO3.2</b> Practical problem related to calculation of cash price of asset  <b>SO3.3</b> Understanding the calculation of rate of interest and default of payment  <b>SO3.4</b> Understanding about commission abnormal loss and calculation of unsold stock  <b>SO3.5</b> Preparation of consignment account in different situation of normal loss and abnormal loss	.	<b>Unit-3 : Accounting for Hire Purchase and Consignment</b>  3.1 Meaning of hire purchase System and hire purchase contract 3.2. Concept of cum and Ex interest instalment 3.3. Accounting for cum-interest and ex interest instalment, 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 3.7. PP of Calculation of interest when rate of interest not given 3.8. Concept and meaning of default of payment 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 3.16. PP of consignment in case of abnormal loss	1. Provision of Hire purchase System regarding Repossession of asset in case of default of payment  2. Concept of discount of bill discounted when bills provided by Consignee to Consignor

**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)
<b>SO4.1</b> Understanding about the concept and types of branches  <b>SO4.2</b> Preparation of Branch account in case of dependent and independent branches  <b>SO4.3</b> Understanding about the foreign branch and preparation of final account of foreign branch  <b>SO4.4</b> Understanding about the department and basis of allocation of joint expenses in case of Department  <b>SO4.5</b> Preparation of departmental trading and profit and loss account in different situations		<b>Unit-4: Accounting for Branch and Department</b> 4.1. Concept meaning & Characteristics of branch 4.2. Types of branch like Dependent and independent 4.3. Concept of dependent branches and types 4.5. Accounting of dependent branches 4.5. Numerical question of dependent branches 4.6. Stock and Debtor System of dependent branches 4.7. Whole sale and Retail Branches 4.8. Accounting treatment of independent branches 4.9. Numerical question of Independent branches 4.10. Concept of Foreign Branch 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 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	1. System of calculation of profit or loss of a dependent Branch  2. Inter departmental transaction and inter branches transaction with Entry

**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 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

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p><b>SO5.1</b> Understand about the concept of dissolution of firm and preparation of Realization account and capital account</p> <p><b>SO5.2</b> Preparation of necessary account and treatment when all partner being solvent</p> <p><b>SO5.3</b> Preparation of necessary account and treatment in case of insolvency of partners</p> <p><b>SO5.4</b> Understanding about the Sale to a limited company and Preparation of necessary account</p> <p><b>SO5.5</b> Understanding about the Amalgamation of firm and Preparation of necessary account</p>		<p><b>Unit 5: Accounting for Dissolution of the Partnership Firm</b></p> <p>5.1. Meaning and concept of Dissolution of the Partnership Firm</p> <p>5.2. Journal Entry in case of Dissolution of the Partnership</p> <p>5.3. Preparation of Realization Account</p> <p>5.4. Preparation of Capital account</p> <p>5.5. Accounting of Dissolution of the Partnership Firm</p> <p>5.6. Accounting of Dissolution of Partnership Firm when asset taken be partner</p> <p>5.7. Meaning of Insolvency of a Partner</p> <p>5.8. Garner v/s Murrey rule</p> <p>5.9. Accounting of Dissolution of the Partnership Firm Including Insolvency of partners</p> <p>5.10. Piecemeal distribution</p> <p>5.11. Sale to a limited company</p> <p>5.12. Practical Problem of Sale to a limited company</p> <p>5.13. Practical Problem of Sale to a limited company when PC not given</p> <p>5.14. Concept of amalgamation of Firm</p> <p>5.15. Preparation of revaluation account</p> <p>5.16. PP of amalgamation of a firm</p> <p>5.17. Practical problem of preparation of new balance sheet after amalgamation</p>	<p><b>1.</b> Comparision between Garner vs Murrey rule &amp; rule of Indian partnership act for Insolvent partner</p> <p><b>2.</b> How to prevent amalgamation a cut throat competition between two similar nature business</p>

**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

### Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
<b>1AC 101.1:</b> Acquire the knowledge in accounting system of maintenance of journal, ledger, Trial balance and final account	18	2	1	21
<b>1AC 101.2:</b> Acquire the basic concept of accounting of depreciation and Royalty	20	2	1	23
<b>1AC 101.3:</b> 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
<b>1AC 101.4:</b> 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
<b>1AC 101.5:</b> Develop the application skills regarding the dissolution of a firm in case of insolvency	17	2	1	20
<b>Total Hours</b>	<b>90</b>	<b>10</b>	<b>05</b>	<b>105</b>

### Suggestion for End Semester Assessment

#### Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
<b>CO-1</b>	Acquire the knowledge in accounting system of maintenance of journal, ledger, Trial balance and final account	01	01	03	05
<b>CO-2</b>	Acquire the basic concept of accounting of depreciation and Royalty	01	01	03	05
<b>CO-3</b>	Exposed to various provision of hire purchase system and evaluate del credere commission, normal and abnormal loss, value of unsold stock in consignment account	-	03	10	13
<b>CO-4</b>	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
<b>CO-5</b>	Develop the application skills regarding the dissolution of a firm in case of insolvency	01	03	10	14
<b>Total</b>		<b>03</b>	<b>12</b>	<b>36</b>	<b>50</b>

**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:**

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	Advanced Accounts. Vol.-I.	Shukla, M.C., T.S. Grewal and S.C.Gupta	S. Chand & Co.,	Revised edition 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 .			

## 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	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Professional 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: Acquire the knowledge in accounting system of maintenance of journal, ledger, Trial balance and final account.	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1
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 Evaluate the unrealized profit under the departmental accounting.	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1
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	
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, 2.8,2.9,2.10,2.11,2.12,2.13,2.14 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 : 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	
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, 5.15,5.16,5.17	

**Curriculum Development Team:**

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# Compulsory Course for all Undergraduate Programs

## Curriculum for 1<sup>st</sup> Semester Session 2023-24

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

Unit	Contents
I	<p>Introduction to Sustainable Development:</p> <ul style="list-style-type: none"> <li>• Need and Importance of Sustainable Development</li> <li>• Historical &amp; Policy perspectives of Sustainable Development</li> <li>• Sustainable Development: World and India Perspective</li> </ul> <p>Introduction to 17 SDGs:</p> <ul style="list-style-type: none"> <li>• Specific learning objectives for different SDGs</li> <li>• Challenges &amp; strategies of attaining SDGs in developed and developing nations</li> </ul>
II	<p>Special focus on SDG 4-Quality Education and Lifelong Learning:</p> <ul style="list-style-type: none"> <li>• Focus of NEP-2020 on SDG</li> <li>• Education as a key instrument to achieve SDGs</li> </ul> <p>Education for Sustainable Development (ESD):</p> <ul style="list-style-type: none"> <li>• Berlin Declaration 2021 on ESD</li> <li>• Integration of ESD in curriculum and textbooks</li> <li>• Tools, Systems, and Innovation for Sustainability [Measuring Sustainability]</li> <li>• How do we measure sustainability?</li> </ul>
III	<p>Understanding the SDGs:</p> <ul style="list-style-type: none"> <li>• Circular economy (basic model of reuse, recycle, and reduce)</li> <li>• Rural &amp; urban Problems &amp; Challenges</li> <li>• Sustainable production and consumption</li> <li>• Renewable energy</li> <li>• Health and hygiene, water management &amp; sanitation</li> <li>• Waste Management</li> </ul>
IV	<p>Climate Change, Energy and Sustainable Development:</p> <ul style="list-style-type: none"> <li>• The cause: The greenhouse effect</li> <li>• Climate Change: A Threat to Sustainable Development</li> <li>• Adaptation to Current and Future Climate Regimes</li> <li>• The consequences: crop failure</li> <li>• Solutions technology and lifestyle changes</li> <li>• Mitigating Climate Change</li> </ul>

V	<p>Sustainable Business Practices:</p> <ul style="list-style-type: none"> <li>• Corporate Social Responsibility</li> <li>• Sustainable products and services:</li> <li>• Business and Environment</li> <li>• Corporations and Ecological Sustainability</li> </ul> <p>Life Cycle Assessment:</p> <ul style="list-style-type: none"> <li>• Overview and application of LCA</li> </ul> <p>World peace and justice:</p> <ul style="list-style-type: none"> <li>• United nations goals for peace and justice</li> <li>• World Government for peace</li> </ul>
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**Department of Commerce**  
**Curriculum of B.Com Plain and Hons. Program**  
(Revised as on 01.08.23)

**Semester-II**

<b>Course Code:</b>	Minor paper -2MT201 Business Organization and Management
<b>Course Title :</b>	Business organization and Management
<b>Pre- requisite:</b>	Student should have basic knowledge of Business-Related activity and Business communication about a business enterprise.
<b>Rationale:</b>	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.

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-4: 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,



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**Scheme of Studies:**

Course structure	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	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.

**Scheme of Assessment:**

**Theory**

Course category	Couse Code	Course Title	Scheme of Assessment ( Marks )							
			Progressive Assessment ( PRA )						End Semester Assessme nt	Total Mark s
			Class/Home Assignment 5 number 3 marks each ( CA )	Class Test 2 (2 best out of 3) 10 marks each (CT)	Semin ar one ( SA )	Class Activi ty any one (CAT)	Class Attendanc e (AT)	Total Marks (CA+CT+SA+CAT +AT)		
	2MT201	Business Organisat ion & Manage ment	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: 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	0
SL	2
Total	20

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. Analyze the Importance of Business in Society. SO5. Differentiate Between Industry, Commerce, and Profession.		<b>Unit -1 Introduction of Business</b> 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. Explore Evolving Trends in Modern Business.  2. Analyze the Significance of MSMEs in Business.

		1.15- meaning, features of Profession 1.16 – Difference Between Profession & Employment 1.17- Classification of MSMEs 1.18 Provision related MSME s	
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**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.

**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	0
SL	2
Total	20

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>2.1 Appreciate the Importance of Strategic Plant Location.</b>  <b>2.2 Evaluate Factors Influencing Plant Layout Decisions.</b>  <b>2.3 Apply Principles for Effective Plant Layout Design.</b>  <b>2.4 Analyze the Dynamics of Business Unit Sizing.</b>  <b>2.5 Understand the Interplay Between Size and Layout.</b>	.	<b>Unit 2.0 Plant Layout</b> 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 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	1- Explore Sustainable Practices in Plant Location Decisions.  2. Research Emerging Technologies in Facility Layout 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
CI	17
LI	0
SW	0
SL	3
Total	20

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO3.1.</b> Define and Explain the Key Aspect of Business combinations.  <b>SO3.2 .</b> Analyze the Causes and Forms of Business Combinations.  <b>SO3.3</b> Evaluate the Characteristics and Objectives of Rationalization.  <b>SO3.4</b> apply Differentiate Between Rationalization and Nationalization.  <b>SO3.5</b> Understand the Impact and Challenges of Business Combinations.	.	<b>Unit 3-Business Combination</b>  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	1. Explore Ethical Dimensions in Business Consolidations.  2. Investigate Innovations in Rationalization Strategies.  3. Analyze Nationalization and Rationalization

		3.15. Economic Significance of Business Combinations 3.16. Challenges in Implementing Rationalization 3.17. Integration of Technology in Business Combinations	
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SW-3 Sessional (SW): a.	Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)	Suggested Work
	<b>SO4.1</b> Define and Explain Key Management Concepts.  <b>SO4.2</b> Analyze the Functions of Management.  <b>SO4.3</b> Compare Taylor's Scientific Management and Fayol's Principles.  <b>SO4.4</b> Evaluate the Planning Process and Types of Plans.  <b>SO4.5</b> Understand Decision Making in Individual and Group Contexts.	.	<b>Unit-4: Introduction of Management</b>  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 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	1- Apply the knowledge about management concept 2- explore the scientific and modern methods of management .	

**Assignments:**

**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.**

**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	13
LI	0
SW	0
SL	2
Total	15

**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 Interview Directing: Concept and importance of Directing,

Item	Appx Hours
CI	15
LI	0
SW	0
SL	0
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO5.1</b> 1. Define and Explain Key Management Functions and Concepts. <b>SO5.2</b> Analyze the factors affecting Organisation structure <b>SO5.3</b> Span of management  <b>SO5.4</b> Delegation of authority  <b>SO5.5</b> Role of Centralisation and Decentralisation		<b>Unit 5: Functions of Management</b>  <b>5.1 Functions of Management in Organizations</b> 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.Importance Tests in the Selection Process 15.Types of Interviews in Staff Selection	<b>1- modern trends in organization structure</b> <b>2- delegation of authority and centralization and Decentralization</b>

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.



### Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self-Learning (SI)	Total hour (CI+SW+SI)
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**

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:**

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 :**

<b>S. No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year</b>
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 .			

## **Cos, POs and PSOs Mapping**

**Program Title: B.Com (H)**

**Course Code: 2MT201**

**Course Title: Business Organization and Management**



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 MSMEs of India.	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1
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 Decision Making	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1

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

**Course Code: Minor paper -2MT201**

**Course Title: Business organization and management**

**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 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. <b>Introduction of Business</b> 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,	CO 2 : Plant Location, Layout and Size Plant Location: Factors affecting Plant location, Plant Layout. Size of	SO2.1 SO2.2		Unit-2 <b>Plant Layout</b> 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7,	

PSO 1,2, 3, 4, 5	business Unit: Criteria for measuring the size of unit, Factors affecting size, Optimum Unit Size and factors affecting Optimum Size.	SO2.3 SO2.4 SO2.5		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 : <b>Business Combination</b> 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, Process, Types of Plans Decision making: Process, Individual vs. Group Decision Making	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4 <b>Introduction of Management</b> 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.	
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 Interviews Directing: Concept and importance of Directing.	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: <b>Functions of Management</b> 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.	

### **Curriculum Development Team:**

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**A K S University**  
**Faculty of Commerce and Financial Studies**  
**Department of Commerce**  
**Curriculum of B. Com Program**  
**( Revised as on 01 -08- 2023)**  
**Semester-II**

**Course Code: 01AC201**

**Course Title:** Business Regulatory Frame Work

**Pre-requisite:** Students should have basic knowledge of the origin of law & its Sources for commercial purposes.

**Rationale:** As part of their studies in business law, students need to have a strong foundation in the historical background and sources of laws. This includes an understanding of Indian contract act 1872, Negotiable instrument act 1881 and 2002, The partnership act 1932, Consumer protection act 1932, 1986, 2018 and FEMA. In addition, students should gain a basic understanding of various types of laws, their applications, and the Indian regulatory authorities responsible for enforcing them in society.

**Course Outcomes:**

**CO.1:** Student will recall various definitions and would be able to evaluate the provisions of Indian contract act 1872.

**CO.2:** Students would be able to examine various provisions of contract of indemnity and Guarantee, Contract of Bailment and contract of Agency.

**CO.3:** Students would be able to compare and contrast different types of negotiable instruments and its applicability in the money market.

**CO.4:** Familiarize and understand the concise overview of the elements of law related to the Consumer protection act 1986 and 2018 and FEMA.

**CO.5:** Students would be able to apply and examine various provisions of Indian partnership Act 1932, and the Limited liability partnership Act 2008.

**A K S University**  
**Faculty of Commerce and Financial Studies**  
**Department of Commerce**  
**Curriculum of B. Com Program**  
**(Revised as on 01 -08- 23)**  
**Semester-II**

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)	
MJC	01AC201	Business Regulatory Frame Work	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 the teacher to ensure the outcome of Learning.

**Scheme of Assessment:**

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							
			Progressive Assessment (PRA)						End Semester Assessment	Total Marks
			Class/Home Assignment Number	Class Test 2 (2 best out of 3)	Seminar	Class Activity	Class Attendance	Total Marks		
			5 number 3 marks each (CA)	10 marks each (CT)	(SA)	any one (CAT)	(AT)	(CA+CT+SA+CAT+AT)	(ESA)	(PRA+ESA)
MJC	01AC 201	Business Regulatory Framework	15	20	5	5	5	50	50	100

**CO1:** Student will recall various definitions and would be able to evaluate the provisions of Indian contract act 1872.

Item	AppX Hrs
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
<b>SO1.1</b> Understand the Concept and Nature of Law and its Significance.  <b>SO1.2</b> Familiarize with various types of contracts.  <b>SO1.3</b> Understand the concept of free consideration and free consent  <b>SO1.4</b> Familiarize and understand Performance and discharge of contracts  <b>SO1.5</b> Understand the documentation of contract between parties	.	<b>UNIT-1: Indian contract Act, 1872</b> 1.1 Definition and essentials of contract 1.2 Types of contracts 1.3 Competent party 1.4 Free consent 1.5 Consideration 1.6 Performance of contract 1.7 Discharge of contract 1.8 Rules for Compensation 1.9 Contingent contract 1.10 Quasi contract	1. Brief history of different types of contracts  2. understand how agreement and contract are different to each other

		1.11 Case related to contracts 1.12 comparisons between void agreement and void contracts 1.13 Implied contracts 1.14 Different between a stranger to consideration and a stranger to contract 1.15 Case studies	

**SW-1 Suggested Sessional Work (SW):**

- a. Assignments: Comparison** Types of contracts.
- b. Mini Project:** write notes on Mohiri Bibi vs Dharmodes Ghosh case
- c. Other Activities (Specify):** Differentiate Contract with minor and major.

**CO.2 :** : Students would be able to examine various provisions of contract of indemnity and Guarantee, Contract of Bailment and contract of Agency

Item	AppX Hrs
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
<b>SO2.1</b> Concept Meaning and Essentials of specific contracts  <b>SO2.2</b> Understanding about the difference between indemnity, Bailment and Agency  <b>SO2.3</b> Understanding duties of specific contract parties  <b>SO2.4</b> Understand features and kinds of bailment and duties of Bailor  <b>SO2.5</b> Understanding Grounds on which agent can be sued	.	<b>UNIT-2: Specific Contract</b>  2.1 Specific Contract: - Contract of indemnity 2.2 Guarantee 2.3 Contract of Bailment 2.4 Contract of Agency 2.5 Essentials of a contract of indemnity 2.6 Rights of Indemnity Holder 2.7 Rights of Indemnifier 2.8 Features of Bailment 2.9 Kinds of Bailment 2.10 Rights of Bailor and Duties of Bailor 2.11 Rights of an agent 2.12 Duties and responsibilities of an Agent 2.13 Liabilities of an Agent 2.14 Creation of Agency 2.15 Grounds on which agent can be sued	1. Difference between contract of Bailment and indemnity  2. Read rights of an agent and Bailor

### SW-1 Suggested Sessional Work (SW):

**a. Assignments:** Rights & duties of parties under these specific acts.

**c. Other Activities (Specify):** Explain pledge

**CO.3** :. Students would be able to compare and contrast different types of negotiable instruments and its applicability in the money market.

Item	AppX Hrs
CI	15
LI	0
SW	2
SL	1
Total	18

[illegible]

		3.15 Issues related to negotiable instrument	
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**W-1 Suggested Sessional Work (SW):**

**a. Assignments:** Negotiable instrument and essential characteristics

**b. Mini Project:** Try how cheque and promissory notes work

**c. Other Activities (Specify):** prepare list of Negotiable instruments

**CO.4 :** Familiarize and understand the concise overview of the elements of law related to the Consumer protection act 1986 and 2018 and FEMA

Item	AppX Hrs
CI	15
LI	0
SW	2
SL	1
Total	18



Session Outcomes (SOs)	(L)	Classroom Instruction (CI)	Self-Learning (SL)
<b>SO4.1</b> Understanding about the consumer protection act 1986  <b>SO4.2</b> Understanding about consumer protection council  <b>SO4.3</b> Meaning of consumer  <b>SO4.4</b> Silent features of consumer protection act	.	<b>UNIT-4: Consumer protection act 1986 and 2018 and FEMA</b> 4.1 Definitions of consumer 4.2 Consumer and Rights of consumer 4.3 consumer protection Act 1986 4.4 Main provisions of 1986 act 4.5 Consumers Disputes 4.6 Restrictive and Unfair Trade practices 4.7 consumer Councils 4.8 Redressal Agencies 4.9 Objectives 4.10 main provisions of FEMA 4.11 Consumer protection council 4.12 Consumer responsibilities 4.13 How can consumer file a complaint 4.14 Difference between redressal agencies under the consumer protection act 4.15 Consumer and buyer relationship	1.Rights & duties of consumer under consumer protection act 1986  2. Remedies for consumers against fraud

**SW-1 Suggested Sessional Work (SW):**

**a. Assignments:** compare old and new consumer protection act

**b. Mini Project:** write down consumer responsibilities to be followed under consumer protection act 1986

**c. Other Activities (Specify):** write down consumer rights under the consumer protection act 1986

**CO.5 :** : Students would be able to apply and examine various provisions of Indian partnership Act 1932, and the Limited liability partnership Act 2008.

Item	AppX Hrs
CI	15
LI	0
SW	2
SL	1
Total	18



**c. Other Activities (Specify):** Rights and liabilities under LLP

**Brief of Hours Suggested for the Course Outcome**

<b>Course Outcomes</b>	<b>Class Lecture (CI)</b>	<b>Sessional Work (SW)</b>	<b>Self Learning (SI)</b>	<b>Total hour (CI+SW+SI)</b>
<b>CO.1:</b> Student will recall various definitions and would be able to evaluate the provisions of Indian contract act 1872.	12	2	1	15
<b>CO.2 :</b> Students would be able to examine various provisions of contract of indemnity and Guarantee, Contract of Bailment and contract of Agency	12	2	1	15
<b>CO.3:</b> Students would be able to compare and contrast different types of negotiable instruments and its applicability in the money market.	12	2	1	15
<b>CO.4 :</b> Familiarize and understand the concise overview of the elements of law related to the Consumer protection act 1986 and 2018 and FEMA	12	2	1	15
<b>CO.5: :</b> Students would be able to apply and examine various provisions of Indian partnership Act 1932, and the Limited liability partnership Act 2008	12	2	1	15
<b>Total Hours</b>	60	10	05	75

### **Suggestions for End Semester Assessment**

#### **Suggested Specification Table (For ESA)**

<b>CO</b>	<b>Unit Titles</b>	<b>Marks Distribution</b>	<b>Total</b>
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			<b>Marks</b>
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		<b>R</b>	<b>U</b>	<b>A</b>	
<b>CO-1</b>	Student will recall various definitions and would be able to evaluate the provisions of Indian contract act 1872.	06	03	01	10
<b>CO-2</b>	Students would be able to examine various provisions of contract of indemnity and Guarantee, Contract of Bailment and contract of Agency	06	02	02	10
<b>CO-3</b>	Students would be able to compare and contrast different types of negotiable instruments and its applicability in the money market	08	02	02	12
<b>CO-4</b>	Familiarize and understand the concise overview of the elements of law related to the Consumer protection act 1986 and 2018 and FEMA	05	02	01	08
<b>CO-5</b>	Students would be able to apply and examine various provisions of Indian partnership Act 1932, and the Limited liability partnership Act 2008.	06	02	02	10
Total		31	11	08	50

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

The end of semester assessment for business law 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.

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

**Suggested Learning Resources:**

<b>S. No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition&amp;Year</b>
1	Business law	Kuchhal, M.C. and Vivek Kuchhal	Vikas Publishing House, New Delhi.	2021
2	Business Law	Singh, Avtar	Eastern Book Company, Lucknow	2022
3	Business Law	Maheshwari & Maheshwari	National Publishing House, New Delhi	2022
4	Business Environment & Law	ICSI	ICSI, New Delhi	2023
5	Lecture note provided by Dept. of Commerce AKS University, Satna .			

## **Cos,POs and PSOs Mapping**

**Program Title: B. Com**

**Course Code: 01 AC 201**

**Course Title: Business Regulatory framework**



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	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	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-
<b>CO.1:</b> Student will recall various definitions and would be able to evaluate the provisions of Indian contract act 1872.	3	2	2	2	1	1	3	1	1	1	1	3	1	1	1
<b>Co.2:</b> : Students would be able to examine various provisions of contract of indemnity and Guarantee, Contract of Bailment and contract of Agency	3	2	3	2	1	1	3	1	1	1	2	3	1	1	1
<b>CO.3:</b> Students would be able to compare and contrast different types of negotiable instruments and its applicability in the money market.	3	2	3	2	1	1	3	1	1	1	3	3	1	1	1
<b>CO.4:</b> : Familiarize and understand the concise overview of the elements of law related to the Consumer	3	2	2	1	1	1	3	1	1	1	3	3	2	1	1

protection act 1986 and 2018 and FEMA															
<b>CO.5:</b> : Students would be able to apply and examine various provisions of Indian partnership Act 1932, and the Limited liability partnership Act 2008.	3	2	3	1	1	1	3	1	1	1	2	3	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)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1: Student will recall various definitions and would be able to evaluate the provisions of Indian contract act 1872.	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit1 Companies act 1956 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,	CO.2 : Students would be able to examine various provisions of contract of indemnity and Guarantee, Contract of Bailment and contract of	SO2.1SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 Negotiable instruments Act 1881 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12	

4, 5	Agency			
PO1,2,3,4,5 ,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3:.. Students would be able to compare and contrast different types of negotiable instruments and its applicability in the money market.	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : MRTP Act 1969 18723.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9,3.10,3.11, 13.12,
PO1,2,3,4,5 ,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4: Familiarize and understand the concise overview of the elements of law related to the Consumer protection act 1986 and 2018 and FEMA	SO4.1SO4.2 SO4.3SO4.4 SO4.5		Unit-: Consumer protection act 1986 practices 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,
PO1,2,3,4,5 ,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5: Students would be able to apply and examine various provisions of Indian partnership Act 1932, and the Limited liability partnership Act 2008.	SO5.1SO5.2 SO5.3SO5.4 SO5.5		Unit 5 Regulatory Environment for international Business 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12

**Curriculum Development Team:**

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**Communication Skills**  
**BA/BCA/B. Sc IT/ B.Com**  
**(Revised)**

**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:**

**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](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.



## Semester-II

**Course Code:** IKS

**Course Category:** 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- IKS. 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- IKS.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- IKS.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- IKS. IV:** Understanding on ancient Engineering, Science and Technology, Town Planning, Temple architecture, Chemistry and Metallurgy, Metal manufacturing etc.

**CO- IKS. 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:

Category of Course	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 System	2		1	1	4	2



**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.	Category of Course/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					
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.

**IKS. 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 Kaveri) SO 1.6. Understand Ancient Agriculture and ancient Universities: Takshashila and Nalanda, Gurukul system		<b>Unit-1. Indian Civilization and Indian Knowledge Systems</b> 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

#### 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):

**IKS. 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
<b>Total</b>	<b>9</b>

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self Learning (SL)
SO 2.1. Understand the Ancient Indian Books: Vedas, Puranas, Shastras, Upanishads, Mahakavyas (Ramayana & Mahabharata), Smrities, Samhitas SO 2.2. Understand the Religious places: Puries, Dhams, Jyotirlinga, Shaktipeeths, Kumbha Mela SO 2.3. Understand the Legendary places of Madhya Pradesh: Ujjain, Chitrakoot, Omkareshwar, Bharhut, Maihar SO 2.4. Understand the Basic concept of Indian Art, Music and Dance, Indian Musical Instruments SO 2.5. Understand the Fundamental aspects of Sangeeta and Natya shastra SO 2.6. Understand the different schools of music, dance and painting in different regions of India		<b>Unit-2. Indian Art, Literature and Religious Places</b> 2.1. Ancient Indian Books: Vedas, Puranas, Shastras, Upanishads, Mahakavyas (Ramayana & Mahabharata), Smrities, Samhitas 2.2. Religious places: Puries, Dhams, Jyotirlinga, Shaktipeeths, Kumbha Mela 2.3. Legendary places of Madhya Pradesh: Ujjain, Chitrakoot, Omkareshwar, Bharhut, Maihar 2.4. Basic concept of Indian Art, Music and Dance, Indian Musical Instruments 2.5. Fundamental aspects of Sangeeta and Natya shastra 2.6. Different schools of music, dance and painting in different regions of India	<b>1.</b> Indian Art, Music and Dance

**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):**

**IKS. 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
<b>Total</b>	<b>9</b>

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		<b>Unit-3. Ancient Science, Astronomy, Mathematics</b> 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	1. Ancient Science, Astronomy and Vedic Mathematics

Varanamala of Hindi language based on classification of sounds on the basis of their origin, Basic purpose of science of Vyakarana		classification of sounds on the basis of their origin, Basic purpose of science of Vyakarana.	
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## 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

### c. Other Activities (Specify):

## IKS. 4: Understand the Engineering, Technology and Architecture

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 4.1. Understand the Engineering Science and Technology in Vedic and Post Vedic Era SO 4.2. Understand the Town and Home planning, Sthapatyaveda 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,		<b>Unit-4. Engineering, Technology and Architecture</b> 4.1.Engineering Science and Technology in Vedic and Post Vedic Era 4.2.Town and Home planning, Sthapatyaveda 4.3.Chemistry and Metallurgy as gleaned from archeological artifacts 4.4 Chemistry of Dyes, Pigments used in	2. Ancient Science, Astronomy and Vedic Mathematics

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		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	
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### SW-2 Suggested Sessional Work (SW):

#### a. Assignments:

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

#### b. Mini Project:

- Nakshatras, Navagraha and their related plants

#### c. Other Activities (Specify):

### IKS. 5: Understand about the Life, Nature and Health

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 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		<b>Unit-5. Life, Nature and Health</b> 5.1.Fundamentals of Ayurveda (Charaka & Shushruta) and Yogic Science (Patanjali), Ritucharya and Dinacharya 5.2. Traditional system of Indian medicines (Ayurveda, Siddha,	1. Concept of Ayurveda and Yoga 2. Traditional system of Indian medicines 3. Ethnobotany and Ethnomedicines of

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		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	India 4. World Heritage Sites
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### SW-2 Suggested Sessional Work (SW):

#### a. Assignments:

- Visit to world Heritage Site Khajuraho

#### b. Mini Project:

- Ritucharya and Dincharya, Ethnomedicinal plants

#### c. Other Activities (Specify):

### Brief of Hours suggested for the Course Outcome

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

### Suggestion for End Semester Assessment

#### Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	

<b>CO 1</b>	Indian Civilization and Indian Knowledge Systems	<b>2</b>	<b>5</b>	<b>1</b>	<b>8</b>
<b>CO 2</b>	Indian Art, Literature and Religious Places	<b>2</b>	<b>6</b>	<b>2</b>	<b>8</b>
<b>CO 3</b>	Ancient Science, Astronomy and Vedic Mathematics	<b>2</b>	<b>6</b>	<b>5</b>	<b>13</b>
<b>CO 4</b>	Engineering, Technology and Architecture	<b>2</b>	<b>4</b>	<b>4</b>	<b>10</b>
<b>CO 5</b>	Life, Nature and Health	<b>2</b>	<b>5</b>	<b>2</b>	<b>9</b>
<b>Total</b>		<b>10</b>	<b>26</b>	<b>14</b>	<b>50</b>

**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:**

<b>S. No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year</b>
1	<i>An Introduction of Indian Knowledge Systems: Concept and Applications</i>	Mahadevan, B.; Bhat V. R. and Pavana, Nagendra R. N.	Prentice Hall of India.	2022
2	<i>Indian Knowledge Systems: Vol. I and II.</i>	Kapoor, Kapil and Singh, A. K.	D.K. Print World Ltd	2005
3	<i>Science of Ancient Hindus: Unlocking Nature in Pursuit of Salvation</i>	Kumar, Alok	Create pace Independent Publishing	2014
4	<i>A History of Agriculture in</i>	Randhava, M.S.	ICAR, New Delhi	1980



	<i>India</i>			
5	<i>Panch Mahabhuta,</i>	Yogcharya, Jnan Dev	Yog Satsang Ashram	2021
6	<i>The Indian Rivers</i>	Singh, Dhruv Sen	Springer	2018
7	<i>The Wonder That Was India</i>	Basam, Arthue Llewlllyn	Sidgwick & Jackson	1954
8	<i>Ancient Cities, Sacred Skies: Cosmic Geometries and City Planning in Ancient India</i>	Malville, J. MacKim & Gujaral, Lalit M.	IGNCA & Aryan Books International, New Delhi	2000
9	<i>The Natya Shastra of Bharat Muni</i>	Jha, Narendra	Innovative Imprint, Delhi	2023
10	<i>Astronomy in India: A Historical Perspective</i>	Padmanabhan, Thanu	Indian National Science Academy, New Delhi & Springer (India).	2010
11	<i>History of Astronomy in India</i> 2 <sup>nd</sup> Ed.	Sen, S.N. and Shukla, K.S.	INSA New Delhi	2001
12	<i>History of Indian Astronomy A Handbook</i>	Ramasubramanian, K.; Sule, Aniket and Vahia, Mayank	Science and Heritage Initiative, I.I.T. Mumbai and Tata Institute of Fundamental Research, Mumbai	2016
13	<i>Indian Mathematics and Astronomy: Some Landmarks</i>	Rao, Balachandra S.	Jnana Deep Publications, Bangalore, 3 <sup>rd</sup> Edition	. 2004
14	<i>Vedic Mathematics and Science in Vedas</i>	Rao, Balachandra S.	Navakarnataka Publications, Bengaluru	2019
15	<i>A History of Hindu Chemistry</i>	Ray, Acharya Prafulla Chandra	Repbl Shaibya Prakashan Bibhag, Centenary Edition, Kolkata	1902
16	<i>Early Indian Architecture: Cities and City Gates</i>	Coomeraswamy, Anand	Munciram Manoharlal Publishers	2002
17	<i>Theory and Practices of Temple Architecture in Medieval India: Bhojas samrangasutradhar and the Bhojpur Line Drawings</i>	Hardy, Adams	Dev Publishers & Distributors.	2015
18	<i>Indian Science and Technology in Eighteenth Century</i>	Dharmpal	Academy of Gandhian Studies, Hyderabad.	1971
19	<i>Science in India: A Historical</i>	Subbarayappa, B.V.	Rupa New Delhi	2013

	<i>Perspective</i>			
20	<i>Fine Arts &amp; Technical Sciences in Ancient India with special reference to Someswvara's Manasollasa</i>	Mishra, Shiv Shankar	Krishnadas Academy, Varanasi	1982
21	<i>Fundamental Principles of Ayurveda, Volume One</i>	Lad, Vasant D.	The Ayurvedic Press, Albuquerque, New Mexico.	2002
22	<i>Charak Samhita, Chaukhamba</i>	Pandey, Kashinath and Chaturvedi Gorakhnath	Vidya Bhawan, Varanasi	
23	<i>Ayurveda: The Science of Self-Healing</i>	Lad, Vasant D.	Lotus Press: Santa Fe	1984
24	<i>Ayurveda: Life, Health and Longevity</i>	Svoboda, Robert E	Penguin: London	1992
25	<i>Plants in the Indian Puranas</i>	Sensarma, P.	Naya Prokash, Calcutta	1989
26	<i>Indian Cultural Heritage Perspective for Tourism</i>	Singh, L. K.	Gyan Publishing House, Delhi	2008
27	<i>Glimpses of Indian Ethnobotany</i>	Jain, S.K.	Oxford & IBH Publishing Company Private Limited, New Delhi	1981
28	<i>Manual of Ethnobotany</i>	Jain, S.K.	Scientific Publishers, Jodhpur	2010

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**AKS University**  
**Faculty of Commerce and Financial Studies**  
**Department of Commerce**  
**Curriculum of B. Com Plain Program**  
(Revised as on 1. 08.2023)

**Semester-II**

**Course Code:** 3EC 204      Open Elective Paper

**Course Title :** MONEY AND BANKING

**Pre- requisite:** Student should have basic knowledge of money and banking because course aims to familiarize the learners with the basic concept of Money in economics is considered as a crucial element for the proper functioning of an Economy.

**Rationale:** The students studying money and banking under the commerce should possess to develop the knowledge and skills of the study of money and banking because Money is one of the most important discoveries of the human civilization. It is difficult to think about the world without money. Everybody needs money for various purposes; But if you go back to history, you will find that before money came into existence there was barter system to facilitate transactions among individuals in the society.  
It has become an essential means of exchange in the entire world. It has value, and people use it to obtain things that they wish to avail. Money is the commonly accepted medium of exchange. In an economy which consists of only one individual there cannot be any exchange of commodities and hence there is no role for money

**Course Outcomes:**

- CO1.** Able to understand about the origin of Money and Banking
- CO2.** Able to understand about various concepts of Money, its functions, value, money market and monetary policy operations
- CO3.** Able to develop the procedure involved in various banking institutions along with their basic functions and their credit creation role
- CO4.** Able to familiarize the skills about the Central bank of our country and assess the objectives and functions of Reserve Bank of India (RBI)
- CO5.** Able to analyze the Banking Sector Reforms and gauge at the recent trends in Banking System

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**Department of Commerce**  
**Curriculum of B.Com Plain Program**  
**(Revised as on 1.08.2023)**

**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)	
OEC	3EC 204	Money & Banking	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	Course Code	Course Title	Scheme of Assessment (Marks )							
			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)		
OEC	3EC 204	Money and Banking	15	20	5	5	5	50	50	100

**Faculty of commerce and financial studies**  
**Department of Commerce**  
**Curriculum of B.Com Plain and Hons. Program**  
**(Revised as on 1.08.2023)**

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:** Able to understand about the origin of Money and Banking

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	2
Total	16

<b>Session Outcomes (SOs)</b>	<b>(LI)</b>	<b>Class room Instruction (CI)</b>	<b>(SL)</b>
<b>SO1.1</b> Understand the Concept, Definition & Characteristics of Money		<b>Unit-1.0 MONEY: Theory and Approaches</b>  1.1. Meaning & Definition of Money 1.2. Characteristics of Money 1.3. Functions of Money 1.4 . Importance of money 1.5. Classification of money 1.6. Role of money in capitalistic economics 1.7. Role of money in socialistic economics 1.8. Role of money in mixed economics 1.9. Essential qualities of good money 1.10 System of Note Issues in India 1.11 Simple Deposit & Fixed Fiduciary System 1.12 Proportional Reserve and Minimum Reserve System	1. How Money Is Created and How Is Money Measured
<b>SO1.2</b> Understand the Importance & Functions of money			2. How Money Works and How Is Money Used
<b>SO1.3</b> Understand the Role of money in various economy			3. Difference Between Hard and Soft Money
<b>SO1.4</b> Understand the Classification & Essential qualities of good money			
<b>SO1.5</b> Understand the System of Note Issues in India			

**SW-1 Suggested Sessional Work (SW):**

**a. Assignments:** What Is Fiat Money ? Understanding Fiat Money and mention the Advantages and Disadvantages of Fiat Money

**b. Mini Project:** Prepare a report on Why Do Modern Economies Favor Fiat Money, What Are Some Alternatives to Fiat Money, Does Fiat Money Lead to Hyperinflation?

**c. Other Activities (Specify):** prepare a power point presentation on Cryptocurrencies As Money

**CO.2: Able to understand about various concepts of Money, its functions, value, money market and monetary policy operations**

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO2.1</b> Concept Meaning & terminology of Value of money	.	<b>Unit 2.0 Value of money and Economic Fluctuations</b>	1. what are the Friedman Theory of value of money  2. what are the Keynesian Equations of value of money
<b>SO2.2</b> Understanding the Deferent theory of value of money		2.1 Meaning and concept of Value of money	
<b>SO2.3</b> Understanding the calculation of value of money under different approach		2.2. Approaches are used for the monetary analysis	
<b>SO2.4</b> Understanding the Concept, causes & problem of inflation		2.3 Concept of the Quantity Theory of Money	
<b>SO2.5</b> Understanding the Concept, causes & problem of inflation		2.4 Calculation of Quantity Theory of Money	
		2.5. Concept of Cash Balances Approach or Cambridge Equation	
		2.6 Concept of Income-Expenditure Approach	
		2.7. Criticism of the Cambridge version of the quantity theory.	
		2.8. Meaning and Causes of Inflation	
		2.9. Effects of Inflation on economy	
		2.10. Meaning and causes of deflation	
		2.11 Effects of deflation on economy	
		2.12. meaning and concept of Stagflation	

**SW-2 Suggested Sessional Work (SW):**

- a. Assignments:** learn to solve the Superiority of Cambridge Quantity Theory of Money over Fisher's Version
- b. Mini Project:** Prepare a project on Change in purchasing power of money
- c. Other Activities (Specify):** Discuss about the hypotheses on which Friedman Theory is based

**CO.3: able to develop the procedure involved in various banking institutions along with their basic functions and their credit creation role**

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO3.1</b> Understanding the Meaning, concept & Feature of money Market  <b>SO3.2</b> Learn about the Types of Money Market instruments in India  <b>SO3.3</b> Understanding the Functions & Features of Capital Market  <b>SO3.4</b> Understanding about Role of SEBI in Capital Market & Recent Developments  <b>SO3.5</b> Understanding the Instruments and Tools of Monetary Policy	.	<b>Unit-3: Money Market and Monetary Policy</b>  3.1. Concept and Structure of money market 3.2. Importance of money market 3.3. Features and Objectives of Money Market 3.4. Structure of Indian Money Market 3.5. Types of Money Market instruments in India 3.6. Functions of Capital Market 3.7. Features of Capital Market 3.7. Role of SEBI in Capital Market 3.8. Recent Developments in the Indian Capital Market 3.9. Meaning and objectives of Monetary Policy 3.10. Instruments of Monetary Policy 3.11 Concept and provision RBI Monetary Policy 3.12 Tools of Monetary Policy	1. What is the Purpose of a Money Market  2. How are money market instruments different from equity securities

**SW-3 Suggested Sessional Work (SW):**

- a. Assignments:** Prepare a list of 5 types of Money Market and 2 types of Capital Market
- b. Mini Project:** Prepare a project on how Central Banks Regulate The Economy
- c. Other Activities (Specify):** prepare a flow chart showing the Difference between Money Market and Capital Market

**CO.4:** Able to familiarize the skills about the Central bank of our country and assess the objectives and functions of Reserve Bank of India (RBI)

**Approximate Hours**

Item	Appx Hours
CI	12
LI	0
SW	2
SL	2
Total	16

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Understanding the concept & objectives of banking		<b>Unit-4: Banking Institution</b>	
SO4.2 Understand the main and secondary function of Bank		4.1 Concept Meaning Definition of Banking	1. Types/Structure of Banks in India
SO4.3 Understanding the Classification of the types of the bank in India		4.2 Business objectives of banking institution	
SO4.4 learn about the function and characteristics of a commercial banks		4.3 Social objectives of banking institution	2. Important Facts Relating to Scheduled Commercial Banks
SO4.5 Understand the Role of Banks in the Economic Development		4.4 Other objective and Features of Banking	3. Why RRBs Failed to Achieve ITs Objective
		4.5. Important Primary functions of Bank	
		4.6 Important secondary functions of Bank	
		4.7 Utility Functions of Bank	
		4.8. Types of Banking or Bank in India	
		4.9 Important Functions of Commercial Banks	
		4.10. Categories of the commercial banks	
		4.11. Role of Banks in the Economic Development of a Country	
		4.12. Concept of Specialized banks, Small Finance Banks and payment bank	

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

**a. Assignments:** Introduction of Non-scheduled Banks and Cooperative Banks

**b. Mini Project:** Write a report on the RRB Amendment Bill, 2014

**c. Other Activities (Specify):** Prepare a list of commercial banks in India under the public sector, private sector and foreign bank



**CO.5:** Able to analyze the Banking Sector Reforms and gauge at the recent trends in Banking System

Item	Appx Hours
CI	12
LI	0
SW	2
SL	2
Total	16

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO5.1</b> Understand the concept of central bank  <b>SO5.2</b> learn about the major function of Central bank  <b>SO5.3</b> Understand the concept of Quantitative and Qualitative Method of Control Credit  <b>SO5.4</b> learn about the RBI Organization and Function  <b>SO5.5</b> Understand about the Monetary Policy and Minimum Reserve System		<b>Unit 5: Central Banking</b>  5.1 Meaning and concept of central bank 5.2 Major Functions of Central Bank 5.3 Custodian of Cash Reserves function of central bank 5.4. Important Methods adapted by RBI to Control Credit Creation 5.5 Quantitative Method of Control Credit Creation 5.6 Qualitative Method of Control Credit Creation 5.7 Organization and Management of RBI 5.8. Traditional Functions of Reserve Bank 5.9. Supervisory Functions of Reserve Bank 5.10. Meaning and concept of Minimum Reserve System 5.11. Objectives of Minimum Reserve System 5.12. Monetary Policy of Reserve Bank of India	<b>1.</b> Policy rates and reserve ratios of RBI  <b>2.</b> Open market operation (OMO) Marginal standing facility (MSF)  <b>3.</b> Provisions Regarding Transfer of Surplus by RBI

**SW-5 Suggested Sessional Work (SW):**

**a. Assignments:** Repo rate, Reverse repo rate (RRR), Statutory liquidity ratio (SLR), Bank rate

**b. Mini Project:** Prepare a list of branches of Reserve Bank of India and give the Latest Updates on May 2023

**c. Other Activities (Specify):** Process of National Electronic Funds Transfer (NEFT) and RTGS

**Brief of Hours suggested for the Course Outcome**

<b>Course Outcomes</b>	<b>Class Lecture (CI)</b>	<b>Sessional Work (SW)</b>	<b>Self-Learning (SI)</b>	<b>Total hour (CI+SW+SI)</b>
<b>3EC 204.1:</b> able to understand about the origin of Money and Banking	12	2	2	16
<b>3EC 204.2:</b> able to understand about various concepts of Money, its functions, value, money market and monetary policy operations	12	2	1	15
<b>3EC 204.3:</b> able to develop the procedure involved in various banking institutions along with their basic functions and their credit creation role	12	2	1	15
<b>3EC 204.4:</b> able to familiarize the skills about the Central bank of our country and assess the objectives and functions of Reserve Bank of India (RBI)	12	2	2	16
<b>3EC 204.5:</b> able to analyze the Banking Sector Reforms & gauge at the recent trends in Banking System	12	2	2	16
<b>Total Hours</b>	60	10	08	78

**Suggestion for End Semester Assessment**

**Suggested Specification Table (For ESA)**

<b>CO</b>	<b>Unit Titles</b>	<b>Marks Distribution</b>			<b>Total Marks</b>
		<b>R</b>	<b>U</b>	<b>A</b>	
<b>CO-1</b>	Able to understand about the origin of Money and Banking	01	07	02	10
<b>CO-2</b>	Able to understand about various concepts of Money, its functions, value, money market and monetary policy operations	01	01	05	07
<b>CO-3</b>	Able to develop the procedure involved in various banking institutions along with their basic functions and their credit creation role	03	04	03	10
<b>CO-4</b>	Able to familiarize the skills about the Central bank of our country and assess the objectives and functions of Reserve Bank of India (RBI)	03	07	00	10
<b>CO-5</b>	Able to analyze the Banking Sector Reforms and gauge at the recent trends in Banking System	01	08	04	13
<b>Total</b>		09	27	14	50

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

The end of semester assessment for money and banking 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	Money and Banking	Hajela, T.N.,	Ane Books Pvt Ltd., New Delhi	
2	Banking: Theory, Law and Practice	Sundharam KPM.	Sultan Chand and Sons, New Delhi	
3	Money, Banking and Financial Markets	M.R. Baye, D.W. Jansen	AITBS (Indian ed.)	
4	Banking – Theory and Practice,	K.C. Sekhar	Vikas Publishing House, New Delhi (recent edition)	
5	Monetary Economics	S.B. Gupta	S. Chand Publications, New Delhi.	
6	Monetary Economics	.M.L. Seth	Vikas Publications, New Delhi	
7	Lecture note provided by Dept. of Commerce AKS University, Satna .			

## Cos,POs and PSOs Mapping

Program Title: B. Com

Course Code: 3EC 204

Course Title: Money and Banking

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	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-
CO.1: Able to understand about the origin of Money and Banking	3	1	3	2	2	1	2	2	1	1	1	2	1	1	1
CO.2: Able to understand about various concepts of Money, its functions, value, money market and monetary policy operations	3	3	1	1	1	2	2	1	1	1	1	2	1	1	1
CO.3 Able to develop the procedure involved in various banking institutions along with their basic functions and their credit creation role	3	3	1	1	1	2	3	1	1	1	2	3	1	1	1
CO.4: Able to familiarize the skills about the Central bank of our country and assess the objectives and functions of Reserve Bank of India (RBI)	3	2	1	1	1	2	1	1	1	1	2	1	1	1	1
CO.5: Able to analyze the Banking Sector Reforms and gauge at the recent trends in Banking System	3	3	1	1	1	2	2	2	1	1	3	1	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 Able to understand about the origin of Money and Banking	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. <b>Money: Theory and Approaches</b> 1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7, 1.8 1.9, 1.10, 1.11, 1.12,	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2: Able to understand about various concepts of Money, its functions, value, money market and monetary policy operations	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 <b>Value of money and Economic Fluctuations</b> 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 : Able to develop the procedure involved in various banking institutions along with their basic functions and their credit creation role	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3: <b>Money Market and Monetary Policy</b> 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: Able to familiarize the skills about the Central bank of our country and assess the objectives and functions of Reserve Bank of India (RBI)	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4 <b>Banking Institution</b> 4.1, 4.2 ,4.3, 4.4, 4.5, 4.6, 4.7, 4.8, 4.9 4.10 ,4.11 ,4.12	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Able to analyze the Banking Sector Reforms and gauge at the recent trends in Banking System	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: <b>Central Banking</b> 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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**Curriculum of B. Com Hons. Program**  
**(Revised as on 01.08.2023)**

**Semester-III**

**Course Code:** 3EC301

**Course Title :** Banking and Insurance

**Pre-requisite:** Student will have the knowledge about banking and they will also become aware about the principles of insurance management.

**Rationale:** 'It's all about the money and economy of a country!'  
The students studying Banking and Insurance under the commerce stream should possess to develop the knowledge and skills to manage the financial affairs of individuals, communities, and businesses.  
Studying banking and finance opens up avenues to work in different sectors such as banking, consulting, insurance, broking, and fund management.

Banking, and Insurance is a field in which the opportunities of growth are vast and varied. While this field is one of the safest and most stable in terms of employment, it is the most dynamic at the same time. An individual planning to make a career in Banking and Insurance can look forward to a very lucrative and rewarding career. From managerial and consulting jobs in Government sector and MNCs, to self-employment as Chartered Accountant, Company Secretary, Finance Consultant, Entrepreneurship, the Banking, Finance and Insurance sectors have employment opportunities for all.

**Course Outcomes:**

**CO-1:** Students will get an understanding about banks and its various principles and the process of recruitment, selection and training.

**CO-2:** Students will learn about various negotiable instruments which will help them in their practical life.

**CO-3:** Students will be familiarized with various development banks in India and also about bank accounts, records and reports.

**CO-4:** Students will be exposed to insurance along with its various types and advantages.

**CO-5:** Develop the application skills regarding calculation of insurance premium. They will also get knowledge about IRDA and its various functions.

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**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)	
OEC	3EC301	Banking and Insurance	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	Course Code	Course Title	Scheme of Assessment (Marks)							
			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)		
OEC	3EC301	Banking and Insurance	15	20	5	5	5	50	50	100



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**Curriculum of B. Com Plain and Hons. Program**  
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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:** Students will get an understanding about banks and its various principles and the process of recruitment, selection and training.

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO1.1</b> Understand the definition and principles of banking.  <b>SO1.2</b> Awareness about creation of money and present structure of commercial banks in India.  <b>SO1.3</b> Understand the principles of management in banks and managerial functions in banks.  <b>SO1.4</b> Knowledge about responsibilities of bank manager along with recruitment process.  <b>SO1.5</b> Awareness about Training, Promotion and Control in Banks.		<b>Unit 1 Introduction</b> 1.1. Meaning and definition of bank 1.2. Principles of Banking 1.3. Creation of Money 1.4. Process and Mechanism of Credit Creation 1.5. Present Structure of Commercial Banks in India 1.6. Principles of management in banks. 1.7. Managerial Functions in banks 1.8 Key responsibilities of bank manager 1.9. Recruitment and Selection in Banks 1.10. Advantages and Disadvantages of Internal and External Recruitment 1.11. Training and its importance 1.12. Methods, Advantages and limitations of training 1.13. Promotion of Staff in Banks 1.14 Advantages and limitations of promotion 1.15. Basis of promotion 1.16. Control of staff in banks .	1. Meaning and Principles of banking 2. Recruitment and process of recruitment in banks.

**SW-1 Suggested Sessional Work (SW)**

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**(a) Assignments:** Describe the process of credit creation in banks.

**Basis of promotion in banks**

**(b) Mini Project :** Students will prepare a project related to the process of opening accounts in banks.

**(c) Other Activity:** Presentation about various functions performed by banks through power point.

**CO-2:** Students will learn about various negotiable instruments which will help them in their practical life.

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO2.1</b> Understanding of management of deposits and deposit mobilisation.  <b>SO2.2</b> Awareness about deposit account, advances and types of advances.  <b>SO2.3</b> Understanding about Investment and its nature.  <b>SO2.4</b> Understand about Liquidity and Profitability and various types of negotiable instruments.  <b>SO2.5</b> Government Securities, Procedure of E-Banking	.	<b>Unit 2 Management of Deposits</b>  2.1 Concept of deposits and factors affecting deposits. 2.2. Deposit mobilisation and types of deposits. 2.3. Classification and nature of deposit accounts. 2.4. Golden rules of sound lending, Types of advances 2.5 Merits and demerits of Cash Credit 2.6. Investment Management and its basics 2.7. Nature of bank investment 2.8. Liquidity and Profitability 2.9. Cheque and its types 2.10. Bills and their endorsement 2.11. Classification of negotiable instruments 2.12. Government Securities and its types 2.13. E- Banking and Procedure of E-Banking 2.14. Benefits and types of E- Banking 2.15. Precautions while using E-Banking 2.16. Types and Importance of E- Banking 2.17. Services available under E- banking	1. Depo sits and factor s affect ing depos its. 2. Cash Credi t: Merit s and deme rits

**SW-2 Suggested Sessional Work (SW)**

**(a) Assignments:** Golden Rules of Sound lending

E- Banking and its procedure.

**(b) Mini Project:** Students will prepare a project about various services of E- Banking.

**(c) Other Activities:** Flowchart showing various types of Cheques.

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**CO-3:** Students will be familiarized with various development banks in India and also about bank accounts, records and reports.

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO3.1</b> Meaning and concept of hire purchase with cum and Ex interest installment  <b>SO3.2</b> Practical problem related to calculation of cash price of asset  <b>SO3.3</b> Understanding the calculation of rate of interest and default of payment  <b>SO3.4</b> Understanding about commission abnormal loss and calculation of unsold stock  <b>SO3.5</b> Preparation of consignment account in different situation of normal loss and abnormal loss	.	<b>Unit-3: Securities for advances and Management of Finance</b> 3.1 Bank Accounts and its features. 3.2. Books of accounts maintained by banks 3.3 Final Accounts and particulars of advances 3.4. Statement of advances and its types 3.5. Factors determining the credit worthiness of the borrower. 3.6. Development Banking in India 3.7. Advances against Bonds and Debentures. 3.8. Advances against Fixed Deposits 3.9. Advances against gold and silver 3.10. Advances against goods 3.11 Advances against Stock Exchange Securities 3.12. Advances against Real Estate 3.13 Advances against Life Policies, Fixed Deposits 3.14 Advances against Bonds and Debentures 3.15. ICICI and activities performed by ICICI 3.16. IDBI and functions performed by IDBI 3.17. IFCI and functions of IFCI 3.18. Lien and Mortgage	1. Concept of bank account and its features. 2. Various development banks in India

**SW-3 Suggested Sessional Work (SW)**

**(a) Assignments:** To prepare list of various books maintained by banks.

Statement of advances and its types.

**(b) Mini Project:** Students will prepare a project related to advances against various types of goods, gold and silver and LIC.

**(c) Other Activities:** Presentation related to various functions performed by development banks in India.

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**CO-4:** Students will be exposed to insurance along with its various types and advantages.

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p><b>SO4.1</b> Understanding of concept and element of an insurance.</p> <p><b>SO4.2</b> Awareness about Scope, nature and characteristics of an insurance.</p> <p><b>SO4.3</b> Knowledge about functions and advantages of an insurance.</p> <p><b>SO4.4</b> Understanding about Contract of Life Insurance and factors determining premium</p> <p><b>SO4.5</b> Knowledge about Assignment of life policies and Nomination of policies.</p>	.	<p><b>Unit-4: Introduction and Types of Insurance</b></p> <p>4.1. Concept of an Insurance.</p> <p>4.2 Definition of an Insurance</p> <p>4.3. Element of an Insurance</p> <p>4.4. Scope of Insurance Contract</p> <p>4.5. Nature of Insurance</p> <p>4.6. Characteristics of Insurance</p> <p>4.7. Functions of Insurance</p> <p>4.8 Primary and Secondary functions of Insurance</p> <p>4.9. Advantages of Insurance</p> <p>4.10. Principles of Insurance</p> <p>4.11. Contract of Life Insurance</p> <p>4.12. Advantages of Life Insurance Policy</p> <p>4.13 Methods to pay Life Insurance Premium</p> <p>4.14 Factors impacting life insurance premium</p> <p>4.15. Features of Life Insurance</p> <p>4.16. Advantages of Life Insurance</p> <p>4.17. Fundamental principles of Life Policies</p> <p>4.18. Assignment of life policies</p> <p>4.19. Types of Assignment</p> <p>4.20. Nomination versus Assignment</p> <p>4.21. Points to be considered while assignment of policies</p>	<p>1. Elements and Scope of an Insurance</p> <p>2. Characteristics of an Insurance</p>

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

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**(a) Assignments:** Insurance and its characteristics.

Life Insurance Premium and factors affecting life insurance premium.

**(b) Mini Project:** Students will prepare a project report explaining assignment of policies and points to be considered for assignment of policies.

**(c) Other Activities:** Presentation about various types of insurance policies

**CO-5:** Develop the application skills regarding calculation of insurance premium. They will also get knowledge about IRDA and its various functions.

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO5.1</b> Student will understand about Life Insurance Premium and factors affecting premium. <b>SO5.2</b> Understanding of claim settlement procedure and policy and its guidelines <b>SO5.3</b> Knowledge of Fire Insurance and its working and procedure of claim settlement <b>SO5.4</b> Awareness about IRDA- Duties, Powers and Functions <b>SO5.5</b> Awareness about impact of privatisation of insurance business in India		<b>Unit 5: Life and Fire Insurance</b> 5.1. Concept of Life Insurance Premium and failure to pay premium. 5.2. Types of Life Insurance Premium 5.3. Factors affecting life insurance premium 5.4. Factors contributing differential premium 5.5. How to calculate insurance premium? 5.6. Settlement of claims under Life Insurance Policy 5.7. Guidelines for settlement of claims under LIC 5.8. Procedure for settlement of claims under LIC 5.9. Fire Insurance and its working 5.10. Procedure of claim settlement in case of fire insurance policy 5.11 Concept of IRDA 5.12. Duties of IRDA 5.13. Powers of IRDA 5.14. Functions of IRDA 5.15. IRDA- Features 5.16. IRDA- Benefits	<b>1.</b> Life Insurance Premium and its various types. <b>2.</b> Guidelines and Procedures of Claim Settlement

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		5.17. Impact of privatisation of Insurance Business in India 5.18. Reservation in Insurance Sector	
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**SW-5 Suggested Sessional Work (SW): -**

**(a) Assignments:** Describe the powers and functions of IRDA

How to calculate Insurance Premium?

**(b) Mini Project:** Students will prepare a project stating reasons for differences in calculation of Insurance Premium.

**(c) Other Activities:** Presentation by students about claim settlement procedure.

**Brief of Hours suggested for the Course Outcome**

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
<b>CO-1:</b> Students will get an understanding about banks and its various principles and the process of recruitment, selection and training.	16	2	1	19
<b>CO-2:</b> Students will learn about various negotiable instruments which will help them in their practical life.	17	2	1	20
<b>CO-3:</b> Students will be familiarized with various development banks in India and also about bank accounts, records and reports.	18	2	1	21
<b>CO-4:</b> Students will be exposed to insurance along with its various types and advantages.	21	2	1	24
<b>CO-5:</b> Develop the application skills regarding calculation of insurance premium. They will also get knowledge about IRDA and its various functions.	18	2	1	21
<b>Total Hours</b>	<b>90</b>	<b>10</b>	<b>05</b>	<b>105</b>

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

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
<b>CO-1</b>	Students will get an understanding about banks and its various principles and the process of recruitment, selection and training.	01	01	03	05
<b>CO-2</b>	Students will learn about various negotiable instruments which will help them in their practical life.	01	01	03	05
<b>CO-3</b>	Students will be familiarized with various development banks in India and also about bank accounts, records and reports.	01	02	10	13
<b>CO-4</b>	Students will be exposed to insurance along with its various types and advantages.	-	03	10	13
<b>CO-5</b>	Develop the application skills regarding calculation of insurance premium. They will also get knowledge about IRDA and its various functions.	01	03	10	14
Total		04	10`	36	50

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

The end of semester assessment for Banking and Insurance 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:**

<b>S. No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year</b>
1	Fundamentals of Banking- Theory and Practice	Basu A.K.	A. Mukherjee & Co. Pvt. Ltd. Calcutta	Edition 3
2	Banking Law and Practice in India	Gupta O.P.	Sahitya Bhawan Publications	Edition 2019th
3	Banking and Insurance	Chaturvedi D.D., Mittal Arun, Chaturvedi Saumya	Scholar Tech Press	Revised edition 2021
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Course Title: B. Com (H)

Course Code: 3EC301

Course Title: Banking and Insurance

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
<b>CO-1:</b> Students will get an understanding about banks and its various principles and the process of recruitment, selection and training.	3	2	1	1	1	1	2	2	1	1	1	2	1	1	1
<b>CO-2:</b> Students will learn about various negotiable instruments which will help them in their practical life.	3	3	1	1	1	2	2	1	1	1	1	2	1	1	1

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<b>CO-3:</b> Students will be familiarized with various development banks in India and also about bank accounts, records and reports.	3	3	1	1	1	2	3	1	1	1	1	3	1	1	1
<b>CO-4:</b> Students will be exposed to insurance along with its various types and advantages.	2	2	1	1	1	2	1	1	1	1	1	1	1	1	1
<b>CO-5:</b> Develop the application skills regarding calculation of insurance premium. They will also get knowledge about IRDA and its various functions.	2	2	3	3	3	2	2	2	1	1	2	3	2	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: Students will get an understanding about banks and its various principles and the process of recruitment, selection and training.	SO1.1SO1.2 SO1.3SO1.4 SO1.5		Unit 1. <b>Introduction</b> 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	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2: Students will learn about various negotiable instruments which will help them in their practical life.	SO2.1SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 <b>Management of Deposits</b> 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	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Students will be familiarized with various development banks in India and also about bank accounts, records and reports.	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3: <b>Securities for Advances and Management of Finance</b> 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	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Students will be exposed to insurance along with its various types and advantages.	SO4.1SO4.2 SO4.3SO4.4 SO4.5		Unit-4 <b>Introduction and Types of Insurance</b> 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, 4.15,4.16,4.17,14.18,4.19,4.20,4.21	

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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 calculation of insurance premium. They will also get knowledge about IRDA and its various functions	SO5.1SO5.2 SO5.3SO5.4 SO5.5		Unit 5: <b>Life and Life Insurance</b> 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, 5.15,5.16,5.16,5.18	
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(Revised as on 1.08.23)

**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	Scheme of studies Hours/Week					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
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	Course Code	Course Title	Scheme of Assessment (Marks )							
			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)		
MNC	2MT 301	Business Statistics	15	20	5	5	5	50	50	100

# AKS University

Faculty of commerce and financial studies

Department of Commerce

Curriculum of B. Com Plain and Hons. Program

(Revised as on 1.08.2023)

## 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.
CI	17
LI	0
SW	2
SL	1
Total	20

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO1.1</b> Understand the Concept ,nature and limitation of statistics  <b>SO1.2</b> Learn about the method of collection of data and sources  <b>SO1.3</b> Preparation of diagram for diagrammatic presentation of data  <b>SO1.4</b> Preparation of Graph for graphic presentation of data		<b>Unit-1.0 Introduction of statistics</b> 1.1 Concept 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

<b>SO1.5</b> 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	
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**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 discrete 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)
<b>SO2.1</b> Understanding about average types of averages and measurement of CT  <b>SO2.2</b> Learn about principle of arithmetical mean & method of calculation  <b>SO2.3</b> Learn about the principle of positional average and method of calculation  <b>SO2.4</b> Understanding the concept & method of Calculation of	.	<b>Unit 2.0 Measurement of Central Tendency-</b> 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  <b>SO2.5</b> Understanding the Relation between mean median and mode in symmetrical and asymmetrical frequency distribution		values 2.17. Practical problem of Quartile and deciles 2.18 P.P. of calculation of percentile 2.19. Calculation of displaced mode	
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**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)
<b>SO3.1</b> Understand the mean and dispersion and various method of dispersion  <b>SO3.2</b> Practical problem related to calculation of Quartile and mean deviation  <b>SO3.3</b> Understanding the concept & calculation of Standard deviation  <b>SO3.4</b> Understanding about	.	<b>Unit-3: Dispersion and Skewness-</b>  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		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	
<b>SO3.5</b> Learn about the comparison and decision between two series by using coefficient of variation			

**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)
<b>SO4.1</b> Learn about the concept and types of co-efficient of Correlation  <b>SO4.2</b> Understand about the Karl Pearson's method of co-efficient of Correlation  <b>SO4.3</b> learn about Concurrent method of co-efficient of correlation  <b>SO4.4</b> Understanding about the Rank difference method of co-efficient of Correlation  <b>SO4.5</b> Understanding about the least square method of co-efficient of Correlation		<b>Unit-4: Coefficient of Correlation-</b> 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)
<b>SO5.1</b> Know about the Regression line and method of Regression Analysis  <b>SO5.2</b> Understanding about preparation of regression line by regression equation  <b>SO5.3</b> Understand about the preparation of regression line by regression co-efficient  <b>SO5.4</b> To learn about the preparation of regression line by least square method  <b>SO5.5</b> Understanding about the calculation of Standard error of estimate		<b>Unit 5: Regression Analysis and error of estimate</b> 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 <b>5.15</b> 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 (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
<b>CO-1:</b> Organize, manage and presentation of data. Analyse statistical data graphically using frequency distributions and	17	2	1	20
<b>CO-2:</b> Analyse statistical data using measures of central tendency with different Averages	19	2	1	22
<b>CO-3:</b> Analyse statistical data using measures of dispersion and location.	19	2	1	22
<b>CO-4:</b> Calculate and interpret the correlation between two variables	20	2	1	23
<b>CO-5:</b> 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
<b>Total Hours</b>	<b>90</b>	<b>10</b>	<b>05</b>	<b>105</b>

### Suggestion for End Semester Assessment

#### Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
<b>CO-1</b>	Organize, manage and presentation of data. Analyze statistical data graphically using frequency	01	01	08	10
<b>CO-2</b>	Analyze statistical data using measures of central tendency with different Averages	01	02	07	10
<b>CO-3</b>	Analyze statistical data using measures of dispersion and location	02	02	06	10
<b>CO-4</b>	Calculate and interpret the correlation between two variables	01	02	05	08
<b>CO-5</b>	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
<b>Total</b>		<b>06</b>	<b>12</b>	<b>32</b>	<b>50</b>

**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 :**

<b>S. No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year</b>
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.															
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**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. <b>Introduction of statistics</b> 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 <b>Measurement of Central Tendency</b> 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 : <b>Dispersion and Skewness-</b> 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 <b>Co-efficient of Correlation</b> 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. Employ 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: <b>Regression Analysis</b> 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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**AKS University**  
**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 101      Core-1    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)	
MJC	1AC 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	Course Code	Course Title	Scheme of Assessment ( Marks )							
			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)		
MJC	1AC 301	Cost Accounting	15	20	5	5	5	50	50	100

# AKS University

Faculty of Commerce and Financial Studies

Department of Commerce

Curriculum of B.Com Plain and Hons. Program

(Revised as on 4.11.2023)

## 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)
<b>SO1.1</b> Understand the Concept and nature of Cost accounting principles  <b>SO1.2</b> Understand the Objective and scope of cost accounting  <b>SO1.3</b> Understand the concept of financial accounting and difference between cost and financial  <b>SO1.4</b> Understand about the material labour and		<b>Unit-1.0 Introduction of Cost accounting</b>  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. Cost accounting and state its significance  2. State the relation-ship between management accounting and cost accounting.

overhead		1.11. Controllable and un-Controllable cost 1.12. 1.13. Classification of cost like Prime cost Factory cost etc.	
<b>SO1.5</b> Understand the method of calculation of various component of cost			

**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
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO2.1</b> Understanding about the main objectives of materials control <b>SO2.2</b> knowing proper cost of production, control over materials is indispensable <b>SO2.3</b> Preparation of Stores ledger in case of LIFO FIFO and other <b>SO2.4</b> Understanding the concept & method	.	<b>Unit 2.0 Elements of Cost- Material control</b> 2.1 Concept and techniques of Material/inventory control 2.2 Concept and accounting of EOQ 2.3 Calculation of EOQ from analytical method 2.4 Calculation of Economic Order Quantity 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 LIFO 2.11. Practical problem of store ledger from LIFO 2.12. Methods of pricing of materials from Simple	1. Necessity and importance of material control  2. To ensure the effective and efficient operation of the material control system,

of Calculation of Economic Order Quantity <b>SO2.5</b> Understanding the concept & method of Calculation of Stock Levels		Average 2.13. Methods of pricing of materials issue from Weighted Average 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	
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**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
CI	21
LI	0
SW	2
SL	1
Total	24

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO3.1</b> Understand the wages and method of payment wages	.	<b>Unit-3: Elements of Cost- Labour and Overhead</b> 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	1. Scope and objectives of overheads and Classification of Overheads  2. Concept of Direct & Indirect Labour Costs Manpower
<b>SO3.2</b> Practical problem related to calculation of remuneration			
<b>SO3.3</b> Understanding the concept & calculation of incentive method of payment of wages			
<b>SO3.4</b> Understanding about			

<p>the overhead and types of overhead and method of allocation</p> <p><b>SO3.5</b> Understand about the calculation of machine hour rate</p>	<p>3.12. PP of flux method of turnover</p> <p>3.13. Concept of overhead</p> <p>3.14. Classification and allocation, of Overhead:</p> <p>3.15. Primary re-allocation of overhead</p> <p>3.16. Secondary re-allocation of overhead</p> <p>3.17. Allocation of overhead from Equation 3.18.</p> <p>Apportionment and absorption of overhead basis and method</p> <p>3.19. Under absorption- and over-absorption of overhead</p> <p>3.20. Meaning and concept of machine hour rate</p> <p>3.21. Practical problem of calculation of MHR</p>	<p>Planning, Training and Recruitment</p>
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**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)
<b>SO4.1</b> Understanding about the concept and types of contracts and contract account format <b>SO4.2</b> Understand about the method of calculation of profit and loss account in different situation of incomplete contract <b>SO4.3</b> Preparation of Contract account when contract completed when incomplete etc. <b>SO4.4</b> Preparation of statement of cost and cost sheet in different condition <b>SO4.5</b> Understanding about the Tender value under unit costing in different situation like as when unit given under changing rate etc.		<b>Unit-4: Methods of Costing: Unit and Contract costing</b> 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 $\frac{1}{2}$ 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

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

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

**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 (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
<b>CO-1: Understand</b> the meaning , Advantages and Disadvantages of Cost accounting	13	2	1	16
<b>CO-2: Acquaint</b> 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
<b>CO-3: Understand</b> 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
<b>CO-4: Understand</b> 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
<b>CO-5: Understand</b> 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	
<b>CO-1</b>	Understand the meaning , Advantages and Disadvantages of Cost accounting	01	01	03	05
<b>CO-2</b>	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
<b>CO-3</b>	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
<b>CO-4</b>	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	-	03	10	13
<b>CO-5</b>	Understand about calculation of profit under process costing including various wastages and to know how to prepare a reconciliation statement to	01	03	10	14

	find out the reasons for the difference in the net profit/net loss as per cost and financial records				
Total		03	12	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:**

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 .			

## Cos,POs and PSOs Mapping

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

Course Code : 1AC 301

Course Title: Cost Accounting

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 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 also be able to calculate profit on different type contracts	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1
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

**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. <b>Introduction of Cost accounting</b> 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 <b>Elements of Cost-Material control</b> 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 : <b>Elements of Cost-Labour and Overhead</b> 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 <b>Methods of Costing: Unit and Contract costing</b> 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: <b>Methods of Costing:</b> <b>Process and Service costing</b> 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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5. Shree Krishan Jha, Department of Commerce, AKS University, Satna (M.P.).



**B Comm CA/Hons/Economics  
THIRD SEMESTER**

Course Code: 4SE303

Course Title: Data Analysis and Computer Application

Pre- requisite: Students need fundamental knowledge about computer.

Rationale: Data Analysis and Computer Fundamentals is to equip students with essential skills for success in the digital age. This course provides practical knowledge of computer basics, including hardware, software, and operating systems, as well as foundational skills in data analysis using spreadsheets. These skills are crucial for academic success, career readiness, and personal empowerment in today's technology-driven world.

**Course Outcome:**

**CO1:** Understand basic hardware, components of a computer system.

**CO2:** Proficiently utilize word processing software in an online environment to create, format and manage documents effectively.

**CO3:** Creating and delivering basic presentations using presentation software in an online environment.

**CO4:** Proficiency in spreadsheet software for basic data analysis and management tasks

**CO5:** Understanding of computer networks, internet services, and their practical applications

**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)	
SEC	4SE303	Data Analysis and Computer Application	3	2	1	1	4	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.



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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	Course Code	Course Title	Scheme of Assessment ( Marks )							
			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 (CA T)	Class Attendance (AT)	Total Marks ( CA+CT+SA+CAT+AT )		
SEC	4SE303	Data Analysis and Computer Application	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.



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**CO1:** Understand basic Hardware, Components of a Computer System.

Item	AppX Hrs
CI	12
LI	
SW	1
SL	1
Total	14

Session Outcomes (SOs)	Laboratory Instruction (LI)	Classroom Instruction (CI)	Self-Learning (SL)
<b>SO1.1</b> Understanding Computer Characteristics. <b>SO1.2</b> Identification of Computer Components. <b>SO1.3</b> Conceptualization of Hardware and Software. <b>SO1.4</b> Introduction to Operating Systems. <b>SO1.5</b> Introduction to Data Representation.		<b>Unit-1.0 Introduction:</b> 1.1 Overview of Computer Characteristics: 1.2 Identification of Computer Components 1.3 Understanding Hardware and Software 1.4 Classification of Computers 1.5 Introduction to Data Representation 1.6 Basic Data Processing Concepts 1.7 Introduction to Operating Systems 1.8 Introduction to Operating Systems 1.9 Computer Components Identification 1.10 Operating System Exploration 1.11 File Management Practice	SL1.1 Computer Component Identification  SL1.2 Operating System Feature Exploration:



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		1.12 Q&A and Troubleshooting	
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## **SW-1 Suggested Sessional Work (SW):**

### **a. Assignments:**

- Explain the role of each component of a computer system in detail. Provide examples of how each component contributes to the overall functionality of the system.
- Discuss the classifications of computers based on their size, purpose, and functionality. Provide real-world examples of each type of computer and explain their respective advantages and limitations

Project/Homework Idea:



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- Design a multimedia presentation highlighting the characteristics and basic applications of computers. Include visuals, animations, and interactive elements to engage the audience and demonstrate your understanding of the topics covered in Unit 1.

**CO2:** Proficiently utilize word processing software in an online environment to create, format and manage documents effectively.

Item	AppX Hrs
CI	11
LI	
SW	2
SL	1
Total	13

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self Learning (SL)
<b>SO2.1</b> Introduction to Word <b>SO2.2</b> Text Formatting Proficiency <b>SO2.3</b> Document Manipulation Techniques <b>SO2.4</b> <b>SO2.5</b> Table Creation and		<b>Unit-2.0 Basic Word Processing</b>  2.1 Introduction to Word Processing 2.2 Document Creation 2.3 Text Formatting Techniques 2.4 Document	1. Type a short paragraph (at least 3-5 sentences) about your favorite hobby or interest.  2. Test other options available on MS Word.



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Formatting  <b>SO2.6</b> Printing and Saving Documents		Manipulation Skills 2.5 Table Creation and Formatting 2.6 Table Creation and Formatting 2.7 Handling Multiple Documents: 2.8 Printing and Saving Documents 2.9 Write a function that checks whether a given string is Palindrome or not. Use this function to find whether the string entered by user is Palindrome or not. 2.10 Write a program that prints a table indicating the number of occurrences of each alphabet in the text entered as command line arguments 2.11 Write a program to compute the factors of a given number.	
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## **SW-1 Suggested Sessional Work (SW):**

- a. Assignments: Compare and contrast the features and functionalities of different word processing software packages such as Microsoft Word, Google Docs, and LibreOffice Writer. Evaluate their strengths and weaknesses in terms of usability, compatibility, and collaboration capabilities.
- Create a step-by-step guide on how to perform specific tasks in a word processing software of your choice, such as formatting text, inserting tables, or creating headers and footers. Include screenshots and annotations to illustrate each step clearly.



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Project/Homework Idea:

- Prepare a document template for a fictional company, incorporating elements such as a letterhead, logo, and standardized formatting for memos and reports. Customize the template to reflect the branding and style preferences of the company.

**CO3:** Creating and delivering basic presentations using presentation software in an online environment.

Item	AppX Hrs
CI	12
LI	
SW	2
SL	1
Total	15



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<b>Session Outcomes (SOs)</b>	<b>Laboratory Instruction (LI)</b>	<b>Classroom Instruction (CI)</b>	<b>Self-Learning (SL)</b>
<b>SO3.1</b> Understanding Presentation Concepts  <b>SO3.2</b> Slide Preparation and Content Selection  <b>SO3.3</b> Importing Text and Content  <b>SO3.4</b> Slide Manipulation Skills  <b>SO3.5</b> Slide Show Presentation Techniques  <b>SO3.6</b> Presentation Delivery and Confidence:		<b>Unit-3.0 Basic Presentations</b>  3.1 Introduction to Presentation Concepts 3.2 Overview of Presentation Software 3.3 Slide Creation and Layout Selection 3.4 Content Preparation and Organization 3.5 Visual Design and Aesthetics 3.6 Pointer within Structure 3.7 Transition and Animation Effects 3.8 Presentation Delivery and Confidence 3.9 Importing Images and Objects 3.10. Aesthetics and Slide Design 3.11 Slide Manipulation Skills 3.12. Slide Show Presentation Techniques	1. Presentation software to work with (e.g., Microsoft PowerPoint, Google Slides, Apple Keynote)  2. Plan the content for each slide of your presentation, focusing on clarity, relevance, and organization.

## SW-1 Suggested Sessional Work (SW):

### a. Assignments:

- Analyze the effectiveness of different slide designs in a PowerPoint presentation. Experiment with various layouts, color schemes, and visual elements, and evaluate their impact on audience engagement and comprehension.





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- Develop a presentation on a topic of your choice using PowerPoint or a similar presentation software. Focus on organizing content effectively, using appropriate visuals, and delivering a clear and compelling message to your audience.

Project/Homework Idea:

- Create an interactive multimedia presentation on a historical event, scientific concept, or cultural phenomenon. Incorporate audio, video, and interactive elements such as quizzes or animations to enhance engagement and learning. Define the DMA in memory.

**TMCA01.4:** At the end of this chapter the student will design macro and programs

Item	AppX Hrs
CI	13
LI	



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SW	1
SL	1
Total	15

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self-Learning (SL)
<b>SO4.1</b> Understanding Spreadsheet Basics  <b>SO4.2</b> Proficiency in Spreadsheet Navigation  <b>SO4.3</b> Data Entry and Manipulation Skills  <b>SO4.4</b> Formula and Function Application		<b>Unit-4.0 Basic Spreadsheet.</b> 4.1 – Introduction to Spreadsheets 4.2 – Overview of Spreadsheet Software 4.3 – Data Entry and Manipulation  4.4 – Formula and Function Application  4.5 – Spreadsheet Formatting Techniques  4.6 – Data Analysis and Visualization 4.7 Proficiency in Spreadsheet Navigation 4.8. Data Entry and Manipulation Skills 4.9. Formula and Function Application 4.10. Spreadsheet Navigation and Cell Basics 4. 11. Formula and Function 4.12. Application Proficiency in Spreadsheet Navigation 4.13. Formula and Function Application	1. Explore Google Sheets  2.Create practical projects for Data visualization.

**SW-1**

## Suggested Sessional Work (SW):

a. Assignments:



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- Use spreadsheet software to analyze and interpret a dataset related to a specific industry or field of study. Calculate key metrics, generate charts and graphs, and draw conclusions based on your analysis.
- Design a budgeting spreadsheet for managing personal finances or tracking expenses. Include features such as income tracking, expense categorization, and visualization tools to help users manage their finances effectively.

Project/Homework Idea:

- Develop a spreadsheet application for a small business to automate tasks such as inventory management, sales tracking, or employee scheduling. Customize the application to meet the specific needs of the business and demonstrate its functionality through a user manual or demonstration video.

**CO5:** Understanding of computer networks, internet services, and their practical applications

Item	AppX Hrs
CI	12
LI	
SW	1
SL	1
Total	14

Session Outcomes (SOs)	Laboratory Instruction (LI)	Classroom Instruction (CI)	Self-Learning (SL)
<b>SO5.1</b> Internet Services Overview  <b>SO5.2</b> Internet Services Overview  <b>SO5.3</b> Web Browsing and Navigation  <b>SO5.4</b> Online Communication Tools  <b>SO5.5</b> Introduction to Email  <b>SO5.6</b> Web Research and		<b>Unit-5.0 Computer Network &amp; Internet</b>  5.1 – Introduction to Computer Networks  5.2 – Overview of Internet Services  5.3 – Web Browsing and Navigation  5.4 – Email Communication Basics  5.5 – Handling Attachments	SL1.1 – Ethical use of Internet.  SL2.2 – Use of Email Service.



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Information Retrieval		in Email	
<b>SO5.7</b> Internet Safety and Security Awareness		5.6 – Online Communication Tools	
<b>SO5.8</b> Ethical and Legal Considerations		5.7 – Internet Safety and Security Awareness	
		5.8 – Ethical and Legal Considerations	
		5.9. Create your own unique email	
		5.10. Online Communication Tools Web	
		5.11. Web Research and Information Retrieval	
		5.12. Internet Safety and Security Awareness	

## SW-1 Suggested Sessional Work (SW):

### a. Assignments:

- Research and compare different types of computer networks, such as LANs, WANs, MANs, and WLANs. Discuss their characteristics, advantages, and applications in different contexts.
- Investigate a recent cybersecurity breach or data security incident and analyze the factors contributing to the breach. Evaluate the impact of the incident on affected parties and propose recommendations for preventing similar incidents in the future.

### Project/Homework Idea:

- Design and implement a basic home network setup, including devices such as routers, switches, and wireless access points. Configure network settings, establish connectivity between devices, and document the network topology and security measures implemented.



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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)
<b>CO1:</b> Understand basic hardware, components of a computer system.	12	2	1	15
<b>CO2:</b> Proficiently utilize word processing software in an online environment to create, format and manage documents effectively.	11	2	1	14
<b>CO3:</b> Creating and delivering basic presentations using presentation software in an online environment.	12	2	1	15
<b>CO4:</b> Proficiency in spreadsheet software for basic data analysis and management tasks	13	2	1	16
<b>CO5:</b> Understanding of computer networks, internet services, and their practical applications	12	2	1	15
Total Hours	60	10	5	75



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## Suggestion for End Semester Assessment

### Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO1	Introduction to Computer and Basic Data types.	03	04	03	10
CO2	Basic Word processing Introduction.	05	03	02	10
CO3	Basic Presentation	05	02	03	10
CO4	Spreadsheet and Basic Data Analysis	04	04	02	10
CO5	Basic Computer communication and Internet	03	05	2	10
Total		20	15	15	50

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

The end of semester assessment for Data Analysis and Computer Application will be held with written exam 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. Role Play
6. Visit to IT Industry.
7. Demonstration



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8. ICT Based Teaching Learning (Video Demonstration/Tutorials CBT,Blog, Facebook, Twitter, WhatsApp, Mobile, Online sources)
9. Brainstorming

## Suggested Learning Resources:

1. “Computer Fundamentals” by P.K. Sinha
2. “Introduction to Computers” by V. Rajaraman
3. “Word Processing Made Simple” by R.S. Aggarwal
4. “Word Processing: Concepts and Applications” by Shikha Shrivastava
5. “Effective PowerPoint Presentations: A Practical Guide” by Pradeep Sinha
6. “PowerPoint Presentation Skills” by N.K. Sharma
7. “Spreadsheet Applications in Practice” by C.V. Agarwal
8. “Mastering Excel Spreadsheets” by Rajat Sharma
9. “Data Communications and Networking” by Behrouz A. Forouzan
10. “Introduction to Computer Networks” by Achyut S. Godbole

## Cos,Pos and PSOs Mapping

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

Course Code : 4SE303

Course Title: Data Analysis and Computer Application

Course Outcomes	Program Outcomes										Program Specific Outcome				
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	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 Understand basic hardware, components of a computer system	3	2	1	1	2	1	2	3	1	1	3	2	1	1	1
CO.2: Proficiently utilize word processing software in an online environment to create, format and manage documents effectively.	3	3	1	1	1	1	3	3	1	1	3	3	1	1	1





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CO.3: Creatin g and deliveri ng basic present ations using present ation softwar e in an online Environment.	3	3	1	2	1	1	3	2	1	1	3	3	3	1	1
CO.4:	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1



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Proficiency in spreadsheets software for basic data analysis and management tasks															
CO.5: Understanding of computer networks, internet services, and their practical applications	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: Understand basic hardware, components of a computer system	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. <b>Introduction</b> 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12	
PO 1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	CO- 2 Proficiently utilize word processing software in an online environment to create, format and manage documents effectively.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 <b>Basic Word Processing</b> 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11	
PO 1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	CO-3 Creating and delivering basic presentations using presentation software in an online Environment.	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 Basic Presentation 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8 , 3.9,3.10,3.11,3.12	



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PO 1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	CO 4: Proficiency in spreadsheet software for basic data analysis and management tasks	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4 <b>Basic Spreadsheets</b> 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	
PO 1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	CO 5: Understanding of computer networks, internet services, and their practical applications	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit-5: <b>Computer Network and Internet</b> 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12	

## Curriculum Development Team:

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3. Dr Akhilesh A. Wao, HoD, Department of Computer Science, AKS University, Satna (M.P.)
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**AKS University**  
**Faculty of commerce and financial studies**  
**Department of Commerce**  
**Curriculum of B. Com Plain and Hons. Program**  
(Revised as on 1.08.23)  
**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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Faculty of commerce and financial studies

Department of Commerce

**Curriculum of B. Com Plain and Hons. Program**

(Revised as on 1.08.23)

## 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	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	Course Code	Course Title	Scheme of Assessment ( Marks )							
			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)		
MNC	2MT401	Advanced Statistics	15	20	5	5	5	50	50	100

# AKS University

Faculty of commerce and financial studies

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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.
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO1.1</b> Understand the Concept, nature scope & construction of index number  <b>SO1.2</b> Learn the numerical skills of calculation of problem of FBI & CBI index number  <b>SO1.3</b> Learn the numerical skills of calculation of problem of ABI & weighted index number		<b>Unit-1.0</b> 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

<b>SO1.4</b> Learn the numerical skills of calculation of problem of ABI & CBI Price relative & simple aggregative method  <b>SO1.5 Understand</b> 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	
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**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
CI	13
LI	0
SW	2
SL	1
Total	16



Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO2.1</b> Understand the Concept, nature scope & Components of time series  <b>SO2.2</b> Learn the numerical skills of calculation of problem of Fitting of trend line using moving average  <b>SO2.3</b> Learn the numerical skills of calculation of problem of Fitting of trend line using least square method  <b>SO2.4</b> Learn the numerical skills of calculation of problem of Fitting of trend line using Second degree parabola method  <b>SO2.5</b> Understand the Concept of seasonal variation		<b>Unit 2.0 Time Series Analysis</b>  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)
<b>SO3.1</b> Understanding the Meaning ,concept & Method Probability  <b>SO3.2</b> Learn the numerical skills of calculation of addition theorem  <b>SO3.3</b> Learn the numerical skills of calculation of multiplication theorem  <b>SO3.4</b> Understanding the Meaning ,concept & Method of calculation Bays theorem  <b>SO3.5</b> Learn the numerical skills of calculation of different types of ways and probability	.	<b>Unit-3 : Introduction of Probability</b>  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
CI	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		<b>Unit-4: Interpolation and Extrapolation</b>	
SO4.2 Learn the numerical skills of calculation of problem of curve parabolic method		4.1. Concept of interpolation and extrapolation	1. Understanding extrapolation and interpolation via prefixes
SO4.3 Learn the numerical skills of calculation of Binomial expansion method		4.2 Advantages and limitations of interpolation and extrapolation	
SO4.4 Learn the numerical skills of calculation problem Newton advancing difference method		4.3. Method of interpolation and extrapolation	2. Difference betw interpolation & extrapolation
SO4.5 Learn the numerical skills of calculation of problem from Lagrange method		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	

**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)
<b>SO5.1</b> Understand the concept of Association of Attribute  <b>SO5.2</b> learn about the Condition of consistency of data of two & three attribute  <b>SO5.3</b> Learn the numerical skills of calculation of attribute from percentage method  <b>SO5.4</b> Learn the numerical skills of calculation of attribute from Expectation method  <b>SO5.5</b> Learn the numerical skills of calculation of yule's coefficient of attributes		<b>Unit 5.0: Association of Attribute</b>  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	<b>1. Determination of Frequencies</b>  <b>2.Positive negative and independent Association</b>

**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**

<b>Course Outcomes</b>	<b>Class Lecture (Cl)</b>	<b>Sessional Work (SW)</b>	<b>Self-Learning (Sl)</b>	<b>Total hour (Cl+SW+Sl)</b>
<b>CO-1:</b> Calculate the Index Number by various methods and use in management decisions	20	2	1	23
<b>CO-2:</b> Determine and forecast the variables with the help of Time Series Analysis.	13	2	1	16
<b>CO-3:</b> Calculate the probability that an event will occur with the help of various laws of probability	20	2	1	23
<b>CO-4:</b> Interpolate and extrapolate the variables by using various methods of Interpolation and Extrapolation.	14	2	1	17
<b>CO-5:</b> 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
<b>Total Hours</b>	90	10	05	105

**Suggestion for End Semester Assessment**

**Suggested Specification Table (For ESA)**

<b>CO</b>	<b>Unit Titles</b>	<b>Marks Distribution</b>			<b>Total Marks</b>
		<b>R</b>	<b>U</b>	<b>A</b>	
<b>CO-1</b>	Calculate the Index Number by various methods and use in management decisions	01	03	06	10
<b>CO-2</b>	Determine and forecast the variables with the help of Time Series Analysis.	01	01	08	10
<b>CO-3</b>	Calculate the probability that an event will occur with the help of various laws of probability	01	02	07	10
<b>CO-4</b>	Interpolate and extrapolate the variables by using various methods of Interpolation and Extrapolation	02	02	06	10
<b>CO-5</b>	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
<b>Total</b>		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															
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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: 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, 3.9,3.10,3.11,13.12,3.13,3.14,3.15,3.1 6,3.17,3.18 ,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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**Curriculum Development Team:**

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

**Semester-IV**

**Course Code:** **3EC402** **Open Elective Course**

**Course Title:** **Applied Economics**

Course Code: 3EC 402

Course Title : Applied Economics

Pre- requisite: understanding of the core concepts and tools of economics Relate basic economic theory and principles to current economic issues and evaluate related public economic policies.

Rationale: Provide basic knowledge Concept of Applied Economics, Difference between Micro and Macroeconomics, Gross National Product, Net National Product & Gross Domestic Product Net Domestic Product. Income and Consumption Relationship, Economic development and its Determining factors. Concept and determinants of value of money, Quantity theory of money, Theory of Fisher and Cambridge Money Inflation

**Course Outcomes:**

CO-1 Apply the knowledge about Introduction Concept of Applied Economics, Scope, Nature and Importance, Its Limitations Difference between Micro and Macroeconomics.

CO -2 Acquire the knowledge about the Concept, Gross National Product, Net National Product & Gross Domestic Product Net Domestic Product, Methods of Measurement of National Income and Problem.

CO-3 Apply the Principles of Determination of Income Classical and Keynes's Theory, Solution of short term and long term consumption function, Consumption function in Indian economy.

CO -4 Acquire the knowledge Economic development and its Determining factors Economic and non-economic factors affecting economic growth, classical and modern theories of economic development, stages of economic development of Keynes and Rostow.

CO- 5 Apply the knowledge about Concept and determinants of value of money, Quantity theory of money, Theory of Fisher and Cambridge Money Inflation, Money deflation, inflation and narrative inflation, demand driven inflation, cost growth inflation, stagflation, effects of Money Inflation & Money deflation in the India economy.

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**Scheme of Studies:**

Course structure	Course Code	Course Title			Scheme of studies(Hours/Week)			Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
OEC	3EC 402	Applied Economics	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**

Course category	Couse Code	Course Title	Scheme of Assessment (Marks)							
			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)	Semin ar one (SA)	Class Activi ty any one (CAT)	Class Attendanc e (AT)	Total Marks (CA+CT+SA+CAT +AT)		
OEC	3EC402	Applied economic s	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: Apply the knowledge about Introduction Concept of Applied Economics, Scope, Nature and Importance, Its Limitations Difference between Micro and Macroeconomics.**

**Approximate Hours**

Item	Appx Hrs.
CI	9
LI	0
SW	2
SL	1
Total	10

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1.1 Understand the concept and scope of Applied Economics  1.2. Differentiate between Micro and Macroeconomics  1.3. Apply Microeconomic Foundations in Practical Scenarios  1.4. Analyze Macroeconomic Applications in the Real World  1.5 . Utilize Econometric Tools for Economic Analysis		Unit -1 Introduction of Applied Economics  1.1 Concept of Applied Economics 1.2 Scope and Importance of Applied Economics 1.3 Nature of Applied Economics 1.4 Limitations of Applied Economics 1.5 Difference between Micro and Macroeconomics 1.6 Microeconomic Foundations in Applied Economics 1.7 Macroeconomic Applications in Real-world Contexts 1.8 Econometric Tools in Applied Economics 1.9 Policy Applications of Applied Economics	1-understand the concept, scope& importance, difference between Micro and Macro Economics .

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SW-1 Suggested Sessional Work (SW);

- Assignment: Evaluate a Government Economic Policy.
- Mini Project: Provide the Economic Forecasting for a Specific Industry
- Other Activity: Economic Policy Debate Workshop And speech About economic Policy

CO2: Acquire the Concept of Gross National Product, Net National Product & Gross Domestic Product Net Domestic Product, Methods of Measurement of National Income and Problem related to that.

Approximate Hours

Item	Appx Hours
CI	13
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
2.1 Apply the fundamental concepts of national income 2.2 Comprehend the intricacies of different national income measurements. 2.3 Analyze the problems associated with measuring national income. 2.4 Practical Evaluation of GDP and NDP 2.5 Practical Evaluation of GNP and NNP	.	Unit 2.0 National Income 2.1. Concept of National Income 2.2 Historical Evolution of National Income Accounting 2.3. Components of Gross National Product (GNP) 2.4. Net National Product (NNP) Calculation 2.5. Gross Domestic Product (GDP) Overview 2.6. Net Domestic Product (NDP) Calculation 2.7. Income vs. Expenditure Method in National Income Measurement 2.8. Value-Added Method in National Income Measurement 2.9. Problems in National Income Measurement 2.10. Real vs. Nominal GDP 2.11. GDP Deflator 2.12. Gross and Net National Income 2.13. Keynesian vs. Classical Approaches to National Income	1.evaluate the limitations of GDP as an indicator. 2.Explore the impact of technological advancements on national income measurement.

SW-2 Suggested Sessional Work (SW):

- Assignment: Examine the influence of government policies on national income trends.
- Mini Project: Conduct a comparative analysis of national income measurement methods.
- Other Activity: Organize a debate on the relevance and limitations of GDP as a measure of economic well-being.

CO3: Apply the Principles of Determination of Income Classical and Keynes's Theory, Solution of short term and long-term consumption function, Consumption function in Indian economy

Approximate Hours

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>3.1. Understand the foundational principles of income determination</p> <p>3.2. Analyze the nuances of classical and Keynesian theories.</p> <p>3.3 Evaluate the applicability of consumption functions in different contexts.</p> <p>3.4 Comparative Analysis of Classical and Keynesian Views</p> <p>3.5 Indian Economy Changes in income</p>	.	<p>Unit 3- income and Consumption relationship</p> <p>3.1. Principles of Determination of Income</p> <p>3.2. Classical Theory of Income Determination</p> <p>3.3 Keynesian Theory of Income Determination</p> <p>3.4. Short-term Consumption Function and Long-term Consumption Function</p> <p>3.5. Factors Influencing Consumption</p> <p>3.6. Marginal Propensity to Consume (MPC) and average Propensity to Consume (APC)</p> <p>3.7. Savings Function, Consumption and Saving Relationship</p> <p>3.8 Investment Function Induced and Autonomous Expenditure</p> <p>3.9 Equilibrium Level of Income</p> <p>3.10 . Multiplier Effect Accelerator Theory Consumption Function in the</p> <p>3.11. Indian Economy Changes in Income</p> <p>3.12. Distribution and Consumption Impact of Government</p> <p>3.13. Consumption Theory Comparative Analysis of Classical and Keynesian Views</p>	<p>1.Explore the role of technology in shaping contemporary consumption patterns.</p> <p>2. Investigate the impact of cultural factors on consumption behavior.</p>

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#### Suggested Sessional Work (SW):

- Assignment: Examine the influence of government policies on consumption patterns.
- Mini Project: Conduct a survey on the factors influencing consumer spending in a specific region.
- Other Activity: Organize a panel discussion on the relevance of classical and Keynesian views in contemporary economic scenarios.

CO.4: Apply the Economic development and its Determining factors Economic and non-economic factors affecting economic growth, classical and modern theories of economic development, stages of economic development of Keynes and Rostow, strategy of balanced and unbalanced development.

Approximate Hours

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
4.1 Understand the key concepts of economic development.	.	Unit-4: Economic Development and its Determining Factors	1.Sustainable development balances economic growth with environmental and social factors.
4.2 Analyze the interplay between economic and non-economic factors in development.		4.1 Economic Development: Definition and Scope	2.Government policies play a crucial role in shaping the trajectory of economic development.
4.3 Compare and contrast classical and modern theories of economic development.		4.2. Factors Influencing Economic Development	
4.4 Examine the stages of economic development proposed by Keynes and		4.3. Role of Economic Factors in Growth	
		4.4 Impact of Non-economic Factors on Development	
		4.5. Classical Theories of Economic Development	
		4.6. Modern Theories of Economic Development	
		4.7. Keynesian Perspective on Economic Growth	
		4.8. Rostow's Stages of Economic Growth	
		4.9. Strategy of Balanced Development	
		4.10. Strategy of Unbalanced Development	



Rostow. 4.5. Evaluate strategies for achieving balanced and unbalanced economic development.		4.11. Theories of Economic Development in India 4.12. Comparative Analysis of Development Theories	
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SW-4 Suggested Sessional Work (SW):

- a) Assignment: Write a critical analysis of a specific country's economic development trajectory, considering the application of classical and modern theories.
- b) Mini Project: Conduct a comparative study of two countries that have adopted different strategies for economic development, highlighting the outcomes and challenges.
- C)Other Activity: Prepare a brief presentation on the role of technology in influencing economic development, citing relevant examples.

CO.5: Apply the Concept and determinants of value of money, Quantity theory of money, Theory of Fisher and Cambridge Money Inflation, Money deflation, inflation and narrative inflation, demand driven inflation, cost growth inflation, stagflation, effects of Money Inflation & Money deflation in the India economy.

Item	Appx Hours
CI	13
LI	0
SW	0
SL	2
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
5.1 Apply the concept and determinants of the value of money. 5.2. Understand the Quantity Theory of Money and Fisher's theory. 5.3 Analyze different types of inflation and deflation. 5.4.Examine the effects of inflation and deflation on the economy. 5.5 Evaluate government and monetary policies in addressing inflationary and deflationary challenges.		Unit 5: Changes in the value of money-  5.1. Concept of the Value of Money 5.2. Determinants Influencing the Value of Money 5.3. Quantity Theory of Money 5.4. Fisher's Theory of Money 5.5 Cambridge Approach to Money 5.6. Money Inflation and Its Characteristics 5.7. Money Deflation and Its Characteristics 5.8. Types of Inflation: Demand-Driven 5.9. Types of Inflation: Cost-Push 5.10. Stagflation: Definition and Causes 5.11. Effects of Money Inflation and on the Economy 5.12. Inflation vs. Deflation: A Comparative Analysis	1. Research on recent trends in foreign investments and acquisitions by Indian companies. 2. Explore case studies on successful trade finance strategies in international business.

SW-5 Suggested Sessional Work (SW):

- Assignment: Conduct a case study on a country that experienced hyperinflation, analyzing its causes and consequences.
- Mini Project: Prepare a report on the impact of inflation on different sectors of the Indian economy over the past decade.
- Other Activity: Organize a group discussion on the role of monetary policy in controlling inflation, considering real-world examples.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self-Learning (SI)	Total hour (CI+SW+SI)
CO1: Apply the knowledge about Introduction Concept of Applied Economics, Scope, Nature and Importance, Its Limitations Difference between Micro and Macroeconomics.	10	0	0	
CO.2 Acquire the knowledge about the Concept, Gross National Product, Net National Product & Gross Domestic Product Net Domestic Product, Methods of Measurement of National Income and Problem.	15	0	0	
CO .3: Apply the Principles of Determination of Income Classical and Keynes's Theory, Solution of short term and	15	0	0	

long-term consumption function, Consumption function in Indian economy.				
CO .4: Acquire the knowledge about Economic development and its Determining factors Economic and non-economic factors affecting economic growth, classical and modern theories of economic development, stages of economic development of <u>Keynes and Rostow</u>	15	0	0	
CO.5: Apply the knowledge about Concept and determinants of value of money, Quantity theory of money, Theory of <u>Fisher and Cambridge Money Inflation Money deflation</u>	15	0	0	
Total Hours	60	00	00	60

### 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 Introduction of Applied Economics	01	01	03	05
CO-2	Acquire the basic National income	01	01	03	05
CO-3	Provide the knowledge of income and Consumption relationship	-	03	10	13
CO-4	Apply the Economic Development and its Determining Factors	-	03	10	13
CO-5	Provide to the Changes in the value of money-	01	03	10	14
Total		03	12	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  
Presentation skills  
Provide Pdf notes  
Discuss doubts

### Suggested Learning Resources:

#### (a) Books :

S. No.	Title	Author	Publisher	Edition & Year
1	APPLIED ECONOMICS	Rosemary P. Dinio, George A. Villsis	REX Book Store	
2	APPLIED ECONOMICS	Dr. C.M. Mehta	Ram Prasad & Sons	
3	Lecture note provided by Dept. of Commerce AKS University, Satna .			

## Cos, POs and PSOs Mapping

Course Title: B. Com – IV Sem

Course Code: 3EC 402

Course Title: Applied Economics

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	Professional 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 Introduction Concept of Applied Economics, Scope, Nature and Importance, Its Limitations Difference between Micro and Macroeconomics.	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1
CO.2: Acquire the knowledge about the Concept, Gross National Product, Net National Product & Gross Domestic Product Net Domestic Product, Methods of Measurement of National Income and Problem.	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1
CO.3 Apply the Principles of Determination of Income Classical and Keynes's Theory, Solution of short term and long term	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1

consumption function, Consumption function in Indian economy.															
CO.4 Acquire the knowledge Economic development and its Determining factors Economic and non- economic factors affecting economic growth, classical and modern theories of economic development	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1
CO.5: Apply the knowledge about Concept and determinants of value of money, Quantity theory of money, Theory of Fisher and Cambridge Money Inflation, Money deflation, inflation and narrative inflation, demand driven inflation, cost growth inflation, stagflation	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: Apply the knowledge about Introduction Concept of Applied Economics, Scope, Nature and Importance, Its Limitations Difference between Micro and Macroeconomics.	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. Introduction of applied economics 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2: Acquire the knowledge about the Concept, Gross National Product, Net National Product & Gross Domestic Product Net Domestic Product, Methods of Measurement of National Income and Problem.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 National Income 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.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3: Acquire the knowledge Economic development and its Determining factors Economic and non-economic factors affecting economic growth, classical and modern theories of economic development.	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 income and Consumption relationship 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	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Acquire the knowledge Economic development and its Determining factors Economic and non-economic factors affecting economic growth, classical and modern theories of economic development.	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4 Economic Development and its Determining Factors 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.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Apply the knowledge about Concept and determinants of value of money, Quantity theory of money, Theory of Fisher and Cambridge Money Inflation, Money deflation, inflation and narrative inflation, demand driven inflation, cost growth inflation, stagflation.	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: Changes in the value of money 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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**AKS University**  
**Faculty of commerce and financial studies**  
**Department of Commerce**  
**Curriculum of B. Com Plain and Hons. Program**  
**(Revised as on 1.08.2023)**

**Semester-IV**

**Course Code:** **1AC 401** **Core Paper**

**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

# AKS University

Faculty of commerce and financial studies

Department of Commerce

**Curriculum of B.Com Plain and Hons. Program**

(Revised as on 1.08.2023)

## 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)	
MJC	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	Course Code	Course Title	Scheme of Assessment (Marks)							
			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)		
MJC	1AC 401	Corporate Accounting	15	20	5	5	5	50	50	100

**Faculty of commerce and financial studies**  
**Department of Commerce**  
**Curriculum of B. Com Plain and Hons. Program**  
**(Revised as on 1. 08.2023)**

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 knowledge of the accounting treatment in issue of shares and issues of Debenture at par and premium**

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

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

<p><b>SO1.4</b> Understand the concept Definition &amp; Characteristics of debenture and journal entry regarding issue of debenture</p> <p><b>SO1.5</b> Understand the Method of redemption Of debenture &amp; learn about the accounting treatment of right and bonus share</p>		<p>1.10. Practical problem of forfeiture of share</p> <p>1.11. Concept of Reissue of forfeiture share</p> <p>1.12. Practical problem of reissue of forfeiture share</p> <p>1.13. Concept of redemption of preferential share</p> <p>1.14. Practical problem of redemption of preferential share</p> <p>1.15. Concept of Issue of Debenture</p> <p>1.16. Issue of debenture at par, at premium, at discount</p> <p>1.17. Concept of Redemption of Debenture</p> <p>1.18. Practical problem of Redemption of Debenture</p> <p>1.19. Practical problem of Redemption of Debenture from profit method</p> <p>1.20. Practical problem of Redemption of Debenture from capital method</p> <p>1.21. Concept of Issue of rights and bonus shares</p> <p>1.22. Concept of Buy back of shares</p>	
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**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
CI	19
LI	0
SW	2
SL	1
Total	22

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO2.1</b> learn about the Concept Meaning & basis of allocation of expenses in prior & post incorporation period  <b>SO2.2</b> Learn about Preparation of trading and profit and loss account  <b>SO2.3</b> Understanding the calculation of remuneration of liquidator  <b>SO2.4</b> Understanding the Concept and rules of different types of creditor under liquidation  <b>SO2.5</b> Learn about Preparation of statement of affairs & deficiency a/c		<b>Unit 2.0 Profit and loss prior and post incorporation &amp; Liquidation of company</b>  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 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 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 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 2.17 Concept of unsecured and preferential creditor 2.18 Preparation of statement of affairs 2.19 Preparation of deficiency account	1. Difference between winding up and dissolution  2. Liquidation of company in case of insolvency

**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

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

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO3.1</b> Understanding the Meaning, concept & Method of calculation of value of goodwill  <b>SO3.2</b> Learn the numerical skills of calculation of goodwill from super profit method  <b>SO3.3</b> Learn the numerical skills of calculation of goodwill from annuity & capitalization method  <b>SO3.4</b> Understanding the Meaning, concept & Method of calculation Of value of share  <b>SO3.5</b> Learn the numerical skills of calculation of share from net asset & yield method	.	<b>Unit-3: Valuation of Goodwill and Valuation of Shares</b> 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

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

**Approximate Hours**

Item	Appx Hours
CI	12
LI	0
SW	2
SL	2
Total	16

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Understanding the concept objectives & types of amalgamation		<b>Unit-4: Amalgamation of Companies</b>	
SO4.2 Understand accounting treatment of various nature of amalgamation		4.1. Introduction & concept of Amalgamation 4.2 feature of AS-13 of Amalgamation 4.3 Nature of 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
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			

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

**a. Assignments:** Definition, Meaning, Types, and Examples of an Acquisition

**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	2
SL	1
Total	19

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO5.1</b> Understand the concept of Holding company and provision of AS-21  <b>SO5.2</b> Learn about the cost of control of a holding company  <b>SO5.3</b> Learn about the method of calculation related to goodwill capital reserve and minority interest  <b>SO5.4</b> Learn the numerical skills of calculation of problem of consolidated balance sheet  <b>SO5.5</b> Learn the numerical skills of calculation of unrealized profit and treatment of URP		<b>Unit 5.0: Accounts of Holding Companies /Parent Companies:</b>  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	<b>1.</b> Purpose and Example of a Holding Company  <b>2.</b> Advantages and Disadvantages of Holding Company

**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**

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

**Suggestion for End Semester Assessment**

**Suggested Specification Table (For ESA)**

<b>CO</b>	<b>Unit Titles</b>	<b>Marks Distribution</b>			<b>Total Marks</b>
		<b>R</b>	<b>U</b>	<b>A</b>	
<b>CO-1</b>	Acquire the knowledge of the accounting treatment in issue of shares and issues of	01	02	07	10
<b>CO-2</b>	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
<b>CO-3</b>	Develop the skills of application of calculation of goodwill and shares	03	04	07	14
<b>CO-4</b>	Develop the procedure involved in Amalgamation & Absorption of companies	01	02	07	10
<b>CO-5</b>	Familiarize the analytical skills in corporate accounting, regarding for preparation of consolidated balance and Cost of control of Holding	01	02	05	08
<b>Total</b>		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 .			

## 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	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: 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
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. <b>Accounting for Share Capital &amp; Debentures</b> 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		<b>Unit-2 Profit and loss prior and post incorporation &amp; Liquidation of company</b> 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 : Develop the application skills to calculation of goodwill and shares	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3: <b>Valuation of Goodwill and Valuation of Shares</b> 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 <b>Amalgamation of Companies</b> 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: <b>Accounts of Holding Companies/Parent Companies</b> 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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### **Curriculum Development Team:**

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**Curriculum of B.Com/Hons**  
**(Revised as on 01.08.2023)**

**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	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+SW+SL)	
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	Course Code	Course Title	Scheme of Assessment (Marks )							
			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+C AT+AT)		
SEC	04CA 401	DESK TOP PUBLISHING (DTP)	15	20	5	5	5	50	50	100

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**Department of Commerce**

**Curriculum of B. Com/ Hons.**

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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)
<b>SO1.1</b> Understand the Concept of DTP  <b>SO1.2</b> Learns the importance and types DTP  <b>SO1.3</b> Understand Different between DTP software and word processing software  <b>SO1.4</b> Understand Commercial DTP Package		<b>Unit 1 Introduction</b> 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 Hour s		
CI	11		
LI	0		
SW	3		
SL	2		
Total	16		
Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO2.1</b> Concept, Meaning & terminology of Computer graphics	.	<b>Unit 2 Types of Graphics</b>	
<b>SO2.2</b> Understanding Introduction to Graphics Programs, Font and Typefaces		2.1 Uses of Computer Graphics 2.2 Introduction to Graphics Programs 2.3 Font and Typefaces 2.4 Types of Fonts 2.5 Creation 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. In-depth knowledge of computer graphics  2. Discussion of Plotter used in DTP And Scanner used in DTP
<b>SO2.3</b> Understand Printers, Types of Printers			
<b>SO2.4</b> Understanding 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
CI	14
LI	0
SW	3
SL	2
Total	19

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO3.1</b> Concept of Creating a new Page and Document set up dialog box	.	<b>Unit 3 History and Versions of Page Maker</b>	
<b>SO3.2</b> Understand Different methods of placing text in a document		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	1. Formatting of text, Leading, hyphenation, spelling check
<b>SO3.3</b> Learn about Formatting of text, Leading, hyphenation, spelling check		3.8 Master Page 3.9 Story editor, 3.10 Formatting of text, l 3.11, leading, hyphenation, spelling check 3.12 Creating index, text wrap 3.13 Position (Superscript/subscript) 3.14 Control palette	2. Creating index, text wrap, Position (Superscript/subscript) Control palette
<b>SO3.4</b> Understanding about 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

[illegible]

**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
CI	12
LI	0
SW	3
SL	2
Total	17

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO5.1</b> Understand about Overview of multimedia  <b>SO5.2</b> Concept of Multimedia software tools  <b>SO5.3</b> Concept of MIDI structure of MIDI  <b>SO5.4</b> Understanding about MIDI Devices and MIDI Messages		<b>Unit 5 Features of multimedia</b>  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 (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
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:**

<b>S. No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year</b>
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.	<b>3</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>
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.	<b>3</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>
CO5: Know about the multimedia software tools, multimedia authoring – Production and presentation, graphic file formats, MIDI – Overview, concepts, structure of MIDI	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>

**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: <b>Introduction</b> 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 <b>Types of Graphics</b> 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 : <b>History and Version of page maker</b> 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: <b>History of Multimedia elements</b> 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: <b>Features of Multimedia</b> 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,	

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## Semester-V

**Course Code:** 2MT801

**Course Title :** Project Planning & Control

**Pre-requisite:** Student should have basic knowledge of Project planning Control

**Rationale:** The purpose of project planning is to define major task and estimate resources and times necessary to provide an outline for management review and control.

### Course Outcomes:

CO-1 Students confidence and knowledge to train other professionals in the organization for effective project planning and control

CO-2 students the required awareness and foresight to predict risks and challenges and put in place corrective actions to eliminate or minimize the negative impact on the project outcome

CO-3 students the capability and skill to undertake complex projects and complete them successfully, facilitating opportunities for higher roles and responsibilities within the organization

CO-4 students the ability and experience to handle projects of any kind in any organization or industry

CO-5 students the ability and skill to apply modern methods and techniques to gather information about the progress of a project to ensure seamless completion



**AKS University**  
**Scheme and Syllabus**  
**B.Com (H)**  
**Project Planning Control**

**Objectives- To familiarize the students with the basic fundamentals of the accounting.**

**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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**Scheme of Studies:**

Course Structure	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+SW+SL)	
MNC	2MT801	<b>Project Planning Control</b>	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	Course Code	Course Title	Scheme of Assessment ( Marks )							
			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)		
MNC	2mt801	<b>Project planning control</b>	15	20	5	5	5	50	50	100

**AKS University**  
**Faculty of Commerce and Financial Studies**  
**Department of Commerce**  
**Curriculum of B.Com (H)**  
**(Revised as on 01.08.2023)**

**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:** Students confidence and knowledge to train other professionals in the organization for effective project planning and control

**Approximate Hours**

Item	Appx Hrs.
CI	12
LI	0
SW	03
SL	05
Total	20

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>So1.</b> Equivalent project  <b>So2.2</b> project  <b>So2.3</b> project identification  <b>So2.4</b> sources of project ideas <b>So2.5</b> classification of project		<b>Unit 1. Process accounting</b>  1.1. Concept of project. 1.1. Types of project 1.3. Equivalent project 1.4. Features of project 1.5. Classification of project identification 1.6. Features of project identification 1.7. Determination of project identification 1.8. Sources of project ideas 1.9. Importance of project ideas 1.10. Features of project ideas 1.11. Importance of project ideas 1.12. Nature of project ideas	1. Concept and meaning project  2. Equivalent project  3. project identification  4. classification of project

**SW-2 Suggested Sessional Work (SW):**

**a. Assignments:** Sources of Project Ideas

**b. Mini Project:** project identification

**c. Other Activities (Specify):**

Classification of project

**CO2:** Students will understand the Cost estimation and transfer pricing: Cost estimation techniques, and cost estimation and transfer pricing

**Approximate Hours**

Item	Appx Hours
CI	12
LI	0
SW	03
SL	04
Total	19

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO1.</b> Project Formulation feasibility analysis  <b>SO2.2</b> project feasibility analysis  <b>SO2.3</b> Technical Analysis  <b>SO2.</b> Risk Analysis  <b>SO2.5</b> project features		<b>Unit 2. Project Analysis</b> 2.1. Concept of Project. 2.2. Types of feasibility analysis 2.3. project feasibility analysis 2.4. features of Technical Analysis 2.5. Classification of Project identification 2.6. features of feasibility analysis 2.7. Determination of Risk Analysis 2.8. Sources of Project Ideas 2.9. importance of Technical Analysis 2.10. features of Project Ideas 2.11. importance of Project Ideas 2.12. nature of project	1. Concept and meaning Project Formulation feasibility analysis  2. Classification of Project identification  3. Technical Analysis  4. classification of project

**SW-2 Suggested Sessional Work (SW):**

**a. Assignments:** Project Formulation feasibility analysis

**b. Mini Project:** Technical Analysis

**c. Other Activities (Specify):**

Risk Analysis

**CO -3:** students the capability and skill to undertake complex projects and complete them successfully, facilitating opportunities for higher roles and responsibilities within the organization

**Approximate Hours**

Item	Appx Hours
CI	12
LI	0
SW	03
SL	03
Total	18

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO3.1</b> Project Finance-Sources of Project Finance  <b>SO3.2</b> Nature of Project Finance-Sources of Project Finance  <b>SO3.3</b> Scheme of Financial Institutions	.	<b>Unit-3: Project Finance</b> 3.1. Introduction of Project Finance-Sources of Project Finance 3.2. importance of Project Finance-Sources of Project Finance 3.3. Nature of Project Finance-Sources of Project Finance 3.4. Rules Project Finance-Sources of Project Finance 3.5. Procedure for Scheme of Financial Institutions 3.6. Scheme of Financial Institutions 3.7. Classification of Scheme of Financial Institutions 3.8 Market and Demand Analysis; Sources of information- primary and secondary 3.9 Demand forecasting and market planning 3.10 Technical Analysis: Materials and inputs; Production technology; 3.11 Product mix; Plant location and layout 3.12 Selection of plant and equipment;	Introduction of Project Finance-Sources of Project Finance  Nature of Project Finance-Sources of Project Finance  Scheme of Financial Institutions

**SW-3 Suggested Sessional Work (SW):**

**a. Assignments:** Scheme of Financial Institutions

**b. Mini Project:** Nature of Project Finance-Sources of Project Finance

**c. Other Activities (Specify):**

Project Finance-Sources of Project Finance

**CO.4:** students the ability and experience to handle projects of any kind in any organization or industry

Item	Appx Hours
CI	12
LI	0
SW	03
SL	03
Total	18

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO4.1</b> Understanding about the concept Preparation of Project Management system  <b>SO4.2</b> Provisions for Project Management system  <b>SO4.</b> Project Implementation  <b>SO4.4</b> Concept and meaning of Project Implementation requirement for Successful Implementation  <b>SO4.5</b> Procedure of Project Management system	.	<b>Unit-4 : Project Management system</b> 4.1. Concept and meaning of Project Implementation requirement for Successful Implementation 4.2. Provisions for Project Implementation 4.3. Preparation of Project Implementation 4.4. Preparation of Project Management system 4.5. Project Management system. 4.6. Advantages Project Management system 4.7 Financial Analysis: Cost of project and means of financing 4.8 Major cost components; Planning capital structure 4.9 Financing schemes of financial institutions 4.10 Profitability and Financial Projections: 4.11 Cost of production; Breakeven analysis 4.12 Projected balance sheet, profit and loss account and cash flow statement	Project Implementation requirement for Successful Implementation Provisions for registration of Cost Audit  Project Implementation

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

**a. Assignments:** Project Implementation

**b. Mini Project:** Advantages Project Management system

**c. Other Activities (Specify):**

Provisions for Project Implementation

**CO.5:** Students the ability and skill to apply modern methods and techniques to gather information about the progress of a project to ensure seamless completion

Item	Appx Hours
CI	12
LI	0
SW	0
SL	03
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO5.1</b> Understand about the concept of Types Pre and Post Project evaluation  <b>SO5.2</b> Features of Pre and Post Project evaluation  <b>SO5.3</b> Meaning and introduction of Project audit <b>SO5.4</b> environmental appraisal of Project  <b>SO5.5</b> Types Pre and Post Project evaluation		<b>Unit 5: Project evaluation and appraisal</b> 5.1. Meaning and concept of Pre Project evaluation 5.2. Meaning and concept of POST Project evaluation 5.3. Features of Pre and Post Project evaluation 5.4. Types Pre and Post Project evaluation 5.5. Meaning and introduction of Project audit 5.6. features Project audit 5.7. features of environmental appraisal of Project 5.8. environmental appraisal of Project 5.9 Project implementation practices in India 5.10 Social Cost Benefit Analysis: 5.11 SCBA in India. Project Review/control 5.12 PERT/CPM- Problem of time and cost overrun.	Meaning and introduction of Project audit  Types Pre and Post Project evaluation  Types of environmental appraisal of Project

**SW-5 Suggested Sessional Work (SW):**

**a. Assignments:** Meaning and concept of Pre and Post Project evaluation

**b. Mini Project:** features Project audit

**c. Other Activities (Specify):** Types Pre and Post Project evaluation



### Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
CO-1 Students confidence and knowledge to train other professionals in the organization for effective project planning and control	12	05	04	19
CO-2 students the required awareness and foresight to predict risks and challenges and put in place corrective actions to eliminate or minimize the negative impact on the project outcome	12	03	04	19
CO-3 students the capability and skill to undertake complex projects and complete them successfully, facilitating opportunities for higher roles and responsibilities within the organization	12	03	03	18
CO-4 students the ability and experience to handle projects of any kind in any organization or industry	12	03	03	18
CO-5 students the ability and skill to apply modern methods and techniques to gather information about the progress of a project to ensure seamless completion	12	03	01	16
Total Hours	60	15	15	90

### Suggestion for End Semester Assessment

Suggested Specification Table(ForESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Students confidence and knowledge to train other professionals in the organization for effective project planning and control	01	01	10	12
CO-2	students the required awareness and foresight to predict risks and challenges and put in place corrective actions to eliminate or minimize the negative impact on the project outcome	01	01	10	12
CO-3	students the capability and skill to undertake complex projects and complete them successfully, facilitating opportunities for higher roles and responsibilities within the organization	-	03	03	6
CO-4	students the ability and experience to handle projects of any kind in any organization or industry	02	02	10	13

<b>CO-5</b>	students the ability and skill to apply modern methods and techniques to gather information about the progress of a project to ensure seamless completion	02	01	03	6
Total		06	08	36	50

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

The end of semester assessment for Project planning & control 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	<b>Project planning control</b>			
2	<b>Project planning control</b>			
3	Lecture note provided by Dept. of Commerce AKS University, Satna.			

## Cos ,POs and PSOs Mapping

Course Title: B.Com. (H)

Course Code:

Course Title: Project planning & control

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	Professional 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 Students confidence and knowledge to train other professionals in the organization for effective project planning and control	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1
CO.2: students the required awareness and foresight to predict risks and challenges and put in place corrective actions to eliminate or minimize the negative impact on the project outcome	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1

CO.3: students the capability and skill to undertake complex projects and complete them successfully, facilitating opportunities for higher roles and responsibilities within the organization	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO.4: students the ability and experience to handle projects of any kind in any organization or industry	3	3	1	3	1	2	3	1	1	1	3	3	2	1	2
CO.5: students the ability and skill to apply modern methods and techniques to gather information about the progress of a project to ensure seamless completion	3	2	1	1	1	1	3	1	1	1	1	2	3	1	2

**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)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	<b>CO -1:</b> Students confidence and knowledge to train other professionals in the organization for effective project planning and control	SO1.1SO1.2SO 1.3SO1.4 SO1.5		Unit 1. <b>Introduction</b> 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.81.9, 1.10,1.11,1.12,1.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	<b>CO -2:</b> students the required awareness and foresight to predict risks and challenges and put in place corrective actions to eliminate or minimize the negative impact on the project outcome	SO2.1SO2.2SO 2.3 SO2.4 SO2.5		Unit-2 <b>Project Analysis</b> 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	<b>CO -3:</b> students the capability and skill to undertake complex projects and complete them successfully, facilitating opportunities for higher roles and responsibilities within the organization	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : <b>Project Finance</b> 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	<b>CO -4:</b> students the ability and experience to handle projects of any kind in any organization or industry	SO4.1SO4.2SO 4.3SO4.4 SO4.5		Unit-4 <b>Project Management system</b> 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	<b>CO -5:</b> students the ability and skill to apply modern methods and techniques to gather information about the progress of a project to ensure seamless completion	SO5.1SO5.2SO 5.3SO5.4 SO5.5		Unit 5: <b>Project evaluation and appraisal</b> 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:** 1AC 501      Core-1    Income Tax Law and Practice

**Course Title:** Income Tax Law and Practice.

**Pre- requisite:** Student should have acquire expert knowledge of practical and procedural aspects relating to Income Tax Law and Practice.

**Rationale:** 'It's all about the Tax!'  
The students understanding of the provisions of income-tax law and goods and services tax law and to acquire the ability to apply such knowledge to make computations and address application-oriented issues. studying Direct & Indirect Tax Practices under the commerce should possess to develop the knowledge and skills to manage the Direct & Indirect Tax of individuals, communities, and businesses. Students will develop the knowledge and skills necessary to calculate total income, tax liabilities and GST payable or receivable to or from government. Direct & Indirect Tax Practices gives students the tools to make real life calculate total income, tax liabilities and GST payable or receivable to or from government.

**Course Outcomes:**

**CO.1:** Apply the relevant provisions to determine the residential status of different persons examine the scope of income of a person based on his residential status, apply the relevant provisions to determine the total income of a person based on his residential status.

**CO.2:** Apply the relevant provisions to when income is chargeable under the head “Income from house property and income under the head “Salaries”

**CO.3:** Apply the relevant provisions to when income is chargeable under the head “Profits and gains of business or profession”, income under the head “Capital Gains” and “Income from Other Sources”

**CO.4:** Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Grass total Income Clubbing of Income.

**CO.5:** Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return.

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**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)	
MJC	1AC 501	Income Tax Law and Practice.	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	Course Code	Course Title	Scheme of Assessment ( Marks )							
			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)		
MJC	1AC501	Income Tax Law and Practice	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:** Apply the relevant provisions to determine the residential status of different persons examine the scope of income of a person based on his residential status, apply the relevant provisions to determine the total income of a person based on his residential status.

**Approximate Hours**

Item	Appx Hrs.
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO1.1</b> apply the relevant provisions to determine the residential status of different persons; <b>SO1.2</b> apply the relevant provisions to determine the total income of a person based on his residential status. <b>SO1.3</b> compute tax on non-agricultural income by applying the concept of partial integration of agricultural income with non-agricultural income; <b>SO1.4</b> Recognize the previous year and assessment year for the purpose of computing income chargeable to tax under the Income-tax Act, 1961; <b>SO1.5</b> apply the rates of tax applicable on different components of total income of a person for the purpose of determining the tax liability of such person.		<b>Unit-1.0.</b> Determine the residential status of different persons. residential status, determine the total income of a person based on his residential status <b>1.1</b> Concept of Residential status of Individuals, HUF, <b>1.2</b> Concept of Residential status of AoP, BoI and Companies. <b>1.3</b> Exemption under section 10 vis-a-vis Deduction under Chapter VI-A <b>1.4.</b> Meaning of "Income received or deemed to be received -1 <b>1.5.</b> Meaning of income 'accruing' and 'arising, Income deemed to accrue or arise in India <b>1.6.</b> meaning of tax, why are taxes levied <b>1.7.</b> Overview of Income-tax law in India, Levy of Income-tax <b>1.8.</b> Concept of Previous Year and Assessment Year <b>1.9.</b> Concept of Undisclosed sources of income. <b>1.10.</b> apply the rates of tax applicable on different components of total income of a person for the purpose of determining the tax liability of such person.	<b>1.</b> Apply the relevant provisions to determine the residential status of different persons;  <b>2.</b> apply the rates of tax applicable on different components of total income of a person for the purpose of determining the tax liability of such person



**SW-1 Suggested Sessional Work (SW):**

**a. Assignments:** apply the relevant provisions to determine the residential status of different persons;

**b. Other Activities (Specify):**

Dissection on Previous Year and Assessment Year

**CO.2:** Apply the relevant provisions to when income is chargeable under the head “Income from house property and income under the head “Salaries”

**Approximate Hours**

Item	Appx Hours
CI	25
LI	0
SW	2
SL	1
Total	28

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO2.1 Concept of determine annual value of different categories of house property;  SO2.2 Compute income from house property for different categories of house property  SO2.3 Identify the point of time when salary income is chargeable to tax; SO2.4 Identify the allowances which are exempt and perquisites which are tax free; SO2.5 Compute the income chargeable to tax under the head “Salaries”.	.	Unit 2.0 provisions to when income is chargeable under the head “Income from house property and income under the head “Salaries” 2.1. Concept of Chargeability, Conditions for Chargeability. 2.2. Concept of determine annual value of different categories of house property; 2.3. Computation of “Income from house property” for different categories of property 2.4. Concept of Deemed Ownership, Inadmissible Deductions 2.5. Treatment of income from Co-owned Property 2.6. Concept of Basis of Charge. 2.7. Provision and Computation of House Rent Allowance, 2.8. Provision and Computation of Gratuity 2.9. Provision and Computation of pension 2.10. Provision and Computation of leave salary 2.11. Provision and Computation of Retrenchment Compensation. 2.12. Provision and Computation of Voluntary Retirement Compensation 2.13 Provision of Leave Travel Concession 2.14. Concept Provident Funds - Exemption & Taxability provisions 2.15. Provision and Calculation of Rent-free residential accommodation. 2.16. Provision of Use of movable assets by employee/ any member of his household 2.17. Provision and Calculation of perquisite of Motor car. 2.18 Calculation of exemption of Allowance/ Terminal benefit/Valuation of perquisite. 2.19. Provision of Deductions from gross salary.	1. Terminology of royalty like lessor lessee minimum rent dead rent and short working  2. Accounting process of depreciation in different method of depreciation with practical aspect

		2.20. Provision of salary is paid in arrears or in advance. 2.21. Provision and Calculation of perquisite of transfer of movable assets. 2.22. Provision and Calculation of perquisite of Interest free or concessional loan. 2.23. Computation of gross salary. 2.24. Tax treatment of medical benefits, allowances and mediclaim premium in the hands of individual 2.25. Computation of Taxable Salary.	
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### SW-2 Suggested Sessional Work (SW):

**a. Assignments:** Provision and Calculation of perquisite of Motor car.

**b. Other Activities (Specify):** Distinguish between perquisite and Allowance.

**CO.3:** Apply the relevant provisions to when income is chargeable under the head “Profits and gains of business or profession”, income under the head “Capital Gains” and “Income from Other Sources”

#### Approximate Hours

Item	Appx Hours
CI	35
LI	0
SW	2
SL	1
Total	38

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1 Meaning and concept of identify the expenditures/payments which are admissible as deduction, know the conditions to be satisfied to avail such deductions, the limits, if any, specified in respect thereof;  SO3.2 compute the deductions available while computing business income applying the relevant provisions;  SO3.3 identify the expenditures/payments which are not admissible as deduction;  SO3.4 compute the capital gains chargeable to tax after deducting the exemptions available in respect of capital gains and compute the tax	.	<b>Unit-3 :</b> income is chargeable under the head “Profits and gains of business or profession”, income under the head “Capital Gains” and “Income from Other Sources” 3.1 Meaning of ‘Business’ and ‘Profession’. 3.2. Concept of Income chargeable under the head “Profits and gains of business or profession” 3.3. Computation of Profits and Gains from Business or Profession. 3.4. Admissible Deductions [Sections 30 to 37] 3.5. Inadmissible Deductions [Section 40] 3.6. Expenses or Payments Not Deductible in certain circumstances [Section 40A] 3.7. Certain Deductions to be made only on Actual Payment 3.8. Stamp Duty Value of Land and Building to be taken as the full value of consideration in respect of transfer. 3.9. Meaning and concept of Speculation Business. 3.10. Profits chargeable to tax [Section 41]. 3.11. Compulsory Maintenance of Accounts [Section 44AA] 3.12. Audit of Accounts of certain persons carrying on business or profession. 3.13. Special provisions for computing profits and gains of business on Presumptive Basis.	1. Concept of Income chargeable under the head “Profits and gains of business or profession”  2. Stamp Duty Value of Land and Building to be taken as the full value of consideration in respect of transfer.

<p>liability applying the special rates of tax on long-term capital gains and short-term capital gains and the normal rates of tax.</p> <p><b>SO3.5</b> examine the transactions of receipt of money and property without consideration or for inadequate consideration to determine whether such receipts are chargeable to tax under this head, compute the tax on casual income by applying the rate of tax applicable on such income and compute the income chargeable to tax under this head.</p>	<p>3.14. Computation of business income in cases where income is partly agricultural and partly business in nature.</p> <p>3.15. Changes in the Rate of Exchange of Currency [Section 43A]</p> <p>3.16. Concept of Capital Asset. Short Term and Long Term Capital Assets.</p> <p>3.17. Transfer: What it Means? [Section 2(47)]</p> <p>3.18. Scope and year of Chargeability [Section 45]</p> <p>3.19. Capital Gains on distribution of assets by companies in liquidation [Section 46].</p> <p>3.20. Capital Gains on Buyback of shares or specified securities [Section 46A]</p> <p>3.21. Transactions not regarded as transfer[Sec. 47].</p> <p>3.22. Mode of computation of Capital Gains.</p> <p>3.23. Ascertainment of cost in specified circumstances.</p> <p>3.24. Cost of Acquisition [Section 55(2)].</p> <p>3.25. Cost of Improvement [Section 55(1)]</p> <p>3.26. Computation of Capital Gains in case of Depreciable Assets [Sections 50 &amp; 50A]</p> <p>3.27. Capital Gains in respect of Slump Sale.</p> <p>3.28. Deemed Full Value of Consideration for Computing Capital Gains.</p> <p>3.29. Exemption of Capital Gains [Sec.54 to 54F]</p> <p>3.30. ax on short-term capital gains in respect of equity shares/units of an equity oriented fund [Section 111A]</p> <p>3.31. Incomes chargeable under this head [Sec. 56]</p> <p>3.32. Applicable rate of tax in respect of Casual Income [Section 115BB].</p> <p>3.33. Deductions Allowable [Section 57].</p> <p>3.34. Deductions Not Allowable [Section 58].</p> <p>3.35. Deemed Income chargeable to tax [Sec. 59]</p>	
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**SW-3 Suggested Sessional Work (SW):**

**a. Assignments:** Computation of Capital Gains in case of Depreciable Assets [Sec. 50 & 50A]

**b. Other Activities (Specify):** Discussion Capital Gains in respect of Slump Sale.

**CO.4: :** Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Grass total Income Clubbing of Income.

Approximate Hours	
Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO4.1</b> Computation of total income of individuals. <b>SO4.2.</b> understand the Set off and Carry forward of Losses. <b>SO4.3.</b> understand the Deduction from Gross total Income. <b>SO4.4.</b> Explain the. Concept of Clubbing of Income <b>SO4.5</b> Computation of total income and tax Liability of a firm and individual.		Unit-4: Computation of total income of individuals and firms, Set off and Carry forward of Losses, Deduction from Gross total Income and Clubbing of Income. Computation of total income and tax liability of an individual. Computation of total income and tax Liability of a firm.  4.1. Computation of total income of individuals. 4.2. Computation of total income of firm. 4.3. Explain the. Concept of Set off and Carry forward of Losses. 4.4. Explain the. Concept of Deduction from Gross total Income. 4.5. Concept of Clubbing of Income. 4.6. Computation of total income and tax liability of an individual. 4.7. Computation of total income and tax Liability of a firm. 4.8. Practical Problem of Set off and Carry forward of Losses. 4.9. Practical Problem of Deduction from Grass total Income. 4.10. Practical Problem of Clubbing of Income.	1. Computation of total income of firm.  2. Concept of Clubbing of Income.

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

**a. Assignments:** Practical Problem of Set off and Carry forward of Losses.

**b. Other Activities (Specify):** Discussion on matter of Clubbing of Income.

**CO.5** Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return.

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO5.1</b> Understand Basic concepts of Assessment Procedure and Advance payment of tax Assessment Procedure <b>SO5.2</b> Understand Basics concept of Tax deduction & Collection Number (TAN) Permanent Account Number (PAN)		<b>Unit 5:</b> Assessment Procedure and Advance payment of tax Assessment Procedure, Tax deduction & Collection Number (TAN) Permanent Account Number (PAN), Tax deduction at Source, Advance Payment of Tax, Income Tax Authorities Appeal. Revision and Penalties, e-Filing of return. 5.1. Basic concepts of Assessment Procedure. 5.2. Basics concept of Tax deduction at Source (TDS).	1. Computation of Advance Payment of Tax.  2. Basics concept of e-Filing of return.

<b>SO5.3</b> Understand Basics concept of Income Tax Authorities Appeal. <b>SO5.4.</b> Computation of Advance Payment of Tax <b>SO5.5.</b> Understanding about the Revision and Penalties and e-Filing of return.	5.3. Basics concept of Permanent Account Number (PAN). 5.4. Computation of Advance Payment of Tax. 5.5. Basics concept of Income Tax Authorities Appeal. 5.6. Basics concept of Revision and Penalties. 5.7. Basics concept of e-Filing of return. 5.8. Specified class or classes of persons to be exempted from filing Return of Income. 5.9. Return of Loss, Belated Return and Revised Return. 5.10. Instalments of advance tax and due dates and Interest for non-payment or short-payment of advance tax.	
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**SW-5 Suggested Sessional Work (SW):**

**a. Assignments:** Computation of Advance Payment of Tax

**b. Other Activities (Specify):** Demonstrate who to e-Filing of return.

**Brief of Hours suggested for the Course Outcome**

<b>Course Outcomes</b>	<b>Class Lecture (CI)</b>	<b>Sessional Work (SW)</b>	<b>Self Learning (SI)</b>	<b>Total hour (CI+SW+SI)</b>
<b>CO-1:</b> Apply the relevant provisions to determine the residential status of different persons examine the scope of income of a person based on his residential status, apply the relevant provisions to determine the total income of a person based on his residential status.	10	2	1	13
<b>CO-2:</b> Apply the relevant provisions to when income is chargeable under the head “Income from house property and income under the head “Salaries”	25	2	1	28
<b>CO-3:</b> Apply the relevant provisions to when income is chargeable under the head “Profits and gains of business or profession”, income under the head “Capital Gains” and “Income from Other Sources”	35	2	1	38
<b>CO-4:</b> Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Grass total Income Clubbing of Income.	10	2	1	13
<b>CO-5:</b> Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return.	10	2	1	13
<b>Total Hours</b>	<b>90</b>	<b>10</b>	<b>05</b>	<b>105</b>

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

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
<b>CO-1</b>	Apply the relevant provisions to determine the residential status of different persons examine the scope of income of a person based on his residential status, apply the relevant provisions to determine the total income of a person based on his residential status.	01	01	03	05
<b>CO-2</b>	Apply the relevant provisions to when income is chargeable under the head “Income from house property and income under the head “Salaries”	01	01	03	05
<b>CO-3</b>	Apply the relevant provisions to when income is chargeable under the head “Profits and gains of business or profession”, income under the head “Capital Gains” and “Income from Other Sources”	-	03	10	13
<b>CO-4</b>	Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Gross total Income Clubbing of Income.	-	03	10	13
<b>CO-5</b>	Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return.	01	03	10	14
Total		03	12	36	50

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

The end of semester assessment for Income Tax Law and Practice 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	Income tax Law & Tax planning,	H.C. Mehrotra	Sahitya Bhawan Publication	
2	Taxation,	K.L. Singhania,	Taxmen publication	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			

**Cos,POs and PSOs Mapping**

**Course Title: B.Com(Hons.)/Eco/Ca.**

**Course Code : 1AC 501**

**Course Title: Income Tax Law and Practice**

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 relevant provisions to determine the residential status of different persons examine the scope of income of a person based on his residential status, apply the relevant provisions to determine the total income of a person based on his residential status.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.2: Apply the relevant provisions to when income is chargeable under the head “Income from house property and income under the head “Salaries”	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.3: Apply the relevant provisions to when income is chargeable under the head “Profits	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1



and gains of business or profession", income under the head "Capital Gains" and "Income from Other Sources"															
CO.4 Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Gross total Income Clubbing of Income.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.5: Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return.	3	2	3	1	1	1	1	1	1	1	1	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: Apply the relevant provisions to determine the residential status of different persons examine the scope of income of a person based on his residential status, apply the relevant provisions to determine the total income of a person based on his residential status.	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. Direct Taxes at a Glance: Background of Taxation system in India. Rates.1.1, 1.2, 1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2 : Apply the relevant provisions to when income is chargeable under the head “Income from house property and income under the head “Salaries”	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 Computation Income from house Property, Computation Income from Salary. 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, 2.16,2.17,2.18,2.19,2.20,2.21,2.22, 2.23,2.24,2.25.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Apply the relevant provisions to when income is chargeable under the head “Profits and gains of business or profession”, income under the head “Capital Gains” and “Income from Other Sources”.	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : Computation Income from Profit and Gains of Business or Profession, Capital Gains; Income from Other Sources 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, 3.16,3.17,3.18,3.19,3.20,3.21,3.22, 3.23,3.24,3.25,3.26,3.27,3.28,3.29, 3.30,3.31,3.32,3.33,3.34,3.35.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Grass total Income Clubbing of Income.	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4: Computation of total income of individuals and firms, Set off and Carry forward of Losses Deduction 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: Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: Assessment Procedure and Advance payment of tax Assessment Procedure 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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2. Dr. Aslam Sayeed, Associate Dean, Department of Commerce, AKS University, Satna (M.P.).
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**Semester-VI**

**Course Code:** 03EN004 (Open Elective) Personality Development

**Course Title :** Personality Development

**Pre- requisite:** Student should have basics of communication.

**Rationale:** The rationale for the syllabus encompasses equipping students with essential communication and interpersonal skills vital for professional success. Pre-interview grooming and body language training enhance interview performance. Group discussion skills foster collaborative problem-solving. Teamwork and corporate etiquette promote effective collaboration and professional conduct, aligning with modern workplace demands for cohesive and skilled professionals.

**Course Outcomes:**

CO1: Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.

CO2: Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.

CO3: Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.

CO4: Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.

CO5: Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.

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**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)	
SEC	<b>OEN004</b>	Personality Development	5	0	2	1	8	5

**Legend:**

**CI:** Class room 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	Course Code	Course Title	Scheme of Assessment (Marks)							
			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)		
SEC	<b>OEN 004</b>	Personality Development	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:** Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> <li>Enhance business communication proficiency.</li> <li>Develop active listening and speaking skills.</li> <li>Master principles of articulation and body language.</li> <li>Deliver engaging public speeches and presentations confidently.</li> <li>Apply effective communication techniques in professional settings.</li> </ol>		<ol style="list-style-type: none"> <li>Basics of Business Communication</li> <li>Active Listening Techniques</li> <li>Effective Speaking Strategies</li> <li>Principles of Articulation</li> <li>Body Language Awareness</li> <li>Structuring Public Speeches</li> <li>Vocal Modulation Techniques</li> <li>Handling Presentation Nerves</li> <li>Audience Engagement Methods</li> <li>Visual Aids Utilization</li> <li>Interpersonal Communication Skills</li> <li>Nonverbal Communication Interpretation.</li> <li>Develop active listening and speaking skills.</li> <li>Master principles of articulation and body language.</li> <li>Deliver engaging public speeches and presentations confidently.</li> </ol>	<ol style="list-style-type: none"> <li>Body language interpretation</li> <li>Public speaking practice</li> </ol>

**SW-1 Suggested Sessional Work (SW):**

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**Assignment:**

Analyze a business communication scenario.

**Mini Project:**

Create a presentation on body language cues.

**Other Activities:**

Role-playing exercises for communication scenarios.

**CO2:** Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.

Approximate Hours

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
1. Master effective writing strategies for notes, memos, emails, and reports. 2. Understand negotiation principles and techniques for successful outcomes. 3. Identify leadership traits and styles for personal and professional growth. 4. Develop leadership qualities and managerial skills. 5. Enhance organizational skills for effective task management.		1. Note-taking strategies 2. Memo writing guidelines 3. Email communication etiquette 4. Report writing essentials 5. Introduction to negotiation 6. Leadership traits analysis 7. Types of leadership styles 8. Techniques for leadership development 9. Managerial skills development 10. Organizational skills enhancement 11. Effective communication in negotiation 12. Conflict resolution techniques 13. Understand negotiation principles and techniques for successful outcomes. 14. Identify leadership traits and styles for personal and professional growth. 15. Develop leadership qualities and managerial skills.	1. Email etiquette mastery 2. Conflict resolution techniques

**SW-1 Suggested Sessional Work (SW):**

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**Assignment:**

Write a memo addressing a workplace issue.

**Mini Project:**

Prepare a presentation on leadership styles and traits.

**Other Activities:**

Role-playing negotiation scenarios.

**CO3:** Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> <li>Develop effective networking and relationship-building skills.</li> <li>Set and achieve SMART goals for personal and professional growth.</li> <li>Implement time management strategies for increased productivity.</li> <li>Build confidence and self-esteem for career advancement.</li> <li>Master persuasive communication techniques for effective leadership.</li> </ol>		<ol style="list-style-type: none"> <li>Networking strategies and techniques</li> <li>Goal setting methodologies</li> <li>Time management principles</li> <li>Confidence-building exercises</li> <li>Persuasive communication techniques</li> <li>Relationship building skills</li> <li>SMART goal implementation</li> <li>Prioritization techniques</li> <li>Self-esteem enhancement strategies</li> <li>Leadership communication styles</li> <li>Building professional connections</li> <li>Public speaking for leadership</li> <li>Implement time management strategies for increased productivity.</li> <li>Build confidence and self-esteem for career advancement.</li> </ol>	<ol style="list-style-type: none"> <li>Networking strategies</li> <li>Time management techniques</li> </ol>



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		15. Master persuasive communication techniques for effective leadership	
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**SW-1 Suggested Sessional Work (SW):**

**Assignment:**

Create a networking plan to expand professional connections.

**Mini Project:**

Organize a networking event for peers.

**Other Activities:**

Role-playing networking scenarios.

**CO4:** Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
1. Master networking and relationship-building skills. 2. Set and achieve SMART goals with a growth mindset. 3. Plan effectively and manage time efficiently. 4. Adapt to changing circumstances with ease. 5. Demonstrate initiative, ownership, and responsibility in tasks.		1. Networking strategies and tactics 2. Relationship building techniques 3. SMART goal setting methods 4. Growth mindset principles 5. Effective planning strategies 6. Time management tools and techniques 7. Adaptability skills development 8. Taking initiative in tasks 9. Demonstrating ownership of responsibilities 10. Confidence-building exercises 11. Persuasive communication strategies 12. Advanced leadership communication techniques	1. Goal setting techniques 2. Confidence-building exercises

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		13. Master networking and relationship-building skills. 14. Set and achieve SMART goals with a growth mindset. 15. Plan effectively and manage time efficiently.	
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**SW-1 Suggested Sessional Work (SW):**

**Assignment:** Develop a networking plan to expand professional connections.

**Mini Project:** Conduct a persuasive communication workshop for peers.

**Other Activities:** Networking event attendance and follow-up.

**CO5:** Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
1. Enhance personal grooming and interview preparation skills. 2. Interpret and utilize body language effectively in interviews. 3. Develop strategies for confidently answering questions. 4. Participate effectively in group discussions. 5. Master teamwork and team development skills for corporate success.		1. Personal grooming tips for interviews 2. Pre-interview preparation techniques 3. Body language cues and interpretation 4. Effective answering strategies 5. Group discussion participation skills 6. Teamwork dynamics and collaboration 7. Team development strategies 8. Social etiquette in corporate settings 9. Corporate etiquette guidelines 10. Effective communication in teams 11. Conflict resolution within teams 12. Professional behaviour in social settings 13. Enhance personal grooming and interview preparation skills. 14. Interpret and utilize body language effectively in interviews.	1. Body language interpretation 2. Group discussion participation skills

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		15. Develop strategies for confidently answering questions.	
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**SW-1 Suggested Sessional Work (SW):**

**Assignment:** Conduct a self-assessment of personal grooming and interview readiness.

**Mini Project:** Organize a workshop on social and corporate etiquette.

**Other Activities:** Role-playing interview scenarios.

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**Brief of Hours suggested for the Course Outcome**

<b>Course Outcomes</b>	<b>Class Lecture (CI)</b>	<b>Sessional Work (SW)</b>	<b>Self Learning (SI)</b>	<b>Total hour (CI+SW+SI)</b>
CO1: Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.	15	2	1	18
CO2: Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.	15	2	1	18
CO3: Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.	15	2	1	18
CO4: Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.	15	2	1	18
CO5: Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.	15	2	1	18
<b>Total Hours</b>	<b>75</b>	<b>10</b>	<b>05</b>	<b>90</b>

**Suggestion for End Semester Assessment**

**Suggested Specification Table (For ESA)**

<b>CO</b>	<b>Unit Titles</b>	<b>Marks Distribution</b>			<b>Total Marks</b>
		<b>R</b>	<b>U</b>	<b>A</b>	
<b>CO-1</b>	Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.	01	01	03	05
<b>CO-2</b>	Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.	01	01	03	05
<b>CO-3</b>	Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.	-	03	10	13
<b>CO-4</b>	Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.	-	03	10	13

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<b>CO-5</b>	Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.	01	03	10	14
<b>Total</b>		<b>03</b>	<b>11</b>	<b>36</b>	<b>50</b>

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

The end of semester assessment for Personality Development 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:**

<b>S. No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year</b>
	Personality Development	Hurlock, E.B	Tata McGraw Hill	. (2006).,
	Organizational Behavior	Stephen P. Robbins and Timothy A. Judge	Prentice Hall.	
	.Effective leadership. Essential Manager series	Heller, Robert.	Dk Publishing	2002

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**Cos, POs and PSOs Mapping**

**Course Title: B. Com (Hons.) V Sem.**

**Course Code: 0EN004**

**Course Title: Personality Development**

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: Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO2: Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1
CO3: Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1

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CO4: Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO5: Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1

**Legend:1–Slight (Low),2–edium, 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	CO1: Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.	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.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO2: Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 error.2.1,2.2,2.3,2.4,2.5,2.6, 2.7,2.8,2.9,2.10,2.11,2.12,2.13.2.14.2.1 5.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3: Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.	SO3.1S O3.2 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.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO4: Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit- 44.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10 ,4.11,4.12,4.13,4.14,4.15.	



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PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO5: Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.	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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(Revised as on 1.08.2023)  
**Curriculum Development Team:**

1. Dr. Harshwardhan Srivastav. Dean, Department of Commerce, AKS University, Satna (M.P.).
2. Dr. Aslam Sayeed, Associate Dean, Department of Commerce, AKS University, Satna (M.P.).
3. Dr. Dhirendra Ojha, HoD, Department of Commerce, AKS University, Satna (M.P.).
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**Course Code: 05AC604-B**

**Course Title: Auditing**

**Pre-requisite:** Students should have basic knowledge of Audit and its importance for commercial purposes.

**Rationale:** As per the main objective of Auditing is to find reliability of financial position and profit and loss statements, The aim is to ensure that the accounts reveal a true and fair face of the business and all of its transactions.

**Course Outcomes:**

**CO.1:** Student would outline the basic objectives of Auditing, the concepts of errors and frauds, Principles of audit and different types of Audit and Students would construct the factors involved in preparation of Audit plan and Audit program.

**CO.2:** Student would evaluate the importance of internal control and internal checks, students would restate the objectives, basic principles establishing internal audit and its usefulness.

**CO.3:** Students would learn about Test check and Audit sampling as Audit techniques.

**CO.4 :** Student will understand auditor's legal liabilities, and student will understand to describe the various level of persuasiveness of different types of Audit evidence.

**CO.5:** Students will be able to understand various types of Auditing .

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**Semester-VI**

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)	
DSE	<b>05AC604-B</b>	Auditing	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 the teacher to ensure the outcome of Learning.

**Scheme of Assessment:**

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)								
			Class/Home Assignment Number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity anyone (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)			
DSE	05AC604-B	Auditing	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:** Student would outline the basic objectives of Auditing, the concepts of errors and frauds, Principles of audit and different types of Audit and Students would construct the factors involved in preparation of Audit plan and Audit program

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
<b>SO1.1</b> Understand the Concept and Nature of Auditing  <b>SO1.2</b> Familiarize with various types of Auditing  <b>SO1.3</b> Understand the program of Auditing  <b>SO1.4</b> Familiarize and understand the process of Auditing  <b>SO1.5</b> Understand the qualification of an Auditor	.	<b>UNIT-1: Introduction</b> 1.1 Meaning and nature of Auditing 1.2 Objectives of Auditing 1.3 Limitations of Auditing 1.4 Classification of Audit 1.5 Errors and Fraud 1.6 code of conduct of Auditing 1.7 Value system for Auditing 1.8 Program of Auditing 1.9 Origin and Development of Audit	1. Origin and Development of Audit           2. understand the process of Auditing

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		1.10 Difference between Book keeping, Accounting and Auditing 1.11 Auditing as necessity and Auditing as Luxury 1.12 Functions of Auditing 1.13 Concepts of Auditing 1.14 Case related to Pertaining to qualities of an Auditor 1.15 Difference between Auditing and Investigation 1.16 Understand the Concept and Nature of Auditing 1.17. Familiarize with various types of Auditing 1.18 Familiarize and understand the process of Auditing.	
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**SW-1 Suggested Sessional Work (SW):**

- a. Assignments: Comparison** Concept and features of Auditing
- b. Mini Project:** Auditor is a watching dog not a blood Hound
- c. Other Activities (Specify):** Auditing as necessity and Auditing as Luxury

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**CO.2** : : Student would evaluate the importance of internal control and internal checks, students would restate the objectives, basic principles establishing internal audit and its usefulness

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<b>SO2.1</b> Concept Meaning features of internal control and internal check  <b>SO2.2</b> Understanding about the difference between internal Audit and External audit  <b>SO2.3</b> Understanding Difference between Continuous and Internal Audit  <b>SO2.4</b> Understand features and kinds of Auditing	.	<b>UNIT-2: Internal control and Internal check</b> 2.1 Meaning of Internal control 2.2 Meaning of Internal check 2.3 Objectives 2.4 Features of a good internal control system 2.5 Internal control Questionnaire 2.6 Checklist 2.7 Tests internal Audit 2.8 Test checking 2.9 Audit Sampling. 2.10 Differences between internal control and Audit 2.11 Classification of Audit 2.12 Difference between Internal Audit and External Audit 2.13 Difference between Internal Audit and Statutory Audit	1.Difference between internal control and Audit  2. Features of a good internal control system

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		2.14 Difference between Continuous and Internal Audit 2.15 importance of Auditing 2.16. Understand features and kinds of Auditing. 2.17. Difference between internal control and Audit 2.18. Features of a good internal control system	
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**SW-1 Suggested Sessional Work (SW):**

- a. Assignments:** State the purpose of Statutory Audit
- b. Mini Project:** examine Any audit report
- c. Other Activities (Specify):** Importance of internal control

**CO.3 :** Students would learn about Test check and Audit sampling as Audit techniques.

**Approximate Hours**

Item	AppXHrs
CI	18
LI	0
SW	1
SL	2
Total	21



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Session Outcomes (SOs)	LI.	Classroom Instruction (CI)	Self Learning
<b>SO3.1</b> Understand the meaning and objective of Vouching  <b>SO3.2</b> Understand rules regarding Vouching  <b>SO3.3</b> Understand the Meaning and objective of Verifications  <b>SO3.4</b> Understand rules regarding Verifications  <b>SO3.5</b> Understand the importance of vouching and verification		<b>UNIT-3: Vouching and Verification</b> 3.1 Meaning and objective of Vouching 3.2 Meaning and objective of Verification 3.3 Procedure of Vouching 3.4 objectives of Verification 3.5 Rule regarding verification of assets and Liabilities 3.6 Procedure of Verification of Assets and Liabilities 3.7 Difference between Verification and Vouching 3.8 Importance of vouching 3.9 Importance of Verification 3.10 Special points while Examining Vouchers 3.11 Vouching of Different Books 3.12 Mechanized Accounting 3.13 Duties of Auditor in relation to Verifications 3.14 Difference between Vouching, Valuations and Verifications 3.15 Method of Verification 3.16. Understand the meaning and objective of Vouching 3.17. Understand rules regarding Vouching 3.18. Understand the Meaning and objective of Verifications	<b>(SL)</b>  1. Procedure of Verification of Assets and Liabilities  2. 7 Difference between Verification and Vouching

**W-1 Suggested Sessional Work (SW**

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- a. Assignments:** Difference between Vouching, Valuations and Verifications
- b. Mini Project** Procedure of Verification of Assets and Liabilities
- c. Other Activities (Specify** Duties of Auditor in relation to Verifications

**CO.4 :** Student will understand auditor's legal liabilities, and student will understand to describe the various level of persuasiveness of different types of Audit evidence

**Approximate Hours**

				Item	AppXHrs
				CI	18
				LI	0
				SW	1
				SL	2
				Total	21
<b>Session Outcomes (SOs)</b>	<b>(LI)</b>	<b>Classroom Instruction (CI)</b>	<b>Self Learning (SL)</b>		

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<p><b>SO4.1</b> Understanding about the Audit of a company under company act 2013</p> <p><b>SO4.2</b> Understanding about Appointment of an Auditor and Removal of an Auditor</p> <p><b>SO4.3</b> Meaning of Auditor's Report</p> <p><b>SO4.4</b> Salient features of The company</p>	<p>. <b>UNIT-4: Audit of Companies</b></p> <p>4.1 Audit of a company under company act 2013</p> <p>4.2 Appointment of an Auditor</p> <p>4.3 Removal of an Auditor</p> <p>4.4 Rotations of an Auditor</p> <p>4.5 Remuneration of Auditor</p> <p>4.6 Rights and Duties of Auditor</p> <p>4.7 Auditor's Report.</p> <p>4.8 Preliminaries before starting Audit</p> <p>4.9 Document of the Company</p> <p>4.10 List of books</p> <p>4.11 Share Capital</p> <p>4.12 Profit and Loss account</p> <p>4.13 Balance sheet</p> <p>4.14 Cash Flow Statement</p> <p>4.15 Statutory Report</p> <p>4.16. Meaning of Auditor's Report</p> <p>4.17. Salient features of The company</p> <p>4.18. Audit of a company under company act 2013</p>	<p>1. 1.Rights &amp; duties of An Auditor</p> <p>2. Audit of a company under company act 2013</p>
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**SW-1 Suggested Sessional Work (SW):**

**a. Assignments:** Rights & duties of An Auditor

**b. Mini Project:** Audit of a company under company act 2013

**c. Other Activities (Specify):** Understanding about Appointment of an Auditor and Removal of an Auditor

**CO.5 :** Students will be able to understand various types of Auditing .

**Approximate Hours**

Item	AppXHrs
CI	18
LI	0

SW	1
SL	2
Total	21

**SW-1 Suggested Sessional Work (SW):**  
**a. Assignments:** 1 Understand the meaning Nature of Cost, Tax and Management audit

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**b. Mini Project: Explain** Understand Concept of social and environmental audit

**c. Other Activities (Specify):** Understand Rights and Duties of auditor under Cost, Tax and Management audit

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**Brief of Hours Suggested for the Course Outcome**

<b>Course Outcomes</b>	<b>Class Lecture (CI)</b>	<b>Sessional Work (SW)</b>	<b>Self Learning (SI)</b>	<b>Total hour (CI+SW+SI)</b>
<b>CO.1:</b> Student would outline the basic objectives of Auditing, the concepts of errors and frauds, Principles of audit and different types of Audit and Students would construct the factors involved in preparation of Audit plan and Audit program	18	1	2	21
<b>CO.2 ::</b> Student would evaluate the importance of internal control and internal checks, students would restate the objectives, basic principles establishing internal audit and its usefulness	18	1	2	21
<b>CO.3:</b> Students would learn about Test check and Audit sampling as Audit techniques.	18	1	2	21
<b>CO.4 :</b> Student will understand auditor's legal liabilities, and student will understand to describe the various level of persuasiveness of different types of Audit evidence	18	1	2	21
<b>CO.5:</b> Students will be able to understand various types of Auditing .	18	1	2	21
<b>Total Hours</b>	<b>90</b>	<b>5</b>	<b>10</b>	<b>105</b>

**Suggestion for End Semester Assessment**

**Suggested Specification Table (For ESA)**

<b>CO</b>	<b>Unit Titles</b>	<b>Marks Distribution</b>			<b>Total Marks</b>
		<b>R</b>	<b>U</b>	<b>A</b>	
<b>CO-1</b>	Student would outline the basic objectives of Auditing, the concepts of errors and frauds, Principles of audit and different types of Audit and Students would construct the factors involved in preparation of Audit plan and Audit program	06	03	01	10
<b>CO-2</b>	Student would evaluate the importance of internal control and internal checks, students would restate the objectives, basic principles establishing internal audit and its usefulness	06	02	02	10

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<b>CO-3</b>	Students would learn about Test check and Audit sampling as Audit techniques.	08	02	02	12
<b>CO-4</b>	Student will understand auditor's legal liabilities, and student will understand to describe the various level of persuasiveness of different types of Audit evidence	05	02	01	08
<b>CO-5</b>	Students will be able to understand various types of Auditing .	06	02	02	10
<b>Total</b>		<b>31</b>	<b>11</b>	<b>08</b>	<b>50</b>

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

The end of semester assessment for Auditing 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:**

<b>S. No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year</b>
1	Foundation of Auditing	basu	Pearson publication	
2	Principles of Auditing	Francis R.	Himalaya Publications nagpur	
3	Auditing	Dr. t. r. sharma	Sahitya bhawan publication	

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4	Auditing and corporate governance	Anil kumar	S. chand and comp	
5	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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## Cos, POs and PSOs Mapping

**Course Title: B. Com (Hons.)**

**Course Code: 05AC604-B**

**Course Title: Auditing**

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: Student would outline the basic objectives of Auditing, the concepts of errors and frauds, Principles of audit and different types of Audit and Students would construct the factors involved in preparation of Audit plan and Audit program	3	2	2	2	1	1	3	1	1	1	1	3	1	1	1
Co.2: : Student would evaluate the importance	3	2	3	2	1	1	3	1	1	1	2	3	1	1	1

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of internal control and internal checks, students would restate the objectives, basic principles establishing internal audit and its usefulness															
<b>CO.3:</b> Students would learn about Test check and Audit sampling as Audit techniques.	3	2	3	2	1	1	3	1	1	1	3	3	1	1	1
<b>CO.4:</b> : Student will understand auditor's legal liabilities, and student will understand to describe the various level of persuasiveness of different types of Audit evidence	3	2	2	1	1	1	3	1	1	1	3	3	2	1	1
<b>CO.5:</b> Students will be able to understand various types of Auditing .	3	2	3	1	1	1	3	1	1	1	2	3	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- Lear ning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1: Student would outline the basic objectives of Auditing, the concepts of errors and frauds, Principles of audit and different types of Audit and Students would construct the factors involved in preparation of Audit plan and Audit program	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit1 Introduction 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.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2 : : Student would evaluate the importance of internal control and internal checks, students would restate the objectives, basic principles establishing internal audit and its usefulness	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 Internal control and Internal check 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:. Students would learn about Test check and Audit sampling as Audit techniques.	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : Vouching and Verification 18723.1,3.2,3.3,3.4,3.5,3.6,3.7,3. 8,3.9,3.10,3.11,3.12,3.13,3.14,3.1 5,3.16,3.17,3.18.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4 : Student will understand auditor's legal liabilities, and student will understand to describe the various level of persuasiveness of different types of Audit evidence	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4: Audit 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.	

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PO1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	CO.5: Students will be able to understand various types of Auditing.	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5 Special areas of Audits 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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**Curriculum Development Team:**

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**Semester-VI**

<b>Program Code:</b>	05AC601-A
<b>Course Title:</b>	FINANCIAL MANAGEMENT
<b>Pre-requisite:</b>	Student should have basic knowledge of interest, time value of money in Business.
<b>Rationale:</b>	Financial Management is crucial for businesses to make effective decisions about their finances. It involves managing funds, evaluating investments, and determining capital structures. Capital budgeting helps in smart investment choices, while understanding capital structure ensures financial stability. The course covers diverse financing sources, project appraisals, and dividend policies. Working capital management, security analysis, and portfolio management are vital for optimizing resources and maximizing returns, providing a comprehensive understanding of financial strategies and decision-making in various business scenarios.

**Course Outcome**

- CO 1 Student learn about basic concept of financial management and able to calculate capital budgeting.
- CO 2 Student will able to calculate various leverage, cost of capital
- CO 3 Student will be able to preparation of projected financial report.
- CO 4 Student will learn about dividend policy.
- CO 5 Student will learn about security analysis.

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**Scheme of Studies:**

Course Structure	Course Code	Course Title			Scheme of studies (Hours/Week)			Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
DSE	05AC601-A		5	0	2	1	8	5

**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	Course Code	Course Title	Scheme of Assessment (Marks )							
			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)		
DSE	05AC601-A	Financial Management	15	20	5	5	5	50	50	100

CO 1 Student learn about basic concept of financial management and able to calculate capital budgeting.

**Approximate Hours**

Item	Approx Hrs.
CI	11
LI	0
SW	2
SL	1
Total	14

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1. Understand financial management principles.  SO.2. Evaluate risks and returns in financial decision-making.  SO.3. Apply capital budgeting techniques effectively.  SO.4. Assess the impact of capital rationing on investment decisions.  SO.5. Conduct sensitivity analysis for informed financial planning.		<ol style="list-style-type: none"> <li>1. Nature, Scope, and Objectives of Financial Management</li> <li>2. Risk-Return and Value of the Firm</li> <li>3. Objectives of the Firm</li> <li>4. Profit Maximization vs. Wealth Maximization</li> <li>5. Emerging Roles of Finance Managers</li> <li>6. Compounding Techniques</li> <li>7. Discounting Techniques</li> <li>8. Concepts of Annuity</li> <li>9. Concepts of Perpetuity</li> <li>10. Capital Budgeting Process</li> <li>11. Discounted Cash Flow Methods</li> </ol>	<ol style="list-style-type: none"> <li>1. Financial decision-making strategies.</li> <li>2. Types risk involved.</li> </ol>

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

**Assignment:** Prepare a capital budgeting analysis for a hypothetical project.

**Mini Project:** Conduct a risk assessment for a real-world financial scenario.

**Other Activity:** Simulate a sensitivity analysis for different investment options.

CO 2 student will able to calculate various leverage, cost of capital.

**Approximate Hours**

Item	Approx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO.1.</b> Understand Capital Structure and its Significance  <b>SO.2.</b> Analyze EBIT - EPS and EBITDA  <b>SO.3.</b> Assess Risk and Leverage in Capital Structure.  <b>SO.4.</b> Explore Sources and Factors Affecting Cost of Capital.  <b>SO.5.</b> Calculate Weighted Average Cost of Capital		1. Introduction to Capital Structure 2. Meaning and Significance of Capital Structure 3. Optimal Capital Structure 4. Determinants of Capital Structure 5. Theories of Capital Structure 6. EBIT - EPS Analysis 7. EBITDA Analysis 8. Risk and Leverage 9. Effects of Leverage on Shareholders' Returns 10. Sources of Raising Long-Term Finance 11. Cost of Capital: Sources and Meaning 12. Factors Affecting Cost of Capital	<b>1.</b> Optimal Capital Structure Determination  <b>2.</b> Weighted Average Cost of Capital Calculation

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

- 1. Assignment:** Analyze a Company's Capital Structure
- 2. Mini Project:** Comparative Study of Capital Structures
- 3. Other Activity:** Cost of Capital Seminar



CO 3 Student will be able to preparation of projected financial report.

**Approximate Hours**

Item	Approx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1. Understand the importance and process of project planning.  2. Demonstrate proficiency in preparing comprehensive project reports.  3. Evaluate project appraisal under various economic conditions.  4. Analyze lending policies and appraisal norms of financial institutions.  5. Assess the impact of corporate taxation on project financing.		3..1. Project Planning: Importance and Process 3..2. Preparation of Project Report: Key Components 3..3. Project Appraisal under Normal Inflationary Conditions 3.4. Project Appraisal under Deflationary Conditions 3..5. Project Appraisal by Financial Institutions: Overview 3.6. Lending Policies of Financial Institutions 3..7. Appraisal Norms by Financial Institutions and Banks 3.8. Project Review and Control: Monitoring Mechanisms 3.9. Social Cost and Benefit Analysis of Projects 3..10. Term Loans from Financial Institutions and Banks 3.11. Lease Financing: Concepts and Applications 3.12. Hire Purchase Finance: Features and Advantages	1. Explore case studies on successful and unsuccessful project financing.  2. Financing practices and their implications

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

**Assignment:** Conduct a detailed project appraisal for a hypothetical business venture, considering various financing options and risks.

**Mini Project:** Prepare a comparative analysis of the advantages and disadvantages of lease financing and hire purchase in project funding.

**Other Activity:** Organize a seminar on the ethical considerations in project financing, inviting industry experts to share insights and experiences.

CO 4 Student will learn about dividend policy.

**Approximate Hours**

Item	Approx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1. Analyze dividend policy types and determinants. 2. Understand and constraints influencing dividend decisions. 3. Explore forms and theories of dividend distribution. 4. Grasp the concept and types of working capital. 5. Evaluate determinants and assessment of working capital.		1. Introduction to Dividend Policy 2. Types of Dividend 3. Determinants of Dividend Policy 4. Constraints on Dividend Distribution 5. Forms of Dividend 6. Different Dividend Theories 7. Introduction to Working Capital 8. Meaning and Types of Working Capital 9. Determinants of Working Capital 10. Assessment of Working Capital Requirements 11. Negative Working Capital 12. Operating Cycle Concept	1. "Dividend Theory" Explore the Modigliani-Miller dividend irrelevance proposition.  2. "Cash Conversion Cycle Analysis" - Understand the significance and calculation of the cash conversion cycle.

6. Master quantitative techniques in working capital management.			
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### SW- Suggested Sessional Work (SW):

**Assignment:** Conduct a comparative analysis of different dividend theories and their applicability in different industries.

**Mini Project:** Prepare a comprehensive working capital management plan for a specific business.

**Other Activity:** Organize a workshop on effective cash management strategies for small businesses.

CO 5 Student will learn about security analysis.

### Approximate Hours

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1. Assess and manage systematic and unsystematic risks effectively. 2. Apply economic analysis in evaluating investment opportunities. 3. Understand the impact of industry factors on investment decisions. 4. Analyze company-specific factors in fundamental investment analysis. 5. Grasp the principles and techniques of technical analysis.		<b>5.1.</b> Measurement of Systematic and Unsystematic Risk <b>5.2.</b> Components of Fundamental Analysis <b>5.3.</b> Economic Factors in Fundamental Analysis <b>5.4.</b> Industry Analysis in Fundamental Analysis <b>5.5.</b> Company-Specific Analysis in Fundamental Analysis <b>5.6.</b> Technical Analysis in Security Analysis <b>5.7.</b> Efficient Market Hypothesis Overview <b>5.8.</b> Meaning and Objectives of Portfolio Management <b>5.9.</b> Traditional Approach to Portfolio Theory <b>5.10.</b> Markowitz Portfolio Theory Components <b>5.11.</b> CAPM Model in Modern Portfolio Approach <b>5.12.</b> Economic Value Added (EVA) in Portfolio Management <b>5.13.</b> Sharpe Ratio in Portfolio Analysis	3. "CAPM Model Application" - Explore practical applications of the Capital Asset Pricing Model.  4. "Economic Value Added Analysis" - Understand the concept and application of Economic Value Added.

### **SW- Suggested Sessional Work (SW):**

**Assignment:** Conduct a comprehensive fundamental analysis of a publicly traded company, integrating economic, industry, and company-specific factors.

**Mini Project:** Construct and manage a diversified investment portfolio using the principles of the Markowitz Portfolio Theory.

**Other Activity:** Organize a seminar on applying technical analysis tools in real-time market scenarios.

### Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
CO 1 Student learn about basic concept of financial management and able to calculate capital budgeting.	11	2	1	14
CO 2 Student will able to calculate various leverage, cost of capital	12	2	1	15
CO 3 Student will be able to preparation of projected financial report.	12	2	1	15
CO 4 Student will learn about dividend policy.	12	2	1	15
CO 5 Student will learn about security analysis.	13	2	1	16
Total Hours	60	10	05	75

### Suggestion for End Semester Assessment

#### Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Student learn about basic concept of financial management and able to calculate capital budgeting.	01	01	03	05
CO-2	Student will able to calculate various leverage, cost of capital	01	01	03	05
CO-3	Student will be able to preparation of projected financial report.	-	03	10	13
CO-4	Student will learn about dividend policy.	-	03	10	13
CO-5	Student will learn about security analysis.	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:**

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	<i>Financial Management and Policy</i>	James C. Van Horne and Sanjay Dhamija	Pearson Education	
2	<i>Principles of Financial Management</i>	Levy H. and M. Sarnat	Pearson Education	
3	<i>Introduction to Financial Management</i>	Joy, O.M..	Mc Graw Hill Education.	
4	<i>Fundamentals of Financial Management</i>	Brigham and Houston,	Cengage Learning	
5	<i>Basic Financial Management</i>	Khan and Jain.	McGraw Hill Education	
6	Lecture note provided by Dept. of Commerce AKS University, Satna .			

## Cos, POs and PSOs Mapping

Program Title: B. Com

Course Code: 05AC601-A

Course Title: Financial Management

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 s-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 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 student learn about basic concept of financial management and able to calculate capital budgeting.	3	2	3	1	1	1	3	1	1	1	3	3	1	2	1
CO 2 student will be able to calculate various leverage, cost of capital	3	2	3	1	1	1	3	1	1	1	2	3	1	1	1
CO 3 student will be able to preparation of projected financial report.	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO 4 student will learn about dividend policy.	3	3	1	3	1	1	3	1	1	1	3	3	2	1	1
CO 5 student will learn about security analysis.	3	2	3	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)
PO1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	CO 1 Student learn about basic concept of financial management and able to calculate capital budgeting.	SO1.1SO1. 2SO1.3SO 1.4 SO1.5		Unit 1. <b>Capital budgeting</b> 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	
PO1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	CO 2 Student will able to calculate various leverage, cost of capital	SO2.1SO2. 2SO2.3 SO2.4 SO2.5		Unit-2 <b>Leverage, cost of capital</b> 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	
PO1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	CO 3 Student will be able to preparation of projected financial report.	SO3.1SO3. 2 SO3.3 SO3.4 SO3.5		Unit-3 : <b>Projected financial report.</b> 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	
PO1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	CO 4 Student will learn about dividend policy.	SO4.1SO4. 2SO4.3SO 4.4 SO4.5		Unit-4 <b>Dividend policy.</b> 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	
PO1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	CO 5 Student will learn about security analysis.	SO5.1SO5. 2SO5.3SO 5.4 SO5.5		Unit 5: <b>Security analysis</b> 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	

**Curriculum Development Team:**

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

**Semester-VI**

**Course Code:** 1AC 601 **Core Paper**

**Course Title:** Management Accounting

**Pre- requisite:** Student should have basic knowledge of Management Accounting because course aims to familiarize the learners with the basic concept of Management accounting because it is a subject of recent origin which has facilitated the managerial decision making more effectively and efficiently.

**Rationale:** The students studying Management Accounting under the commerce should possess to develop the knowledge and skills of the study of management accounting because the tools & techniques of management accounting are very useful for strategic managerial decisions facilitating cost control, profit maximization, organizational planning and control. Innovative costing techniques like ABC and responsibility accounting help the business organizations to sustain in a competitive global scenario and expand their product lines and markets. Management control systems help the businesses to use their scarce resources efficiently and effectively and contribute in the maximization of the firm value.

Management accounting also is known as managerial accounting and can be defined as a process of providing financial information and resources to the managers in decision making. Management accounting is only used by the internal team of the organization, and this is the only thing which makes it different from financial accounting. Objective of management accounting is to use this statistical data and take a better and accurate decision, controlling the enterprise, business activities, and development.

**Course Outcomes:**

**CO1.** to prepare the managerial report of the company

**CO2.** Be well versed in a thorough analysis of any company's financial statements such as profit and loss account and position statement, and be able to make accurate estimates of the financial position, solvency and profitability of that company.

**CO3.** By studying the cash flow statement, you will get the knowledge of proper use of cash in the organization and adequate availability of cash in the organization.

**CO4.** After getting the knowledge of marginal cost, will be able to make very important decisions for the company such as whether to make or buy the item, fix the price, stop production etc.

**CO5.** Learn to control costs by creating different types of budgets from budgetary control.

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 (Revised as on 4.11.2023)

**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)	
MJC	1AC 601	Management 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	Course Code	Course Title	Scheme of Assessment (Marks)							
			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)		
MJC	1AC 601	Management Accounting	15	20	5	5	5	50	50	100

# AKS University

Faculty of Commerce and Financial Studies

Department of Commerce

Curriculum of B.Com Plain and Hons. Program

(Revised as on 1.08.2023)

## 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:** To prepare the managerial report of the company

## Approximate Hours

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO1.1</b> Understand the Concept, nature scope and Characteristics of management accounting  <b>SO1.2</b> Understand the Advantages Limitations and Functions of management accounting  <b>SO1.3</b> Understand the function of decision making of management accounting		<b>Unit-1.0 Introduction of Management Accounting</b> 1.1 Meaning and concept of management accounting 1.2. Nature and Scope of management accounting 1.3. Advantages of management accounting 1.4 Limitations of management accounting 1.5 Functions of management accounting 1.6 concept of managerial decision 1.7. Role of Management Accounting in decision making 1.8 Management Accounting vs. Financial Accounting 1.9 difference between management accounting and financial accounting	1. Different Types of Managerial Accounting  2. How to create a management report in 4 easy steps

<b>SO1.4</b> Understand the management accounting v/s cost accounting and financial accounting  <b>SO1.5</b> Understand the Method of preparation of various kinds of report		1.10 difference between management accounting and cost accounting 1.11 Meaning, concept and need of Management Reports 1.12 Characteristics of Management Reports 1.13 kinds of Management Reports 1.14 Limitations and Procedure for drafting Management Reports 1.15 Concept of Management Audit	
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**SW-1 Suggested Sessional Work (SW):**

- a. Assignments:** Explain the Process of management Accounting and What is the goal of using management report
- b. Mini Project:** Prepare a report on “A case for creating monthly management reports”
- c. Other Activities (Specify):** prepare a power point presentation on 6 tips for creating amazing management reports

**CO.2:** Be well versed in a thorough analysis of any company's financial statements such as profit and loss account and position statement, and be able to make accurate estimates of the financial position, solvency and profitability of that company

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO2.1</b> learn about the Concept Meaning & basis of allocation of expenses in prior & post incorporation		<b>Unit 2.0 Analysis of Financial Statements</b>  2.1 Meaning, Nature, and Scope, of Financial Statements 2.2. Importance and Limitations of Financial Statements	1. Precautions should be taken while using Ratios

period		2.3. Characteristics of an ideal Financial Statement 2.4. Meaning of Analysis of Financial Statements 2.5. Objects and Nature of Analysis Financial Statements 2.6. Methods and Techniques of Analysis of Financial Statements 2.7. Meaning and concept of Ratio Analysis 2.8. Classification of different types of Ratios, 2.9. Concept and types of Profitability Ratios 2.10 Formulas of different Profitability Ratios 2.11 P.P. of Profitability Ratios 2.12.P.P. of. PE ratio Payout ratio EPS & DPS ratio 2.13 Concept and types of Liquidity Ratios 2.14 Formulas of different types of Liquidity Ratios 2.15 P.P. of current Ratios liquid ratio and other 2.16. Concept and types of solvency Ratio 2.17. Formulas of different types of solvency Ratios 2.18.P.P. of DER ratio DSR ratio and other solvency test 2.19 Concept and types of Turnover Ratio 2.20. Formulas of different types of Turnover Ratios 2.21 P.P. of debtors creditors velocity stock turnover ratio and other turnover ratio	2. Importance and Limitations of ratio analysis as a tool of analysis of financial statement
<b>SO2.2</b> Learn about Preparation of trading and profit and loss account  <b>SO2.3</b> Understanding the calculation of remuneration of liquidator  <b>SO2.4</b> Understanding the Concept and rules of different types of creditor under liquidation  <b>SO2.5</b> Learn about Preparation of statement of affairs & deficiency a/c			

### SW-2 Suggested Sessional Work (SW):

**a. Assignments:** What are the Objectives of Performing Ratio Analysis and the Advantages of Ratio Analysis

**b. Mini Project:** prepare a project on working capital arrangement under ratio analysis

**c. Other Activities (Specify):** prepare a flow chat for the showing different ratios of profitability check and solvency check

**CO.3:** By studying the cash flow statement, you will get the knowledge of proper use of cash in the organization and adequate availability of cash in the organization

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO3.1</b> Understanding the Meaning, concept & Method of calculation of cash flow  <b>SO3.2</b> Learn the numerical skills of calculation of operating financing and investing activities  <b>SO3.3</b> Learn the numerical skills of calculation of cash flow statement  <b>SO3.4</b> Understanding the Meaning, concept & Method of calculation of fund flow statement  <b>SO3.5</b> Learn the numerical skills of calculation of fund flow statement	.	<b>Unit-3 : Cash flow and Fund flow</b> 3.1 Concept of Cash flow statement 3.2. Provision of accounting standard AS- 3 3.3. Preparation of cash flow statement from indirect method 3.4. Preparation of cash flow statement from indirect method when dividend given 3.5. Preparation of cash flow statement from indirect method when asset sale 3.6. Preparation of cash flow statement from indirect method when depreciation given 3.7. Preparation of cash flow statement from indirect method when goodwill written off 3.8. Preparation of cash flow statement from indirect method when drawing given 3.9. Preparation of cash flow statement from indirect method when capital given 3.10 Concept of fund flow statement 3.11. Concept of working capital 3.12 Preparation of statement of change in working capital 3.13. Concept of fund from operation 3.14. Method of calculation of fund from operation 3.15. List of items of sources of fund 3.16. List of items of uses of fund 3.17. Method of preparation of fund flow statement 3.18.P.P. of fund flow statement	1. How do fund flow statements differ from cash flow statements,  2. What are the limitations of the fund flow statement  3. How Cash Flow Statements Work

**SW-3 Suggested Sessional Work (SW):**

- a. Assignments:** Prepare a list of items added or subtract while calculating operating and financing activities
- b. Mini Project:** Prepare a power point presentation on the Negative cash flow vs. positive cash flow
- c. Other Activities (Specify):** prepare a flow chart showing the steps of calculating of fund flow statement



**CO.4:** After getting the knowledge of marginal cost, will be able to make very important decisions for the company such as whether to make or buy the item, fix the price, stop production etc.

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Understanding the concept objectives of marginal costing		<b>Unit-4:</b> Standard costing and Marginal Costing	
SO4.2 Learn the numerical skills of calculation of problem of BEP & decision making under marginal costing		4.1. Concept of Marginal Cost 4.2. Concept of Profit Analysis 4.3. Concept of Break-even analysis 4.4. Practical problem of BEP 4.5. Practical problem of BEP regarding desired Profit 4.6. P.P. of calculation of desired sales 4.7. Constuction of profit graph 4.8. Calculation of P/V ratio and desired profit and sales from profit graph 4.9 Construction of graph for calculation of BEP 4.10. Concept of Decision making 4.11 Meaning of standard cost and standard costing 4.12. Advantages, limitations and applications of standard costing 4.13. Concept of Variance analysis and types of Variance analysis 4.14. Material Variance formulas 4.15. Calculation of Material Variance 4.16. Formulas for labour variance 4.17. Calculation of Labour Variance 4.18. Calculation overhead Variance	1. Nature and Purpose of Standard Costing System  2. Applicability of Standard Costing
SO4.3 Learn the numerical skills of calculation of problem of desired profit and sales from profit graph			
SO4.4 Understanding the Concept & objectives of standard costing and variance			
SO4.5 Learn the numerical skills of calculation of problem of material variance and labour variance			

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

**a. Assignments:** Preliminaries to Consider Before Using a Standard Costing System

**b. Mini Project:** Write a report on the Setting the Standards or Establishing a Standard Costing System

**c. Other Activities (Specify):** Prepare a chart for the formulas of calculating different types of material variance when mix equal and when mix unequal

**CO.5:** Learn to control costs by creating different types of budgets from budgetary control

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO5.1</b> Understand the concept of Holding company and provision of AS-21  <b>SO5.2</b> learn about the cost of control of a holding company  <b>SO5.3</b> Learn about the method of calculation related to goodwill capital reserve and minority interest  <b>SO5.4</b> Learn the numerical skills of calculation of problem of consolidated balance sheet  <b>SO5.5</b> Learn the numerical skills of calculation of unrealized profit and treatment of URP		<b>Unit 5.0: Budgetary Control</b>  5.1 Concept of budget and budgetary control 5.2. Objectives, of budget and budgetary control 5.3. Merits, and limitations budgetary control 5.4. Budget administration 5.5. Types of Budgets 5.6. Concept of Functional budgets 5.7. Practical problem of Functional budgets 5.8. Practical problem of Functional budgets with adjustment 5.9. Concept of Fixed and flexible budgets 5.10. Practical problem of flexible budgets when variable expenses given 5.11. Practical problem of flexible budgets semi variable expenses given 5.12. Concept of cash budget 5.13. P.P. of cash budget in normal case 5.14. P.P. of cash budget when time lag given 5.15. Concept and P.P. of production budget 5.16. Concept and P.P. of sales budget 5.17. Concept and P.P. of master budget 5.18. Concept of Zero base budgets	<b>1.</b> Types of flexible budget  <b>2.</b> Advantages disadvantages and uses of flexible budget  3

**SW-5 Suggested Sessional Work (SW):**

**a. Assignments:** Different types of Budgetary Controlling Techniques

**b. Mini Project:** Prepare a report on different Steps of Budgetary Control including Budget Committee Budget Centers and Budget periods

**c. Other Activities (Specify):** Benefits of Budgetary Control and Essentials of a Good Budgetary Control System

**Brief of Hours suggested for the Course Outcome**

<b>Course Outcomes</b>	<b>Class Lecture (Cl)</b>	<b>Sessional Work (SW)</b>	<b>Self-Learning (Sl)</b>	<b>Total hour (Cl+SW+Sl)</b>
<b>CO-1:</b> To prepare the managerial report of the company	15	2	1	18
<b>CO-2:</b> Be well versed in a thorough analysis of any company's financial statements such as profit and loss account and position statement, and be able to make accurate estimates of the financial position, solvency and profitability of that company	21	2	1	24
<b>CO-3:</b> By studying the cash flow statement, you will get the knowledge of proper use of cash in the organization and adequate availability of cash in the organization	18	2	1	21
<b>CO-4:</b> After getting the knowledge of marginal cost, will be able to make very important decisions for the company such as whether to make or buy the item, fix the price, stop production etc	18	2	1	21
<b>CO-5:</b> Learn to control costs by creating different types of budgets from budgetary control	18	2	1	21
<b>Total Hours</b>	90	10	05	105

**Suggestion for End Semester Assessment**

**Suggested Specification Table (For ESA)**

<b>CO</b>	<b>Unit Titles</b>	<b>Marks Distribution</b>			<b>Total Marks</b>
		<b>R</b>	<b>U</b>	<b>A</b>	
<b>CO-1</b>	To prepare the managerial report of the company	01	05	02	08
<b>CO-2</b>	Be well versed in a thorough analysis of any company's financial statements such as profit and loss account and position statement, and be able to make accurate estimates of the financial position, solvency and profitability of that company	01	01	08	10
<b>CO-3</b>	By studying the cash flow statement, you will get the knowledge of proper use of cash in the organization and adequate availability of cash in the organization	03	02	07	12
<b>CO-4</b>	After getting the knowledge of marginal cost, will be able to make very important decisions for the company such as whether to make or buy the item, fix the price, stop production etc	02	02	06	10
<b>CO-5</b>	Learn to control costs by creating different types of budgets from budgetary control	02	02	06	10
<b>Total</b>		09	27	14	50

**Legend:**

**R: Remember,**

**U: Understand,**

**A: Apply**

The end of semester assessment for Management 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	Management Accounting,	. Pillai R.S.N. and Bhagwati	S. Chand, Agra	
2	Management Accounting (Theory, Problems & Solutions)	Arora M.N	Himalaya Publication Nagpur	
3	मैनेजमेंट अकाउंटिंग (हिन्दी),	धवन डॉ. कामना,	नवयुग प्रकाशन, न्यू दिल्ली	
4	Management Accounting,	Agrawal Dr. Mahesh	Ramprasad and Sons, Bhopal	
5	Management Accounting	Pandey L.M.	Vikas Publications, New delhi	
6	Management Accounting	Mishra Dr. H.N.	GIMS Publicaties	
	Management Accounting.	Gupta K.	Sahitya Bhawan, Agra	
7	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 : 1AC 601

Course Title: Management Accounting

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: To prepare the managerial report of the company	3	1	1	1	1	2	2	3	1	1	1	2	1	3	1
CO.2: .Be well versed in a thorough analysis of any company's financial statements such as profit and loss account and position statement,	3	3	2	1	1	3	2	3	1	1	1	3	1	1	1
CO.3 By studying the cash flow statement, you will get the knowledge of proper use of cash in the organization and adequate availability of cash in the organization	3	3	1	1	1	3	3	3	1	1	2	3	1	1	1
CO.4: After getting the knowledge of marginal cost, will be able to make very important decisions for the company such as whether to make or buy the item, fix the price, stop production etc.	3	3	1	3	1	1	3	3	1	1	2	3	1	1	1

CO.5: Learn to control costs by creating different types of budgets from budgetary control	3	3	1	2	1	1	2	2	1	1	2	3	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 to prepare the managerial report of the company	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		<b>Unit 1. Accounting for Share Capital &amp; Debentures</b> 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,	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2: .Be well versed in a thorough analysis of any company's financial statements such as profit and loss account and position statement, and be able to make accurate estimates of the financial position, solvency and profitability of that company	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		<b>Unit-2 Profit and loss prior and post incorporation &amp; Liquidation of company</b> 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 2.17,2.18,2.19,2.20,2.21	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : By studying the cash flow statement, you will get the knowledge of proper use of cash in the organization and adequate availability of cash in the organization	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		<b>Unit-3 : Valuation of Goodwill and Valuation of Shares</b> 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	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: After getting the knowledge of marginal cost, will be able to make very important decisions for the company such as whether to make or buy the item, fix the price, stop production etc.	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		<b>Unit-4 Amalgamation of Companies</b> 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: Learn to control costs by creating different types of budgets from budgetary control	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: <b>Accounts of Holding Companies/Parent Companies</b> 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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**Course Code : 02RM703**

**Course Title : Business Research Work**

**Pre- requisite:** Student should have basic knowledge of recording Banking and insurance transaction under appropriate accounts in term of money

Rationale: "This study aims to investigate key business challenges and opportunities, providing actionable insights to inform strategic decision-making and drive organizational growth. By analysing industry trends, market dynamics, and best practices, this research seeks to bridge the knowledge gap and enhance business performance."

Course Outcomes:

CO1: Comprehensive Understanding of Research methodology.

CO2 : Develop the skills to navigate the research process effectively.

CO3 : Acquire knowledge in sampling design, criteria for selecting sampling procedure.

CO4 : Understanding Data analysis by exploring measurement.

CO5: Understanding Advanced Statistical Techniques and Reporting.

**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)	
DSE	02RM703	Business Research Work	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 )							
			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 e  (AT)	Total Marks   (CA+CT+SA+CAT+AT)		
DSE	<b>02RM703</b>	Business Research Work	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

**CO1:** Comprehensive Understanding of Research methodology.

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO1.1 Demonstrate comprehension of research fundamentals, encompassing definition, nature, scope, and significance. SO1.2 Identify and differentiate between various types of research. SO1.3 Evaluate the characteristics essential for good research.		Unit I: Introduction of Research	1. students should possess a deep understanding of the Research.
		1 Features of research in business 2 Importance of research in business decision-making 3 Objectives of research 4 Types of research: Basic, Applied, Descriptive, Analytical, and Empirical 5 Formulation of research problem 6 Research design: Planning the overall structure of the study 7 Significance of reviewing literature in research 8 Role of hypotheses in research 9 Ethical considerations in research 10 Challenges in conducting business research 11 Emerging trends in Business Research Work ologies 12 Role of research in innovation and organizational development	2. Types of research: Basic, Applied, Descriptive, Analytical, and Empirical

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**SW-1 Suggested Sessional Work (SW):**

- a. Assignments: Write an essay discussing the significance of research in a specific industry or field of interest, covering its definition, nature, scope, and characteristics of good research.
- b. Mini project: Develop a research proposal for a hypothetical study, including the problem statement, objectives, and a brief literature review
- c. Other Activities (Specify): Facilitate a discussion forum where students can discuss challenges and solutions related to research.

CO2: Develop the skills to navigate the research process effectively.

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO2.1:</b> Exhibit proficiency in articulating research problems and formulating clear research questions. <b>SO2.2</b> Demonstrate the ability to set hypotheses aligned with research objectives. <b>SO2.3</b> Understand and apply different research designs, including exploratory, descriptive.	.	<b>Unit 2: Research Process:</b> <ol style="list-style-type: none"> <li>1. stages in the research process: From conceptualization to dissemination</li> <li>2. Importance of clear research objectives and hypotheses</li> <li>3. Planning and designing research studies</li> <li>4. Selection of appropriate research methods and techniques</li> <li>5. Data collection methods: Primary and Secondary</li> <li>6. Primary data collection techniques: Observation, Experimentation, Interview, Schedules, Survey</li> <li>7. Limitations of primary data collection: Bias, Cost, Time</li> <li>8. Secondary data sources: Internal and External</li> <li>9. Limitations of secondary data: Relevance, Accuracy, Currency</li> </ol>	<ol style="list-style-type: none"> <li>1. How research process work in research.</li> <li>2. Selection of appropriate research methods and techniques</li> </ol>

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		10. Factors affecting the choice of data collection method: Research objectives, Resources, Time constraints 11. Planning and conducting pilot studies 12. Sampling techniques and sample size determination	
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**SW-2 Suggested Sessional Work (SW):**

- a. **Assignments** Analyse a real-world case study and identify the research problem, title, hypotheses, and proposed research design.
- b. **Mini project:** Research Design Project: Design a comprehensive research plan for investigating a specific business or social issue, including problem definition, title formulation, hypotheses, and the selection of an appropriate research design .
- c. **Other Activities (Specify):** Encourage group discussions or Q&A sessions during hypothesis.

**CO3 :** Acquire knowledge in sampling design, criteria for selecting sampling procedure.

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO3.1</b> Apply knowledge to design effective sampling procedures. <b>SO3.2</b> Critically assess and select appropriate sampling criteria. <b>SO3.3</b> Identify and articulate the characteristics indicative of a good sample design.	.	<b>Unit III: Data Processing and Statistical Analysis</b>  1. Significance of data processing in research 2. Stages in data processing: Editing, Coding, Classification, Tabulation, Graphic Presentation	1. How to do Sampling Design, Objective of Sampling? 2. Identify and articulate the characteristics indicative of a good sample design.

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		3. Tools and techniques of statistical analysis 4. Measures of Central Tendency: Mean, Median, Mode 5. Measures of Dispersion: Range, Variance, Standard Deviation 6. Frequency distribution and graphical representation of data 7. Correlation analysis: Pearson's correlation coefficient, Spearman's rank correlation 8. Regression analysis: Simple linear regression, Multiple regression 9. Hypothesis testing: Null hypothesis and alternative hypothesis 10. Parametric tests: t-test, ANOVA 11. Non-parametric tests: Chi-square test, Mann-Whitney U test 12. Interpretation of statistical results	
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**SW-3 Suggested Sessional Work (SW):**

- a. **Assignments:** Critically evaluate a research study's sampling design, discussing the criteria used and the characteristics that define a good sample.
- b. **Mini Project:** Simulate a sampling scenario using a hypothetical population, applying various sampling techniques and assessing their appropriateness.
- c. **Class activity:** discuss about sampling design.

**CO4 :** Understanding Data analysis by exploring measurement.

**Approximate Hour**

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)
<b>SO4.1</b> Demonstrate competence in measurement and scaling techniques. <b>SO4.2</b> Apply various methods for collecting primary and secondary data. <b>SO4.3</b> Exhibit understanding of the questionnaire design process. <b>SO4.4</b> Showcase skills in data processing, including editing, coding, classification, and tabulation.		<div>Unit IV: Research Reporting and Modern Practices in Research</div> <ol style="list-style-type: none"> <li>1. Importance of research report writing</li> <li>2. Essentials of a research report: Title, Abstract, Introduction, Methodology, Results, Discussion, Conclusion, References</li> <li>3. Structure and layout of a research report</li> <li>4. Types of research reports: Academic, Technical, Executive summaries</li> <li>5. Characteristics of effective research writing</li> <li>6. References and citation methods: APA, CMS, MLA</li> <li>7. Importance of accurate referencing and avoiding plagiarism</li> <li>8. Ethical considerations in research reporting</li> <li>9. Role of computers in research: Data analysis, Literature review, Report writing</li> <li>10. Benefits of using citation management software</li> <li>11. Peer review process in research publication</li> <li>12. Open access publishing and its implications</li> </ol>	<ol style="list-style-type: none"> <li>1. How to prepare data Analyse and hypothesis testing.?</li> <li>2. Write a research report.</li> </ol>

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

- a. **Assignments:** Evaluate the methods of data collection in a published research paper, considering the strengths and weaknesses of the chosen techniques.
- b. **Mini project :** Create a questionnaire on a chosen topic, administer it to a sample, and analyze the collected data using appropriate methods.
- c. **Other Activities (Specify):** Discuss the classification of data.

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**CO5:** Understanding Advanced Statistical Techniques and Reporting.

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p><b>SO5.1</b> Apply appropriate statistical techniques for analysis and report writing.</p> <p><b>SO5.2</b> Demonstrate proficiency in using confidence intervals and hypothesis tests for two samples.</p> <p><b>SO5.3</b> Understand and apply One-way and Two-way ANOVA, Chi-Square Test. Gain an introductory understanding of non-parametric tests in research.</p>		<p><b>Unit V: Hypotheses Testing</b></p> <ol style="list-style-type: none"> <li>Hypothesis formulation: Specifying research questions and predictions</li> <li>Sources of hypotheses: Theory-driven, Data-driven</li> <li>Importance of hypotheses in research: Guiding research objectives and analysis</li> <li>Types of hypotheses: Null and alternative hypotheses</li> <li>Sampling methods and significance</li> <li>Probability sampling techniques: Simple random sampling, Stratified sampling, Cluster sampling</li> <li>Non-probability sampling techniques: Convenience sampling, Purposive sampling, Snowball sampling</li> <li>Factors determining sample size: Population size, Confidence level, Margin of error</li> <li>Parametric tests for hypotheses testing: t-test, ANOVA, z-test</li> <li>Assumptions and conditions for parametric tests</li> <li>Non-parametric tests for hypotheses testing: Chi-square test, Mann-Whitney U test</li> <li>Assumptions and conditions for non-parametric tests</li> </ol>	<ol style="list-style-type: none"> <li>Make hypothesis related to research work.</li> <li>non-probability sampling techniques: Convenience sampling, Purposive sampling, Snowball sampling</li> </ol>



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**SW-5 Suggested Sessional Work (SW):**

- a. Assignments:** Evaluate a research report, focusing on the clarity of analysis, appropriateness of statistical techniques, and the effectiveness of communicating results.
- b. Mini Project :** Comprehensive Research Report: Develop a complete research report based on a chosen topic, applying various statistical techniques learned in the course and providing recommendations for future research..
- c. Other Activities (Specify):** Power Point Presentation of research topic.

**Brief of Hours suggested for the Course Outcome**

<b>Course Outcomes</b>	<b>Class Lecture (CI)</b>	<b>Sessional Work (SW)</b>	<b>Self Learning (SI)</b>	<b>Total hour (CI+SW+SI)</b>
CO1: Comprehensive Understanding of Research methodology.	12	1	2	15
CO2: Develop the skills to navigate the research process effectively principles.	12	1	2	15
CO3 : Acquire knowledge in sampling design, criteria for selecting sampling procedure.	12	1	2	15
CO4 : Understanding Data analysis by exploring measurement.	12	1	2	15
CO5: Understanding Advanced Statistical Techniques and Reporting.	12	1	2	15
<b>Total Hours</b>	<b>60</b>	<b>10</b>	<b>05</b>	<b>75</b>

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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	Comprehensive Understanding of Research methodology.	01	01	03	05
CO-2	Develop the skills to navigate the research process effectively principles.	01	01	03	05
CO-3	Acquire knowledge in sampling design, criteria for selecting sampling procedure.	-	03	10	13
CO-4	Understanding Data analysis by exploring measurement.	-	03	10	13
CO-5	Understanding Advanced Statistical Techniques and Reporting.	01	03	10	14
Total		03	11	36	50

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

The end of semester assessment for Business Research Work 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 :**

Author	Book title	Publisher
1. Dr S.L. Gupta and Hitesh Gupta, Pvt Ltd	Research Methodology –	International Book House
	Text and Cases with SPSS Applications,	
2. T N Srivastava and Shailaja Rego	Business Research Workology ,	Tata Mcgraw Hill Education
Delhi		Private Limited, New
3. O.R. Krishnaswami, House	Methodology of Research	Himalaya Publishing
	in Social Sciences,	

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## Cos, POs and PSOs Mapping

Course Title: B. Com (H)

Course Code : 02RM703

Course Title : **Business Research Work**

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	Pathway 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: Comprehensive Understanding of Research methodology.	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1

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CO2: Develop the skills to navigate the research process effectively principles.	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1
CO3 : Acquire knowledge in sampling design, criteria for selecting sampling procedure.	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO4 : Understanding Data analysis by exploring measurement.	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1
CO5: Understanding Advanced Statistical Techniques and 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	<b>CO1:Comprehensive Understanding of Research methodology.</b>	SO1.1 SO1.2 SO1.3		<b>Unit 1 : Introduction to Research</b>  1,2,3,4,5,6,7,8,9,10,11,12.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	<b>CO2: Develop the skills to navigate the research process effectively principles.</b>	SO2.1 SO2.2 SO2.3		<b>Unit-2:Research process</b>  1,2,3,4,5,6,7,8,9,10,11,12.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	<b>CO3 : Acquire knowledge in sampling design, criteria for selecting sampling procedure.</b>	SO3.1 SO3.2 SO3.3		<b>Unit 3: Data Processing and Statistical Analysis</b> 1,2,3,4,5,6,7,8,9,10,11,12. .	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	<b>CO4 : Understanding Data analysis by exploring measurement.</b>	SO4.1 SO4.2 SO4.3 SO4.4		<b>Unit-4: Research Reporting and Modern Practices in Research</b>  1,2,3,4,5,6,7,8,9,10,11,12.	

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PO 1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	<b>CO5: Understanding Advanced Statistical Techniques and Reporting.</b>	SO5.1 SO5.2 SO5.3		<b>Unit 5 Hypotheses Testing</b> 1,2,3,4,5,6,7,8,9,10,11,12. .
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**Curriculum Development Team:**

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**Semester-VII**

**Course Code:** 1AC 701

**Course Title:** Income Tax for Business & Tax Planning

**Pre- requisite:** Student should have Advanced knowledge of Income Tax for Business & Tax Planning course aims to familiarize the learners with the concept of Advanced income tax regarding tax liability of firm HUF and company because it is a subject of recent origin which has provided the knowledge of TDS and advance payment of tax

**Rationale:** The students studying Income Tax for Business & Tax Planning under the commerce should possess to develop the knowledge and skills of the study of Income Tax for Business & Tax Planning Gain hands-on experience in Income Tax computation and filing through popular tools while learning the latest topics such as TDS, TCS, Income Tax from, Business Income, Recent Changes in Taxation, Filing Income Tax Return/ Tax Audit and Resolution of Doubts.  
The course will help in tax planning to the individuals', firms, HUF company and cooperative society also provides this comprehensive course on Income Tax. The Income Tax course covers all topics related to the Income Tax in India, its computation, rules, regulations, application, sections, filing, refunds & claims, and the like

**Course Outcomes: After studying this course, the student will be able to**

- CO1.** To describe how the provisions in the Business tax and law can be used for tax planning
- CO2..** To develop ability to calculate taxable income and Tax Liability of firms
- CO3.** To develop ability to calculate taxable income and Tax Liability of HUF & cooperative societies
- CO4.** To develop ability to calculate taxable income and Tax Liability of a Company
- CO5.** To acquire knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities

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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	1AC 701	Income Tax for Business & Tax Planning	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**

Category Code	Course Code	Course Title	Scheme of Assessment ( Marks )						End Semester Assessment   <b>(ESA)</b>	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)		

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MJC	1AC 701	Income Tax for Business &Tax Planning	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:** To describe how the provisions in the Business tax and law can be used for tax planning

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO1.1</b> Understanding the Concept of direct and indirect tax  <b>SO1.2</b> Understanding the Concept & objectives		<b>Unit-1.0</b> Basic concepts, nature and scope of tax Planning 1.1. General Framework of Direct Taxation in India 1.2. Concept of direct tax and indirect tax	1. Different Types of Residential status

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of Tax Planning  <b>SO1.3</b> Understanding the Concept of Tax Avoidance Tax Evasion  <b>SO1.4</b> Learn the numerical skills of calculation of Tax planning of salary  <b>SO1.5</b> Learn the numerical skills of calculation of House property & Business	1.3. Concept of Residential status companies 1.4. Concept of Tax Planning 1.5. Meaning and Scope of Tax Planning 1.6. Objectives of Tax Planning. 1.7. Importance of Tax Planning 1.8. Measures of effective Tax Planning 1.9. Organizational aspect of Tax planning 1.10. Scope of Tax planning in respect of income tax 1.11 Concept of Tax Avoidance Tax Evasion 1.12 Difference between Tax Planning and Tax Evasion 1.13 Measure of effective tax planning 1.14 Tax planning of salary 1.15 Tax planning of House property 1.16 Tax Planning of Business	2. How to Measures effective Tax Planning
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**SW-1 Suggested Sessional Work (SW):**

- a. Assignments:** Explain the Difference between Tax Planning Tax Evasion and Tax Avoidance
- b. Mini Project:** Prepare a report on “How can the salaried person minimise their tax liability”
- c. Other Activities (Specify):** prepare a power point presentation on recognized method of tax planning

**CO.2:** To develop ability to calculate taxable income and Tax Liability of firms

**Approximate Hours**

Item	Appx Hours
CI	19
LI	0
SW	2
SL	1

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Total	22
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Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO2.1</b> Understanding the Concept of Business and firm  <b>SO2.2</b> Learn about the calculation of Taxable income from business  <b>SO2.3</b> Understanding the calculation of remuneration of Partners  <b>SO2.4</b> Learn about the calculation of Book Profit of a firm  <b>SO2.5</b> Understanding the calculation of tax liability of a firm		<b>Unit 2.0 Computation of Tax liability of a Firm</b>  2.1 Concept of income from business 2.2 List of expenses allowed and disallowed 2.3 Method of calculation of taxable income from business 2.4. Meaning and Concept of a firm 2.5 Allowed and disallowed expenses for a firm 2.6 Scheme of Taxation of Firms 2.7 claiming deduction of remuneration to partners Under Section 40(b) 2.8. Claiming Deduction of Interest Paid/Payable To Partners 2.9 Concept of book profit of the firm 2.10 Calculation of book profit for the firm 2.11 List of deduction given to a firm for calculation of Book profit 2.12 P.P. of calculation of book profit 2.13 P.P. of calculation of total income of a firm 2.14 Process of calculation of tax liability 2.15 P.P. of calculation of tax liability 2.16 Concept of non-resident of India. 2.17 Provision regarding taxation of NRI 2.18. Process of Assessment of non-resident of India. 2.19. P.P. of taxable income of non-resident of India.	1. Precautions should be taken while calculating Book Profit  2. Precautions should be taken while calculating income of non resident

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**SW-2 Suggested Sessional Work (SW):**

**a. Assignments:** What are the Conditions To Be Fulfilled By A Firm To Be Assessed As Such (PFAS)

**b. Mini Project:** prepare a project on assessment of income from a Firm

**c. Other Activities (Specify):** prepare a flow chat for the showing different deduction regarding section 80 given to a registered for calculation of TI

**CO.3: To develop ability to calculate taxable income and Tax Liability of HUF & cooperative societies**

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO3.1</b> Understanding the Meaning concept & residential status of HUF  <b>SO3.2</b> Learn the numerical skills of calculation of total income of a HUF	.	<b>Unit-3 : Computation of Tax liability of a HUF and Cooperative society</b> 3.1 Meaning and concept of HUF 3.2 Determination of residential status of HUF 3.3 Provision regarding allowed and disallowed expenses for a HUF 3.4 Computation of income under four head 3.5. Clubbing of income of any other person	1.Provision regarding Sec 80G Sec80GGA Sec 80GGC  2. Provision Regarding deduction u/s

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<b>SO3.3</b> Learn the numerical skills of calculation of Tax liability of HUF  <b>SO3.4</b> Understanding the Meaning ,concept & Provision regarding Co-operative Society  <b>SO3.5</b> Learn the numerical skills of calculation of total income and tax liability of Co-operative Society	3.6 Rules regarding Set off and carry forward of Losses 3.7 Provision regarding deduction u/s 80 for HUF 3.8. Provision regarding deduction u/s 80C 80 G 3.9 Calculation of GTI of a HUF 3.10. Calculation of total income of a HUF 3.11 PP of calculation of total income of a HUF 3.12 Rate of income tax for a HUF 3.13 Calculation of tax liability of a HUF 3.14 Concept and Definition of a Co-operative Society as per the Income-Tax Act. 3.15 Provision regarding deduction u/s Sec 80 P 3.16 Rates of income Tax applicable to co-operative societies 3.17 Alternative Tax Regime-As per Sec 115 BAD 3.18 Alternate Minimum Tax (Sec 115 JC) 3.19 Computation of Total Income of Co-operative Societies 3.20 Computation of Tax liability of Co-operative Societies	Sec 80 P
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**SW-3 Suggested Sessional Work (SW):**

- a. Assignments:** Prepare a list of items allowed and disallowed under the head of HUF
- b. Mini Project:** Prepare a power point presentation on the deduction given to Co-operative Societies
- c. Other Activities (Specify):** prepare a flow chart showing classification of residential status

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**CO.4: To develop ability to calculate taxable income and Tax Liability of a Company**

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Understanding the concept and types of Companies  SO4.2 Understanding the Different Kinds of Taxes MAT FBT for Companies  SO4.3 Learn the numerical skills of calculation of Total income of a company  SO4.4 Understanding the permissible under sections 80 regarding company  SO4.5 Learn the numerical skills of calculation of tax liability of a company		<b>Unit-4: Computation of Tax liability of a Company</b> 4.1. Concept and types of company 4.2. Domestic Company And Corporate Tax 4.3. Foreign Companies And Corporate Tax 4.4. Definition and Residence of a company 4.5. Different Kinds Of Taxes Related Company 4.6. Minimum Alternative Tax (MAT) 4.7. Fringe Benefit Tax (FBT) 4.8. Dividend Distribution Tax (DDT) 4.9 Computation of taxable income of a company 4.10. Calculation of Total Income of company 4.11. Carry forward and set-off of losses in the cases of certain companies [Sec. 79] 4.12. deductions are permissible under sections 80 4.16. Calculation of tax liability Under normal provisions 4.17. Calculation of tax liability Under minimum alternate tax 4.18. Determination of Book profit [Sec. 115JB]	1. Adjustments to net profit to convert it into book profit  2. Discuss the power of Assessing Officer to alter net profit

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

**a. Assignments:** describe the Carry forward and set-off of tax credit

**b. Mini Project:** Write a report on the better understanding of the provisions of the minimum alternate tax



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**c. Other Activities (Specify):** Prepare a flow chart for the Minimum income and tax of the company

**CO.5:** To acquire knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<b>SO5.1</b> Understand the concept of self-assessment Regular assessment  <b>SO5.2</b> learn about the concept uses and needs permanent Account Number (PAN)  <b>SO5.3</b> Learn about the method of e- filing of return for income tax  <b>SO5.4</b> Learn the numerical skills of calculation of problem Payment of Advance Tax  <b>SO5.5</b> Learn the numerical skills of calculation of Deduction of Tax at source		<b>Unit 5.0: Advanced Payment of Tax and TDS</b>  5.1 Purpose and Objective of the Assessment Procedure 5.2 Types of Assessment Procedure 5.3 Rights and Obligations of Tax Payers 5.4 concept and need of permanent Account Number (PAN) 5.5 Utility of permanent Account Number 5.6 Transactions in which voting of PAN is mandatory 5.7 Method of apply for PAN 5.8. Important Points on Permanent Account Number 5.9 concept of e-Fileing of return 5.10 meaning and concept of advanced payment of tax 5.11 method of calculation of advanced tax 5.12 Due Dates for Payment of Advance Tax (Section 211):	<b>1.</b> Explain the types of Assessment Procedure  <b>2.</b> Advantages disadvantages and uses of flexible budget  <b>3</b> Penalty for non-filing of income tax returns If the return is filed after the due date,

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		5.13 Calculation of Interest for default in payment of Advance Tax 234C234B 234A 5.14 PP of calculation of Advanced Tax 5.15 concept of Deduction of Tax at source 5.16 Provision regarding TDS with PP 5.17 Function of Tax Collection Authorities	
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**SW-5 Suggested Sessional Work (SW):**

**a. Assignments:** Complete process of issuing Permanent Account Number

**b. Mini Project:** Prepare a report on provision regarding Payment of Advance Tax

**c. Other Activities (Specify):** Benefits of Budgetary Control and Essentials of a Good Budgetary Control System

**Brief of Hours suggested for the Course Outcome**

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self-Learning (Sl)	Total hour (Cl+SW+Sl)
<b>CO.1:</b> To describe how the provisions in the Business tax and law can be used for tax planning	16	2	1	19
<b>CO.2:</b> To develop ability to calculate taxable income and Tax Liability of firms	19	2	1	22
<b>CO.3:</b> To develop ability to calculate taxable income and Tax Liability of HUF & cooperative societies	20	2	1	23
<b>CO.4:</b> To develop ability to calculate taxable income and Tax Liability of a Company	18	2	1	21

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<b>CO-5</b> To acquire knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities	17	2	1	20
<b>Total Hours</b>	90	10	05	105

**Suggestion for End Semester Assessment**

**Suggested Specification Table (For ESA)**

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
<b>CO-1</b>	To describe how the provisions in the Business tax and law can be used for tax planning	01	07	02	10
<b>CO-2</b>	To develop ability to calculate taxable income and Tax Liability of firms	01	02	07	10
<b>CO-3</b>	To develop ability to calculate taxable income and Tax Liability of HUF & cooperative societies	03	02	05	10
<b>CO-4</b>	To develop ability to calculate taxable income and Tax Liability of a Company	02	02	06	10
<b>CO-5</b>	To acquire knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities	02	04	04	10
<b>Total</b>		09	17	24	50

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

The end of semester assessment for Income Tax for Business & Tax Planning 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:**

- (a) Improved Lecture
- (b) Tutorial
- (c) Case Method
- (d) Group Discussion
- (e) Brainstorming

**Suggested Learning Resources:**

- (f) Books :

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S. No.	Title	Author	Publisher	Edition & Year
1	Ahuja Girish and Gupta Ravi	Systematic Approach to income tax	Bhart law House, Delhi	
2	Singhanian Vinod k. and Singhanian Monica	students guide to income tax	taxman Publication Pvt Ltd New Delhi	
3	Shreepal Saclecha	Income tax	Satish Printers Indore	
4	Mehrotra H.C.	Income tax law and practice	Sahitya Bhawan Agra	
5	Jain R. K.	Income tax law and practice	SBPD Agra	
7	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 : 1AC 701

Course Title: Income Tax for Business & Tax Planning

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 To describe how the provisions in the Business tax and law can be used for tax planning	3	1	3	2	1	1	3	1	1	1	3	3	1	2	1
CO2 To develop ability to calculate taxable income and Tax Liability of firms	3	3	2	1	1	1	3	1	1	1	2	3	1	1	1
CO3 To develop ability to calculate taxable income and Tax Liability of HUF & cooperative societies	3	3	2	1	1	1	3	1	2	1	3	3	2	1	1
CO4 To develop ability to calculate taxable income and Tax Liability of a Company	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1

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CO5To acquire knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities	3	1	2	1	1	1	3	1	1	1	1	2	3	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	To describe how the provisions in the Business tax and law can be used for tax planning	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. Basic concepts, nature and scope of tax Planning 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,	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	To develop ability to calculate taxable income and Tax Liability of firms	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 Computation of Tax liability of a Firm 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,	

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PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	To develop ability to calculate taxable income and Tax Liability of HUF & cooperative societies	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : Computation of Tax liability of a HUF and Cooperative society 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	To develop ability to calculate taxable income and Tax Liability of a Company	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4 Computation of Tax liability of a Company 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,
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	To acquire knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: Advanced Payment of Tax and TDS 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-VII**

**Course Code:** 05AC702-A

**Course Title :** Public Finance

**Pre-requisite:** Students may also benefit from exposure to related disciplines such as public administration, finance, and development economics to deepen their understanding of public finance concepts and applications. Additionally, a strong grasp of communication skills, both written and oral, will aid students in effectively articulating their ideas and analyses in the field of public finance.

**Rationale:** The study of public finance provides a theoretical foundation and practical insights into the economic principles, policies, and practices governing government finances. It equips individuals with the tools necessary to analyze fiscal issues, formulate effective policies, and contribute to the advancement of economic and social welfare in both domestic and international contexts.

**Course Outcomes: After successful completion of this course student will be able to-**

**CO1:** Understand the historical background, concepts, principles, and theories of public finance, including its role in economic development, market failures, and government interventions.

**CO2:** Develop strong analytical skills to assess the economic implications of public finance policies, evaluate fiscal decisions, and analyze empirical data related to government revenue, expenditure, and debt management.

**CO3:** Critically evaluate fiscal policies, tax reforms, budgetary decisions, and public expenditure programs based on their economic efficiency, equity implications, and effectiveness in achieving societal objectives.

**CO4:** Acquire problem-solving abilities to address fiscal challenges, financial imbalances, and policy dilemmas faced by governments at the national, state, and local levels.

**CO5:** Apply economic principles, such as resource allocation, market efficiency, income distribution, and public goods theory, to real-world scenarios and policy debates in the field of public finance.

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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)	
MNC	05AC702-A	Public Finance	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**

Board of Study	Course Code	Course Title	Scheme of Assessment ( Marks )							
			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)		
MNC	05AC702-A	Public Finance	15	20	5	5	5	50	50	100

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**CO1:** Understand the historical background, concepts, principles, and theories of public finance, including its role in economic development, market failures, and government interventions

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p><b>SO1.</b> Students will be able to define public finance, identify its scope, and explain its significance in economic theory and practice.</p> <p><b>SO1.</b> Students will analyze the distinctive features of public finance, including its compulsory nature, collective decision-making, and redistributive functions.</p> <p><b>SO1.</b> Students will explore the various areas encompassed within the scope of public finance, such as fiscal policy, taxation, public expenditure, and financial administration.</p> <p><b>SO1.4</b> Students will differentiate between public goods and private goods, understanding their characteristics and implications for resource allocation.</p> <p><b>SO1.5</b> Students will examine the principles guiding resource allocation for maximizing social welfare, including efficiency, equity, and Pareto optimality.</p>		<p><b>Unit-1.</b></p> <ol style="list-style-type: none"> <li>1. Historical Evolution of Public Finance</li> <li>2. Concept and Definition of Public Finance</li> <li>3. Nature of Public Finance</li> <li>4. Scope of Public Finance:</li> <li>5. Importance of Public Finance</li> <li>6. Role of Public Finance in Economic Development</li> <li>7. Comparison of Private and Public Finance</li> <li>8. Public Goods and Private Goods:</li> <li>9. Principles of Maximum Social Advantage</li> <li>10. Market Failure and Government Intervention</li> <li>11. Government's Role in Correcting Market Failures</li> <li>12. Public Choice Theory</li> <li>13. Fiscal Federalism</li> <li>14. Ethical Considerations in Public Finance</li> <li>15. Global Perspectives on Public Finance</li> </ol>	<ol style="list-style-type: none"> <li>1. Conduct research on the historical evolution of public finance and its significance in shaping economic systems.</li> <li>2. Analyze a real-world case study of market failures and government intervention in public finance.</li> </ol>

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**SW-1 Suggested Sessional Work (SW):**

- a. Assignments:** Discuss the role of historical developments in shaping contemporary fiscal policies, taxation systems, and government expenditure priorities.
- b. Mini Project:** Assess the effectiveness and efficiency of government policies and interventions in mitigating the market failure, considering both intended outcomes and unintended consequences.
- c. Other Activities (Specify):** Discuss the implications of these differences for resource allocation, market efficiency, and societal welfare.

**CO2:** Develop strong analytical skills to assess the economic implications of public finance policies, evaluate fiscal decisions, and analyze empirical data related to government revenue, expenditure, and debt management.

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO2.1 Students will demonstrate an understanding of the fundamental principles of taxation, including equity, efficiency, simplicity, and neutrality.</p> <p>SO2.2 Students will identify and describe the main sources of government revenue, including taxes, fees, fines, and non-tax revenue.</p> <p>SO2.3 Students will evaluate the incidence of taxation on different income groups, industries, and regions, using economic models and empirical evidence to assess</p>	.	<p><b>Unit 2.</b></p> <ol style="list-style-type: none"> <li>Types of Taxes</li> <li>Taxation Principles</li> <li>Main Sources of Government Revenue.</li> <li>Characteristics of Indian Tax Structure</li> <li>Tax Reforms in India</li> <li>Canons of Taxation</li> <li>Problem of Justice in Taxation</li> <li>Incidence of Taxation</li> <li>Taxable Capacity</li> <li>Loans, Grants, and Aid</li> <li>User Charges and Fees</li> <li>Tax Evasion and Avoidance</li> <li>Progressive vs. Regressive Taxation.</li> <li>Tax Policy Analysis</li> <li>International Taxation Issues.</li> </ol>	<p>1. Conduct a comparative analysis of tax systems in different countries or regions to understand their structure, key features, and economic implications</p> <p>2. Analyze a real-world case study of government revenue policies to understand their impact on fiscal sustainability, debt dynamics, and government</p>

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the distributional effects of taxes.			expenditure priorities.
SO2.4. Students will critically evaluate the role of taxation in addressing income inequality, poverty alleviation, and promoting social welfare, considering both the intended and unintended consequences of tax policies.			.
SO2.5 Students will explore alternative sources of government revenue, such as borrowing through loans, receiving grants and aid from international organizations, and imposing user charges and fees.			

**SW-2 Suggested Sessional Work (SW):**

- a. Assignments:** Prepare a written report summarizing your tax policy analysis and reform proposal
- b. Mini Project:** Choose a topic that aligns with your interests and expertise, and that has relevance to current fiscal debates and policy discussions
- c. Other Activities (Specify):** Presentation on Direct tax and Indirect tax.

**CO3:** Critically evaluate fiscal policies, tax reforms, budgetary decisions, and public expenditure programs based on their economic efficiency, equity implications, and effectiveness in achieving societal objectives.

**Approximate Hours**

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

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Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p><b>SO3.1</b> Students will demonstrate an understanding of the classification of public expenditure based on its purpose, function, and economic impact.</p> <p><b>SO3.2</b> Students will evaluate the impact of public expenditure on employment generation, labor market outcomes, and human capital formation</p> <p><b>SO3.3</b> Students will assess the redistributive effects of public expenditure on income distribution, poverty alleviation, and social welfare</p> <p><b>SO3.4</b> Students will explore the role of public expenditure in stimulating economic growth, productivity enhancement, and innovation through investments in physical and human capital</p> <p><b>SO3.5</b> Students will evaluate the implications of debt financing for public expenditure, including its impact on government borrowing costs, debt sustainability, and intergenerational equity.</p>	.	<p><b>Unit-3 :</b></p> <ol style="list-style-type: none"> <li>1. Classification of Public Expenditure.</li> <li>2. Effects of Public Expenditure on Production</li> <li>3. Effects of Public Expenditure on Employment</li> <li>4. Effects of Public Expenditure on Distribution.</li> <li>5. Effects of Public Expenditure on Economic Growth</li> <li>6. Role of Public Expenditure in Infrastructure Development</li> <li>7. Role of Public Expenditure in Social Services Provision</li> <li>8. Role of Public Expenditure in Environmental Protection</li> <li>9. Role of Public Expenditure in Reducing Inequality</li> <li>10. Fiscal Multiplier Effect of Public Expenditure</li> <li>11. Crowding-out Effect of Public Expenditure</li> <li>12. Debt Financing of Public Expenditure</li> <li>13. Public-Private Partnerships in Public Expenditure</li> <li>14. Evaluation of Public Expenditure Programs</li> <li>15. International Comparisons of Public Expenditure Patterns</li> </ol>	<p>1. Select a specific public expenditure program or project and conduct a detailed case study analysis to understand its objectives, implementation, and outcomes.</p> <p>2 Develop a policy proposal for reforming a specific aspect of public expenditure to address a pressing economic or social challenge.</p>

**SW-3 Suggested Sessional Work (SW):**

**a. Assignments:** Choose a specific public expenditure program or policy to analyze for this assignment.

**b. Mini Project:** Gather scholarly articles, policy reports, government documents, and evaluations related to the program to inform your analysis.

**c. Other Activities (Specify):** Presentation on Public Expenditure in Reducing Inequality

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**CO.4:** Acquire problem-solving abilities to address fiscal challenges, financial imbalances, and policy dilemmas faced by governments at the national, state, and local levels.

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO4.1: Students will demonstrate an understanding of the stages and steps involved in the budgetary process, including budget formulation, approval, execution, and evaluation.</p> <p>SO4.2: Students will analyze the economic and functional classification of public expenditure and revenue in budget documents, identifying categories such as current expenditure, capital expenditure, and revenue receipts.</p> <p>SO4.3: Students will assess the effectiveness and efficiency of budgetary policy tools in achieving economic stabilization and growth objectives, considering their strengths, limitations, and trade-offs.</p> <p>SO4.4: Students will evaluate the concept of fiscal sustainability and analyze the implications of budget deficits, debt accumulation, and debt servicing on long-term economic stability.</p>	.	<p><b>Unit-4</b></p> <ol style="list-style-type: none"> <li>Types of Public Budgets</li> <li>Economic and Functional Classification of the Budget</li> <li>Budgetary Process and Cycle</li> <li>Budget as an Instrument of Economic Policy</li> <li>Budgetary Policy Tools</li> <li>Fiscal Sustainability and Budget Deficits</li> <li>Debt Management and Repayment</li> <li>Effects of Public Debt on Money Supply</li> <li>Effects of Public Debt on Economic Growth</li> <li>Effects of Public Debt on Economic Stability</li> <li>Budget Transparency and Accountability</li> <li>Performance Budgeting and Outcome-Based Budgeting</li> <li>Gender Budgeting and Equity Considerations</li> <li>Local Government Budgeting</li> <li>Budget Implementation Challenges and Remedies</li> </ol>	<p>1. Identify an area of public budgeting in need of reform, such as budget transparency, expenditure prioritization, revenue mobilization, or fiscal sustainability.</p> <p>2. Assess the budget's alignment with economic objectives, such as promoting economic growth, addressing social needs, and ensuring fiscal sustainability.</p>

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

- a. Assignments:** Choose a recent government budget document (national or local) from a reputable source, such as the government's official website or a financial news outlet.
- b. Mini Project:** Based on your budget analysis, identify one area of public budgeting that requires improvement or reform.
- c. Other Activities (Specify):** group discussion over current budget

**CO5:** Apply economic principles, such as resource allocation, market efficiency, income distribution, and public goods theory, to real-world scenarios and policy debates in the field of public finance.

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p><b>SO5.1</b> Students will grasp the concept of fiscal federalism and its implications for resource allocation and financial management between different levels of government in a federal setup, with a specific focus on the Indian context.</p> <p><b>SO5.2</b> Students will be able to analyze the major financial imbalances that arise in a federal system, identifying the root causes and assessing the impact of these imbalances on economic stability and governance.</p> <p><b>SO5.3</b> Students will evaluate the principles and criteria used for the efficient</p>		<p><b>Unit 5:</b></p> <ol style="list-style-type: none"> <li>1. Fiscal Federalism in India: Concept and Evolution</li> <li>2. Central vs. State Financial Relations: Principles and Practices</li> <li>3. Financial Imbalances in a Federal System: Causes and Consequences</li> <li>4. Measures for Adjusting Financial Imbalances between Central and State Governments</li> <li>5. Principles of Efficient Division of Financial Resources in a Federal Setup</li> <li>6. Role of Central Grants and Aids in Financial Transfers to States</li> <li>7. Financial Autonomy and Accountability of Local Bodies</li> <li>8. Sources of Local Finance: Taxes, User Charges, and Other Revenue Streams</li> <li>9. Challenges Faced by Local Bodies in Meeting Financial Responsibilities</li> <li>10. Intergovernmental Fiscal Transfers: Mechanisms and Issues</li> </ol>	<ol style="list-style-type: none"> <li>1. Take advantage of online resources and learning platforms to deepen your understanding of specific topics within public finance.</li> <li>2. Engage in self-learning by exploring case studies and conducting comparative analyses of public finance systems across different countries or regions.</li> </ol>



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<p>division of financial resources between the central and state governments</p> <p><b>SO5.4</b> Students will assess the financial autonomy, accountability, and challenges faced by local bodies in India</p> <p><b>SO5.5</b> Understand the concept of Money and the various elements of Money Supply.</p>		<p>11. Impact of Fiscal Decentralization on Service Delivery and Governance</p> <p>12. Financial Devolution and Empowerment of Local Governments</p> <p>13. Reform Initiatives to Strengthen the Public Finance System in India</p> <p>14. Fiscal Discipline and Responsibility at Different Levels of Government</p> <p>15. Ensuring Equity and Efficiency in Resource Allocation among Central, State, and Local Governments</p>	
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**SW-5 Suggested Sessional Work (SW):**

**a. Assignments:** Identify and analyze the major challenges and issues faced in Indian fiscal federalism.

**b. Mini Project:** Select one or more case studies or examples of fiscal federalism issues in India to illustrate the practical implications of theoretical concepts.

**c. Other Activities (Specify):** group discussion over Central Vs state relationships

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**Brief of Hours suggested for the Course Outcome**

<b>Course Outcomes</b>	<b>Class Lecture (Cl)</b>	<b>Sessional Work (SW)</b>	<b>Self Learning (SI)</b>	<b>Total hour (Cl+SW+SI)</b>
<b>CO1:</b> Understand the historical background, concepts, principles, and theories of public finance, including its role in economic development, market failures, and government interventions.	15	1	2	18
<b>CO2:</b> Develop strong analytical skills to assess the economic implications of public finance policies, evaluate fiscal decisions, and analyze empirical data related to government revenue, expenditure, and debt management.	15	1	2	18
<b>CO3:</b> Critically evaluate fiscal policies, tax reforms, budgetary decisions, and public expenditure programs based on their economic efficiency, equity implications, and effectiveness in achieving societal objectives.	15	1	2	18
<b>CO4:</b> Acquire problem-solving abilities to address fiscal challenges, financial imbalances, and policy dilemmas faced by governments at the national, state, and local levels.	15	1	2	18
<b>CO5:</b> Apply economic principles, such as resource allocation, market efficiency, income distribution, and public goods theory, to real-world scenarios and policy debates in the field of public finance.	15	1	2	18
<b>Total Hours</b>	<b>75</b>	<b>10</b>	<b>05</b>	<b>90</b>

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**Suggestion for End Semester Assessment**

**Suggested Specification Table (For ESA)**

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
<b>CO-1</b>	Understand the historical background, concepts, principles, and theories of public finance, including its role in economic development, market failures, and government interventions.	01	01	03	05
<b>CO-2</b>	Develop strong analytical skills to assess the economic implications of public finance policies, evaluate fiscal decisions, and analyze empirical data related to government revenue, expenditure, and debt management.	01	01	06	08
<b>CO-3</b>	Critically evaluate fiscal policies, tax reforms, budgetary decisions, and public expenditure programs based on their economic efficiency, equity implications, and effectiveness in achieving societal objectives.	2	5	5	12
<b>CO-4</b>	Acquire problem-solving abilities to address fiscal challenges, financial imbalances, and policy dilemmas faced by governments at the national, state, and local levels.	2	5	5	12
<b>CO-5</b>	Apply economic principles, such as resource allocation, market efficiency, income distribution, and public goods theory, to real-world scenarios and policy debates in the field of public finance.	1	6	5	12
Total		07	18	25	50

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

The end of semester assessment for Public 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.

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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	Public Finance	Harvey S. Rosen and Ted Gayer	McGraw-Hill Education	Revised 5th edition
2	The Economics of Taxation	B. J. Reed	Pearson Education	4 <sup>th</sup> Edition
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			

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## Cos, POs and PSOs Mapping

Course Title: B.Com (Hons.)

Course Code: 05AC702-A

Course Title: Public 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 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
<b>CO 1:</b> Understand the historical background, concepts, principles, and theories of public finance, including its role in economic development, market failures, and government interventions	2	2	1	1	1	1	1	1	1	1	1	2	1	2	1
<b>CO 2:</b> Develop strong analytical skills to assess the economic	2	2	1	2	2	1	1	1	1	1	1	1	1	1	1

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implications of public finance policies, evaluate fiscal decisions, and analyze empirical data related to government revenue, expenditure, and debt management.															
<b>CO 3:</b> Critically evaluate fiscal policies, tax reforms, budgetary decisions, and public expenditure programs based on their economic efficiency, equity implications, and effectiveness in achieving societal objectives.	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>CO 4:</b> Acquire problem-solving abilities to address fiscal challenges, financial imbalances, and policy dilemmas faced by governments at the national, state, and local levels.	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>

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<b>CO 5:</b> Apply economic principles, such as resource allocation, market efficiency, income distribution, and public goods theory, to real-world scenarios and policy debates in the field of public finance.	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>
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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)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	<b>CO 1:</b> Understand the historical background, concepts, principles, and theories of public finance, including its role in economic development, market failures, and government interventions	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. 1,2,3,4,5,6,7,8,9,13,11,12,13,14,15	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	<b>CO 2:</b> Develop strong analytical skills to assess the economic implications of public finance policies, evaluate fiscal decisions, and analyze empirical data related to government revenue, expenditure, and debt management.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 1,2,3,4,5,6,7,8,9,13,11,12,13,14,15	

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PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	<b>CO 3:</b> Critically evaluate fiscal policies, tax reforms, budgetary decisions, and public expenditure programs based on their economic efficiency, equity implications, and effectiveness in achieving societal objectives.	SO3.15 O3.2 SO3.3 SO3.4 SO3.5		Unit-3 : 1,2,3,4,5,6,7,8,9,13,11,12,13,14,15
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	<b>CO 4:</b> Acquire problem-solving abilities to address fiscal challenges, financial imbalances, and policy dilemmas faced by governments at the national, state, and local levels.	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4 1,2,3,4,5,6,7,8,9,13,11,12,13,14,15
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	<b>CO 5:</b> Apply economic principles, such as resource allocation, market efficiency, income distribution, and public goods theory, to real-world scenarios and policy debates in the field of public finance.	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: 1,2,3,4,5,6,7,8,9,13,11,12,13,14,15

**Curriculum Development Team:**

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**Semester-VIII**

**Course Code:** 01AC801

**Course Title :** **Advanced Accounting**

**Pre- requisite:** Student should have basic knowledge of accounting golden rule

**Rationale:** This syllabus covers essential topics in accounting for banking and insurance companies, as well as public utility concerns. It teaches students about maintaining statutory books, preparing financial statements, and understanding special features of bank accounting. It also covers accounting methods for insurance companies, including life and general insurance, and introduces concepts like double account systems and capital budgeting. Additionally, it explores insurance claims, including average clause and loss assessment procedures, providing a comprehensive understanding of financial management in these sectors.

**Course Outcomes:** After studying this course the Student will be able to

**CO1.** Makes aware about Banking Operations -Types of accounts - Banking Services - Current Scenario

**CO2.** Well acquainted for Understanding Risk - Need and Scope of insurance -accounting treatment of general and life insurance company

**CO3.** To comprehend accounting process of various Kinds of Public utility concerns

**CO4.** To develop ability to calculate payback period of investment and decision making

**CO5.** To develop ability to calculate claims against loss of stock and loss of profit

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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	01AC801	Advanced Accounting	6	0	2	1	9	6

**Legend:** **CI:** Classroom Instruction (Includes different instructional strategies ie. 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	Course Code	Course Title	Scheme of Assessment ( Marks )							
			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)		
MJC	01AC801	Advanced Accounting	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.** Makes aware about banking operations -types of accounts - banking services - current scenario

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
1. Understanding banking accounting basics thoroughly. 2. Proficiency in preparing financial statements accurately. 3. Ability to classify and provision advances effectively. 4. Competence in calculating rebates on discounted bills. 5. Awareness of regulatory requirements in banking accounting.		1. Introduction to Banking Companies 2. Importance of Accounting in Banking 3. Statutory Books Maintenance 4. Special Features of Bank Bookkeeping 5. Functions of Banks 6. Financial Statement Preparation 7. Financial Statement Presentation 8. Advances Classification 9. Provisions for Advances 10. Rebate on Bills Discounted 11. Cash Book Maintenance 12. Ledger Maintenance 13. Balance Sheet Preparation 14. Loan Classification 15. Risk Assessment in Advances 16. Accounting for Bad Debts 17. Interest Income Calculation 18. Regulatory Compliance in Banking	1. Provisions  2. Rebate

**SW-1 Suggested Sessional Work (SW):**

**Assignment:** Prepare a balance sheet for a fictional bank, ensuring accuracy and compliance with accounting standards.

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**Mini Project:** Analyse the loan portfolio of a bank, classifying advances and assessing provisions for potential losses.

**Other Activity:** Conduct a group discussion on the importance of maintaining statutory books in banking and its impact on financial reporting.

**CO2.** Well, acquainted for Understanding Risk - Need and Scope of insurance -accounting treatment of general and life insurance company

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
1. Proficiency in maintaining books for insurance companies. 2. Understanding financial statements specific to general insurance businesses. 3. Mastery of financial reporting for life insurance companies. 4. Ability to ascertain profit in life insurance operations. 5. Awareness of regulatory requirements in insurance accounting.		1. Books Maintained by Life Insurance Companies 2. Books Maintained by General Insurance Companies 3. Revenue Account for General Insurance Business 4. Profit and Loss Account for General Insurance Business 5. Balance Sheet for General Insurance Business 6. Revenue Account for Life Insurance Company 7. Profit and Loss Account for Life Insurance Company 8. Balance Sheet for Life Insurance Company 9. Ascertainment of Profit in Life Insurance Business 10. Policyholder's Fund Accounting 11. Investment Portfolio Management 12. Claims Settlement Accounting 13. Premium Income Recognition 14. Reserve Fund Management 15. Risk Assessment and Underwriting 16. Reinsurance Accounting 17. Actuarial Valuation Methods 18. Regulatory Compliance in Insurance Accounting	1. Meaning of Actuarial Valuation 2. Meaning of Reinsurance

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**SW-1 Suggested Sessional Work (SW):**

**Assignment:** Prepare a revenue account, profit and loss account, and balance sheet for a fictional general insurance company, ensuring compliance with accounting standards.

**Mini Project:** Conduct a comparative analysis of revenue, profit, and assets between two leading life insurance companies.

**Other Activity:** Organize a workshop on the importance of risk assessment in insurance accounting and its impact on financial stability.

**CO3.** To comprehend accounting process of various Kinds of Public utility concerns

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
1. Understanding the double account system and its application in utility accounting. 2. Proficiency in accounting processes specific to public utility concerns. 3. Mastery of accounting principles for electricity, water, gas, and railway companies. 4. Ability to recognize revenue and manage capital expenditures effectively. 5. Awareness of regulatory compliance and environmental considerations in utility accounting.		1. Meaning of Double Account System 2. Principles of Double Account System 3. Accounting Process for Public Utility Concerns 4. Accounting for Electricity Supply Companies 5. Accounting for Water Supply Companies 6. Accounting for Gas Supply Companies 7. Accounting for Railway Companies 8. Revenue Recognition in Utility Accounting 9. Capital Expenditure Accounting 10. Depreciation Accounting 11. Maintenance Reserve Funds 12. Regulatory Compliance in Utility Accounting 13. Rate Setting and Tariff Structure 14. Asset Management in Utility Accounting 15. Financial Reporting Requirements 16. Cash Flow Management 17. Auditing Practices in Utility Companies 18. Environmental Accounting in Utility Companies	1. Depreciation Accounting 2. Rate Setting

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**SW-1 Suggested Sessional Work (SW):**

**Assignment:** Prepare a balance sheet for a fictional bank, ensuring accuracy and compliance with accounting standards.

**Mini Project:** Analyse the loan portfolio of a bank, classifying advances and assessing provisions for potential losses.

**Other Activity:** Conduct a group discussion on the importance of maintaining statutory books in banking and its impact on financial reporting.

**CO4.** To develop ability to calculate payback period of investment and decision making

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
1. Understanding the significance of capital budgeting in financial management. 2. Proficiency in evaluating projects using different appraisal methods. 3. Mastery of the features and accounting process of responsibility accounting. 4. Ability to assess the risk and uncertainty associated with capital budgeting decisions. 5. Awareness of the importance of financial analysis in project evaluation.		1. Meaning and Definition of Capital Budgeting 2. Importance of Capital Budgeting in Decision Making 3. Needs for Capital Budgeting 4. Types of Capital Budgeting Decisions 5. Project Appraisal Methods 6. Payback Period Technique 7. Accounting Rate of Return (ARR) 8. Net Present Value (NPV) Method 9. Internal Rate of Return (IRR) 10. Profitability Index (PI) 11. Features of Capital Budgeting Techniques 12. Risk Assessment in Capital Budgeting 13. Sensitivity Analysis 14. Real Options Analysis 15. Capital Rationing 16. Responsibility Accounting: Meaning and Definition 17. Features of Responsibility Accounting 18. Accounting Process in Responsibility Accounting	1. Net Present Value (NPV) Method 2. Responsibility Accounting Principles



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**SW-1 Suggested Sessional Work (SW):**

**Assignment:** Compare and contrast the payback period, accounting rate of return, and net present value methods of project appraisal.

**Mini Project:** Conduct a case study on a real-world capital budgeting decision faced by a company, analysing different appraisal methods and recommending the best approach.

**Other Activity:** Organize a role-playing activity where students act as managers responsible for budgeting decisions, emphasizing the importance of accountability and responsibility.

**CO5.** To develop ability to calculate claims against loss of stock and loss of profit

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
1. Understanding the concepts of average clause and indemnity period in insurance claims. 2. Proficiency in the procedure for ascertaining loss of stock and loss of profit in insurance claims. 3. Mastery of the claim settlement process and loss adjustment methods. 4. Ability to assess claims against loss of stock and loss of profit accurately.		1. Overview of Insurance Claims 2. Average Clause in Insurance Claims 3. Indemnity Period in Insurance Claims 4. Procedure for Ascertaining Loss of Stock 5. Procedure for Ascertaining Loss of Profit 6. Types of Insurance Claims 7. Loss Assessment Methods 8. Documentation Requirements for Claims 9. Claim Settlement Process 10. Loss Adjustment Process 11. Role of Insurance Adjusters 12. Reinsurance in Claims Settlement 13. Subrogation in Insurance Claims 14. Salvage Recovery Process 15. Time Limits for Filing Claims 16. Fraud Detection in Claims 17. Legal Aspects of Insurance Claims 18. Customer Service in Claims Handlin	1. Loss Assessment Methods 2. Fraud Detection Techniques

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5. Awareness of legal and ethical considerations in handling insurance claims.			
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**SW-1 Suggested Sessional Work (SW):**

**Assignment:** Analyse a case study involving a business's loss of stock and loss of profit due to a covered peril, and determine the insurance claim amount using appropriate assessment methods.

**Mini Project:** Create a presentation comparing the average clause and indemnity period in insurance policies, highlighting their impact on claim settlements.

**Other Activity:** Conduct a mock claims handling exercise where students role-play as insurance adjusters and policyholders, simulating the entire claim settlement process to understand the challenges and best practices involved.

**Brief of Hours Suggested for the Course Outcome**

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
<b>Co1.</b> Makes aware about banking operations -types of accounts - banking services - current scenario	18	1	2	21
<b>Co2.</b> Well acquainted for understanding risk - need and scope of insurance -accounting treatment of general and life insurance company	18	1	2	21
<b>Co3.</b> To comprehend accounting process of various kinds of public utility concerns	18	1	2	21
<b>Co4.</b> To develop ability to calculate payback period of investment and decision making	18	1	2	21
<b>Co5.</b> To develop ability to calculate claims against loss of stock and loss of profit	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	Makes aware about banking operations -types of accounts - banking services - current scenario	06	03	01	10
CO-2	Well acquainted for understanding risk - need and scope of insurance -accounting treatment of general and life insurance company	06	02	02	10
CO-3	To comprehend accounting process of various kinds of public utility concerns	08	02	02	12
CO-4	To develop ability to calculate payback period of investment and decision making	05	02	01	08
CO-5	To develop ability to calculate claims against loss of stock and loss of profit	06	02	02	10
Total		31	11	08	50

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

The end of semester assessment for Advanced 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:**

S. No.	Title	Author	Publisher	Edition & Year
1	Advanced Accounting	Joseph H. Anthony, Bruce R. Oliver, and Kenneth A.	Publisher: McGraw-	Edition: 13th - Year: 2017

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		Merchant	Hill Education	
2	Advanced Accounting	Paul M. Fischer, William J. Tayler, and Rita H. Cheng	Cengage Learning	Edition: 12th - Year: 2019
3	Lecture note provided by Dept. of Commerce AKS University, Satna .			

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## Cos,POs and PSOs Mapping

**Course Title: B.Com (Hons.)**

**Course Code : 01AC801**

**Course Title: Advanced Accounting**

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
<b>Co1.</b> Makes aware about banking operations -types of accounts - banking services - current scenario	3	2	2	2	1	1	3	1	1	1	3	3	1	2	1
<b>Co2.</b> Well acquainted for understanding risk - need and scope of insurance - accounting treatment of general and life insurance company	3	2	2	2	1	1	3	1	1	1	2	3	1	1	1

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<b>Co3.</b> To comprehend accounting process of various kinds of public utility concerns	3	2	2	2	1	1	3	1	2	1	3	3	2	1	1
<b>Co4.</b> To develop ability to calculate payback period of investment and decision making	3	3	2	3	1	2	3	1	1	1	3	3	2	1	2
<b>Co5.</b> To develop ability to calculate claims against loss of stock and loss of profit	3	2	2	2	2	1	3	1	1	1	1	2	3	1	2

**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	<b>CO1.</b> makes aware about Banking Operations -Types of accounts - Banking Services - Current Scenario	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	
PO1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	<b>CO2.</b> well acquainted for Understanding Risk - Need and Scope of insurance -accounting treatment of general and life insurance company	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	
PO1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	<b>CO3.</b> To comprehend accounting process of various Kinds of Public utility concerns	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-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	
PO1,2,3,4,5,6 7,8,9,10,  PSO 1,2, 3, 4, 5	<b>CO4.</b> To develop ability to calculate payback period of investment and decision making	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4: 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	<b>CO5.</b> To develop ability to calculate claims against loss of stock and loss of profit	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, 5.16, 5.17, 5.18
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**Curriculum Development Team:**

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**Semester-VIII**

**Course Code: 2MT801**

**Course Title :** Project Planning & Control

**Pre-requisite:** Student should have basic knowledge of Project planning Control

**Rationale:** The purpose of project planning is to define major task and estimate resources and times necessary to provide an outline for management review and control.

**Course Outcomes:**

CO-1 Students confidence and knowledge to train other professionals in the organization for effective project planning and control

CO-2 students the required awareness and foresight to predict risks and challenges and put in place corrective actions to eliminate or minimize the negative impact on the project outcome

CO-3 students the capability and skill to undertake complex projects and complete them successfully, facilitating opportunities for higher roles and responsibilities within the organization

CO-4 students the ability and experience to handle projects of any kind in any organization or industry

CO-5 students the ability and skill to apply modern methods and techniques to gather information about the progress of a project to ensure seamless completion

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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

### 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)	
MNC	2MT801	Project Planning Control	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	Course Code	Course Title	Scheme of Assessment ( Marks )							
			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)		
MNC	2MT 801	Project planning control	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:** Students confidence and knowledge to train other professionals in the organization for effective project planning and control

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO1.</b> Equivalent project  <b>SO2.2</b> project  <b>SO2.3</b> project identification  <b>SO2.4</b> Sources of Project Ideas <b>SO2.5</b> classification of project		<b>Unit 2. process Accounting</b>  2.1. Concept of Project. 2.2. Types of Projects 2.3. Equivalent project 2.4. Features of project 2.5. Classification of Project identification 2.6. Features of Project identification 2.7. Determination of Project identification 2.8. Sources of Project Ideas 2.9. Importance of Project Ideas 2.10. Features of Project Ideas 2.11. Importance of Project Ideas 2.12. Nature of Project Ideas	1. Concept and meaning project  2. Equivalent project

**SW-2 Suggested Sessional Work (SW):**

**a. Assignments:** Sources of Project Ideas

**b. Mini Project:** project identification

**c. Other Activities (Specify):**

Classification of project

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**CO2:** Students will understand the Cost estimation and transfer pricing: Cost estimation techniques, and cost estimation and transfer pricing

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO1.</b> Project Formulation feasibility analysis  <b>SO2.2</b> project feasibility analysis  <b>SO2.3</b> Technical Analysis  <b>SO2.</b> Risk Analysis  <b>SO2.5</b> project features		<b>Unit 2. Project Analysis</b> 2.1. Concept of project. 2.2. Types of feasibility analysis 2.3. Project feasibility analysis 2.4. Features of technical analysis 2.5. Classification of project identification 2.6. Features of feasibility analysis 2.7. Determination of risk analysis 2.8. Sources of project ideas 2.9. Importance of technical analysis 2.10. Features of project ideas 2.11. Importance of project ideas 2.12. Nature of project	1. Concept and meaning Project Formulation feasibility analysis  2. Classification of Project identification

**SW-2 Suggested Sessional Work (SW):**

**a. Assignments:** Project Formulation feasibility analysis

**b. Mini Project:** Technical Analysis

**c. Other Activities (Specify):**

Risk Analysis

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**CO -3:** students the capability and skill to undertake complex projects and complete them successfully, facilitating opportunities for higher roles and responsibilities within the organization

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO3.1</b> Project Finance-Sources of Project Finance  <b>SO3.2</b> Nature of Project Finance-Sources of Project Finance  <b>SO3.3</b> Scheme of Financial Institutions	.	<b>Unit-3: Project Finance</b> 3.1. Introduction of Project Finance-Sources of Project Finance 3.2. importance of Project Finance-Sources of Project Finance 3.3. Nature of Project Finance-Sources of Project Finance 3.4. Rules Project Finance-Sources of Project Finance 3.5. Procedure for Scheme of Financial Institutions 3.6. Scheme of Financial Institutions 3.7. Classification of Scheme of Financial Institutions 3.8 Market and Demand Analysis; Sources of information- primary and secondary 3.9 Demand forecasting and market planning 3.10 Technical Analysis: Materials and inputs; Production technology; 3.11 Product mix; Plant location and layout 3.12 Selection of plant and equipment;	1. Introduction of Project Finance-Sources of Project Finance  2. Nature of Project Finance-Sources of Project Finance

**SW-3 Suggested Sessional Work (SW):**

**a. Assignments:** Scheme of Financial Institutions

**b. Mini Project:** Nature of Project Finance-Sources of Project Finance

**c. Other Activities (Specify):**

Project Finance-Sources of Project Finance

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**CO.4:** students the ability and experience to handle projects of any kind in any organization or industry

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO4.1</b> Understanding about the concept Preparation of Project Management system  <b>SO4.2</b> Provisions for Project Management system  <b>SO4.3</b> Project Implementation  <b>SO4.4</b> Concept and meaning of Project Implementation requirement for Successful Implementation  <b>SO4.5</b> Procedure of Project Management system	.	<b>Unit-4 : Project Management system</b> 4.1. Concept and meaning of Project Implementation requirement for Successful Implementation 4.2. Provisions for Project Implementation 4.3. Preparation of Project Implementation 4.4. Preparation of Project Management system 4.5. Project Management system. 4.6. Advantages Project Management system 4.7 Financial Analysis: Cost of project and means of financing 4.8 Major cost components; Planning capital structure 4.9 Financing schemes of financial institutions 4.10 Profitability and Financial Projections: 4.11 Cost of production; Breakeven analysis 4.12 Projected balance sheet, profit and loss account and cash flow statement	1. Project Implementation requirement for Successful Implementation  2. Provisions for registration of Cost Audit

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

**a. Assignments:** Project Implementation

**b. Mini Project:** Advantages Project Management system

**c. Other Activities (Specify):**

Provisions for Project Implementation

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**CO.5:** Students the ability and skill to apply modern methods and techniques to gather information about the progress of a project to ensure seamless completion

**Approximate Hours**

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

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<b>SO5.1</b> Understand about the concept of Types Pre and Post Project evaluation  <b>SO5.2</b> Features of Pre and Post Project evaluation  <b>SO5.3</b> Meaning and introduction of Project audit <b>SO5.4</b> environmental appraisal of Project  <b>SO5.5</b> Types Pre and Post Project evaluation		<b>Unit 5: Project evaluation and appraisal</b> 5.1. Meaning and concept of Pre Project evaluation 5.2. Meaning and concept of POST Project evaluation 5.3. Features of Pre and Post Project evaluation 5.4. Types Pre and Post Project evaluation 5.5. Meaning and introduction of Project audit 5.6. features Project audit 5.7. features of environmental appraisal of Project 5.8. environmental appraisal of Project 5.9 Project implementation practices in India 5.10 Social Cost Benefit Analysis: 5.11 SCBA in India. Project Review/control 5.12 PERT/CPM- Problem of time and cost overrun.	1. Meaning and introduction of Project audit  2. Types Pre and Post Project evaluation

**SW-5 Suggested Sessional Work (SW):**

**a. Assignments:** Meaning and concept of Pre and Post Project evaluation

**b. Mini Project:** features Project audit

**c. Other Activities (Specify):** Types Pre and Post Project evaluation

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**Brief of Hours suggested for the Course Outcome**

<b>Course Outcomes</b>	<b>Class Lecture (CI)</b>	<b>Sessional Work (SW)</b>	<b>Self Learning (SI)</b>	<b>Total hour (CI+SW+SI)</b>
CO-1 Students confidence and knowledge to train other professionals in the organization for effective project planning and control	12	1	2	15
CO-2 students the required awareness and foresight to predict risks and challenges and put in place corrective actions to eliminate or minimize the negative impact on the project outcome	12	1	2	15
CO-3 students the capability and skill to undertake complex projects and complete them successfully, facilitating opportunities for higher roles and responsibilities within the organization	12	1	2	15
CO-4 students the ability and experience to handle projects of any kind in any organization or industry	12	1	2	15
CO-5 students the ability and skill to apply modern methods and techniques to gather information about the progress of a project to ensure seamless completion	12	1	2	15
<b>Total Hours</b>	<b>60</b>	<b>5</b>	<b>10</b>	<b>75</b>

**Suggestion for End Semester Assessment**

**Suggested Specification Table(ForESA)**

<b>CO</b>	<b>Unit Titles</b>	<b>Marks Distribution</b>			<b>Total Marks</b>
		<b>R</b>	<b>U</b>	<b>A</b>	
<b>CO-1</b>	Students confidence and knowledge to train other professionals in the organization for effective project planning and control	01	01	10	12
<b>CO-2</b>	students the required awareness and foresight to predict risks and challenges and put in place corrective actions to eliminate or minimize the negative impact on the project outcome	01	01	10	12
<b>CO-3</b>	students the capability and skill to undertake complex projects and complete them successfully, facilitating opportunities for higher roles and responsibilities within the organization	-	03	03	6



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<b>CO-4</b>	students the ability and experience to handle projects of any kind in any organization or industry	02	02	10	13
<b>CO-5</b>	students the ability and skill to apply modern methods and techniques to gather information about the progress of a project to ensure seamless completion	02	01	03	6
<b>Total</b>		<b>06</b>	<b>08</b>	<b>36</b>	<b>50</b>

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

The end of semester assessment for Project planning & control 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. Brain storming

**Suggested Learning Resources:**

**(a) Books:**

S. No.	Title	Author	Publisher	Edition Year
1	<b>Project planning control</b>			
2	<b>Project planning control</b>			
3	Lecture note provided by Dept. of Commerce AKS University, Satna.			

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## Cos ,POs and PSOs Mapping

Course Title: B.Com. (Hons.)

Course Code: 2MT801

Course Title: Project Planning & Control

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
	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
CO.1 Students confidence and knowledge to train other professionals in the organization for effective project planning and control	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1
CO.2: students the required awareness and foresight to predict risks and challenges	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1

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and put in place corrective actions to eliminate or minimize the negative impact on the project outcome															
CO.3: students the capability and skill to undertake complex projects and complete them successfully, facilitating opportunities for higher roles and responsibilities within the organization	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO.4: students the ability and experience to handle projects of any kind in any organization or industry	3	3	1	3	1	2	3	1	1	1	3	3	2	1	2
CO.5: students the ability and skill to apply modern methods and techniques to gather information about the progress of a project to ensure seamless completion	3	2	1	1	1	1	3	1	1	1	1	2	3	1	2

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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)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	<b>CO -1:</b> Students confidence and knowledge to train other professionals in the organization for effective project planning and control	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		<b>Unit 1. Introduction</b> 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	<b>CO -2:</b> students the required awareness and foresight to predict risks and challenges and put in place corrective actions to eliminate or minimize the negative impact on the project outcome	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		<b>Unit-2 Project Analysis</b> 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	<b>CO -3:</b> students the capability and skill to undertake complex projects and complete them successfully, facilitating opportunities for higher roles and responsibilities within the organization	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		<b>Unit-3 : Project Finance</b> 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	<b>CO -4:</b> students the ability and experience to handle projects of any kind in any organization or industry	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		<b>Unit-4 Project Management system</b> 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10 4.11 4.12	

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PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO -5: students the ability and skill to apply modern methods and techniques to gather information about the progress of a project to ensure seamless completion	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: <b>Project evaluation and appraisal</b> 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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