



Program Structure and Syllabus

(As Per NEP)

*Minimum Standards of Instruction for the Grant of
Postgraduate Degree, Regulations, 2025*

Master of Commerce

(Finance and Analytics)

Academic Session: 2025-27

Birla School of Commerce

Birla Global University

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PART I

1. About the University

Birla Global University (BGU) is a self-financed private unitary University and has been established by the enactment of Birla Global University Odisha Act, 2015 with its main campus spread over an area of nearly 30 acres of land situated at IDCO Plot No.2, Gothapatna, Bhubaneswar. As per the Act, the management of the university is carried out by a Board of Governors headed by Smt. Jayashree Mohta, Chairperson, Birla Academy of Art & Culture being the main promoter of Birla Global University. Honorable Governor of Odisha is the Chancellor of the University.

The University has been established with a goal to be the best destination for aspiring new-gen professionals. It is committed to redefine 'quality' in education with state-of-the-art facilities, best of the infrastructure and finest faculty. Presently, the University operates with six schools i.e. Birla School of Management, Birla School of Communication, Birla School of Commerce, Birla School of Social Sciences & Humanities, Birla School of Law and Birla School of Applied Sciences.

2. Vision

To create and disseminate knowledge in global context while pursuing Excellence, Innovations and Inclusiveness.

3. Mission

- To globalize through international collaborations and exchange of students and faculty.
- To strive for excellence in teaching and research.
- To continuously innovate pedagogy and course content.
- To encourage diversity and inclusiveness.

4. Program

Master of Commerce [M.Com]

- The M.Com Program is designed as a holistic postgraduate education Program which covers mostly updated technical and analytical skills along with accounting. The Program aims to improve intellectual, aesthetic, social, ethical and moral capacities in the students with a number of relevant skills like IT and Soft Skills in addition to having various specializations in the chosen field like Accounting & Finance and Banking & Insurance.

- The Program will be of 2-years duration which is divided into four semesters. Students of this Program can exit only after 2 years with a Master's Degree.
- Students will be given opportunities for joining various non-credit (Certificate) Value Added Courses of their interests from other schools within the university.
- The total credits for 2-years M.Com will be of 72 credits.
- The courses will have a balanced combination of knowledge, skills and employability components to cater to the future needs of the present generation.
- Some of the courses are offered through MOOCS/online.
- Academic Bank of Credits (ABC) will be established to facilitate Transfer of Credits. The credits earned at various levels will get credited into a digitalized ABC. Students can use their earned credits to take admission in another institution to further continue their studies for the remaining year/s of their graduation.
- The commencement and closure of semesters and examinations for PG Programs will be planned in a uniform manner for declaration of results and awarding grades after a semester/year.

5. Program Highlights

Orientation/ Immersion Course:

An immersion course is offered at the beginning of the Program which covers the basics of Management Principles, Communication, Mathematics, Accounting, and Corporate Awareness. The course includes morning yoga, meditation, various kinds of sports, and cultural activities to build up the concept of teamwork. The special attraction of this Program is the theatre workshop ends with a stage performance (through drama) by different groups of students based on some important themes.

There are 16 Program Core courses in a 2 year M.Com Program and 4 Program Elective courses and 3 General Elective courses besides having 6 credits of research components. In addition to that, Industry Talks/Seminars, Student Seminars, Value-added Courses, and Summer Internship courses make the M.Com Program a holistic Program aimed at making the student skilled for job and research in various fields related to finance and accounting.

Value-added Courses:

Under Value-added courses, the Program introduces 3 courses (non-credit) in the first year of the Program:

- Basic Financial Analytics
- Text analytics
- Financial Analysis and Modelling using Spreadsheets

6. Pedagogy

The pedagogy adopted by the M.Com Program is student-centric & scrupulously designed to involve academic seriousness and practical application which includes the following:

- **Lectures:** Faculty members use audio-visual teaching aids while delivering lectures to enhance the learning effectiveness among the students. The classroom teaching includes sessions by qualified and experienced faculty who are known for their dedication to teaching and research.
- **Online Classes:** Faculty at BGU are well equipped with the technology and expertise to conduct classes online using various virtual platforms like Microsoft-team, Google Meet, Zoom, etc. In the COVID-19 pandemic situation. The courses will be offered in both synchronous and asynchronous modes of learning.
- **Project Work:** The students are also given opportunities to learn the practical applications of accounting, finance and business concepts and methods through projects. This forms a part of the internal evaluation in most of the courses.
- **Simulations:** The students are to be involved in simulation games, quizzes, role plays, etc. in order to develop analytical and decision-making capabilities. The students face in these simulation exercises, replicate the kind of situations they would face in the corporate environment.
- **Case Studies:** The faculty members encourage students to go for case analysis in order to learn about different solution scenarios, and risk-taking behaviors and to develop proactive responses while facing innovative managerial issues. The decision-making process is made a part of the student's mind-set through cases.
- **Interaction with Industry Experts:** As a part of the academic activity, workshops, guest lectures, panel discussions, seminars, conferences, etc. are organized at regular intervals inviting experts from the industry.
- **Experiential Learning:** At BGU, much emphasis is on experience and learning. Through Summer Projects and Business Seminars, the students are usually exposed to industry practices.

- **Summer Project:** Each student after completion of Semester-II has to undergo 6-8 weeks of a summer project. At the end of the summer project, each student is required to make a presentation and appear in viva-voce for evaluation. The students are expected to undertake field projects with utmost seriousness in order to gain practical exposure. The report developed during the period should highlight cross-sectional problems, and challenges, and suggest solutions.
- **Participation in Business Seminars:** Eminent guest speakers from different domains, both from industry and academia are invited to share their experiences with the students and encourage them to inculcate entrepreneurship. All students are required to participate in the business seminars. The student can also attend seminars, conferences, and workshops organized outside the university. They can write research papers either individually or with any faculty and present the same in seminars and conferences.
- **Co-curricular Activities:** The students are involved in various co-curricular activities organized by the various clubs and conduits of the university.

Two Year M.Com Program:

The total credits for 2-year M.Com will be of 72 credits. Following types of courses will be offered for this Program.

- 17 Program Core Courses (51 credits; i.e. 16 courses of 3 credits and 1 SIP of 3 credits)
- 4 Program Elective Courses (12 credits)
- 3 General Elective Courses (9 credits)

7. Graduate Attributes

The graduate attributes include the learning outcomes that are specific to disciplinary areas relating to the chosen field(s) of learning within the broad multidisciplinary & interdisciplinary learning outcomes that graduates of all Programs should acquire & demonstrate.

Sl. No.	GRADUATE ATTRIBUTES
1	Disciplinary Knowledge
2	Critical Thinking & Problem Solving
3	Creativity & Innovation
4	Effective Communication

5	Research related skills
6	Cooperation & Teamwork
7	Global/Multicultural competence
8	Ethics & Human Values
9	Lifelong Learning
10	Leadership Readiness
11	Community Engagement & Social Responsibilities
12	Digital literacy

8. Outcome Based Approach to Education (OBE)

As per the National Higher Education Qualification Frameworks (NHEQF), students are expected to possess the quality & characteristics of the graduate of a Program of the study, including learning outcomes relating to the disciplinary areas, learning generic outcomes that are expected to be acquired by a graduate on completion of the Program.

OBE is an educational model that forms the base of a quality education system. There is no specified style of teaching or assessment in OBE. All educational activities carried out in OBE should help the students to achieve the set goals. The faculty may adapt the role of an instructor, trainer, facilitator, and/or mentor based on the outcomes targeted. OBE enhances the traditional methods and focuses on what the institute provides to the students. It shows the success by making or demonstrating outcomes using statements 'able to do' in favour of students. It provides clear standards for observable and measurable outcomes.

Four Levels of Outcomes from OBE

1. Program Educational Objectives (PEOs)
2. Program Outcomes (POs)
3. Program Specific Outcomes (PSOs)
4. Course Outcomes (COs)

Program Educational Objectives (PEOs)

Program Educational Objectives (PEOs) are defined for the aspiring students about what they will achieve once they join the Program. PEOs are about professional and career accomplishment after 3 or 4 years of graduation. PEOs are the written statements taken from different aspects like Knowledge, Skills & Ethics with focus on Career, Competency and

Behaviour. Five PEOs are recommended for M.Com Program.

PROGRAM EDUCATIONAL OUTCOMES (PEOs)	
PEO1	To demonstrate an advanced understanding of key concepts, theories, and practices in the field of commerce, equipped with the necessary skills to analyze complex business issues.
PEO2	To apply critical thinking skills to evaluate business problems, make informed decisions, and develop innovative solutions that align with ethical and sustainable business practices.
PEO3	To enable them to convey complex financial and business information effectively to diverse stakeholders, including clients, colleagues, and the broader community with a spirit of enquiry and entrepreneurship.
PEO4	To inculcate a spirit of ethics, life-long learning and social engagement in all spheres of life
PEO5	To develop the skills for innovation, collaboration, creativity and communication

Program Outcomes (POs)

A Program outcome is broad in scope and defines what the students will be able to do at the end of the Program. POs are defined line with the graduate attributes as specified in the UGC. POs are to be specific, measurable and achievable. In the syllabus book given to students, there is a clear mention of course objectives and course outcomes along with the CO-PO mapping matrix for all the courses.

PROGRAM OUTCOMES (POs)	
PO1	Articulate thorough grounding knowledge in the functional areas of Business and Commerce.
PO2	Illustrate analytical ability for problem solving in real life business situations.
PO3	Demonstrate proficiency in international concepts of accounting, finance and business for navigating complex challenges.
PO4	Apply research acumen in business and commerce for problem identification and effective decision making.
PO5	Utilise qualities required to lead, communicate and manage multi-disciplinary teams thereby enhancing managerial effectiveness.

PO6	Foster meaningful human connections through personal and intellectual integrity to ensure responsible corporate citizenship.
PO7	Explore entrepreneurship opportunities and create sustainable business solutions.

Program Specific Outcomes (PSOs)

PROGRAM SPECIFIC OUTCOMES (PSOs)	
PSO1	Demonstrate expertise in advanced accounting practices, including financial reporting, auditing, and taxation.
PSO2	Manage financial resources effectively, through budgeting, investment, and risk management techniques.
PSO3	Incorporate latest regulations relating to corporate and taxation to administer business solutions.

Program Specific Outcomes (PSOs) are statements that describe what the graduates of a specific Program should be able to do. A list of 3 PSOs have been defined for the M.Com Program.

Mapping of PEOs with POs

MAPPING OF PEO WITH PO							
PO→	PO1	PO2	PO3	PO4	PO5	PO6	PO7
PEO ↓							
PEO1	H	H	H	M	M	M	M
PEO2	H	H	L	M	M	L	M
PEO3	H	M	M	H	M	M	H
PEO4	H	M	L	L	M	H	L
PEO5	H	M	H	L	H	M	L
<i>Level of correlation: 3-High, 2-Medium, 1-Low</i>							

PART II

9. Program Structure & Credit Distribution

**Program Structure
SYLLABUS**

Option-I: (Only Course work, M.Com)

MASTER OF COMMERCE (M.Com.)

2025-2027 Admission Batch

SEMESTER	Paper Code	Course Name	Course Type	Marks	Credit
SEMESTER-I	COM-1001	Statistics for Management	PC	100	3
	New	Corporate Financial Accounting and Analysis	PC	100	3
	COM-1003	Emerging Business Laws	PC	100	3
	New	Corporate Finance	PC	100	3
	COM-1005	Financial Institutions & Markets	PC	100	3
	COM-4001	Direct Tax Law & Practice	PC	100	3
	-----	Managerial Economics	GEC	100	3
	Total			700	21
SEMESTER-II	COM-2001	Advanced Management Accounting	PC	100	3
	COM-2002	Global Financial Reporting & Disclosure	PC	100	3
	COM-2003	Research Methodology in Business	PC	100	3
	New	Data Analytics for Business	PC	100	3
	New	Financial Innovation & Planning	PC	100	3
	COM-4002	Goods & Service Tax	PC	100	3
	COM-2005	Management Concepts and Practices	GEC	100	3
	Total			700	21
SEMESTER-III	New	Business Valuation	PC	100	3
	COM-3002	Forensic Accounting and Auditing	PC	100	3
	COM-3008	Insurance & Risk Management	PC	100	3
	COM-3003	Summer Internship (Project Report -50, Presentation 50)	PC	100	3
Accounting, Finance & Banking (Choose TWO out of THREE)					

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SEMESTER-IV

COM-3004	Investment Analysis and Portfolio Management	PEC	100	3
New	Fundamental & Technical Analysis	PEC	100	3
New	Banking & Financial Solutions	PEC	100	3
Total			600	18
COM-4003	Financial Report Analysis & Modelling	PC	100	3
New	Business Data Analytics & Visualization	PC	100	3
New	Dissertation-I (Project)	PC	100	4
New	Dissertation-II (ViVa)	PC	100	4
Accounting, Finance & Banking (Choose TWO out of THREE)				
COM-4005	Financial Risk Analytics	PEC	100	3
New	Financial Derivative & Risk Management	PEC	100	3
New	Fintech	PEC	100	3
TOTAL			600	20
TOTAL			2600	80

PC – Program Core, PEC – Program Elective, GEC – General Elective

Course Type	Number of Papers	Total Credit
PC	20	60
PEC	6	18
GEC	2	6
Total		84

The minimum credit required is 78 (PC = 60; PEC = 12, GEC = 6) for completion of M.Com program

Option-II: (Coursework with Research, M.Com)

SEMESTER	Paper Code	Course Name	Course Type	Marks	Credit
SEMESTER-I	COM-1001	Statistics for Management	PC	100	3
	COM-1002	Corporate Financial Accounting and Analysis	PC	100	3
	COM-1003	Emerging Business Laws	PC	100	3
	New	Corporate Finance	PC	100	3
	COM-1005	Financial Institutions & Markets	PC	100	3
	COM-4001	Direct Tax Law & Practice	PC	100	3
	-----	Business Economics	GEC	100	3
	Total			700	21
SEMESTER-II	COM-2001	Advanced Management Accounting	PC	100	3
	COM-2002	Global Financial Reporting & Disclosure	PC	100	3
	COM-2003	Research Methodology in Business	PC	100	3
	COM-2004	Computer Application in Business	PC	100	3
	New	Financial Innovation & Planning	PC	100	3
	COM-4002	Goods & Service Tax	PC	100	3
	COM-2005	Management Concepts and Practices	GEC	100	3
	Total			700	21
SEMESTER-III	New	Advanced Research Methodology	PC	100	3
	New	Applied Financial Econometrics	PC	100	3
	COM-3004	Investment Analysis and Portfolio Management	PC	100	3
	New	Business Valuation	PC	100	3
	COM-4003	Financial Analysis & Modelling	PC	100	3
	New	Software tools for Research		100	2

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	New	Business Data Analysis and Visualisation		100	3
	Total			700	20
SEMESTER-IV	New	Research Project		300	8
	New	Viva		200	6
	New	Research Seminar/ Publication/Presentation		200	6
	Total			700	20
		TOTAL		2800	82

Option-III: (Research, M.Com)

SEMESTER	Paper Code	Course Name	Course Type	Marks	Credit
SEMESTER-I	COM-1001	Statistics for Management	PC	100	3
	COM-1002	Corporate Financial Accounting	PC	100	3
	COM-1003	Emerging Business Laws	PC	100	3
	New	Corporate Finance	PC	100	3
	COM-1005	Financial Institutions & Markets	PC	100	3
	COM-4001	Direct Tax Law & Practice	PC	100	3
	-----	Business Economics	GEC	100	3
	Total			700	21
SEMESTER-II	COM-2001	Advanced Management Accounting	PC	100	3
	COM-2002	Global Financial Reporting & Disclosure	PC	100	3
	COM-2003	Research Methodology in Business	PC	100	3
	COM-2004	Computer Application in Business	PC	100	3
	New	Financial Innovation & Planning	PC	100	3
	COM-4002	Goods & Service Tax	PC	100	3
	COM-2005	Management Concepts and Practices	GEC	100	3
	Total			700	21
SEMESTER-III	New	Research Seminar	PC	200	6

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	New	Systematic Literature Review	PC	200	6
	New	Applied Financial Econometrics for Research		100	3
	New	Software tools for Research		100	2
	New	Research Publication		100	3
	Total			700	20
SEMESTER-IV	New	Conference Presentation	PC	100	4
	New	Research Project	PC	300	10
	New	Project VIVA	PC	200	6
	Total			600	20
		TOTAL			2700

10. Detailed Syllabus (Option-I)

10.1 Semester-I

SEMESTER	Paper Code	Course Name	Course Type	Marks	Credit
SEMESTER-I	COM-1001	Statistics for Management	PC	100	3
	New	Corporate Financial Accounting and Analysis	PC	100	3
	COM-1003	Emerging Business Laws	PC	100	3
	New	Corporate Finance	PC	100	3
	COM-1005	Financial Institutions & Markets	PC	100	3
	COM-4001	Direct Tax Law & Practice	PC	100	3
	-----	Business Economics	GEC	100	3
	Total			700	21

Course Name	Statistics for Management
Course Code	COM-1001
Course Credit	3
Semester	I
Aims and Objectives	To equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.
Course Intended Learning Outcome	At the end of the course students will be able to: CO1: Apply correlation and regression analysis including both simple and multiple correlation and regression in real-life case situations using available software packages. CO2: Comprehend the decision-making process under uncertainty using statistical tools. CO3: Understand the concepts in sampling, sampling distributions and estimation CO4: Understand the meaning and process of hypothesis testing including one-sample and two-sample tests. CO5: Recognize the importance and application of non-parametric tests in hypothesis testing and put them to use in real life research.
Course Outline	<p>Unit I-Correlation and Regression Analysis: Simple and partial correlation analysis; Rank correlation; Simple and multiple linear regression analysis (involving up to three variables).</p> <p>Unit II-Theory of Probability and Probability Distributions: Approaches to calculation of probability. Marginal, joint and conditional probabilities; Probability rules; Bayes 'theorem; Expected value and standard deviation of a probability distribution; Standard probability distributions - Binomial, Poisson, and Normal.</p> <p>Unit III-Sampling Distributions and Estimation: Sampling concepts; Types of sampling techniques; Sampling distribution of means and proportions; Central Limit Theorem. Confidence intervals for means, proportions, Sample size determination.</p> <p>Unit IV-Hypothesis Testing: Steps of hypothesis testing. One and two-tailed tests. Type I and type II Errors; Power of a test; Calculation and use of p-value. <i>One Sample Tests:</i> Means and proportions. <i>Two-sample Tests:</i> Tests for difference between means – Independent samples; Small samples; Dependent samples; Testing of difference between proportions.</p> <p>Unit V-Analysis of Variance and Non-Parametric Tests: F-test of equality of variances; One-factor ANOVA; Chi-square test for Independence and for Goodness-of-fit. Sign test, One-sample runs test.</p>

	Note: Relevant software will be used for pedagogical purpose. Evaluation of practical exercise (if any) using software will be part of internal assessment.
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment: 40 Marks ▪ End Semester Assessment: 60 Marks
References	<p>Readings (Unit wise):</p> <ul style="list-style-type: none"> ● Black, K. (2012). <i>Applied Business Statistics</i>, 7ed. Wiley Unit I, II and III ● Aczel, A. D., Sounderpandian, J. Saavanan, P. & Joshi, R. (2012). <i>Complete Business Statistics</i>. McGraw Hill Education (India) Pvt. Ltd.: New Delhi. Unit(s) – I, III, IV, V ● Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D. and Cochran, J. J. (2014) <i>Statistics for Business & Economics</i>, CENGAGE Learning Custom Publishing. Unit(s) - I, II, III, IV and V ● Levin, R. I. & Rubin, D. S. (1997). <i>Statistics for Management</i>, Prentice-Hall of India. Unit(s) – I, II, III, IV, V, VI ● Vohra, N. D. (2012). <i>Business Statistics</i>. McGraw Hill Education (India) Pvt. Ltd.: New Delhi. Unit(s) – I, II, III, IV, VI

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Comprehend the decision-making process under uncertainty using statistical tools.	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Apply correlation and regression analysis including both simple and multiple correlation and regression in the real-life case situations using available software packages.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Understand the concepts in sampling, sampling distributions and estimation	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Understand the meaning and process of hypothesis testing including one-sample and two-sample tests.	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Recognize the importance and application of non-parametric tests in hypothesis testing and put them to use in real life research.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying;

Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)									
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7	PSO1	PSO2	PSO3
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name	Corporate Financial Accounting and Analysis
Course Code	
Course Credit	3
Semester	I
Aims and Objectives	To expose students to advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares, and handling accounting adjustments.
Course Intended Learning Outcome	After completing the course, the student will be able to: CO1: Familiarize the accounting process, accounting policies and regulating authorities. CO2: Prepare the financial statements of Joint Stock Companies. CO3: Present final accounts of the companies and cash flow statement CO4: Interpret and analyse financial statements of companies CO5: Apply contemporary accounting methods
Course Outline	<p>UNIT-I- Conceptual Framework of Accounting: Accounting Standards: IndAS, IFRS, US GAAP and Important Accounting Policies, Institutions that regulate Accounting, Accounting Cycle,</p> <p>Unit II-Final Accounts-1: Preparation of Company Final Accounts: Statement of Profit & Loss and Balance sheet (Stand-alone and Consolidated). Statement of changes in equity. Profit prior incorporation.</p> <p>UNIT-III-Final Accounts-2: Final Accounts with adjustments, Managerial remuneration, treatment of deferred tax liabilities, Provisions and Reserves. Cash flow statement, Capital Reduction/Internal reconstruction.</p> <p>UNIT-IV- Interpretation of Financial Statements: Techniques of financial statement analysis (horizontal, trend and vertical). Ratio Analysis: Profitability, Liquidity, Solvency, Market ratios. Interpretations of Cash flow statement.</p> <p>UNIT-V – Contemporary Accounting: ESG reporting, Green Accounting, Economic Value Added, Off-balance sheet items, Impairment of intangible assets, Creative Accounting.</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment: 40 Marks ▪ End Semester Assessment: 60 Marks
References	<p>Text Books</p> <ul style="list-style-type: none"> ▪ Financial Accounting: A Managerial Perspective, R. Narayanswamy, PHI publication <p>Other Readings</p> <ul style="list-style-type: none"> ▪ Financial Accounting for Business Managers, Asish K Bhattacharyya, Nonlinear insights (OPC) Pvt. Ltd., Publication Division ▪ Accounting: Texts and Cases - Robert Anthony, David Hawkins, Kenneth and A. Merchant, McGraw Hill ▪ Corporate Accounting - Hanif and Mukharjee, Taxman ▪ Management Accounting - S P Jain & K L Narang, Kalyani ▪ https://www.icaai.org/post.html?post_id=17757 , ICAI materials ▪ https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf , ICMAI material

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Familiarize the accounting treatment for issue of shares and debenture to run the company with long term source of funds.	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Compute goodwill and value of shares in a company.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Prepare the financial statements of Joint Stock Companies.	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Prepare accounts on account of liquidation of companies and investment and lease accounting.	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Understand the human resource approaches in the organization and prepare human resource accounting reports.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)							PSO1	PSO2	PSO3
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7			
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)

Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name	Emerging Business Laws
Course Code	COM-1003
Course Credit	3
Semester	I
Aims and Objectives	To understand the legal frame work in which business organizations are required to function. Students will be able to understand implications of various business related laws on business operations.
Course Intended Learning Outcome	The successful completion of this course shall enable the student to: <ul style="list-style-type: none"> CO1. Learn the Importance of law in business CO2. Acquaint with the general business law issues in the business CO3. Become more informed, sensitive and effective business leaders CO4. Understand fundamental legal issues pertaining to the business world to enhance their ability to manage businesses effectively. CO5. Acquire knowledge about FEMA and SEBI
Course Outline	<p>Unit- I- Importance of law in business Definition, Object, Need, Nature & Sources of Business Law, A brief discussion on driving forces of laws in India in this changing Business Environment.</p> <p>The Limited Liability Partnership Act, 2008- Definition, Salient Features of LLP, Advantages and Disadvantages of LLP, Differences between: LLP and traditional Partnership, LLP and Company, Incorporation of LLP, Conversions into LLP, Winding up and dissolution.</p> <p>Unit- II- The Companies Act, 2013 Formation of Company, Online Filling of Documents, Management and Administration of Company, Directors, Meetings, Winding up and Administration of Company Law. (Latest Provisions)</p> <p>Unit- III- Insolvency and Bankruptcy Code, 2016 Background, Objective, Salient features, Insolvency vs. Bankruptcy, Insolvency Resolution Process, Issues and Challenges of IBC, Latest Provisions and Cases.</p> <p>Unit IV- Competition Act & IPR Enactment of Competition Act 2002, Definitions, Competition Commission of India- its duties powers and functions, Penalties – Important Cases Intellectual Property Rights- Meaning, Nature and Scope of Intellectual Property as per IPR Act, Duration and Penalties for Infringement- Important Cases.</p> <p>Unit-V FEMA & SEBI FEMA- Definitions, Regulation and Management of Foreign Exchange in India, Authorized Person, Contravention and Penalties, Replacement of FERA BY FEMA- Important cases.</p>

		SEBI Act for Investor Protection.
Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment: 40 Marks ▪ End Semester Assessment: 60 Marks
References		<p>Text Books</p> <ul style="list-style-type: none"> • Suresh Bedi. 2004. Business Environment. Excel Books. • Daniel Albuquerque. Legal Aspects of Business. Oxford University Press. <p>Other Readings:</p> <ul style="list-style-type: none"> • Justin Paul. Business Environment: Text and Cases. Tata McGraw Hill, New Delhi. • A Manual of Business Law by Maheswari & Maheswari- Himalaya Publications.

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Learn the Importance of law in business	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Acquaint with the general business law issues in the business	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Become more informed, sensitive and effective business leaders	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Understand fundamental legal issues pertaining to the business world to enhance their ability to manage businesses effectively.	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Acquire knowledge about FEMA and SEBI	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)							PSO1	PSO2	PSO3
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7			
CO 1	3	3	1	1	1	1	3	-	2	1

CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name	Corporate Finance
Course Code	
Course Credit	3
Semester	IV
Aims and Objectives	To make students understand various issues involved in financial management of a company and equip them with advanced analytical tools and techniques which can enhance their analytical ability for making sound financial decisions and policies in a company
Course Intended Learning Outcome	After studying this course the students should be able to: CO1: Understand the foundations of financial management, risk return framework and role of a finance manager. CO2: Analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques. CO3: Critically examine various theories and determinants of capital structure, analyze financial plans and determine optimal capital structure. CO4: Critically examine various theories and policies of dividend and determine optimal payout policy. CO5: Understand the intricacies of working capital management and effectively

	manage cash, receivables and inventories along with analysis of various forms of corporate restructuring.
Course Outline	<p>UNIT 1: Introduction: Nature, scope and objectives of financial management; Finance as a strategic function; Role of a finance manager; Concepts of Risk, Return and Time value of money; Financial decision making and types of financial decisions; Risk-return trade off in financial decisions; Agency problem and agency costs.</p> <p>UNIT 2: Capital Budgeting Decision: Nature, significance and types of capital budgeting decisions; Capital budgeting process; Principles of cash flow estimation; Estimation of cash flows; Capital budgeting techniques ,ARR, Payback period, Discounted Payback Period (DPB), Net Present value (NPV), Equivalent Annual NPV, and Internal rate of return (IRR), Incremental IRR, Modified IRR, XIRR and Profitability index; Techniques for incorporating risk and uncertainty in capital budgeting decisions. (Capital Budgeting using Spreadsheets)</p> <p>Unit 3: Cost of Capital and Capital Structure Decision: Specific costs of capital, weighted average cost of capital, weighted marginal cost of capital; Theories of capital structure- Net Income theory, Net Operating Income theory, Traditional theory, MM Hypothesis without and with corporate taxes, Merton Miller argument with corporate and personal taxes, Trade off theory, Pecking order theory, effect of information asymmetry on capital structure; Financial leverage and evaluation of financial plans (EBIT-EPS analysis); The concept of present value of interest tax shield.</p> <p>Unit 4: Dividend Decision: Issues in dividend decision; Dividend rate and dividend yield; Theories of relevance and irrelevance of dividend in firm valuation -Pure residual theory, Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory and Dividend signaling theory; Relevance of dividend under market imperfections; Traditional and Radical position on dividend; Types of dividend policies in practice; Determinants of dividend policy in practice.</p> <p>Unit 5: Working Capital Management: Concept and types of working capital; Operating cycle and cash cycle; Estimation of working capital requirement; Approaches of working capital financing; Determinants of working capital; Components of working capital management; Cash management, Receivables management- dimensions of credit policy, credit analysis and evaluation of credit policies; Inventory management.</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment: 40 Marks ▪ End Semester Assessment: 60 Marks
References	<p>Suggested Readings:</p> <ul style="list-style-type: none"> • Brealey, R. A. and Myers S. C. (2017). Principles of Corporate Finance. McGraw Hill. Unit(s) - I, III, • Chandra, P. (2017). Financial Management-Theory and Practice. Tata McGraw Hill. Unit(s)- II, III, V and VI ▪ Damodaran, A. (2007). Corporate Finance: Theory and Practice. John Wiley & Sons. Unit(s) - I ▪ Ehrhardt, M. C. & Brigham, E. F. (2003). Corporate Finance. Cengage Learning ▪ M. Y. and Jain, P. K. (2017). Financial Management: Text, Problems and Cases. Tata McGraw Hill. ▪ Pandey, I. M. (2016). Financial Management. Vikas Publishing. ▪ Ross, S. A. and Westerfield, R. W. (2017). Corporate Finance. McGraw Hill. Unit(s) - II, IV, V and VI ▪ Van, Horne and Dhamija (2011). Financial Management and Policy. Pearson Unit(s) - I, II, V and VI

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Understand the foundations of financial management, risk return framework and role of a finance manager.	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques.	Lectures, analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Critically examine various theories and determinants of capital structure, analyze financial plans and determine optimal capital structure.	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Critically examine various theories and policies of dividend and determine optimal payout policy.	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Understand the intricacies of working capital management and effectively manage cash, receivables and inventories along with analysis of various forms of corporate restructuring.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)							PSO1	PSO2	PSO3
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7			
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	
Apply	15
Analyze	10
Evaluate	20
Create	15

Course Name	Financial Institutions and Markets
Course Code	COM-1005
Course Credit	3
Semester	I
Aims and Objectives	To equip students with an understanding of the financial system, its constituents, the principles on which it operates, inter linkages, regulatory concerns, and implications for society & policy formulation.
Course Intended Learning Outcome	After doing this course, students should be able to: CO1: Understand the working of financial institutions and markets both individually and as an interlinked system. CO2: Understand the organization, role, functioning and need for regulation of different types of financial markets and the implications of the same on society. CO3: Understand the organization, role, functioning and need for regulation of different types of non-depository institutions like mutual funds, pension funds, insurance, venture capital, private equity and hedge funds and the implications of the same on society. CO4: Critically analyze the pivotal role of banking in a financial system and the reasons for it being among the most tightly regulated industries in the world. CO5: Understand the impediments to financial inclusion and critically evaluate different ways of developing sustainable financial inclusion. Also critically analyse the working of the micro finance industry.
Course Outline	Unit I – Introduction: Overview of financial markets and financial instruments; Role of financial institutions, depository and non-depository

	<p>institutions; Consolidation & competition among financial institutions; Financial conglomerates. Overview of the Indian financial system including financial sector reforms; Other contemporary issues in finance.</p> <p>Unit II- Financial Markets: Money markets-organization, economic role, instruments & regulation; Capital Markets- Primary & secondary markets and their organization; Different types of market structures, short selling and its implications, buying on margin; Stock market indicators, their methods of computation and implications of the same; Security market regulation and stability.</p> <p>Unit III- Non-Depository Institutions: Mutual Funds- Types of mutual funds schemes, ETFs, Expenses associated with mutual funds; An overview of Indian Mutual Funds Industry; Hedge funds, venture capital funds, private equity funds and regulation. Pension Funds, National Pension System. Insurance, Regulation</p> <p>Unit IV- Banking: An overview of the banking industry; Balance sheet of a bank; Sources & uses of funds of banks, fee based & off balance sheet activities; Securitization; Bank earnings & bank performance, investment banking; Bank failure & regulation; Reasons for banks being heavily regulated, bank run, deposit insurance, capital adequacy regulation and a critique of the Basel norms, bank examination etc; The problem of moral hazard & too big to fail institutions; RBI and its policy evolution.</p> <p>Unit V- Financial Inclusion: Concept of financial inclusion; Challenges involved in measuring financial inclusion; Impediments to financial inclusion; Role of financial inclusion in reducing poverty and income inequality, evidence-based examples of policies to support healthy and sustainable financial inclusion. Microfinance and its relevance; Challenges faced by the microfinance industry; Change in the sources of funding of the microfinance institutions; Critical evaluation of the working of the microfinance industry, the problem of mission drift.</p> <p>Relevant case studies in each Unit.</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment: 40 Marks ▪ End Semester Assessment: 60 Marks
References	<p>Readings (Unit wise): Adams, D. & Vogel, R. (2014). <i>Microfinance approaching middle age</i>. Enterprise Development and Microfinance. <i>Unit(s) - VI</i> <i>Annual Report</i>. Insurance Regulatory and Development Authority. <i>Unit(s)-IV</i> <i>Annual Report</i>. Pension Fund Regulatory and Development Authority. <i>Unit(s)-IV</i> <i>Annual Report</i>. Securities and Exchange Board of India. <i>Unit(s)-IV</i> Demircuc-Kunt, A. (2014). <i>Presidential Address: Financial Inclusion</i>. Atlantic Economic Journal. <i>Unit(s)- VI</i> Fabozzi, F., Modigliani, F. & Jones, F. (2013). <i>Foundations of Financial Markets and Institutions</i>. Pearson. <i>Unit(s)- III</i> Kidwell, D., Blackwell, D., Whidbee, D. & Sias, R. (2016). <i>Financial</i></p>

	<p><i>Institutions Markets and Money</i>.Wiley. <i>Unit(s)- III and V</i> Kohn, M. (2004). <i>Financial Institutions and Markets</i>. Oxford University Press. <i>Unit(s)-IV</i> Madura, J. (2014). <i>Financial Markets and Institutions</i>. Cengage. <i>Unit(s)- I, II and IV</i> Mishkin, F.S. (2015). <i>The Economics of Money Banking and Financial Markets</i>. Pearson. <i>Unit(s)- II</i> Mohan, R. & Ray, P. (2017). <i>Indian Financial Sector: Structure, Trends and Turns</i>. IMF Working Papers. <i>Unit(s)-I</i> Patil, R.H. (2006). <i>Current State of the Indian Capital Market</i>. Economic and Political Weekly. <i>Unit(s)- III</i> RamMohan, T.T. (2016). <i>Public Sector Banks Are Adrift</i>. Economic and Political Weekly. <i>Report on Trend and Progress of Banking in India</i>. Reserve Bank of India. <i>Unit(s)-V</i> Speeches, Reserve Bank of India. <i>Unit(s)-V</i></p>
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Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Understand the working of financial institutions and markets both individually and as an interlinked system.	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Understand the organization, role, functioning and need for regulation of different types of financial markets and the implications of the same on society.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Understand the organization, role, functioning and need for regulation of different types of non-depository institutions like mutual funds, pension funds, insurance, venture capital, private equity and hedge funds and the implications of the same on society.	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Critically analyze the pivotal role of banking in a financial system and the reasons for it being among the most tightly regulated industries in the world.	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Understand the impediments to financial	Lectures, practice sums	Illustrations, Presentations,	3,4,5

	inclusion and critically evaluate different ways of developing sustainable financial inclusion. Also critically analyse the working of the micro finance industry.		Assignments	
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Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)									
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name	Direct Tax Law and Practice
Course Code	COM-4001
Course Credit	3
Semester	IV
Aims and Objectives	To elaborate on various recent provisions in Direct Tax System in India for applying in real life situations.
Course Intended Learning Outcome	The successful completion of this course shall enable the student: CO1: Familiarity with the various direct tax provisions CO2: Compute the total income under various heads of income. CO3: Understand the tax Planning procedures. CO4: Learn various special provisions of direct tax

	CO5: Understand the role of tax administration and e- filing of returns procedure.
Course Outline	<p>UNIT I: Introduction to Taxation</p> <p>Basic Framework of Direct Taxation, Principles of Direct Taxation, Residential Status, Incomes Exempt from Tax, Appraisal of Annual Finance Act, Tax planning and it's Methods, Advance Tax Rules, Securities Transaction Tax, Estate tax, Fringe benefit tax.</p> <p>UNIT II: Computation of Total Income Under Various Heads</p> <p>Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains, Income from Other Sources</p> <p>UNIT III: Tax Planning and Tax Deductions</p> <p>Gross Total income, Deductions from Gross Total Income, Assessment of Individuals, Income of Other Persons Included in Assesse's Total Income, Typical Problems on Assessment of Individuals</p> <p>UNIT IV: Special Provisions of Direct Tax</p> <p>Advance Payment of Tax, Penalties & Prosecution and Interest, Tax Deduction or Collection at Source, Refund of Excess Payment, Appeals and Revisions, Set-off and Carry Forward of Losses.</p> <p>UNIT V: Tax Administration and E-filing</p> <p>Income Tax Authorities, Powers of Income Tax Authorities, Kinds of Assessment, Reassessment and settlement of Cases, E-filing of income tax returns</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment : 40 Marks ▪ End Semester Assessment : 60 Marks
References	<p>Text Books: CA V Rahul (2020): Direct Tax laws Padhuka: Direct taxes ready refencer Dr.Vinod Singhania & Dr. Kapil Singhania: Direct Taxes Law and Practice</p>

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Familiarity with the various direct tax provisions	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Compute the total income under various heads of income.	Lectures, identifying	Quiz, Assignments, Written-test	2,3,4,5

		analyzing problems through case study discussions		
CO 3	Understand the tax Planning procedures.	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Learn various special provisions of direct tax	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Understand the role of tax administration and e- filing of returns procedure.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)							PSO1	PSO2	PSO3
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7			
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10

Evaluate	20
Create	

Course Name	Managerial Economics
Course Code	
Course Credit	3
Semester	I
Aims and Objectives	To equip students with the micro- and macro-economic concepts, tools and analytical frameworks that underpin managerial decision-making, market analysis and policy evaluation in a dynamic business environment.
Course Intended Learning Outcome	After completing the course, the student will be able to: CO1: Describe the nature and scope of managerial economics, analyse consumer demand, and explain models of firm growth. CO2: Apply production-function techniques and cost concepts to managerial decisions. CO3: Evaluate alternative market structures and employ pricing techniques for products and factors of production. CO4: Interpret macroeconomic indicators—national income, inflation, unemployment, and external balances—and assess their business implications. CO5: Analyse macroeconomic equilibrium, policy instruments, business cycles and exchange-rate dynamics in an open economy.
Course Outline	<p>UNIT-I- Managerial Economics & Demand Analysis: Nature and scope of managerial economics; consumer behaviour—cardinal & ordinal approaches, revealed-preference theory; demand and supply functions; objectives of the firm; Marris model of firm growth</p> <p>Unit II-Production & Cost Analysis: Production function; productivity & technological change; returns to scale; isoquants, ridge lines, isoclines; producer’s equilibrium; cost classification; short- and long-run cost functions; relationship between returns to scale and returns to a factor.</p> <p>UNIT III-Market Structures & Pricing: Market forms: perfect competition, monopolistic competition, monopoly power, oligopoly (Cournot, Stackelberg); pricing strategies; factor-pricing and the demand–supply of factors of production.</p> <p>UNIT IV- Macroeconomic Measurement & Indicators: National-income accounting and the circular flow; limitations; government & trade deficits; measuring the cost of living; natural rate of unemployment; inflation.</p> <p>UNIT V – Macroeconomic Equilibrium & Policy in an Open Economy: Interaction of product, financial and labour markets; openness in goods and capital markets; general equilibrium; monetary and fiscal policy; economic fluctuations and business cycles; exchange-rate determination, Purchasing-Power Parity; fixed vs. flexible exchange rates; contemporary macroeconomic debates.</p>

Evaluation	<ul style="list-style-type: none"> • Internal Assessment: 40 Marks • End Semester Assessment: 60 Marks
References	<p>Text Books</p> <ul style="list-style-type: none"> • Christopher R. Thomas & S. Charles Maurice — <i>Managerial Economics</i>, McGraw-Hill. • Salvatore, D. & Rastogi, Siddhartha K. <i>Managerial Economics-Principals and Worldwide Applications</i>. Oxford University Press. <p>Other Readings</p> <ul style="list-style-type: none"> <input type="checkbox"/> Paul A. Samuelson & William D. Nordhaus — <i>Economics</i>, McGraw-Hill. <input type="checkbox"/> N. Gregory Mankiw — <i>Macroeconomics</i>, Worth Publishers. <input type="checkbox"/> Robert S. Pindyck & Daniel L. Rubinfeld — <i>Microeconomics</i>, Pearson. <input type="checkbox"/> Latest editions of <i>Economic Survey of India</i> and <i>RBI Annual Reports</i>.

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Describe the nature and scope of managerial economics, analyse consumer demand, and explain models of firm growth.	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Apply production-function techniques and cost concepts to managerial decisions.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Evaluate alternative market structures and employ pricing techniques for	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5

	products and factors of production.			
CO 4	Interpret macroeconomic indicators—national income, inflation, unemployment, and external balances—and assess their business implications.	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Analyse macroeconomic equilibrium, policy instruments, business cycles and exchange-rate dynamics in an open economy.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom’s Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)							PSO1	PSO2	PSO3
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7			
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom’s Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom’s Taxonomy Level	Test Marks
Remember	
Understand	15

Program Structure and Syllabus (M. Com): AY-2025-27

Apply	15
Analyze	10
Evaluate	20
Create	

10.2 Semester-II

SEMESTER	Paper Code	Course Name	Course Type	Marks	Credit
SEMESTER- II	COM-2001	Advanced Management Accounting	PC	100	3
	COM-2002	Global Financial Reporting & Disclosure	PC	100	3
	COM-2003	Research Methodology in Business	PC	100	3
	COM-2004	Computer Application in Business	PC	100	3
		Financial Innovation & Planning	PC	100	3
	COM-4002	Goods & Service Tax	PC	100	3
	COM-2005	Management Concepts and Practices	GEC	100	3
	Total				700

Course Name	Advanced Management Accounting
Course Code	COM-2001
Course Credit	3
Semester	II
Aims and Objectives	To equip the students with the knowledge of concepts, methods and techniques of management accounting and enable them to use various techniques of cost ascertainment, budget preparation and variance analysis, while focusing on its need for managerial decision making.
Course Intended Learning Outcome	After completing the course, the student will be able to: CO1: Identify differences between various forms of accounting and identify cost according to their associated activities and apply costing techniques for computing cost of products or services. CO2: Prepare income statements using variable costing and absorption costing. CO3: Prepare different forms of budgetary statements, and use standard costing and variance analysis in real life. CO4: Make various managerial decisions on the basis of learning about concepts and issues involved therein. CO5: Identify and control cost at a responsibility centre assigned to a manager, analyse and report performance of the assigned responsibility centre. .
Course Outline	<p>Unit I-Introduction: Basics of Management accounting -Nature and functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant. Cost concepts and classifications. Activity Based Costing (ABC): Concept and Uses; Flow of Costs in ABC; Traditional Costing System vs. ABC.</p> <p>Unit II-Variable and Absorption Costing: Concept, & Applications of Variable Costing. Cost-Volume-Profit (CVP) Analysis - Contribution Margin; Break - Even Analysis.</p> <p>Unit III -Budgeting: Nature and functions; Preparation of different types of budgets, Fixed versus Flexible Budgeting. Standard Costing, - Concept, Types of standards; Variance analysis: Materials, Labour, Overheads, Sales variances, Managerial uses of variances.</p> <p>Unit IV-Relevant Information and Short-Run Managerial Decisions: Managerial decision making: Decision making process; Differential analysis; Types of managerial decisions - Make/Buy, Add/Drop, Operate/Shutdown, Special Order.</p> <p>Unit V-Responsibility Accounting and Divisional Performance Measurement: Advantages and disadvantages of decentralization; Concept of responsibility accounting, Responsibility centers, Financial measures of performance, Non-financial performance measures, Transfer Pricing. Performance Measurement: Balanced Scorecard.</p>

Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment : 40 Marks ▪ End Semester Assessment : 60 Marks
References	<p>Readings (Unit wise): Balakrishnan, Ramji, Sivaramakrishnan, K. & Sprinkle, Geoffrey B. (2008). <i>Managerial Accounting</i>. John Wiley and sons. <i>Unit(s) – V</i> Colin, Drury. (2001). <i>Management and Cost Accounting</i>. Thomson Learning. <i>Unit(s) – II</i> Davis, Charles E. & Davis, Elizabeth. (2013). <i>Managerial Accounting</i>. John Wiley and Sons. <i>Unit(s) – V</i> Garison, R.H. & Noreen, E.W. (2000). <i>Managerial Accounting</i>. McGraw Hill. <i>Unit(s) – III, IV</i> Hilton, Ronald W. (2011). <i>Managerial Accounting</i>. McGraw Hill Education. <i>Unit(s) – III, IV</i> Horngreen, Charles T., Sundem, Gary L. & Stratton, William O. (1992). <i>Introduction to Management Accounting</i>. Prentice Hall of India. <i>Unit(s) – II</i> Lal, Jawahar (2016). <i>Advanced Management Accounting, Text, Problems and Cases</i>. S. Chand & Co., New Delhi. <i>Unit(s) – I, V, VI</i> Maher, Michael W., Stickney, Clyde P. & Weil, Roman L. (2011). <i>Managerial Accounting, An Introduction to concepts, Methods and uses</i>. South-Western College Pub. <i>Unit(s) – I</i></p>

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Identify differences between various forms of accounting and identify cost according to their associated activities and apply costing techniques for computing cost of products or services.	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Prepare income statements using variable costing and absorption costing.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Prepare different forms of budgetary statements, and use standard costing and variance analysis in real life.	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Make various managerial decisions on the basis of learning about concepts and issues involved therein.	Lectures, practice sums	Illustrations, Assignments	3,4,5

CO 5	Identify and control cost at a responsibility centre assigned to a manager, analyse and report performance of the assigned responsibility centre	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5
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Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)							PSO1	PSO2	PSO3
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7			
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name		Global Financial Reporting and Disclosure
Course Code		COM-2002

Course Credit	3
Semester	II
Aims and Objectives	To develop the understanding about present-day management accounting techniques and to develop the skills and competencies that management accountants in order to take advantage of the opportunities offered by the new management accounting techniques.
Course Intended Learning Outcome	<p>After completing the course, the student will be able to:</p> <p>CO1: Know the developments in accounting theory, financial reporting and disclosure practices at the national and international level.</p> <p>CO2: Learn accounting standards and their construction, the state-of-the-art developments in accounting standards worldwide and in India.</p> <p>CO3: Do valuation of assets and liabilities and depreciation accounting according to different methods.</p> <p>CO4: Make valuation of intangible assets</p> <p>CO5: Understand the emerging trends in financial reporting</p>
Course Outline	<p>Unit I-Financial Reporting – Objectives, users in financial reporting, qualitative characteristics of accounting information; Factors influencing financial reporting in India, Factors influencing accounting environment.</p> <p>Accounting Principles- Generally Accepted Accounting Principles; Selection of accounting principle; AS-1 Disclosure of Accounting Policies; Indian Accounting Standards</p> <p>Unit II-Accounting Standard Setting: Benefits, Standard setting body, Standard setting in India, USA, UK. IASB- Role, Achievements of IASB in standard setting; Global convergence of accounting standards; IFRSs, ASs vs. Ind. ASs</p> <p>Unit-III-Assets-Methods of Asset Valuation, Liabilities- Classification, Measurement, Theories of equity, Depreciation Accounting and Policy</p> <p>Unit IV-Accounting and Reporting of Intangibles: Fair value measurement - rationale, accounting standards on fair value measurement. Accounting for Changing Prices</p> <p>Unit V- Emerging Trends in reporting-integrated reporting; Corporate social responsibility reporting; Human resource reporting and value added statements.</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment : 40 Marks ▪ End Semester Assessment : 60 Marks
References	<p>Readings (Unit wise): Belkai, Ahmed Riahi. (2004). <i>Accounting Theory</i>. Thomas Learning. <i>Unit(s) - I</i> Benston, George J., Bromwich, Michael Litan, Robert E. &Wagenhofer, Alfred (2006). <i>World Financial Reporting</i>. Oxford University Press. <i>Unit(s) – V</i> Bloom, Robert &Elager, Pieter T. (1995). <i>Accounting Theory and Policy</i>. Harcourt Braces Joranvich. <i>Unit(s) - II</i></p>

	<p>Glautier, M.W.E. & Underdown, B. (1994). <i>Accounting Theory and Practice</i>. FT Prentice Hall. <i>Unit(s) - II</i></p> <p>Hendriksen, E. S. (1991). <i>Accounting Theory</i>. Richard D. Irwin <i>Unit(s) - I</i></p> <p>Mautz, R. K. and William, G. May. <i>Financial Disclosure in a Competitive Economy</i>. Financial Executive Research Foundation, USA. <i>Unit(s) – III, IV</i></p> <p>Lal, Jawahar (2017). <i>Accounting Theory & Practice</i>. Himalaya Publishing. <i>Unit(s) – IV, V</i></p> <p>Wolk, Harry I, Dodd, James L. & Rozycki, John J. (2007). <i>Accounting Theory Conceptual and Institutional Approach</i>. Sage Publications. <i>Unit(s) - III</i></p>
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Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Know the developments in accounting theory, financial reporting and disclosure practices at the national and international level.	Lectures,	Quiz, Assignments, Written-test	1, 2, 3
CO 2	Learn accounting standards and their construction, the state-of-the-art developments in accounting standards worldwide and in India.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Do valuation of assets and liabilities and depreciation accounting according to different methods.	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Make valuation of intangible assets	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Understand the emerging trends in financial reporting	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)									
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7	PSO1	PSO2	PSO3
CO 1	3	3	1	1	1	1	3	-	2	1

CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name	Research Methodology in Business
Course Code	COM-2003
Course Credit	3
Semester	II
Aims and Objectives	To acquaint students with the concepts of Social Survey and Research. They will also be provided inputs for research methods, research methodology, process of research and the process of report writing.
Course Intended Learning Outcome	At the end of the course students will be able to: CO1: Understand Meaning of Research and role of research in various functional areas. CO2: Formulate hypothesis and research design. CO3: Identify Methods of Data collection and pilot study CO4: Develop Processing and Analysis of data CO5: Apply Report writing techniques and draft research report
Course Outline	UNIT I Introduction: Meaning and Objectives, Type of Research, Role of research in functional areas; Accounting, Finance, Marketing, HR etc. Research Methods, Research Methodology, Research Process. UNIT II Defining Research Problems: Setting Objectives, Formulating

	<p>Hypothesis, Research Design, Sample Design.</p> <p>UNIT III Collection of Data: Primary and secondary data, Methods of primary data collection, Questionnaire construction and design, Precautions in the use of secondary data, Questionnaire vs. schedules.</p> <p>UNIT IV Analysis and Data Processing: Classification, Tabulation, Editing, Analysis and interpretation of data, Uni-variate, Bi-variate and Multivariate Analysis.</p> <p>UNIT V Preparation and writing a Research report: Categories of report, parts of a report, presentation of a report.</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment : 40 Marks ▪ End Semester Assessment : 60 Marks
References	<p>Readings (Unit wise)</p> <ul style="list-style-type: none"> • Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin (2019). <i>Business Research Methods</i>. Cengage Learning limited <i>Unit(s): I, II, III, IV and V</i> • Cooper, D. R. & Schindler, P. S. (2003). <i>Business Research Methods</i>. Boston, Mass.: McGraw-Hill/Irwin <i>Unit(s): I, II, III, IV and V</i> • Greene, W. H. (2017). <i>Econometric Analysis</i>. Pearson Pvt. limited <i>Unit(s): III and V</i> • Wooldridge, J. M. (2001). <i>Econometric Analysis of Cross Section and Panel Data</i>. MIT Press, USA. <i>Unit(s): III, and V</i>

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Understand Meaning of Research and role of research in various functional areas.	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Formulate hypothesis and research design.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Identify Methods of Data collection and pilot study	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Develop Processing and Analysis of data	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Apply Report writing techniques and draft research report	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)									
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name	Computer Application in Business
Course Code	COM-2004
Course Credit	3
Semester	II
Objectives	The course aims to provide computer knowledge and skills for learners and to enhance the usefulness of information technology tools for business operations.
Course	At the end of the course students are able to:

<p>Intended Learning Outcome</p>	<p>CO1: Explain the basic concepts of MS-office in Business; CO2: Perform various features of Word processing such that Table, Mail merge, Hyperlink, etc; CO3: Perform various mathematical, logical, and other functions on a large set of data using MS Excel and Prepare a business presentation on MS PowerPoint; CO4: Explain various functionalities of Accounting Software; CO5: Demonstrate skills to use Excel and R-Studio in business decision making.</p>
<p>Course Outline</p>	<p>Unit I: Introduction to essential tools- I Introduction to facilities & commonly used features of word, Power Point, Excel. The following topics to be taught in the computer lab.:</p> <p>a) Word Processing b) PowerPoint</p> <p>Unit II: Introduction to essential tools- II a) Spreadsheet: for Capital Budgeting b) Using Spreadsheet for Data Analysis & Reporting Features Using spreadsheet for analysis of business data and making reports on Loan & Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters Correlation and Regression.</p> <p>Unit III: Introduction to ERP Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and ConfigurationsF11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page. Recording Day-To-Day Transactions In ERP, MIS Reports.</p> <p>Unit IV: Introduction to Advanced Excel Advanced Features and Data (What – If) Analysis: Types & Components of Charts (Line, Pie and Stacked Bar, Column), Creating, Deleting, Editing Chart, Changing and Displaying, Formatting a Chart, Data sorting, Data filtering – auto filter and advanced filter, Filtering Rows through Data Form, Importing & Exporting Data, Validation of data, subtotal, data chart, pivot table and pivot chart, goal seek, scenario.</p> <p>Unit V: Introduction to R R software, Installing packages in R, Basics of R, Data Structures, Reading Data into R, Reshaping Data, Functions in R, Basic Statistical and mathematical tools in R.</p>
<p>Evaluation</p>	<ul style="list-style-type: none"> ▪ Internal Assessment: 40 Marks ▪ End Semester Assessment: 60 Marks (Practical)
<p>References</p>	<p>Suggested Readings:</p> <ul style="list-style-type: none"> • Bharihoka, D. (2012). Fundamentals of Information Technology. New Delhi: Excel Book. • Boockholdt, J. L. (1999). Accounting Information System: Transaction Processing and Control. Boston: Irwin McGraw Hill. • Gelinas, U. J., & Steve, G. S. (2002). Sutton, Accounting Information System. Mason: South Western Thomson Learning.

	<ul style="list-style-type: none"> • Hall, J. A. (2006). Accounting Information System. Nashville: South Western College Publishing. • Rajaraman, V. (2018). Introduction to Information Technology. New Delhi: PHI Learning Pvt. Ltd. • Connell, M. SAP ERP User Guide • Schmalzing, K SAP Controlling in SAP FICO • Arora, J.S. Tally ERP. New Delhi: Kalyani Publications. • R For Everyone, Jared P. Lander, Pearson <p>Note: Open-Source Software or MS Excel, MS Access, Tally and R may be used at appropriate places.</p>
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Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Explain the basic concepts of MS-office in Business;	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Perform various features of Word processing such that Table, Mail merge, Hyperlink, etc.;	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Perform various mathematical, logical, and other functions on a large set of data using MS Excel and Prepare a business presentation on MS PowerPoint;	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Explain various functionalities of Accounting Software;	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Demonstrate skills to use Excel and R-Studio in business decision making.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)							PSO1	PSO2	PSO3
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7			
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2

CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name	Financial Innovation & Planning
Course Code	
Course Credit	3
Semester	II
Aims and Objectives	To enable critical thinking in students with respect to analysis and application of innovative solutions to varied financial problems.
Course Intended Learning Outcome	At the end of the course students will be able to: CO1: Understand the premise of financial planning and identify the financial goals. CO2: Critically evaluate the investment instruments suitable for different financial goals in different time span. CO3: Apply appropriate financial instruments to manage individuals 'finances'. CO4: Analyse investment in primary market. CO5: Understand credit planning, retirement planning as well as estate planning.
Course Outline	<p>Unit I-Financial Planning & Investment Environment: Financial planning process and life cycle approach, Ascertainment of financial goals; Application of investment alternatives in financial plans - Bonds, Equity Shares, Mutual Funds, Fixed Deposits, PPF, Financial Derivatives, Commodity derivatives, gold & bullion; Innovative investment products like Exchange Traded funds (ETFs), Real Estate Investment Trusts (REITS), Infrastructure Investment Trust (INVITS); Independent opening and operation of trading and Demat account.</p> <p>Unit II-Diversity in Financial Planning: Planning for life insurance and health insurance; Primary clauses in life and healthcare insurance agreement; Application of compounding and indexing; Balancing Mutual Funds; Funds' CAGR, SIP/ SWP/ STP and Index Funds; Identification of common stocks with uncommon profits; Identification of competitive durable advantage of equity; Equity with moat; Principles and variables of value investing system (Using cases of Equity from BSE/ NSE).</p> <p>Unit III-Building Financial Plans: Critical analysis of investments, Insurance and tax saving instruments; Risk assessment of individual; Building financial plans using spreadsheets; Evaluation of financial plan.</p> <p>Unit IV-Investment in Primary Market: Concept of Initial Public Offer (IPO) FPO, Offer for sale, Private placement; IPO Process; Eligibility & Norms for IPO; Role of Credit Rating Agency; Categories of IPO- Traditional and Contemporary.</p> <p>Unit V-Credit & Retirement Planning: Assessment of credit; Reverse mortgage; Optimal Use of Education loan; Consumer and housing finance; EMI: Calculations & Long-term Impact; Credit card management; Overdraft protection; Credit history, Retirement solutions, Critical analysis of retirement planning, pension plans including taxes and inflation; Estate planning- Objectives of will, creating a valid will; Power of attorney.</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment : 40 Marks ▪ End Semester Assessment : 60 Marks

References	<p>Readings (Unit Wise):</p> <ol style="list-style-type: none"> 1. Buffet, Marry and Clark, David (2011). <i>Warren Buffett and the Interpretation of Financial Statement</i>. Unit(s) - I, II. Department of Commerce, University of Delhi 23 2. Fisher, A. Philip (2010). <i>Common Stocks and Uncommon Profits</i>. Wiley. Unit(s)- I, II 3. Graham, Benjamin (2017). <i>The Intelligent Investor</i>. Unit(s) - I, II 4. Keown, A. J. (2017). <i>Personal Finance – Turning money into wealth</i>. Pearson Publication, Unit(s) - III, V 5. Khurshed, Arif (2016). <i>Initial Public Offerings: The mechanics and performance of IPOs</i>, Harriman House Publishing. Unit(s) - IV 6. Madura, Jeff (2016). <i>Personal Finance</i>. Pearson. Unit(s) I, III, V 7. Soota, Ashok and Gopalan, S. R. (2012). <i>Entrepreneurship Simplified: From Idea to IPO</i>. Penguin Random House India. Unit(s) - IV 8. Spier, Guy (2014). <i>The Education of Value Investor</i>. Palgrave. Unit(s) - I, II
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Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Understand the premise of financial planning and identify the financial goals.	Lectures,	Quiz, Assignments, Written-test	1, 2, 3
CO 2	Critically evaluate the investment instruments suitable for different financial goals in different time span.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Apply appropriate financial instruments to manage individuals 'finances.	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Analyse investment in primary market.	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Understand credit planning, retirement planning as well as estate planning.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)									
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name	Goods And Services Tax
Course Code	COM-4002
Course Credit	3
Semester	IV
Aims and Objectives	To provide students with a working knowledge of principles and provisions of GST and to enrich their horizon of knowledge in the field of GST so that they can gain basis understanding of GST law and practices required as a business manager, entrepreneur, Tax Consultant or Practitioner.
Course Intended Learning Outcome	After completion of this course the students would be able to: CO1: Learn the basic framework of GST. CO2: Comprehend the principles of GST registration. CO3: Understand the implications of GST on the taxable capacity of consumers, dealers and of the society at large and its changes.

	<p>CO4: Understand and use Input tax credit in real life situations CO5: Raise invoices, prepare and file of GST returns.</p>
Course Outline	<p>Unit I: Introduction: Constitutional framework of GST; Concept of Taxing Value addition, Evolution of GST, Rationale of GST & structure (SGST, CGST, UTGST, IGST), GST Council, GST Network Unit II: Registration: Meaning & types of registration, Compulsory registration, Registration process for new applicants, Surrender of registration and Cancellation of Registration. Unit III: Taxable Event & Exemptions from GST: Taxable Event- “Supply” of Goods and Services: within the State, Interstate and Export; Time of supply; Exemption from GST: Meaning and Categories of exemption- Merit Based Exemptions, Technical Exemptions. Reverse charge mechanism, Place of Supply of goods as well as services. Unit IV: Input Tax Credit: Basic conditions for Input Tax Credit; Reversal & apportionment of Credit; Blocked Credit Tax Credit in respect of Capital Goods; Refund & Rebate of excess Tax Credit; Availability of Tax Credit in special circumstances. Unit V: Invoices, Valuation, Return & Assessment: Raising invoices and valuation, GST return, types, GST Audit, Inspection, Assessment, Appeals & Review, Offences & penalties.</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment: 40 Marks ▪ End Semester Assessment: 60 Marks
References	<p>Reference Books</p> <ul style="list-style-type: none"> • CA (Dr.) Arpit Haldia & CA Mohd, Taxmann’s GST Law & Practice • Dr. Vandana Bangar & Dr. Yogendra Bangar, Comprehensive Guide to Indirect Tax Laws – GST & Customs

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom’s Taxonomy Level
CO1	Learn the basic framework of GST.	Lectures,	Quiz, Assignments, Written-test	1, 2, 3
CO 2	Comprehend the principles of GST registration.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Understand the implications of GST on the taxable capacity of consumers, dealers and of the society at large and its changes.	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Understand and use Input tax credit in real life situations	Lectures, practice sums	Illustrations, Assignments	3,4,5

CO 5	Raise invoices, prepare and file of GST returns.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5
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Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)							PSO1	PSO2	PSO3
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7			
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name	Management Concepts and Practices
Course Code	COM-2005
Course Credit	3
Semester	II
Aims and Objectives	To familiarize the students with the developments of management principles and practices.
Course Intended Learning Outcome	At the end of the course students will be able to: CO 1: Understand the various concepts of management and Planning CO 2: Describe and assess the basic design elements of organizational structure and develop optimal managerial decisions. CO 3: Know about the role of planning, organizational design and decision making in an organization CO 3: Understand the concepts management of human resources CO 4: Evaluate the appropriateness of various leadership styles and conflict management strategies used in organizations. CO 5: Learn effective communication to achieve organizational goal. .
Course Outline	<p>UNIT-I Basic Concepts of Management and Planning Historical development of management thought- Classical, Neo-Classical and Modern Schools, Tasks of a professional manager, Managerial roles, Nature and significance, developing planning premises, planning exercises and limitations</p> <p>UNIT-II Organizational Design: Organization structure-mechanistic and organic, Products Functional, and Project and Matrix structure, Centralization vs. Decentralization of Authority, Informal Organization and Organization Effectiveness. Decision Making: Types of decision, decision making process, models, techniques and conditions, creativity exercises.</p> <p>UNIT-III Management of Human Resources: Manpower planning, Job Analysis, Recruitment & Selection, Training and Development, Performance Appraisal.</p> <p>UNIT IV Leadership: Concept; Leadership styles; Theories- Trail theory, Behavioral theory, Fiedler's contingency theory; Hersey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.</p> <p>UNIT V Organizational Communication: Concept of two-way communication; Communication process; Barriers to effective communication; Types of organizational communication; Improving communication; Transactional analysis in communication; Stress Management</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment : 40 Marks ▪ End Semester Assessment : 60 Marks

References	<p>Text Book</p> <ul style="list-style-type: none"> • Rabbins, “Management”, Pearsons Education, New Delhi. • Koontz & Wehrich, “Essentials of Management “-McGraw Hill <p>Other Readings</p> <ul style="list-style-type: none"> • Gibson J Letal: Organisations, Behaviour, Structure and Process- McGraw Hill • Rao & Narayana ; Principle & Practice of Management – Konark Publishing • Stoner & Freeman : Management-PHI • Prasad L.M.: Principles & Practice of Management – Sultan Chand. • Prasad Manmohan,” Management: Concepts and Practices, Himalayan. • Terry, George R,” Principles of Management”, Richard D Irwin.
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Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom’s Taxonomy Level
CO1	Understand the various concepts of management and Planning	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Describe and assess the basic design elements of organizational structure and develop optimal managerial decisions.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Know about the role of planning, organizational design and decision making in an organization	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Evaluate the appropriateness of various leadership styles and conflict management strategies used in organizations.	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Learn effective communication to achieve organizational goal.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom’s Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)									
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

10.3 Semester-III

SEMESTER	Paper Code	Course Name	Course Type	Marks	Credit
SEMESTER- III		Business Valuation and Merger & Acquisition.	PC	100	3
	COM-3002	Forensic Accounting and Auditing	PC	100	3
	COM-3008	Insurance & Risk Management	PC	100	3
	COM-3003	Summer Internship (Project Report -50, Presentation 50)	PC	100	3
	Accounting, Finance & Banking (Choose TWO out of THREE)				
	COM-3004	Investment Analysis and Portfolio Management	PEC	100	3
		Fundamental & Technical Analysis	PEC	100	3
		Financial Product, Banking & Insurance	PEC	100	3
	Total			600	18

Course Name	Business Valuation and Merger & Acquisition
Course Code	
Course Credit	3
Semester	III
Aims and Objectives	To provide students with conceptual and practical understanding of business valuation methods and the dynamics of mergers and acquisitions (M&A). The course aims to equip students with the ability to assess corporate value, analyze M&A strategies, evaluate synergies, and understand the financial, legal, and strategic implications of corporate restructuring.
Course Intended Learning Outcome	After studying this course the students should be able to: CO1: Understand key concepts, motives, and types of mergers and acquisitions and corporate valuation. CO2: Apply various valuation techniques such as DCF, relative valuation, and contingent claim valuation. CO3: Evaluate and structure M&A deals including due diligence and financing options. CO4: Analyze synergy estimation, deal structuring, and post-merger integration strategies. CO5: Understand regulatory frameworks and accounting practices related to M&A.
Course Outline	<p>Unit I – Introduction to Valuation and M&A Concept of value; Approaches to valuation – Asset-based, Income-based, and Market-based; Overview of mergers and acquisitions; Types of M&A; Motives for M&A; Strategic fit and value creation; Regulatory framework and SEBI regulations on M&A in India.</p> <p>Unit II – Valuation Techniques Discounted Cash Flow (DCF) valuation; Free Cash Flow to Firm (FCFF) and Free Cash Flow to Equity (FCFE); Terminal value estimation; Relative valuation using multiples – P/E, EV/EBITDA, P/B, etc.; Contingent claim valuation; Adjustments in valuation – control premium, illiquidity discount, synergies.</p> <p>Unit III – M&A Deal Process and Due Diligence Stages of M&A – Planning, Target identification, Valuation, Deal negotiation, Due diligence, Closing; Legal and tax due diligence; Cultural and strategic due diligence; Role of investment bankers, legal advisors, and consultants.</p> <p>Unit IV – Deal Structuring and Financing Deal structuring – asset purchase vs. stock purchase; Payment methods – cash, stock, debt, earnouts; Leveraged Buyouts (LBOs); Financing options – equity, mezzanine, bank loans; Tax implications; Anti-takeover defenses; Hostile takeovers.</p> <p>Unit V – Post-Merger Integration and Performance Evaluation Post-merger integration strategies; Managing change and culture; Measuring success of mergers – pre- and post-merger performance evaluation; Financial and strategic performance indicators; Common reasons for M&A failure; Case studies of successful and failed mergers.</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment : 40 Marks ▪ End Semester Assessment : 60 Marks

References	<ul style="list-style-type: none"> ▪ Damodaran, A. (2002). Investment Valuation. John Wiley & Sons. Unit(s) – I, II ▪ Gaughan, P. A. (2017). Mergers, Acquisitions, and Corporate Restructurings. Wiley. Unit(s) – I, III, IV, V ▪ Weston, J. F., Mitchell, M. L., & Mulherin, J. H. (2004). Takeovers, Restructuring, and Corporate Governance. Pearson. Unit(s) – I, IV ▪ Bruner, R. F. (2004). Applied Mergers and Acquisitions. Wiley. Unit(s) – II, III, V ▪ Sherman, A. J., & Hart, M. A. (2006). Mergers and Acquisitions from A to Z. AMACOM. Unit(s) – III, IV ▪ Sudarsanam, S. (2010). Creating Value from Mergers and Acquisitions. Pearson. Unit(s) – II, V
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Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Understand key concepts, motives, and types of mergers and acquisitions and corporate valuation.	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Apply various valuation techniques such as DCF, relative valuation, and contingent claim valuation.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Evaluate and structure M&A deals including due diligence and financing options.	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Analyze synergy estimation, deal structuring, and post-merger integration strategies.	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Understand regulatory frameworks and accounting practices related to M&A.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)									
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7	PSO1	PSO2	PSO3

Program Structure and Syllabus (M. Com): AY-2025-27

CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (10)	Writing Assignments (15)	Presentation/ Case Study (15)
Remember		5	
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name	Forensic Accounting and Auditing
Course Code	COM-3002
Course Credit	3
Semester	III
Aims and Objectives	To gain expert knowledge of current audit practices and procedure and apply them in auditing engagements.
Course Intended Learning Outcome	At the end of the course students will be able to: CO1: Understand the emerging trends and contemporary practices and regulatory aspects of corporate auditing. CO2: Apply the tools of forensic accounting and audit in the investigation of corporate frauds CO3: Assess the impact of Artificial Intelligence on the effectiveness of auditing CO4: Outline the methodology of auditing of impersonal ledger accounts CO5: Analyze the role of Auditors in the assessment of ESG performance of the company from the published and unpublished reports.
Course Outline	<p>Unit I- Introduction- Auditing at the Cross road.: Changing business environment and the factors influencing the changes in the auditing of large corporate- new circulars from MCA, NFRA & ICAI and emerging responsibilities of the statutory auditor. Cases of audit frauds, changes in audit reports, incorporation of new information. Continuous online auditing vs. periodic sample auditing.</p> <p>Unit II-Forensic Audit and Investigation: Corporate Frauds and types-Fundamentals of forensic audit-Tools for handling forensic audit-Investigation mechanism and methods –Red Flags and Green Flags-Cyber Forensics-Forensic Audit- laws and regulations</p> <p>Unit III- Role of Artificial Intelligence in Auditing: Concept and importance- AI & enhancing Audit Effectiveness-Scale Rating –Ethical concerns -Challenges in implementation of AI system-Compliance to international auditing standards</p> <p>Unit IV-Audit of Impersonal Ledger: Capital Expenditures, Deferred Revenue Expenditure, Revenue Expenditure, Outstanding Expenses and Incomes, Repairs and Renewals, Distinction Between Reserves and Provisions.</p> <p>Unit V-Sustainable Audit: ESG performance audit, Business Responsibility & Sustainability Reporting-ESG Rating-ESG investment & Technology-ESG & Internal Auditing-Role of auditors- Green Audit, Audit of other non-financial information.</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment: 40 Marks ▪ End Semester Assessment: 60 Marks
References	<p>Readings (Unit Wise):</p> <ol style="list-style-type: none"> 1. Reports of different accounting and consultancy houses 2. NFRA, ICAI & MCA website 3. Integration of AI in Auditing-Salim Ghanoum 4. AI Audit in 2022: Guide to faster Audits- AI multiple 5. Auditing in the Age of AI- Voice and Data 6. Forensic Accounting and Fraud Examinations-Wiley 7. Essentials of Forensic Accounting-Michael Crain & W.Hopewood 8. Forensic Audit- CA Kamal Garg

	9. Forensic Audit-Decoded—Taxman 10. Sustainable Investing; Beating the market with ESG-Hana Silvala 11. ESG Investing for Dummies-Reilly 12. ESG Disclosure Handbook-World Business Council
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Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Understand the emerging trends and contemporary practices and regulatory aspects of corporate auditing.	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Apply the tools of forensic accounting and audit in the investigation of corporate frauds	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Assess the impact of Artificial Intelligence on the effectiveness of auditing	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Outline the methodology of auditing of impersonal ledger accounts	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Analyze the role of Auditors in the assessment of ESG performance of the company from the published and unpublished reports.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)							PSO1	PSO2	PSO3
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7			
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Program Structure and Syllabus (M. Com): AY-2025-27
Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name	Insurance & Risk Management
Course Code	COM-3008
Course Credit	3
Semester	III
Aims and Objectives	To acquaint students with the legal contexts within which decisions are made and actions are performed for the frequent disputes that require resolution and/or expert opinion.
Course Intended Learning Outcome	CO1: Understand the basic practice of life insurance in country. CO2: Analyze the practical aspect of non-life insurance. CO3: Apply the knowledge of analyzing the process related insurance risk management. CO4: Evaluate strategies related insurance mechanism. CO5: Develop understanding about insurance market and strategies.
Course Outline	<p>Unit I : Insurance and Risk Management Concept of insurance- importance and types; Essential requirements and principles of insurance; Insurance and risk management; Risk and uncertainty, classification of risks, sources of risk-external and internal, risk management; General insurance and life insurance; Overview of insurance sector in India; Role of insurance in economy.</p> <p>Unit II: Principles and Regulation of Insurance Principles of Insurance Contract, Insurance Act-Life Insurance; General Insurance; Insurance Regulatory & Development Authority (IRDA) Act - objectives, powers & functions, tax implications of insurance, legal aspects of health insurance, consumer rights,</p> <p>Unit III: Practice of Life Insurance Origin, growth of life insurance, types of life insurance policies, Evaluation of plans and riders of life insurance policies, Policy forms & other documents, nominations & assignments, alterations and revivals of lapsed policies; Claim Settlement Procedure. Life insurance need analysis and Human Life Value Analysis,</p> <p>Unit IV- General Insurance & Health Insurance Types of General Insurances: Fire Insurance: Nature, types of fire policy, New standard fire products for MSME, Accident Insurance, Motor Insurance, Agriculture Insurance: Concepts & Basic understanding of underwriting, claim and loss assessment.</p> <p>Health Insurance Objectives, Public Health Sector, Employee State Insurance Scheme, Health Insurance Products, features and classification- Group health cover, critical illness policy – long term care insurance, Health Insurance Underwriting, Claims Management and documentation; Third Party Agents (TPA,,s) and Network Hospitals; Micro insurance and health insurance for poor sections.</p> <p>Unit V – Emerging Issues in Insurance Insurance reforms in India, Insurance for all 2047. New Product developments, Insurance premium derivation. Risk Management using Insurance, Insurance in Digital Technology. Use of AI and Blockchain in Insurance.</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment : 40 Marks ▪ End Semester Assessment : 60 Marks
References	Text Book Reference Books

	<p>1. Bare Acts (2018) Insurance Laws and Manuals, Taxmann,</p> <p>2. Indian Institute of Banking and Finance (2015) Insurance products (including Pension Products). Taxman.</p> <p>3. National Insurance Academy (2009). General Insurance Business Operations and Decision Making. Cengage Learning</p>
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Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Understand the basic practice of life insurance in country.	Lectures, Small cases	Quiz, Assignments, Written-test	1, 2, 3
CO 2	Analyze the practical aspect of non-life insurance.	Lectures, case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Apply the knowledge of analyzing the process related insurance risk management.	Lectures,	Quiz, Assignments, Written-test	3,4,5
CO 4	Evaluate strategies related insurance mechanism.	Lectures, practical cases	Illustrations, Assignments	3,4,5
CO 5	Develop understanding about insurance market and strategies.	Lectures, practical cases	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)									
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7	PSO1	PSO2	PSO3
CO 1	3									
CO 2	2		3							
CO 3		3		3	2		2	2	3	2
CO 4	2			3				3	2	1
CO 5						2		2		

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)

Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name		Summer Internship (Project Report -50, Presentation and Viva Voce -50)
Course Code		COM-3003
Course Credit		3
Semester		III

Accounting, Finance & Banking (Choose TWO out of THREE)

Course Name		Investment Analysis and Portfolio Management
Course Code		COM-3004
Course Credit		3
Semester		III
Aims and Objectives		To equip the students with essential tools, techniques, models and investment theory necessary for analyzing different types of securities, making sound investment decisions and optimal portfolio choice.
Course Intended Learning Outcome		At the end of this course the learner will be able to: CO1: Understand and analyze market securities. CO2: Acquire the knowledge and understanding of the function of the stock exchange. CO3: Discuss the role of SEBI, BSE, NSE, MCX etc. CO4: Analyze the environment of investment and risk return framework. CO5: Construct portfolios along with a deep understanding of Capital market theory and associated models.
Course Outline		Unit 1: Equity and Fixed Income Securities Analysis Risk and Return: Concept and measuring risk and return of equity and fixed income securities. Unit 2: Valuation of Equity: Factors Influencing Valuation, Valuation of preference shares, and Valuation of Equities: Dividend Discounting Methods, Zero growth, Constant Growth and Variable growth Model, (Capitalization of Dividends), P/E Ratio Model,

		<p>Unit-3: Fixed income Foundations: Bond types, cash-flow conventions, Valuation of Bonds/Debentures, price–yield relationship; Yield measures (YTM, spot & forward rates); Drivers of the level & term structure of interest rates; reading the yield curve; Interest-rate risk: Macaulay & modified duration, convexity; Snapshot of sovereign vs corporate bond markets & trading conventions</p> <p>Unit 4: Strategies & Structured Products (Fixed Income Secs): Overview of municipal, international and bank debt markets, Option-embedded bonds & one-period binomial valuation, Mortgage-backed securities: pre-payment intuition; PSA concept; Intro to fixed-income derivatives: Treasury futures & vanilla interest-rate swaps for duration hedging, Active vs passive portfolio tactics: bullet/barbell, immunization basics.</p> <p>Unit 5: Portfolio Analysis and Asset Pricing: Portfolio theory: Diversification, Computation of Risk and Return on a portfolio, Efficient frontier, Optimal portfolio, Riskless lending and Borrowing, Single Index Model. Capital Market Line, Security Market Line, CAPM and APT model.</p>
Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment: 40 Marks ▪ End Semester Assessment: 60 Marks
References		<p>References:</p> <ol style="list-style-type: none"> 1. Chandra, P. (2017). Investment Analysis and Portfolio Management. Tata McGraw Hill. 2. Bodie, et al. (2009). Investments. McGraw Hill. 3. Fischer, Donald E. and Ronald, J. Jordan (2007). Security Analysis and Portfolio Management. PHI Learning. 4. S. Kevin (2012), Security Analysis and Portfolio Management, PHI Learning 5. Fixed Income Securities: Valuation, Risk and Risk Management by Pietro Veronesi, Wiley India 6. Bond Markets, Analysis and Strategies by Frank J Fabozzi, Pearson India 7. Bond Evaluation, Selection, and Management, 2e. by Johnson, R. Stafford, John Wiley & Sons, 2010.

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Understand and analyze market securities.	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Acquire the knowledge and understanding of the function of the stock exchange.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Discuss the role of SEBI, BSE, NSE, MCX etc.		Quiz, Assignments,	

		Lectures, practice sums	Written-test	3,4,5
CO 4	Analyze the environment of investment and risk return framework market theory and associated models.	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Construct portfolios along with a deep understanding of Capital	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)									
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name	Fundamental and Technical Analysis
Course Code	
Course Credit	3
Semester	III
Aims and Objectives	To equip postgraduate commerce students with an integrated framework for evaluating securities by combining fundamental valuation techniques with technical market-timing tools, thereby enhancing their ability to craft evidence-based investment and risk-management decisions.
Course Intended Learning Outcome	On successful completion of the course students will be able to: CO1: Explain the theoretical underpinnings of fundamental and technical analysis and their role in capital-market efficiency. CO2: Conduct top-down fundamental analysis—macro-economic, industry and firm-level—and derive intrinsic equity values using popular valuation models. CO3: Interpret price charts, identify trends, patterns, and use leading & lagging technical indicators to generate trading signals. CO4: Integrate fundamental and technical insights to formulate, back-test and critique investment strategies under varying market conditions. CO5: Demonstrate critical thinking and ethical judgment when applying analytical tools in professional portfolio-management contexts.
Course Outline	<p>UNIT 1: Introduction: Securities markets architecture and instruments; Efficient-Market Hypothesis (EMH) vs. behavioural perspectives; Fundamental vs. technical analysis: scope, synergies & limitations</p> <p>UNIT 2: Fundamental Analysis: Economic analysis – GDP cycles, interest-rate structure, inflation, fiscal & external sector metrics ; Industry analysis – Porter’s Five Forces, life-cycle, policy/regulation impact ; Company analysis – financial-statement review, ratio clusters, quality of earnings ; Valuation models – Dividend Discount, Free Cash-Flow (FCFF/FCFE), Residual Income, relative multiples (P/E, P/B, EV/EBITDA).</p> <p>UNIT 3: Technical Analysis: Dow Theory, trend concepts, support & resistance; Chart types: line, bar, candlestick, point-&-figure; Classical price patterns (head-and-shoulders, flags, triangles etc.); Role of volume & open interest</p> <p>UNIT 4: Indicators, Oscillators & Trading Systems: Moving averages (SMA, EMA), MACD, RSI, Stochastic, Bollinger Bands, Ichimoku; Market breadth & sentiment gauges (A/D line, put-call ratio, VIX); Constructing & back-testing, rule-based trading systems; risk-adjusted performance metrics (Sharpe, Sortino)</p> <p>UNIT 5: Risk Management & Emerging Trends: Combining fundamental and technical signals in portfolio construction; Position-sizing, stop-loss discipline, Value-at-Risk (VaR); Behavioural biases in analyst forecasts & trading behaviour; Algorithmic & quantitative technical models; ethical & regulatory considerations in India (SEBI Research Analyst Regulations)</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment : 40 Marks ▪ End Semester Assessment : 60 Marks
References	<p>Suggested Readings:</p> <ul style="list-style-type: none"> • Damodaran, A. — <i>Investment Valuation</i> (Wiley). • Graham, B. & Dodd, D. — <i>Security Analysis</i> (McGraw-Hill). • Murphy, J. — <i>Technical Analysis of the Financial Markets</i> (New York Institute of Finance).

	<ul style="list-style-type: none"> • Pring, M. — <i>Technical Analysis Explained</i> (McGraw-Hill). • Kirkpatrick, C. & Dahlquist, J. — <i>Technical Analysis</i> (Pearson). • Fabozzi, F. (ed.) — <i>Handbook of Finance, Vol. II: Investment Management and Financial Management</i> (Wiley).
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Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Explain the theoretical underpinnings of fundamental and technical analysis and their role in capital-market efficiency.	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Conduct top-down fundamental analysis— macro-economic, industry and firm-level—and derive intrinsic equity values using popular valuation models.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Interpret price charts, identify trends, patterns, and use leading & lagging technical indicators to generate trading signals.	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Integrate fundamental and technical insights to formulate, back-test and critique investment strategies under varying market conditions.	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Demonstrate critical thinking and ethical judgment when applying analytical tools in professional portfolio-management contexts.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)			

	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7	PSO1	PSO2	PSO3
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (10)	Writing Assignments (10)	Presentation/ Case Study (20)
Remember			
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			5

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name		Banking and Financial Solutions
Course Code		
Course Credit		3
Semester		III
Aims and Objectives		The objective of this course is to provide students with an in-depth understanding of financial products, modern banking practices, and insurance mechanisms. The course aims to introduce key financial instruments and services, demystify the operations of banks and insurance companies, and explore regulatory and market frameworks. It fosters analytical thinking by enabling students to evaluate the risks, returns, and suitability of various financial products for individuals and businesses.
Course Intended Learning Outcome		After studying this course, the students should be able to: CO1: Explain key concepts in financial products, banking and insurance CO2: Understand the functioning of financial markets and institutions, including global perspectives. CO3: Apply financial analysis tools and techniques to real-world financial problems.

	<p>CO4: Analyze financial data, market trends, and regulatory environments. CO5: Create innovative financial solutions and strategies, leveraging technology and entrepreneurial thinking.</p>
<p>Course Outline</p>	<p>Module I: Introduction to Financial Products, Banking and Insurance: Overview of financial systems, Types of financial product (deposits, loans, investments, insurance policies), Financial intermediary and institutions Banking operations and services, Insurance fundamentals and types, Regulatory bodies and their roles (RBI, IRDAI, SEBI), India Vs Global financial product landscape</p> <p>Module II: Modern Banking Systems and Services: Structure of Indian and global banking systems, Narsimham Committee Report and its impact on banking sector reforms, Commercial and retail banking services, Principle of lending, Priority sector lending and financial inclusion, Banking Ombudsman Core banking technology and digital banking trends, Banking Regulation Act, RBI Act, Basel norms, Role of Banking in the economic development, Current regime of Insolvency in India and its impact on the Banking Sector.</p> <p>Module III: Banking Solutions for Business and Start-ups: Small and Medium Enterprise financing and funding options, Working capital management solutions, Government schemes for Micro Small and Medium Enterprise (CGTMSE, MUDRA, SIDBI initiatives), Business banking tools and services, Cash management solutions, CIBIL, Loan Processing and credit evaluation, Off-shore services, Corporate Deposits; Corporate Finance: Seed capital, working capital, Import-Export funding. Corporate Debt Restructuring. CRM in banking</p> <p>Module IV: Risk, Performance and Financial advisory: Understanding risk-return trade-off and product suitability, Financial advisory process and asset allocation, Performance measurement of financial products, Credit appraisal and NPA management in banks, Securitization: Concept, types, process of securitization, Anti-money laundering (AML) and combating financial terrorism.</p> <p>Module V: Innovation and Strategy in Financial Services: Product innovation in banking Fintech integration in product delivery, Ethics and corporate responsibility in financial services, Designing integrated financial solutions, Start-up ecosystem in financial services, Consumer Protection and banking services</p>
<p>Evaluation</p>	<ul style="list-style-type: none"> ▪ Internal Assessment : 40 Marks ▪ End Semester Assessment : 60 Marks
<p>References</p>	<p>References:</p> <ul style="list-style-type: none"> ● Khan M.Y. (1997), Financial Services, Tata McGrew-Hill Publishing Company Limited New Delhi ● Mishra M.N. (2004) Insurance - Principles and Practice, S. Chand and Company Ltd. New Delhi. ● Gulati Neelam C., Principles of Insurance Management, Excel Books. ● Haridas R., Life Insurance in India, New Century Publication New Delhi. ● Godwin Frank, The Principles and Practice of Fire Insurance, Isaac Pitman and Sons Ltd. London.

	<ul style="list-style-type: none"> • Panda G.S., Principles and Practice of Insurance, Kalyani Publishers Ludhiyana. • Kanwal L.S., Text Book of Insurance, Kalyani Publishers Ludhiyana. • Mathew M.J., Insurance, RBSA Publisher Jaipur.
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Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Explain key concepts in financial products, banking and insurance	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Understand the functioning of financial markets and institutions, including global perspectives.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Apply financial analysis tools and techniques to real-world financial problems.	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Analyze financial data, market trends, and regulatory environments.	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Create innovative financial solutions and strategies, leveraging technology and entrepreneurial thinking.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)							PSO1	PSO2	PSO3
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7			
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

10.4 Semester-IV

SEMESTER	Paper Code	Course Name	Course Type	Marks	Credit	
SEMESTER-IV	COM-4003	Financial Analysis & Modelling	PC	100	3	
		Business Data Analytics & Visualization	PC	100	3	
		Dissertation-I (Project)	PC	100	4	
		Dissertation-II (ViVa)	PC	100	4	
	Accounting, Finance & Banking (Choose TWO out of THREE)					
	COM-4005	Financial Risk Analytics	PEC	100	3	
		Financial Derivative & Risk Management	PEC	100	3	
		Fintech	PEC	100	3	
	TOTAL				600	20

Course Name	Financial Analysis and Modeling
Course Code	COM-4003
Course Credit	3
Semester	IV
Aims and Objectives	To explain the fundamentals of financial analysis and financial modeling for strategic business decision making.
Course Intended Learning Outcome	At the end of the course students will be able to: CO1: Learn about the Concept of Financial Analysis CO2: Know various tools for Financial Analysis CO3: Forecast situations and prepare the financial statements CO4: Use MS- Excel as a tool for Financial Analysis CO5: Understand the basic concept of Financial Modeling
Course Outline	<p>UNIT-I Financial Analysis landscape Concept of Financial Analysis, Understanding Financial Statements, Financial Analysis and Corporate Decision Making – Analysis of Top Line & Bottom Line, Growth Analysis, Equity Investment Analysis, Debt Analysis. Accounting & Financial Decision Making, Stakeholders in Financial Analysis- owners, creditors, regulators.</p> <p>UNIT-II Financial Analysis -Tools DuPont Analysis, Financial Ratios- Balance sheet ratios & Income Statement ratios, Liquidity Ratios, Asset Management Ratios, Debt Management Ratios, Profitability ratios, Ratio analysis in decision making, Interrelationship between financial ratios. (Software applications)</p> <p>UNIT-III MS- Excel Basics of MS- Excel – Spreadsheet, User Interface, Contextual Tabs, Customization, Cell Formatting, Logical Functions, Pivot Table, Statistical Functions, Data Validation, Data Cleaning, Data Manipulation.</p> <p>UNIT-IV Financial Forecasting and Decision Making Financial Forecasting- Types, Usage, Methods, Features, Steps In Forecasting Process, Decisions making with spreadsheets.</p> <p>UNIT-V Financial Modeling Basics of Financial Modeling, Components & Requirements, Types of Data & Variables, Forecasting & Financial Modeling, Modeling Income & Expenses, Modeling Indirect Expenses, Modeling EPS & DPS. (Software)</p> <p>Relevant case studies in each Unit. Note: Appropriate softwares will be used as instructed by the faculty.</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment: 40 Marks ▪ End Semester Assessment: 60 Marks (Practical)
References	<p>Text Books: The Instructor of the course will make the suggestions.</p>

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Learn about the Concept of Financial Analysis	Lectures,	Quiz, Assignments, Written-test	1, 2, 3
CO 2	Know various tools for Financial Analysis	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Forecast situations and prepare the financial statements	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Use MS- Excel as a tool for Financial Analysis	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Understand the basic concept of Financial Modeling	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)							PSO1	PSO2	PSO3
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7			
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name	Business Data Analytics and Visualization
Course Code	
Course Credit	3
Semester	IV
Aims and Objectives	To equip students—many of whom enter with little programming exposure—with the concepts and practical skills needed to turn raw business data into clear, data-driven stories. It Introduce the complete R-based workflow for turning raw business data into clear, insightful visual stories. The course emphasises reproducibility, statistical rigour using the open-source tidyverse and related R packages.
Course Intended Learning Outcome	On successful completion of the course students will be able to: CO1: Describe the business-analytics lifecycle and differentiate descriptive, diagnostic, predictive and prescriptive analytics. CO2: Import, clean and transform business data in R using readr, tidyr, and dplyr. CO3: Apply the grammar of graphics (ggplot2) to design effective, publication-quality visualisations. CO4: Conduct exploratory data analysis, basic inferential tests and introductory predictive modelling in R, interpreting the results in a managerial context. CO5: Communicate insights through reproducible R Markdown reports and (optionally) interactive Shiny dashboards.
Course Outline	<p>UNIT 1: Business Analytics & R Foundations : Business-analytics lifecycle; Types of Analytics .Installing R & RStudio ; RStudio workflow ; Data types & structures (vectors, data frames, tibbles) ; Basic R syntax, objects & functions ; Project organisation & reproducibility. Lab Activities: RStudio orientation; writing simple scripts; version-controlled R Project setup.</p> <p>UNIT 2: Data Import, Cleaning & Transformation: Reading CSV/Excel/JSON/SQL with readr & DBI ;Handling missing values & outliers ; Filtering, mutating, summarising with dplyr ; Reshaping with tidyr (pivot_longer, pivot_wider) Lab Activities: Build a tidy data pipeline that cleans and reshapes a raw sales dataset</p> <p>UNIT 3: Exploratory Data Analysis (EDA): Descriptive statistics (skimr, summary) ; Detecting patterns, trends & anomalies ;Correlation analysis ; Basic hypothesis testing (t-test, chi-square) ; Business mini-cases (finance, marketing). Lab Activities: Produce an EDA notebook that profiles a multi-year retail dataset</p> <p>UNIT 4: Data Visualisation & Grammar of Graphics: Visual perception</p>

	<p>principles ;Grammar of graphics components—data, aesthetics, geoms, stats, scales, facets, themes · Chart selection for business questions ;Colour, typography & accessibility.</p> <p>Lab Activities: Create publication-quality bar, line, scatter, histogram and box plots in ggplot2; build a multi-panel dashboard plot</p> <p>UNIT 5: Reporting, Dashboards & Introductory Modelling : What-if analysis with modelr · Simple predictive models (linear regression, logistic regression) · R Markdown for automated reports · Intro to Shiny for interactive dashboards · Ethics & data governance.</p> <p>Lab Activities: Deliver a capstone- R Markdown report + optional Shiny app summarising insights for management</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment: 40 Marks ▪ End Semester Assessment: 60 Marks (Practical)
References	<p>Suggested Readings:</p> <ul style="list-style-type: none"> • Wickham, H. & Grolemund, G. R for Data Science (OReilly). • Wickham, H. ggplot2: Elegant Graphics for Data Analysis (Springer). • Peng, R. Exploratory Data Analysis with R (Leanpub). • Chang, W. R Graphics Cookbook (OReilly).

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Describe the business-analytics lifecycle and differentiate descriptive, diagnostic, predictive and prescriptive analytics.	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Import, clean and transform business data in R using readr, tidyr, and dplyr.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Apply the grammar of graphics (ggplot2) to design effective, publication-quality visualisations.	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Conduct exploratory data analysis, basic inferential tests and introductory predictive modelling in R, interpreting the results in a managerial context.	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Communicate insights through reproducible R Markdown reports and	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

	(optionally) interactive Shiny dashboards.			
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Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)									
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7	PSO1	PSO2	PSO3
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Accounting, Finance & Banking (Choose TWO out of THREE)

Course Name		Financial Risk Analytics
Course Code		COM-4005
Course Credit		3
Semester		IV
Aims and		To equip the students with essential tools, techniques and models necessary

Objectives	for analyzing different types of risk associated with different business decisions.
Course Intended Learning Outcome	<p>At the end of the course students will be able to :</p> <p>CO1: Understand different types of financial risk</p> <p>CO2: Acquire the knowledge and understanding of financial risk analytics for effective management of risk.</p> <p>CO3: Apply the knowledge of risk management in the financial markets.</p> <p>CO4: Measure the credit risk exposure and apply strategies.</p> <p>CO5: Assess and measure the various operational and liquidity risks.</p>
Course Outline	<p>Unit – I- Introduction: Risk and risk analytics, Financial Risk Analytics, Role of Analytics in Risk Management: Role of data in Analytics, Different types of Analytics, Risk Analytics, Steps in risk analytics, Use of R in analytics, Financial risk analytics,</p> <p>Unit-II- Financial Risk Management: Risk Management, Benefits, Types of risk, Financial markets and types of Financial risks, Credit risk, Operational risk, Model risk, Risk and risk factors, Financial risk management, Steps in risk management process.</p> <p>Unit-III- Market risk Sensitivity measure of market risk, Volatility and correlation measure of market risk, Value at risk and expected shortfall, Management of market risk.</p> <p>Unit- IV- Credit risk: Estimating default and migration probabilities, Exposure at default, Loss given default, Credit risk correlation, Credit risk models, Portfolio tracker, Comparison of Credit risk models, Management of credit risk.</p> <p>Unit- V- Other financial risks: Operational risk-types, measurement and Managing, Liquidity risk-types, funding liquidity risk, Managing liquidity risk. Model risk.</p>
	<ul style="list-style-type: none"> ▪ Internal Assessment: 40 Marks ▪ End Semester Assessment: 60 Marks (Practical)
References	<p>Text Books: Financial Risk analytics, R K Arora and Purna Lal, Wiley Financial Analytics, Pitabasa Mohanty, Wiley Financial Analytics with R, Mark j. Bennett, Dirk L. Hugen, Cambridge University Press Business Analytics, Purba Halady Rao, PHI An Introduction to Quantitative Finance, Stephen Blyth, Oxford</p>

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
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CO1	Understand different types of financial risk	Lectures,	Quiz, Assignments, Written-test	1, 2, 3
CO 2	Acquire the knowledge and understanding of financial risk analytics for effective management of risk.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Apply the knowledge of risk management in the financial markets.	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Measure the credit risk exposure and apply strategies.	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Assess and measure the various operational and liquidity risks.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)							PSO1	PSO2	PSO3
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7			
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name		Financial Derivatives & Risk Management
Course Code		
Course Credit		3
Semester		IV
Aims and Objectives		To familiarize the students with the application of various tools and techniques of financial risk management.
Course Intended Learning Outcome		On successful completion of the course students will be able to: CO1: Understand the financial derivatives. CO2: Analyse and price diverse derivatives products to generate an optimal risk management strategy. CO3: Demonstrate critical thinking, analytical and problem solving skills in the context of derivatives pricing and hedging practice. CO4: Demonstrate an understanding of pricing forwards, futures and options contracts. CO5: Gain knowledge about concepts of risk.
Course Outline		UNIT 1: Introduction: Derivatives; Overview of Derivatives; and Evolution of derivatives, Derivatives Markets, Types of Derivatives, Types of Traders, OTC and Exchange Traded Securities, Types of Settlement. UNIT 2: Forwards & Futures Market: Functions of futures market, Speculation and hedging, Price spread and hedging, futures and price stabilization, tests of efficiency, Forwards and futures prices. Risk Management with Futures, Purchasing Power Parity Theorem, Cost of Carry Model. UNIT 3: Options: Terminology and methodology of trading, Types of Options, Option pricing, Options Strategies to hedge risk optimization UNIT 4: Swaps & Emerging Derivatives: Swaps, types of Swaps, Swap Valuation, and other derivatives, Risk management with Swaps, Emerging Derivatives. UNIT 5: Regulatory Framework of Derivatives: Regulatory bodies in Major international Markets, Regulatory framework in India, regulatory instruments and needs, Accounting for derivative transactions.
Evaluation		<ul style="list-style-type: none"> ▪ Internal Assessment: 40 Marks ▪ End Semester Assessment: 40 Marks
References		Suggested Readings: <ul style="list-style-type: none"> ● John C.Hill : Options, Futures & other derivatives, Pearsons. ● T.V. Somanathan, Derivatives, Tata McGraw Hill. ● Redhead, Financial Derivatives, Prentice Hall.

		<ul style="list-style-type: none"> Lasys Walter, Lexinton, Speculation, Hedge and Commodity Price Forecasting. Hill J. and T. Schneesis, Risk reduction and Potential of Finan. Futures.
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Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Understand the financial derivatives.	Lectures,	Quiz, Assignments, Written-test	1, 2, 3
CO 2	Analyse and price diverse derivatives products to generate an optimal risk management strategy.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Demonstrate critical thinking, analytical and problem-solving skills in the context of derivatives pricing and hedging practice.	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Demonstrate an understanding of pricing forwards, futures and options contracts.	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Gain knowledge about concepts of risk.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)							PSO1	PSO2	PSO3
	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7			
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name	Fintech
Course Code	
Course Credit	3
Semester	IV
Aims and Objectives	The objective of this course is to equip students with a comprehensive understanding of Financial Technology (FinTech) by introducing them to its foundational concepts, evolution, and global landscape. The course aims to build conceptual clarity on emerging digital technologies such as blockchain, AI, and APIs and their applications across domains like digital payments, lending, wealth management, and insurance.
Course Intended Learning Outcome	After studying the course, the student should be able to: CO1: Demonstrate knowledge of fintech concepts, tools, and global trends. CO2: Interpret and communicate the role of fintech in transforming financial ecosystems. CO3: Implement fintech solutions to address business and financial challenges. CO4: Evaluate the impact of fintech innovations on markets, regulations, and stakeholders. CO5: Design innovative fintech solutions to foster sustainable business growth.
Pre-requisite	Basic concept in banking and insurance and financial products and services
Course Outline	Module I: Introduction to FinTech and Digital Transformation: Evolution, scope, and global trends of Fintech; Overview of financial systems and digital disruptions; Key technologies: Blockchain, AI, Big Data, and IoT; Fintech ecosystem: Players, markets, and; Module II: Fintech Applications and Ecosystems: Digital banking: UPI, wallets, RTGS, NEFT, CBDCs and global counterparts (SWIFT); Open banking; Neobanks: Features and challenges; Peer-to-peer lending and

	<p>crowdfunding platforms; Insurtech: AI-driven underwriting and claims processing, Robo- advisors and portfolio management tools.</p> <p>Module III: FinTech Solutions: Blockchain; Cryptographies, Smart Contracts, Initial Coin Offering; AI; Big Data and IoT Cybersecurity in fintech: Encryption, fraud detection, and KYC compliance; API integration for payment gateways and financial services.</p> <p>Module IV: Analysing Financial Disruptions: Disruption in traditional banking: Open banking; Regulatory Challenges: AML, KYC, and data privacy (DPDP Act, GDPR). Regulations Evolution of RegTech: RegTech Ecosystem, Smart Regulation and Fraud Detection, Regulatory Sandboxes Fintech’s role in financial inclusion: Rural India and emerging markets; Risk management in fintech: Credit risk, operational risk. regulatory frameworks (RBI, SEBI, GDPR).</p> <p>Module V: Innovating in Fintech: Business model innovation in Fintech; Startup ecosystem; VC/PE funding, accelerators; Regulatory and ethical consideration in Fintech; Fintech in emerging economies and rural finance, Future of Fintech: Web3, DeFi, and embedded finance, Unified Lending Interface (ULI) How AI is Transforming the Future of FinTech; Digital Identity; Change in mindset: Regulation 1.0 to 2.0 (KYC to KYD) ; AI & Governance – New Challenges of AI and Machine Learning; Challenges of Data Regulation ;Data is the New Oil; Risk of Breach; The Future of Data-Driven Finance</p>
Evaluation	<ul style="list-style-type: none"> ▪ Internal Assessment: 40 Marks ▪ End Semester Assessment: 60 Marks
References	<p>References:</p> <ul style="list-style-type: none"> • Agustin Rubini, “Fintech in a Flash: Financial Technology Made Easy”, Zaccheus, 3rd Edition, 2018 2. Susanne Chishti and Janos Barberis, “ The FINTECH Book: The Financial • Technology Handbook for Investors, Entrepreneurs and Visionaries”, John Wiley, 1st Edition, 2016 3. • Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, “Disrupting Finance: FinTech and Strategy in the 21st Century”, Palgrave, 1st edition, 2018 • Abdul Rafay, “FinTech as a Disruptive Technology for Financial Institutions”, IGI Global, January, 2019 • Bernardo Nicoletti , The Future of FinTech: Integrating Finance and Technology in Financial Services, Palgrave Macmillan, August, 2018

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom’s Taxonomy Level
CO1	Appreciate the role of Insurance in Risk Management.	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3

CO 2	Comprehend the regulatory environment of insurance.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Understand the basic practice of life insurance in country.	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Understand the practical aspect of non-life insurance and health insurance	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Develop understanding about FinTech.	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)							PSO1	PSO2	PSO3
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7			
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)- 40 Marks

Bloom's Category	Quiz-I (15)	Writing Assignments (10)	Presentation/ Case Study (15)
Remember	5		
Understand	5	5	
Apply			5
Analyze	5	5	5
Evaluate			5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

11. Guidelines for Assessment and Examinations

Assessment of Learning and Examinations shall be done as per the detailed guidelines for Outcome- based Learning Framework and Examinations of the university. However, following broad guidelines are suggested:

- a. Assessment of Students' learning shall be done through continuous evaluation process (i.e. 40%) and End Semester University examinations (i.e. 60%).
- b. Continuous evaluation mechanisms shall include Quiz, Case-study, Assignment, Presentation, Short-term projects, written test (at least any 3 of these components to be decided by the faculty in-charge of the course for- 35% of marks) and Class Participation/ Attendance – 5% of marks.
- c. University examinations shall be conducted at the end of the Semester for which two sets of question papers per course shall be prepared by the course faculty and moderated by a Question Paper Moderation Board, constituted by each school of the university.
- d. Course learning outcomes will be based on the following:
 - i. Time-constrained examinations
 - ii. Closed-book and open- book tests
 - iii. Problem-based assignments
 - iv. Practical assignments, laboratory reports, observation of practical skills, individual project reports (case-study reports) and team project reports
 - v. Oral presentations (seminar presentation; viva voce interviews; computerized adaptive assessment, examination on demand, modular certifications)
- e. The Board of Studies will review and modify the System of Examinations, if required. The examiners will be decided by the Faculty Council of the respective School. There will be a Board for Conducting Examiners to review and pass the results.
- f. Examinations of all PG Programs will be planned as per Academic Calendar of the University in order to declare Semester results and to award grades/Certificates/Diplomas/Degrees to different streams.

- g. Notification of the University Examinations will be done before one month of commencement of examinations.
- h. The result will be published within 7 working days from the date of last examination held.
- i. Students can apply for re-checking with fees for any subject within 15 days of declaration of results. Re-checking results will be declared within 7 working days.
- j. Improvement/Re-appearance: Once a student passes in a subject, he/she cannot re-appear for that subject.

11.1. Method Of Measuring Attainment of Program Outcomes (PO), Program Specific Outcomes (PSO), and Course Outcome (CO)

University has adopted following method of calculation of attainment of POs, PSOs, COs. Assessment methods are categorized as direct method and indirect methods to assess COs attainment. Direct assessment method and indirect assessment method are considered for 90% and 10% of weightages respectively

Method of calculation of attainment of COs

Each course of a Program has well-defined COs. Attainment of COs is calculated using a combination of direct methods of assessment and indirect method of assessment.

Direct Assessment: Direct assessment of COs is based on performance of students in various components of the performance evaluation. The performance is categorized in four levels: 0 (Not satisfactory), 1 (Average), 2 (Good), 3 (Excellent). Direct method of assessment has two major components:

Continuous Internal Evaluation (CIE): Assignments, Quizzes, Class Test, Laboratory performance, Project work, presentations and study seminar.

End Semester Examination (ESE): The end semester examination is of three hour duration and covers the entire syllabus of the course and satisfies all course outcomes for the particular course.

Indirect Assessment: Course End Survey Analysis is a technique to measure the attainment of COs indirectly from the components of Course Outcomes. Course End Survey is an integral part of assessment process. Surveys are conducted for all courses as a step towards quality measure. The survey includes a questionnaire set for each course outcome. This system gives a measure of the Program outcomes attained indirectly which forms an essential element to improvise on course goals.

Identifying Threshold Value for Courses

One among the following ways is followed for setting the subject threshold.

- The class average is set as subject threshold
- 60% of the maximum mark obtained in a class is set as subject threshold
- Average of previous three academic year's performance of a particular subject is set as subject threshold.
- If the curriculum is revised, then the subject threshold value is set by the instructors for his/her course.

The Methodology for Setting Attainment Level for Courses

The attainment of Course Outcomes (COs) are measured in terms of actual percentage of students getting the set subject threshold. A sample strategy for setting the attainment level of COs is shown below in Table 1.

Table 1: Strategy for setting attainment

ATTAINMENT LEVEL FOR COURSE OUTCOMES	
Overall Attainment Level (Direct assessment + Indirect Assessment)	Level
50% - 60% students scoring more than the set subject threshold	1
>60% - 70% students scoring more than the set subject threshold	2
> 70% of students scoring more than the set subject threshold	3

In each course, the level of attainment of each CO is compared with the predefined target level. If the set target levels are not attained, the course coordinator takes necessary steps for improvement to reach the target. If targets are achieved, it is expected to set higher targets for the following years as a part of continuous improvement

11.2. The Overall CO Attainment Process

The overall attainment for every course outcome is calculated as shown below in Table 2.

Table 2: The Overall CO Attainment Process

Sl. No.	Process for CO attainment	CO attainment
1	Percentage of Direct Attainment through continuous assessment	30% Direct Attainment through continuous assessment

2	Percentage of Direct Attainment Through End Semester Exam	70% Direct Attainment through End Semester Examination
3	30% + 70% of Direct Attainment	Total Attainment through Direct Assessment Methods
4	Percentage of Indirect Attainment Through Course End Survey	10% from Indirect Attainment Through Course End Survey
5	90% From Direct + 10% from Indirect For CO Attainment	Overall COs Attainment of a course
