

PREFACE

The Board of Studies (UG), Commerce, at Mar Athanasius College (Autonomous), Kothamangalam, is pleased to introduce the revised curriculum for the B. Com Degree Programme, effective 2024-25. This updated syllabus, developed based on the MGU_UGP (Honours) structure, results from the concerted efforts of numerous dedicated individuals. The Chairperson and members of the Board of Studies extend their profound gratitude to all contributors for their unwavering commitment to this significant initiative.

We express our deepest appreciation to the esteemed External Members of the Board of Studies Commerce (UG), Dr. Santhosh Kumar S, Professor, School of Management Studies CUSAT Kochi, Dr. P Muhammed Shafi, Associate Professor, School of Management Studies, NIT Calicut, special invitee Prof. Manoj Narayanan, Chairperson FYUGP, MG University, who have been instrumental in the implementation of the UGP (Honours) Programme at our institution. Their strategic leadership, consistent follow-up, continuous motivation, and open-mindedness have been crucial to this process. Special acknowledgment is due to the principal, vice principal, and academic dean of our college who have given constructive criticism and valuable feedback contributing significantly to the successful development of this curriculum.

With genuine optimism, we sincerely hope that the meticulously designed syllabus will prove highly beneficial for learners, equipping them with comprehensive knowledge and essential skills. We believe this enriching experience will empower them to shape their futures with confidence and competence.

We extend our heartfelt gratitude to everyone who played a significant role in the syllabus drafting process.

With warm regards,

Chairperson and Members
Board of Studies of Commerce (UG)

Board of Studies UG Commerce Members

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Dr. Diana Ann Issac

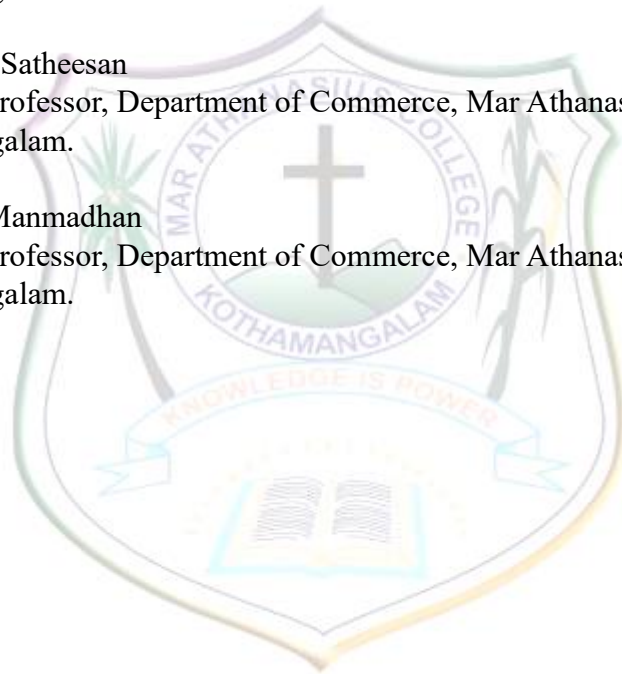
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Mar Athanasius College (Autonomous), Kothamangalam

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Programme Outcomes (PO)

PO 1: Critical thinking and Analytical reasoning

Capability to analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories to develop knowledge and understanding; critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.

PO 2: Scientific reasoning and Problem solving

Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective; capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

PO 3: Multidisciplinary/interdisciplinary/transdisciplinary Approach

Acquire an interdisciplinary /multidisciplinary/transdisciplinary knowledge base as a consequence of the learning they engage with their programme of study; develop a collaborative-multidisciplinary/ interdisciplinary/ transdisciplinary approach for formulating constructive arguments and rational analysis for achieving common goals and objectives.

PO 4: Communication Skills

Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.

PO 5: Leadership and Entrepreneurship Skills

Ability to work effectively and lead respectfully with diverse teams; setting direction, formulating an inspiring vision, building a team that can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way. After inculcating all the necessary graduate qualities, a graduate can become an entrepreneur.

PO 6: Social Consciousness and Responsibility

Ability to contemplate the impact of research findings on conventional practices, and a clear understanding of responsibility towards societal needs and reaching the targets for attaining inclusive and sustainable development.

PO 7: Equity, Inclusiveness and Sustainability

Appreciate equity, inclusiveness and sustainability and diversity; acquire ethical and moral reasoning and values of unity, secularism and national integration to enable to act as dignified citizens; able to understand and appreciate diversity

(caste, ethnicity, gender and marginalization), managing diversity and use of an inclusive approach to the extent possible.

PO 8: Moral and Ethical Reasoning

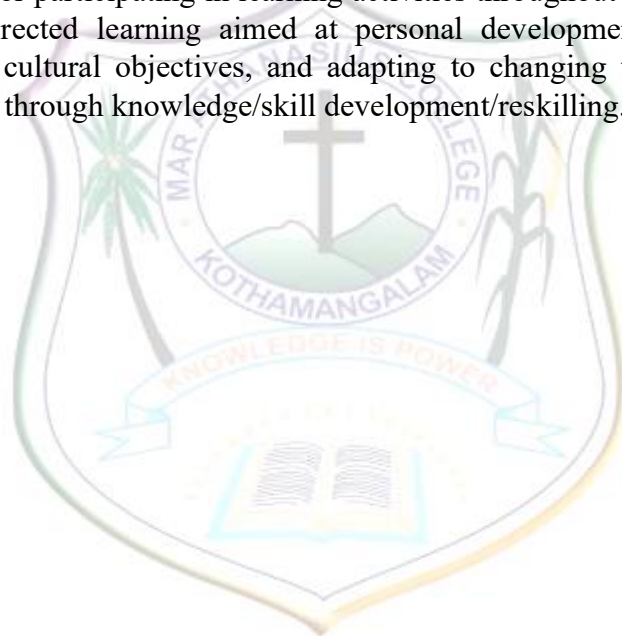
Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour.

PO 9: Networking and Collaboration

Acquire skills to be able to collaborate and network with educational institutions, research organisations and industrial units in India and abroad.

PO 10: Lifelong Learning

Ability to acquire knowledge and skills, including “learning how to learn”, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.



Programme Specific Outcomes

PSO No.	Upon completion of the B. Com programme, the students will be able to:	PO No.
PSO-1	Develop a broad understanding and practical exposure to various specializations under the discipline of Commerce	1,2,4
PSO-2	Acquire relevant financial accounting, investment analysis, and financial management skills that combine both theoretical and practical knowledge to make them industry-ready	1,2,4
PSO-3	Attain essential leadership and managerial skills that enable students to evolve as good team players in the workplace	3,4,6
PSO-4	Promote critical thinking and problem-solving abilities that make students competitive in analysing and interpreting quantitative and qualitative data	1,2,6
PSO-5	Acquire awareness of environmental issues and human rights and promote sustainable living	5,6
PSO-6	Inspire students to become entrepreneurs and make them responsible for the society	4,5,6

SCHEME OF INSTRUCTIONAL CREDITS AND HOURS

No	Semester	Course Title	Course Type	Credit	Hrs/Week	Total Hrs	
1	1	Basic Finance for Beginners	DSCA	4	5	90	
2	1	Business Essentials for Aspiring Entrepreneurs	Any One	MD C	3	4	72
	1	Personal Finance and Planning					
3	2	Trading in Securities Market for Beginners	DSC A	4	5	90	
4	2	Fundamentals of Accounting	Any One	MD C	3	4	72
		Event Management					
5	3	Financial Accounting	DSC A	4	5	90	
6	3	Quantitative Techniques for Business	DSC A	4	5	90	
7	3	Public Finance (Finance and Taxation Specialisation)	DSE	4	4	72	
8	3	Digital Marketing and creative advertising (Minor for others)	DSC B	4	5	90	
9	3	E-Commerce	MDC	3	3	54	
10	3	Consumer Affairs and Legal Protection	VAC	3	3	54	
11	4	Corporate Accounts	DSC A	4	5	90	
12	4	Quantitative Techniques for Business Decisions	DSC A	4	5	90	
13	4	Trends and Innovations in Banking (Finance and Taxation Specialisation)	DSE	4	4	72	
14	4	Logistics and Supply Chain Management (Minor for others)	DSC C	4	5	90	
15	4	Intellectual Property Rights	VAC	3	3	54	
16	4	Personal selling and salesmanship	SEC	3	3	54	
17	4	Internship		2			

18	4	Income Tax I	DSC A		4	4	72
19	5	Cost Accounting	DSC A		4	4	72
20	5	Financial Management	DSC A		4	4	72
21	5	Goods and Service Tax- Advanced (Finance and Taxation Specialisation)	Any one	DS E			
22	5	Human Resource Management			4	4	72
23	5	Computerized Accounting	SEC		3	5	90
24	6	Income Tax II	DSC A		4	5	90
25	6	Cost Accounting Methods	DSC A		4	4	72
26	6	Working Capital Management (Finance and Taxation Specialisation)	Any One	DS E			
27	6	Business Ethics and Corporate Social Responsibility			4	4	72
28	6	Auditing and Assurance	VAC		3	3	54
29	6	Spreadsheet and AI Tools for Financial Data Analysis	SEC		3	5	90
30	7	Advanced Corporate Accounting	DCC		4	4	72
31	7	Social Science Research: Principles, Methodology and Practices	DCC		4	4	72
32	7	Quantitative Data Analysis for Business Research	DCC		4	5	90
33	7	International Business and Finance	Any One	DC E			
34	7	Organisational Behaviour and Industrial Psychology			4	4	
35	7	Consumer Behaviour and Marketing Research					72
36	8	Advanced Financial Management	Capstone Elective	DC E	4	5	90

37		Strategic Management				
38		Investment Analysis and Portfolio Management				
39		Derivatives and Risk Management				
40		Management Optimisation Techniques				
41		Strategic Human Resource Management				
42		Project	PRJ	12		



Syllabus Index

Name of the Major: **Commerce**

Semester: 1

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution/ week			
					L	T	P	O
M24CO1DSC100	Basic Finance for Beginners (Minor for Others)	DSC A	4	5	3	0	2	0
M24CO1MDC100	Business Essentials for the Aspiring Entrepreneurs	MDC	3	4	2	0	2	0
M24CO1MDC101	Personal Finance and Planning							

L — Lecture, T — Tutorial, P — Practical/Practicum , O — Others

Semester: 2

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
M24CO2DSC100	Trading in Securities Market for Beginners (Minor for Others)	DSC A	4	5	3	0	2	0
M24CO2MDC100	Fundamentals of Accounting	MDC	3	4	2	0	2	0
M24CO2MDC101	Event Management							

Semester: 3

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
M24CO3DSC200	Financial Accounting	DSC A	4	5	3	0	2	0
M24CO3DSC201	Quantitative Techniques for Business	DSC A	4	5	3	0	2	0
M24CO3DSE200	Public Finance (Finance and Taxation Specialization)	DSE	4	4	4	0	0	0
M24CO3DSC202	Digital Marketing and Creative Advertising (Minor for others)	DSC B	4	5	3	0	2	0
M24CO3MDC200	E-Commerce	MDC	3	3	3	0	0	0
M24CO3VAC200	Consumer Affairs and Legal Protection	VAC	3	3	3	0	0	0

Semester: 4

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours / week	Hour Distribution /week			
					L	T	P	O
M24CO4DSC200	Corporate Accounts	DSC A	4	5	3	0	2	0
M24CO4DSC201	Quantitative Techniques for Business Decisions	DSC A	4	5	3	0	2	0
M24CO4DSE200	Trends and Innovations in Banking(S) (Finance & Taxation Specialization)	DSE	4	4	4	0	0	0
M24CO4DSC202	Logistics and Supply Chain Management (Minor for others)	DSC C	4	5	3	0	2	0
M24CO4VAC200	Intellectual Property Rights	VAC	3	3	3	0	0	0
M24CO4SEC200	Personal Selling and Salesmanship	SEC	3	3	3	0	0	0
M24CO4INT200	Internship		2					

Semester: 5

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
M24CO5DSC300	Income Tax –I	DSC A	4	4	4	0	0	0
M24CO5DSC301	Cost Accounting	DSC A	4	4	4	0	0	0
M24CO5DSC302	Financial Management	DSC A	4	4	4	0	0	0
M24CO5DSE300	Goods and Service tax- Advanced (Finance & Taxation Specialization)	DSE	4	4	4	0	0	0
M24CO5DSE301	Human Resource Management							
M24CO5SEC300	Computerized Accounting	SEC	3	5	1	0	4	0

Semester: 6

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
M24CO6DSC300	Income Tax- II	DSC A	4	5	3	0	2	0
M24CO6DSC301	Cost Accounting Methods	DSC A	4	4	4	0	0	0
M24CO6DSE300	Working Capital Management (Finance & Taxation Specialization)	DSE	4	4	4	0	0	0
M24CO6DSE301	Business Ethics and Corporate Social Responsibility							
M24CO6VAC300	Auditing and Assurance	VAC	3	3	3	0	0	0
M24CO6SEC300	Spreadsheet & AI Tools for Financial Data Analysis	SEC	3	5	1	0	4	0

Semester: 7

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
M24CO7DCC400	Advanced Corporate Accounting	DCC	4	4	4	0	0	0
M24CO7DCC401	Social Science Research: Principles, Methodology and Practices	DCC	4	4	4	0	0	0
M24CO7DCC402	Quantitative Data Analysis for Business Research	DCC	4	5	3	0	2	0
M24CO7DCE400	International Business and Finance	DCE	4	4	4	0	0	0
M24CO7DCE401	Organisational Behaviour and Industrial Psychology							
M24CO7DCE402	Consumer Behaviour and Marketing Research							

Semester: 8

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
	<i>Capstone Elective</i>							
M24CO8DCE400	Advanced Financial Management	DCE	4	5	3	0	2	0
M24CO8DCE401	Strategic Management							
M24CO8DCE402	Investment Analysis and Portfolio Management							
M24CO8DCE403	Derivatives And Risk Management							

M24CO8DCE404	Management Optimisation Techniques							
M24CO8DCE405	Strategic Human Resource Management							
M24CO8PRJ400	Project	PRJ	12					



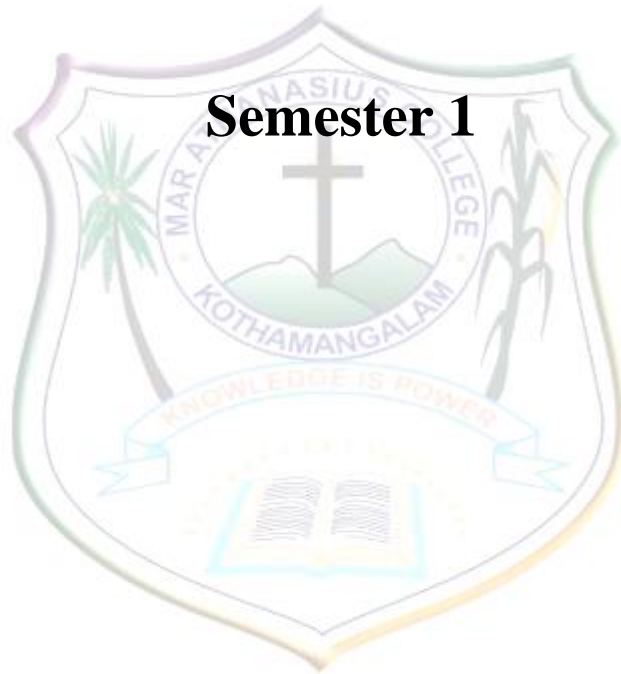
Courses which have study tour/ field visits/institution visit


SI No	Semester	Course type	Name of Course	Activity
1	1	DSC	Basic Finance for Beginners (Minor for Others)	Institutional Visit (One Day)
2	1	MDC	Business Essentials for the Aspiring Entrepreneurs	Visit to startup villages (One day)
3	2	DSC	Trading in Securities Market for Beginners (Minor for Others)	Visit to Stock market dealers/SEBI (One day to Three Days)
4	2	MDC	Fundamentals of Accounting	Institution Visit to familiarize with different accounting practices (One day)
5	3	DSC	Financial Accounting	Institution visits (One day)
6	3	DSC	Quantitative Techniques for Business	
7	3	DSC	Digital Marketing and Creative Advertising (Minor for others)	Visit to marketing /ad agencies (Two days)
8	4	DSC	Corporate Accounts	Visit a reputed company (One day)
9	4	DSC	Quantitative Techniques for Business Decisions	Institutional Visits
10	4	DSC	Logistics and Supply Chain Management	Visit a port/ company (One day)
11	6	DSC	Income Tax -II	Visit an income tax office (One Day)
12	7	DCC	Quantitative Data Analysisfor Business Research	Attend any good data analysis workshop (Three days)
13	8	DCE	Advanced Financial Management	Industry visit (Two days)
14	8	DCE	Strategic Management	
15	8	DCE	Investment Analysis and Portfolio Management	
16	8	DCE	Derivatives And Risk Management	

17	8	DCE	Management Optimisation Techniques	
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Semester 1



	Mar Athanasius College (Autonomous), Kothamangalam					
	FYUGP SYLLABUS					
Programme	B Com. Honours					
Course Name	BASIC FINANCE FOR BEGINNERS					
Type of Course	DSC A					
Course Code	M24CO1DSC100					
Course Level	100					
Course Summary	This course aims to convey the focus and purpose of financial literacy, its foundational concepts, budgeting, and investing. The course is designed to equip students with knowledge and skills needed to engage in effective financial planning, helping them navigate various financial aspects across different life stages.					
Semester	1	Credits			4	Total Hours
Course Details	Learning Approach	Lecture 3	Tutorial 0	Practical 1	Others 0	
Pre- requisites, if any	Nil					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the basics of financial literacy, financial education, and financial socialization	Understand	1
2	Apply the concepts of financial literacy to decision making regarding the selection of financial products or services	Apply	1, 10
3	Analyse the prospects of financial products/services and identify the best options.	Analyse	2
4	Evaluate the financial behaviour of individuals and suggest the best.	Evaluate	2, 10
5	Design financial literacy campaigns.	Create	6, 7, 9

***Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)**

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1 Financial Literacy – Concepts	1.1	Finance - Meaning and Importance Financial Literacy - Role of Financial literacy indecision making	3	1
	1.2	Components of Financial Literacy – Financial knowledge – financial attitude – Skills – Financial Behaviour	5	1
	1.3	Financial literacy and financial education	3	1
	1.4	Financial socialisation – Socializing agencies – Factors affecting success of financial socialisation	4	1
2 Financial Knowledge	2.1	Interest rate -Simple interest – Compound interest- Effective Interest rate –	2	2
	2.2	EMI - Inflation and its effect on purchasing power	2	2
	2.3	Knowledge about money market products.	2	3
	2.4	Capital market products – Fintech- Investing in real assets.	3	3
	2.5	Factors to be considered while choosing an investment- Concept of Risk and Return- Systematic Investment- meaning and advantages	3	2,3
	2.6	Factors to be considered while borrowing – Insurance – life and health - Pure insurance and endowment policies – Testing adequacy of insurance coverage-Difference between insurance and investment.	3	2,3
3 Financial Attitude, Financial Skills and	3.1	Meaning of attitude – relevance of attitude in decision making – Money attitude – different types.	2	3
	3.2	Numeracy as a skill for finance – Test of numeracy using compound interest calculation – EMI determination – Evaluation of offers by sellers of products and services	2	3
	3.3	Outcomes of financial attitude in personal finance.	2	3

Financial Behaviour	3.4	Types of financial behaviour – Expenditure control and saving – Role of impulsivity in expenditure and savings – Family financial planning and budgeting.	2	4
	3.5	Investment behaviour- common mistakes in investment decisions – factors to be considered while Investing	2	4
	3.6	Inertia of investment – meaning – factors influencing it – impact of inertia of investment	2	4
	3.7	Credit behaviour – selection of credit – utilization – repayment behaviour – CIBIL Score and its importance – default of loan and CIBIL score.	2	4
	3.8	Financial Discipline- Financial Ethics- Financial Well Being	1	1,4
4. Financial Awareness Activities and Campaigns	4.1	Conducting a financial literacy survey and preparation of reports	30	5
	4.2	Financial Awareness campaigns in association with Financial Literacy Cell or similar forum.		5
	4.3	Prepare Comparative tables/ charts etc. of investment avenues and various government schemes like Mudra Yojana, Jan Dhan Scheme		5
	4.4	Awareness regarding Money Market Investments and Opening of Bank Accounts, campaign, Update KYC norms etc.		5
	4.5	Understanding the various insurance products and their relative merits- Presentations		5
5.	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)	
	1. Lecture	
	2. Financial literacy quiz	
	3. Collaborative/ Small Group Learning	
	4. Field survey	
	5. Financial literacy seminars/ workshop	
6. Group Discussions and Debate		

MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
<p>A. Continuous Comprehensive Assessment (CCA)</p> <p>Theory Total = 30 marks</p> <p>Quiz, Test Papers, seminar</p>	<p>B. End Semester Examination</p> <p>Theory Total = 70 marks, Duration 2 hrs</p> <p>Part A (Short answer) – 10 out of 12 x 2 = 20 marks</p> <p>Part B (Short essay) – 6 out of 9 x 5 = 30 marks</p> <p>Part C (Long essay) – 2 out of 4 x 10 = 20 marks</p>

References

1. Muraleedharan D, Modern Banking: Theory and Practice, *Prentice Hall of India*
2. Agarwal OP. Modern Banking In India, *Himalaya Publishing House*
3. Gupta L P, India Insurance Guide
4. Mishra M N, Insurance: Principles and Practice, *S Chand Publishing Company Limited*

Suggested Readings

1. Kiyosaki, Robert. 2022. Rich Dad, Poor Dad.
2. Halan, Monika. 2018. Let's Talk Money: You've Worked Hard for It, Now Make It Work for You, Harper Business.
3. Kiyosaki, Robert. 2012. Rich Dad, Poor Dad for Teens: The Secrets about Money- That You Don't Learn in School!
4. The Organisation for Economic Co-operation and Development(OECD) reports on financial education and financial literacy.
5. <https://www.ncfe.org.in/>
6. <https://www.unfcu.org/guides/>
7. <https://irdai.gov.in/>
8. <https://financialservices.gov.in/beta/en>
9. <https://www.cribfb.com/journal/index.php/ijfb/index>

	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B Com. Honours					
Course Name	BUSINESS ESSENTIALS FOR THE ASPIRING ENTREPRENEURS					
Type of Course	MDC					
Course Code	M24CO1MDC100					
Course Level	100					
Course Summary	This course is intended to create an awareness among non-commerce students regarding business enterprises, establishment, entrepreneurship and the journey of entrepreneurs. The course in addition to developing a theoretical understanding, provides a platform for learning through activities.					
Semester	1	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		2	0	1	0	
Pre-requisites, if Any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome At the end of the course the students shall be able to:	Learning Domains*	PO No
1	Gain an understanding of the concept, classification, and importance of business organization	Understand,	1,2,3
2	Analyze the concept, functions and role of entrepreneurs and understand the process of establishment of enterprises	Analyse	1,3,5
3	To understand the fundamentals of the establishment and development of enterprises, various models and designs of enterprises.	Understand	2,5,6
4	Evaluate the process of establishment of enterprises through cases and visits and presenting the ideas	Evaluate, Interest	2,5,6
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Business Organisation and Forms	1.1	Economic and non - economic activities -Concept of Business– Characteristics, Business Vs Profession/ Employment	1	1
	1.2	Objectives of Business	1	1
	1.3	Classification of business activities - Industry and types- Commerce	1	1
	1.4	Social responsibilities of business- Business Ethics	1	1
	1.5	Forms of Business Organisation - Sole proprietorship, Partnership, LLP, Joint Stock Company, Co-operative Society	2	1
	1.6	Features of each form of business- Merits and limitations -Comparison	2	1
	1.7	Public Sector and Private	1	1
	1.8	Meaning of MSME - micro, small, and medium enterprises	1	1
	1.9	Registration formalities of various form of business	5P	4
2. Entrepreneurship and starting the Entrepreneurial Journey	2.1	Meaning and characteristics entrepreneurship	1	2
	2.2	Functions of entrepreneurs- Role of entrepreneurs in economic development	1	2
	2.3	Basic classification of entrepreneurs	1	2
	2.4	Creativity, Innovation, and entrepreneurship – Types of innovation	1	2
	2.5	Intrapreneurs	1	2
	2.6	Entrepreneurial Journey - Idea generation- Sources of ideas	1	2,3

	2.7	Idea screening and Feasibility report	1	2,3
	2.8	Business Plan Development - Components	2	2,3
	2.9	Testing, validation, and commercialization of business ideas	1	2,3
	2.10	Success stories of entrepreneurs- Enterprises in the localities – (Field Study)	5P	4
	2.11	Case Studies on successful and failed ventures (Field Study and Bibliographical Study)	5P	4
	2.12	Preparation of a simple Business Business Idea	10P	4
3. Entrepreneurial Fundamentals (Overview only)	3.1	Sources of Funds- Own fund and Borrowed funds	2	2,3
	3.2	Angel funds, Venture capital - Concept	1	2,3
	3.3	Government assistance to entrepreneurs	2	2,3
	3.4	Startups-Meaning and features – Support for start up –	1	2,3
	3.5	Patents, Trademarks and other IPR– Meaning, features and importance	2	2,3
	3.6	E-Commerce- Meaning, Scope importance	1	2,3
	3.7	Business Models - B2B B2C, C2C, C2B, B2B2C, B2C.	1	2,3
	3.8	Basic financial terms like variable cost, fixedcost, breakeven point, Unit cost, unit selling price etc.	5P	4
4	4	Teacher Specific Module		

Teaching and Learning Approach	<p>Classroom Procedure (Mode of transaction)</p> <ul style="list-style-type: none"> • Activity learning. • Collaborative learning. • Experiential learning. • Problem-based learning. • Roleplay
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- Industrial and Field Visit
- Lecture and Presentations
- Flipped Classroom

MODE OF ASSESSMENT

Courses with 3 Credit Theory only/Theory with Practicum


<p>A. Continuous Comprehensive Assessment (CCA)</p> <p>Theory Total = 25 marks</p> <p>Quiz, Test Papers, seminar</p>	<p>B. End Semester Examination</p> <p>Theory Total = 50 marks, Duration 1.5 hrs</p> <p>Part A (Short answer) – 10 out of 12 x 1 = 10 marks</p> <p>Part B (Short essay) – 4 out of 6 x 5 = 20 marks</p> <p>Part C (Long essay) – 2 out of 4 x 10 = 20 marks</p>
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References

1. Tulsian, P.C, and Pandey, Vishal, Business Organisation and Management, *Pearson Education*
2. Srivastava, Himanshu and Bahal, Mohit, Business Organisation and Management, *Kitab Mahal*
3. Bhushan, Y.K, Fundamentals of Business Organisation and Management, *Sultan Chand and Sons*
4. Khanka, SS, Entrepreneurial Development, S Chand and Company Limited
5. Gordon, E and Natarajan, K, Entrepreneurship Development, *Himalaya Publishing House*
6. Sood S K and Aroa, Renu, Entrepreneurship Development and Small Business, *Kalyani Publications*

Suggested Readings

1. Zero to One: Notes on Startups, or How the Build the Future by Peter Thiel
2. The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses by Eric Ries
3. India as Global Start-up Hub: Mission with Passion by C B Rao
4. Elon Musk: Tesla, Space X, and the Quest For a Fantastic Future by Ashlee Vance
5. Steve Jobs by Walter Isaacson
6. Innovation and Entrepreneurship: Practice and Principles by Peter F Drucker

	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B Com. Honours					
Course Name	PERSONAL FINANCE AND PLANNING					
Type of Course	MDC					
Course Code	M24CO1MDC101					
Course Level	100					
Course Summary	This course aims to acquaint students with various facets of financial planning, covering areas such as savings, investment, insurance, and retirement planning. The objective is to cultivate essential skills that fosters a comprehensive understanding of the intricacies involved in managing personal finances successfully. Through this curriculum, students will gain the knowledge needed to navigate the complexities of personal financial Planning					
Semester	1	Credits			3	Total
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	Hours
		2	-	1	-	
Pre-requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	To understand the steps involved in the personal financial planning process	Understand	1,2, 10
2	To acquaint individuals with the concept of investment Management	Apply	2,6,10
3	To develop insightful perspectives in to the intricacies of insurance & retirement planning	Analyse	2,6,10
4	To develop a simple personalized retirement calculator using Spreadsheet	Apply	2,6
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT
Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to financial planning	1.1	Finance–concept, meaning & sub - categories	2	1
	1.2	Financial planning - meaning, need, process - consequences of poor financial planning	2	1
	1.3	Personal Finance – Meaning, need, objectives	2	1
	1.4	Savings – Meaning, Importance Investment – Meaning, Importance Conceptual difference between saving & investment	2	1,2
	1.5	Understanding of the terms Inflation, interest, and the impact on investment	2	1
	1.5	Case Study and Discussions – on consequences of poor financial planning-	5P	1
2. Investment Management	2.1	Process & objectives of investment	1	1,2
	2.2	Household investment decision making	1	1,2
	2.3	Various investment avenues: gold, real-estate, sovereign gold bonds, digital gold	2	1,2
	2.4	Bank Accounts- Shares and Debentures- Features and importance - Mutual Funds and importance – SIP, SWP , Government bonds, Cryptocurrencies and NFTs	3	1,2
	2.5	Concept of return & risk for various asset class – Diversification and portfolio	2	1,2
	2.6	Tax Implications of various investment avenues- Impact of interest and inflation on investment decisions	1	1,2
	2.7	Preparation of Charts showing Investment avenues with comparative features	6P	1,2
	2.8	Comparison of various types of bank accounts- Account opening procedure- KYC norms etc.	6P	1,2
	2.9	Procedure for trading in stock markets- Familiarisation of online trading- Demat account and	6P	1,2

MODE OF ASSESSMENT

		formalities		
	2.10	Situations and financial planning	4P	1,2
3. Risk Management & Retirement Planning	3.1	Risk – Meaning – Types - Management of Risk- Insurance Products	2	1,3
	3.2	Life Insurance – Types of Policies and features–Steps in taking a life policy – Tax implications- LIC, GIC and other insurers	4	1,3
	3.3	Health Insurance – Types of Policies and features –Impact- Tax implications	2	1,3
	3.4	Retirement Planning, Goals, objectives, Pensions plans available in India – New Pension Scheme Tax implications	2	1,3
	3.5	Retirement Calculator using software/ spreadsheet	3P	4
4	4	Teacher Specific Module		

Teaching and Learning Approach	<p>Classroom Procedure (Mode of transaction)</p> <ul style="list-style-type: none"> • Activity learning. • Collaborative learning. • Experiential learning. • Problem-based learning. • Roleplay • Industrial and Field Visit • Lecture and Presentations • Flipped Classroom
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Courses with 3 Credit Theory only/Theory with Practicum	
<p>A. Continuous Comprehensive Assessment (CCA)</p> <p>Theory Total = 25 marks</p> <p>Quiz, Test Papers, seminar</p>	<p>B. End Semester Examination</p> <p>Theory Total = 50 marks, Duration 1.5 hrs</p> <p>Part A (Short answer) – 10 out of 12 x 1 = 10 marks</p> <p>Part B (Short essay) – 4 out of 6 x 5 = 20 marks</p> <p>Part C (Long essay) – 2 out of 4 x 10 = 20 marks</p>

References


1. Sinha, Madhu. Financial Planning: A Ready Reckoner. *McGraw Hill*
2. Madura J, Financial Planning, *Pearson*
3. Tripathi V, Fundamentals of Investment, *Taxmann Publication*

Suggested Readings

1. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning (4th Edition). Taxmann Publications Pvt. Ltd.
2. Pandit, A.(CNBCTV18).(Year). The Only Financial Planning Book that You Will Ever Need. Network 18 Publications Ltd.
3. J, Arthur.(Year). Personal Finance: Turning Money into Wealth & Student Workbook.
4. Rajput, V. K. (Notion Press).(Year).5W's of Financial Planning(1st Edition).

SEMESTER 2



	Mar Athanasius College (Autonomous), Kothamangalam					
	FYUGP SYLLABUS					
Programme	B.Com. Honours					
Course Name	TRADING IN SECURITIES MARKET FOR BEGINNERS					
Type of Course	DSC A					
Course Code	M24CO2DSC100					
Course Level	100					
Course Summary	This course in Stock Market provides students with a foundational understanding of the structure and functioning of the financial markets, the types and features of various securities. Covering the primary and secondary markets, students delve into the workings of initial public offerings, stock exchanges, and trading mechanisms. Through theoretical modules and hands- on practical sessions, participants develop essential skills in security investments.					
Semester	2	Credits			4	Total Hours
Course Details	Learning Approach	Lecture 3	Tutorial 0	Practical 1	Others 0	
Pre-requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Develop a comprehensive understanding of the structure, functions, and significance of securities markets	Understand (U)	10
2	Acquire in – depth knowledge of the primary market, including the mechanisms of initial public offerings (IPOs), the role of underwriters, and the process of issuing new securities.	Analyse(An)	2, 10
3	Gain insights into the functioning of secondary markets, including stock exchanges, trading mechanisms, and the impact of market indices.	Understand (U)	2,10
4	Understand and compare instruments like Mutual Funds,	Evaluate(E)	2,10

	Derivatives and Innovative Instruments		
5	Demonstrate practical skills and knowledge of investing in the securities market by using various tools and software and by participating in simulated and live market scenarios.	Skill (S)	1,2,6,10
*Remember(K), Understand(U), Apply(A), Analyse (An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Securities Market in India & Primary Market	1.1	Financial System and components- Financial Markets – Components - Role of Financial Markets in Financial System	2	1
	1.2	Money Market Vs Capital Market - Capital Market segments- cash and derivative market - Structure of Indian Capital Market – Instruments in capital market	3	1
	1.3	SEBI – Mandates and Functioning - Powers- Regulatory Functions- Developmental Functions	2	1
	1.4	Primary Market -Meaning- importance- functions	1	1
	1.5	Intermediaries in the new issue market	1	1
	1.6	Public Issue – Rights Issue - Bonus Issue and Private Placements IPO, FPO, Preferential Issue, Qualified Institutional Placement, Offer for Sale	2	1
	1.7	Pricing of a new issue – Book Building - Fixed price	2	1
	1.8	How to apply for a public issue- Requirements and procedure - ABSB	2	1
	2.1	Secondary Market- Meaning- importance-functions-role of Stock	1	3

2. Secondary Market		Exchanges		
	2.2	Listing of Securities, Stock Exchanges in India – BSE - NSE	2	3
	2.3	Stock market Indices - Sensex and NIFTY- Methodology for Calculating Index-Sectoral Indices	2	3
	2.4	Trading in secondary market – types of orders-Settlement of trades-Contract Note	4	3
	2.5	Depository – functions –NSDL - CDSL - Demat Accounts- Rematerialisation	4	3
	2.6	Speculators in Stock Markets- Bulls, Bears, Lamé ducks, Stags – Impact of speculation	2	3
3. Mutual Funds, Derivatives & Innovative Instruments	3.1	Mutual Funds-Features-Importance-Advantages	2	4
	3.2	Types of Mutual Funds	2	4
	3.3	Derivative Instruments – features - Financial Derivatives and Commodity Derivatives - Major Commodity Exchanges in India	2	4
	3.4	Forwards, features, Futures and features- Forwards v/s Futures	2	4
	3.5	Options - Features - Types - Moneyness in options	2	4
	3.6	Swaps-Features-Meaning of Interest rate futures and Currency Futures	2	4
	3.7	Innovative Instruments in Indian Capital Markets (Brief outline)	2	4
	3.8	Dos and Don'ts in buying and selling shares in Securities market	1	4

4. Practical Investment.	4.1	Pre-requisites for Investing in Stock Market, opening a Demat account and Trading Account- Mandatory and Voluntary Documents required, KYC, Basic Services Demat Account (BSDA)	10P	5
	4.2	Virtual Trading using online platform (Practical) and Practical Session on live stock trading (Practical)	10P	5
	4.3	Familiarise with the trading mechanism in derivatives market	5P	5
	4.3	Visit the website of SEBI and familiarise with SEBI Investor protection measures - Investor Grievance Redressal Mechanism SCORES -	5P	5
5	5	Teacher Specific Module		

Teaching and Learning Approach

Classroom Procedure (Mode of transaction)

- Lecture
- Collaborative/ Small Group Learning
- Peer Teaching
- Practical Sessions on Stock Market
- Simulation
- Financial Games
- Flip classroom

MODE OF ASSESSMENT

Courses with 4 Credit Theory only/Theory with Practicum

A. Continuous Comprehensive Assessment (CCA)

Theory Total = 30 marks

Quiz, Test Papers, seminar

B. End Semester Examination

Theory Total = 70 marks, Duration 2 hrs

Part A (Short answer) – 10 out of 12 x 2 = 20 marks

Part B (Short essay) – 6 out of 9 x 5 = 30 marks


Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

1. Khan, M.Y., Indian Financial System, Tata Mc Graw Hill, New Delhi.
2. Singh, Preethi, Dynamics of Indian Financial System, Ane Books, New Delhi
3. Guruswami, S., Capital Markets, Tata Mc Graw Hill, New Delhi
4. Avadhani, V. A., Investment and Securities Market in India, Himalaya Publishing House.
5. Yogesh Maheswary: Investment Management, *PHI Learning Pvt. Ltd.*
6. Gordon E and Natarajan K, Financial Markets and Institutions, *Himalaya Publishing House*

Suggested Readings

1. Kevin.S: Security Analysis and Portfolio Management, *PHI Learning Pvt. Ltd.*
2. Bharathi.V. P. Pathak, The Indian Financial System: Markets, Institutions and Services, *Pearson Education*
3. <https://www.sebi.gov.in/>
4. <https://www.amfiindia.com/>
5. <https://www.bseindia.com/>
6. <https://www.nseindia.com/>
7. https://www.sebi.gov.in/sebi_data/faqfiles/nov-2021/1636459721896.pdf

	Mar Athanasius College (Autonomous), Kothamangalam					
FYUGP SYLLABUS						
Programme	B Com. Honours					
Course Name	FUNDAMENTALS OF ACCOUNTING					
Type of Course	MDC					
Course Code	M24CO2MDC100					
Course Level	100					
Course Summary	The course deals with the familiarization of basic accounting concepts, principles required in the field of accounting. It aims at how the accounting transactions are recorded in the books of accounts of a sole trader. It focuses on providing an insight on real life experience in daybook maintained by traders. It also emphasizes on how the profitability and financial positions are Ascertained					
Semester	2	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	60
		2	0	1	0	
Pre-requisites, if Any	Basic interest in day – to – day accounting.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Explain theory – based accounting and rule for journal entry	Understand(U)	1
2	Experiment day to day accounting, prepare various accounts and show its arithmetical accuracy	Apply (A)	1&2
3	Assess the profitability and financial position of a sole trader by preparing financial statements	Evaluate(E)	1&2
4	Experimenting accounting process and preparation of simple final accounts in practical situations	Skill	1,2,10
<p>*Remember(K), Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S),Interest (I) and Appreciation (Ap)</p>			

COURSE CONTENT
Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Accounting and Accounting Cycle	1.1	Introduction, Meaning of accounting, Functions, disadvantages	1	1
	1.2	Basic Accounting Terminology	2	1
	1.3	Accounting Equation- Accounting Process: Journals, Ledger, Trial balance	3	1
	1.4	Journal and process of journalising, Rule of debit and credit	4	1
2. Special journals and Ledger	2.1	Sub division of journal-preparation of sales day book, purchases day book – Simple cash book, Cash book with Cash, Bank and Discount Columns (Simple situations only)	5	1
	2.2	Ledger - meaning, definition, difference between journal and ledger, accounts	1	2
	2.3	Process of posting, balancing of accounts	2	2
	2.4	Preparation of trial balance	2	2
3. Preparation of final accounts of a sole trader	3.1	Meaning and definition of financial statements, closing entries,	1	3
	3.2	Preparation of Trading account	2	3
	3.3	Calculate cost of goods sold	1	3
	3.4	Preparation of Profit and loss accounts	2	3
	3.5	Preparation of balance sheet	2	3
	3.6	Preparation of financial statements (Adjustments other than closing excluded)	2	3
	3.7	Day to day accounting - Practical application (Journalising to Day book preparation and Trial Balance) - Simple Problems only	15P	4
	3.8	Preparation of financial statements of a sole trader and interpret the profitability and position	15P	4
4	4	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction) Lecture- Discussion Session: Hands on activities: - Peer teaching: - Experiential learning
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MODE OF ASSESSMENT	
Courses with 3 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 25 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 50 marks, Duration 1.5 hrs Part A (Short answer) – 10 out of 12 x 1 = 10 marks Part B (Short essay) – 4 out of 6 x 5 = 20 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

1. R L Gupta and M Radhaswamy – *Advanced Accountancy-Sultan Chand Publishers*
2. P C Tulsian. *Advanced Accountancy - S Chand Publications-*
3. S Kr.Paul – *Fundamentals of Accounting – New Central Agency*
4. M. C. Shukla and T.S. Grewal – *Advanced Accounting, S Chand Publication*
5. Jain and Narang – *Fundamentals of Accounting, Kalyani Publishers*
6. B S Raman – *Financial Accounting - United Publishers*

Suggested Readings

1. <https://boslive.icai.org/index.php>
2. <https://icmai.in/studentswebsite/Syl-2022-Fdn-Stdy-Mtrls.php>

	Mar Athanasius College (Autonomous), Kothamangalam
	FYUGP SYLLABUS
Programme	B Com. Honours

Course Name	EVENT MANAGEMENT					
Type of Course	MDC					
Course Code	M24CO2MDC101					
Course Level	100					
Course Summary	The course will provide the learner with an understanding on various types of events, organisation of events and related aspects					
Semester	2	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		2	0	1	0	60
Pre-requisites, if Any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome At the end of the course the students shall be able to:	Learning Domains*	PO No
1	Identification of various kinds of events and analyse the activities involved	Understand, Analyse	1,2,3
2	Development of an event management plan including budgets, check list etc.	Skill	1,3,5
3	Develop an idea on various event marketing channels and evaluate the comparative advantages	Evaluate	2,5,6
4	Evaluate the events and preparation of reports with documents	Evaluate, Skill	2,5,6
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
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1. Introduction to Events and Event Management	1.1	Event- Concept of events- 5 C's of events-Types of events	2	1
Management	1.2	Need for events- Advantages offered by events	2	1
	1.3	Event Management- Features- Scope and Significance	2	1
	1.4	Event Management Process	2	1
	1.5	Event Managers- Role and Functions - Skills required	2	1
	1.6	Identifying and classifying various kinds of events- College level, local events, state level, National events, international events etc. and preparing comparative reports	5P	1
	2. Event Planning and Activities	2.1	Developing the event concept- objectives and target audience -	2
2.2		Event Planning- Event planning checklist-Pre-event, During event and post-event activities	2	2
2.3		Selection of venues- Consideration of various factors- Arrangement of Permissions and Licenses	2	2
2.4		Budgeting the event- Pricing Decisions- Factors to be considered while fixing the price	2	2
2.5		Arrangement of event logistics	2	2
2.6		Preparation of Event Plans for different event types-	7P	2
2.7		Budget Preparation for different types of events	5P	2
2.8		Preparation of Event Checklist for various events	3P	2
	3.1	Marketing and Publicity for events- Creating an interest among target audience	2	3

3. Event Marketing and Evaluation	3.2	Channels for promoting events- Traditional Channels- Digital media and social media- Innovative Methods- Positioning the events – Event Sponsorship	2	3
	3.3	Evaluation of events – Measurement of performance- Formative, Objective Summative evaluation	2	4
	3.4	Corrective actions- Reporting documentation	2	4
	3.5	Trends and Innovations in events- Sustainability and event management- Technology Integration in events	2	4
	3.6	Event Marketing Planning for selected events	5P	3
	3.7	Event Reports of Programmes Conducted at various levels	5P	4
4	4	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)	
	Lecture	
	Video	
	Presentatio	
	nCase	
	Study	
	Field Study and	
	Industrial VisitExpert	
	Talks	
	Peer to Peer learning	
Discussions and Presentations		

MODE OF ASSESSMENT	
Courses with 3 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 25 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 50 marks, Duration 1.5 hrs Part A (Short answer) – 10 out of 12 x1 =10 marks

	<p>Part B (Short essay) – 4 out of 6 x 5 = 20 marks</p> <p>Part C (Long essay) – 2 out of 4 x 10 = 20 marks</p>
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References


1. Gaur, Sanjaya Singh and Saggere, Sanjay V: Event Marketing and Management. *VikasPublishing House Pvt Ltd.*
2. Mohan, Savita, Event Management and Public Relations, *Enkay Publishing House*
3. Srikanth S, Principle of Event Management, *Skyward Publishers Publication*
4. Goyal, Swarup K, Event Management, *Adhyayan Publishers*
5. Mohan, Savita, Event Management and Public Relations, *Enkay Publishing House*
6. Singh, Kaushalendra Saran, Event Management Principles and Methods, *KaniskaPublication*
7. Kaur, Paramjeeth, Event Management, *Kalyani Publishers*

Suggested Readings

1. Sonder, Mark, Event Entertainment and Production, *Wiley Publications*
2. The Wiley Event Management Series
3. Event Management Journal- ISSN: 1525-9951; E-ISSN: 1943-4308
4. <https://www.emeraldgrouppublishing.com/journal/ijefm>
5. Websites of:
 - a. Event Industry Association (EIA)
 - b. Meeting Professionals International (MPI)



SEMESTER 3

	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B Com. Honours					
Course Name	FINANCIAL ACCOUNTING					
Type of Course	DSC A					
Course Code	M24C03DSC200					
Course Level	200					
Course Summary	The Course focuses on the preparation of financial statements and familiarization with accounting of various types of business entities/ transactions such as departments, branch, and Royalty. It gives an insight into how the transactions are recorded in various accounts prepared by such entities. The course provides a solid foundation for navigating the complexities of accounting in various business context.					
Semester	3	Credits		4	Total Hours	
Course Details	Learning Approach	Lecture	Tutorial	Practical		Others
		3	0	1	0	75
Pre-requisites, if any	Basic knowledge in financial accounting, understanding on the accounting cycle and financial statements					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Develop application-oriented knowledge and skill on the preparation of financial statement of profit seeking enterprises established in the proprietary form	Apply	1, 2
2	Shows the allocation and apportionment of expenses in departments to find out its profitability.	Analyse	1, 2
3	Calculate branch profit in head office books and in branch books and demonstrate how to incorporate inter branch transactions and transits in independent branch.	Apply	1, 2
4	Illustrate the accounting treatments for royalty in the books of lessee and lesser.	Apply	1, 2
5	To evaluate the performances of undertakings by preparation of necessary statements	Evaluate	2

***Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest**

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1.Financial Statement Preparation	1.1	Four Frameworks of Accounting- Conceptual, Legal, Institutional and Regulatory	1	1
	1.2	GAAP- Accounting Standards – Need for and importance of AS- Procedure for issuing AS in India – ASB – AS1	1	1
	1.3	Financial Statements of Commercial Organisations – Horizontal and Vertical formats	1	1
	1.4	Final Accounts of Sole Proprietors with Advanced Adjustments and Journal Entries related to the same	7	1
	1.5	Practical Problems of Sole trader financial statements based on a set off transactions and completing the accounting cycle and Preparation of workbook and recording of transactions and preparing financial statements	15P	1 &5
2.Departmental Accounts	2.1	Introduction to department accounts, Meaning, Objectives, Advantages	1	2
	2.2	Accounting Procedure, Allocation of Expenses and Income	2	1
	2.3	Inter Departmental Transfers	2	1
	2.4	Provision for Unrealized Profits.	2	1
	2.5	Advanced Problems	3	1
	2.6	Visiting a department undertaking, identifying the departments and possible ways of allocation of expenses-	5P	2 &5

	3.1	Introduction to branches- Objectives-Features- Types- Branch vs Departments- Branch Accounting Systems	1	3
	3.2	Dependent branches – Systems of Accounting	1	3
3.Branch Accounts	3.3	Accounting for Branches keeping full system of accounting -Debtors System-cost price (cash and Credit)	1	3
	3.4	Accounting for Branches keeping full system of accounting – Debtors System – invoice price	2	3
	3.5	Accounting for Branches keeping full system of accounting- Stock and Debtors System	2	3
	3.6	Independent branches – Transits items: -Cash in Transit and Goods in Transit, Interbranch transactions: -	2	3
	3.7	Incorporation of Branch Accounts in the Books of H. O	1	3
	3.8	Consolidated Balance Sheet	2	3
	3.9	For CCA only Visit to branches, identification of method of accounting and nature of branches	5 P	3 &5
4.Royalty Accounts	4.1	Introduction, meaning, Minimum Rent, Short Working,	1	4
	4.2	Analysis table: - Recoupment and its adjustments -no provision & provision for recoupment of shortworking	2	4
	4.3	Journal Entries in the books of Lessee	1	4
	4.4	Preparation of Minimum Rent Account, Short Working Account, Royalty Account, Lessor account	2	4
	4.5	Copyright and patent right royalty	2	4

	4.6	Special Circumstances: Adjustment of Minimum Rent in the event of Strike and Lock – outs, cash subsidy,	2	4
	4.7	Journal Entries in the books of Lessor: -Short Working suspense, Royalty receivable Account, Lessee account	2	4
	4.8	Practical problems in the books of lessor	2	4
	4.9	Identify and discuss technical aspects relating to royalty, the relevant AS etc.	5 P	4 &5
Note-Sublease excluded				
5	5	Teacher Specific Module		
Teaching and Learning Approach	Classroom Procedure (Mode of transaction) <ul style="list-style-type: none"> • Lecture • Discussion and Chalk and Talk-Session • Software based learning. • Hands on activities • Peer teaching • Blended leaning 			
MODE OF ASSESSMENT				
Courses with 4 Credit Theory only/Theory with Practicum				
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar		B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks		

References

1. Jain, S.P., & Narang, K.L., Advanced Accountancy, *Kalyani Publishers, NewDelhi*
2. Maheshwari, S.N., & Maheswari, S.K., Advanced


Accountancy, *Vikas Publishing House, New Delhi.*

3. Shukla, M.C., & Grewal, T.S., *Advanced Accountancy, S Chand and Company (Pvt.) Ltd, New Delhi.*
4. Ashok, Sehgal, & Deepak Sehgal, *Financial Accounting Taxman Allied Service (Pvt.) Ltd, New Delhi.*
5. M A Arulanandam and K S Raman, *Advanced Accountancy, Himalaya Publications, Mumbai.*
6. Paul, S.K., & Chandrani, Paul, *Advanced Accountancy, New Central Book Agency, New Delhi.*
7. Raman BS, *Financial Accounting - United Publishers*

Suggested Readings

1. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.
2. <https://kb.icai.org/pdfs/PDFFile5b28becfab1417.61553097.pdf>
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	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B Com. Honours					
Course Name	QUANTITATIVE TECHNIQUES FOR BUSINESS					
Type of Course	DSC A					
Course Code	M24C03DSC201					
Course Level	200					
Course Summary	This course is designed to provide a foundation for the application of statistical and mathematical tools and techniques for business data analysis. The course is intended to provide a strong insight into the application of quantitative techniques for decision making in business situations.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre-requisites, if any	An understanding on the meaning, features and functions of statistics, collection of data, presentation of data, Calculation of simple measures of central tendency					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Comprehend the concept of data, role of quantitative techniques in business and understanding the importance and application of measures of central tendency	Apply,	1,2,3,10
2	Application of measures of dispersion in various situations	Apply,	1,2,3,10
3	To gain insights in to the statistical tools and techniques namely skewness, moments and Kurtosis and interpreting the nature of series	Analyse,	1,2,3,10
4	Develop an understanding on matrix operations and applications in business and apply the same in business Situations	Apply	1,2,3,10
5	Preparation of Questionnaires for Survey and Actual application of the various statistical tools in various situations, preparation of reports and develop skills for	Create, Apply,	1,2,3,10

	calculations using computer		
*Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S),Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1 Introduction to Quantitative Data and Measures of Central Tendency	1.1	Data- Quantitative and Qualitative data- Attributes and variables- Univariate - Bi- variate and Multivariate (concept only)	1	1
	1.2	Descriptive and Inferential statistics- Application of quantitative techniques in business and commerce	1	1
	1.3	Application of mean, median and mode in business decisions- - Empirical relation between mean, median and mode, calculation of combined mean, Correction in mean	4	1
	1.4	Geometric mean – calculations and uses	2	1
	1.5	Harmonic mean – Applications in business and commerce	2	1
2.Measures of Dispersion andSkewness	2.1	Measures of dispersion – Concept Properties of a good measure of dispersion	1	2
	2.2	Absolute and Relative Measure-	1	2
	2.3	Range - Inter Quartile Range - Quartile Deviation-	1	2
	2.4	Mean Deviation and applications	1	2
	2.5	Standard Deviation and Variance calculations – Mathematical properties of standard deviation	2	2
	2.6	Co-efficient of variation-Significance Application of standard deviation and co- efficient of variation	2	2
	2.7	Combined standard deviation	1	2
	2.8	Lorenz Curve	1	2

	2.9	Skewness – Meaning and features –Test for skewness	1	3
	2.10	Types of skewness – Absolute and relative measures	1	3
	2.11	Calculation of skewness-various methods	2	3
	2.12	Moments-Meaning and importance	1	3
	2.13	Central moments & Raw moments	1	3
	2.14	Conversion of raw moments into central moments – Skewness based on moments	2	3
	2.15	Kurtosis – meaning and types	1	3
	2.16	Calculation of kurtosis	1	3
3.Matrices and Determinants	3.1	Calculation of kurtosis	1	3
	3.2	Matrix– addition and Subtraction	2	5
	3.3	Matrices - Multiplication	1	5
	3.4	Transpose of a matrix, Diagonal Matrix Identity Matrix, Scalar Matrix, Orthogonal Matrix	1	5
	3.5	Adjoint of a matrix	1	5
	3.6	Determinants	1	5
	3.7	Inverse of a matrix	2	5
	3.8	Application of matrices in business and commerce - (Simple problems)	6	5
4.Field Study and Practical Applications	4.1	Primary Data Vs Secondary Data- Questionnaire and Survey for Data Collection- Drafting a questionnaire- Steps and Precaution- Census Vs- Sample- Types of sampling- Preparation of Questionnaire for data collection (Simple situations), Collection and Tabulation of data- Types of table- Cross Tabulation	14P	5
	4.2	Conducting field study and preparing a report applying the various tools learned in the first three modules	13P	5
	4.3	Calculation of average and standard deviation using spread sheet package using survey data/ secondary data	3P	5

5	5	Teacher Specific Module		
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Teaching and Learning Approach	Classroom Procedure (Mode of transaction) Lecture, Discussions, Assignments, Field Study, Discussions
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MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

1. Sharma, J.K., Business Statistics, *Pearson Education*.
2. Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House*.
3. Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi*.
4. Elhance D N, Elhance, Veena and Aggarwal B M, Fundamentals of Statistics, *Kitab Mahal*
5. Gupta, C B and Gupta, Vijay., An Introduction to Statistical Methods, *Vikas Publishing House*
6. Pillai, R S Nand Bhagavathi., Statistics, *S Chand & Co*


Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, New Delhi*.
2. Spiegel, M.R., Theory and Problems of Statistics, *Schaum's*

*Outlines Series, McGraw Hill
Publishing Co.*

3. Prem S. Mann, Mann's Introductory Statistics, *Wiley*.



	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B Com. Honours					
Course Name	PUBLIC FINANCE					
Type of Course	DSE					
Course Code	M24C03DSE200					
Course Level	200					
Course Summary	This course presents the importance and components of public finance, federalism, monetary and fiscal policy appraisal and the trends of public finance and administration in India.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture 4	Tutorial 0	Practical 0	Others 0	
Pre-requisites, if any	Basic Understanding on the concept of finance and governments in India.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand scope and concept of public finance and the key components namely expenditure and revenue	Understand(U)	1,10
2	Appraise the sources of public revenue and expenditure.	Analyse	1,10
3	Analyse and evaluate the concept of public debt, budgeting and allied concepts	Evaluate	1,10
4	Understand the concept of finance federalism and the sources of finance for local governments and appraise and evaluate the trends	Understand	1,10
5	Identify the scope and components of fiscal policy and critically appraise the fiscal and monetary policy	Analyse	1,10
6	Critically evaluate and appraise the progress and trends of Public Finance in India by analysing and evaluating the public finance trends, Finance Commission recommendations, budgeting etc.	Evaluate	1,8,10

***Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)**

COURSE CONTENT
Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Public Expenditure and Public Revenue	1.1	Nature and scope of Public Finance – Public Finance VS Private Finance	2	1
	1.2	Public goods, Private Goods - Principle of Maximum Social Advantage	2	1
	1.3	Public Expenditure – Classification - Wagner’s Law	3	1
	1.4	Role of Public expenditure in economic development, employment generation and reduction in inequalities	3	1,2
	1.5	Public Revenue - Sources - Distinction between Tax Revenue and Non-Tax Revenues of Centre and States	2	1,2
	1.6	Taxation – Classification of taxation - Canons of taxation - Theories of Taxation - Impact and incidence of Taxation - Important taxes in India- Concept of Tax Buoyancy	3	1,2
2. Public Debt and Budgeting	2.1	Public Debt – Sources – Effects of Public debt – Management, Utilisation and Repayment	3	3
	2.2	Government Budget – Meaning and Type - Principles – Budgeting in India - Role of Finance ministry Revenue expenditure and Capital expenditure- revenue and Capital Budgets	5	3
	2.3	Concept of deficit and deficit financing - Revenue deficit, fiscal deficit, monetized deficit, Deficit, Surplus, and Balanced Budget	4	3
	2.4	(For CCA only)– Appraisal of budgets and deficits in India over the years (Broader overview)	3	3
	2.1	Federal Finance – Role of Federalism -	2	2

3. Federal Finance and Finance Commission		Principles of Fiscal federalism-		
	3.2	Finance Commission of India - Constitution – Role of Finance Commission-Central State Financial relations	3	3
	3.3	Appraisal of the recommendations of the latest Finance Commission and comparison with Previous Commissions	4	3
	3.4	Local Finance – Sources - Dependence on State Governments -	2	3
	3.5	(For CCA only)- Critical Appraisal of latest Union budget and State Budget	3	3
4. Fiscal Policy	4.1	Fiscal Policy- Objectives of Fiscal Policy - Instruments of Fiscal Policy	3	4
	4.2	Types of Fiscal Policy - Impact of Fiscal Policy – Limitations of Fiscal Policy	3	4
	4.3	Monetary Policy Vs Fiscal policy	3	4
	4.4	Fiscal Trends and Fiscal Reforms in India	3	4
	4.5	(For CCA only) – Critical Appraisal of Monetary and Fiscal Policy	3	4
5	5	Teacher Specific Module		
Teaching and Learning Approach	Classroom Procedure (Mode of transaction)			
	<ol style="list-style-type: none"> 1. Lecture 2. Case Discussion and Role Play/ Skit: 3. Presentations 4. Videos 5. Group Assignments and Group Discussions 			
Assessment Types	MODE OF ASSESSMENT			
	A. Continuous Comprehensive Assessment (CCA) – 30 marks <ol style="list-style-type: none"> (a) MCQ based test. (b) Review and Presentation of Books or Research articles discussing the trends of Public Finance in India – (c) Group Project on the evaluation of recently presented budgets or Finance Commission recommendations. – (d) Budget Presentation – Presentation of model budgets (Group 			

Activity)			
B. End Semester examination – 70 marks			
Mode		Time in Hours Maximum	
MCQ Based		1	
Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
Total			70 marks

References

1. Mithani, D. M., Modern Public Finance, *Himalaya Publishing House, Mumbai.*
2. Rao, Govinda M, Studies in Indian Public Finance - *Oxford University Press*
3. Bhatia H L, Public Finance, *Vikas Publishing House*
4. Tyagi B P, Public Finance, *Jai Prakash Nath and Company*
5. Lekhi R K and Singh, Joginder, Public Finance, *Kalyani Publishers*

Suggested Readings

1. Jha, R., Modern Public Economics, *Routledge, London*
2. <https://dea.gov.in/>
3. <https://www.nipfp.org.in/home-page/>
4. <https://egyankosh.ac.in/bitstream/123456789/82412/1/Block-1.pdf>

	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B Com. Honours					
Course Name	DIGITAL MARKETING AND CREATIVE ADVERTISING					
Type of Course	DSC					
Course Code	M24C03DSE202					
Course Level	200					
Course Summary	This course is intended to develop a firm theoretical foundation and build creative ability and skills in the emerging fields of digital marketing and creative advertising. The course has been curated to enable learners to identify digital platforms and use digital marketing tools and strategies effectively. The course deals with the fundamentals of digital marketing with a special focus on social media marketing, content marketing, and email marketing. The course also combines the principles of advertising with strategies for establishing and enhancing brand identity. Learners can delve into creative thinking and crafting messages that resonate with consumers. Practical skills in developing advertising campaigns, utilizing digital platforms, and measuring brand effectiveness are also included.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture 3	Tutorial 0	Practical 1	Others 0	
Pre-requisites, if any	Basic understanding on the concepts of marketing and knowledge on the promotion mix.					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the basic concepts of Digital Marketing, its Opportunities and Challenges	Understand(U)	1, 4
2	Gain expertise in using major social media platforms and Develop skills in creating compelling and sharable content for different Digital channels	Create (C)	4,9, 10
3	Recognise Ethical and Privacy issues related to Digital Marketing and Demonstrate the moral courage to implement ethics in digital marketing	Analyse(An)	1, 2, 6, 8

4	Understand the basic concepts of Advertising, Advertising Media, Creative Advertising and Brand Building, identify the media options available and media planning	Understand(U),	1,2, 4, 9
5	Develop the ability to create effective Digital Marketing Strategies aligned with Business Objectives and develop the ability to write, design and prepare advertisements for different media.	Create(C)	2,4,5,9, 10
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create (C), Skill(S), Interest (I) and Appreciation(Ap)			

COURSE CONTENT

Content for Classroom transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Digital Marketing and Social Media Marketing	1.1	Concept of digital marketing- Transition from traditional to digital marketing- Importance of digital marketing,	3	1
	1.2	Key digital marketing channels	2	1
	1.3	Social Media Marketing Trends – Social Media Marketing Platforms– An Overview Facebook, Instagram, Snapchat, X(Twitter), Linked In, YouTube Marketing	5	2
	1.4	Community Building and Engagement through social media - Engaging with followers, Handling negative feedback	2	2
	1.5	Mobile Marketing and Influencer Marketing	3	1,2
	1.6	Case Study on Exploring the opportunities of digital marketing and social media marketing, Review of various social media platforms, Analysis of influencers' performance etc.	10P	1,2,5
	2.1	Overview of Content Strategy in Marketing-How to create content that matches the user intent and business goals	3	3

2. Content and E-mail Marketing	2.2	Word- of- Mouth Marketing- Digital versions of WoM- Using Content for Story Telling- Content for Blogs, Vlogs and Videos	3	3
	2.3	E-mail Marketing - Effective E-mail Marketing Strategy – Building E-mail List and Content	3	1, 3
	2.4	Privacy and Data Protection – Transparency and Authenticity – Social Responsibility	3	3
	2.5	Pillars of Ethical Digital Marketing– Transparency – Cause - related Marketing –Authenticity - Consistency	3	1,3
	2.6	Activities involving blog writing, vlogging, storytelling, email marketing process, case	7P	1,3,5
3. Advertisement: Functions, Channels, media Selection and Copy	3.1	Advertising Concept – Evolution- Functions – Types -	2	4
	3.2	Channels of Advertisement	1	4
	3.3	Media Mix Selection – Role of Media Planning in Advertising- Media Buying Strategies	2	4
	3.4	Creative Advertising – Process – Role of Creativity in Advertising- Techniques for generating creative ideas	2	4
	3.5	Copywriting-Concept-Principles- Techniques-	2	4
	3.6	Ad copy creation activities	4P	4,5
4. Effectiveness of advertising, Advertising Agencies, Ethics	4.1	Effectiveness of advertising- Methods to measure effectiveness	2	
	4.2	Advertising Agency-Role-Types- Selection	1	4
	4.3	Advertising and Society- Socialresponsibility in advertising-Ethical and legal aspect of advertising- ASCI and functions	3	4
	4.4	Enactment of advertisements, videopresentations of advertisements,	6P	4,5

	4.5	Measuring advertisement effectiveness	3P	4,5
5		Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)
	<p>Lecture</p> <p>-Discussion Session: Teacher provides a platform for review of experiences and Knowledge, develop insights into the disciplinary knowledge on the theories and its various aspects.</p> <p>Focused Group Learning: Students will work together in small groups onvarious issues in macro environment of business</p> <p>Flipped classroom-Video PresentationCopy writing Case studydiscussionsRole play Logo creation/ Caption creation etc.</p>


MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

1. S. Gupta., (2022) “*Digital Marketing*”, Mc Graw - Hill, 3rd Edition.
2. N. Kamat and C.N. Kamat, “*Digital Marketing*”, Himalaya Publishing House, 2nd Edition.
3. V. Ahuja (2015), ‘*Digital Marketing*’, Oxford University Press.
4. D. Ryan (2008), ‘*Marketing Strategies for Engaging the Digital Generation*’, Kogan Page.
5. Jeth Waney Jaishri and Jain Shruti, *Advertising Management*, Oxford University Press
6. Batra, Myers and Aaker, *Advertising Management*, Pearson Education, 5th Edition
7. Ruchi Gupta, *Advertising Principles and Practices*, S Chand Publications
8. David A Aaker, Alexander L, Biel, *Brand Equity and Advertising – Advertising’s Role in Building Strong Brand*, Psychology Press.

Suggested Readings

1. American Marketing Association, Statement of Ethics
2. learndigital.withgoogle.com
3. socialmediatoday.com
4. [https://www.singlegrain.com/digital-marketing/9-successful-digital-marketing case- studies/](https://www.singlegrain.com/digital-marketing/9-successful-digital-marketing-case-studies/)
5. George E Belch, Michael A Belch, Keyoor Purani, *Advertising and Promotion: An Integrated Marketing Communications Perspective (SIE)*, *McGraw Hill Education*
6. S. Wats Dunn and Barban, Arnold M. *Advertising: Its Role in Marketing*. *Dryden Press*
7. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. *Cengage Learn*

	Mar Athanasius College (Autonomous), Kothamangalam					
FYUGP SYLLABUS						
Programme	B Com. Honours					
Course Name	E-COMMERCE					
Type of Course	MDC					
Course Code	M24C03MDC200					
Course Level	200					
Course Summary	This course is intended to develop an understanding of E Commerce, its components, and developments. The course intends to provide learners with ample motivation to be a part of the E Commerce team and establish E business. The skill to make use of E Commerce sites and E Payment modes are also developed on completion of the course.					
Semester	3	Credits			3	Total Hours
Course Details	Learning Approach	Lecture 3	Tutorial 0	Practical 0	Others 0	
Pre-requisites, if any	Basic understanding on the internet and technology					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the basic concepts of E Commerce and E business and the models associated with E Commerce	Understand	1, 4
2	To find out the applications of E Commerce in various fields and industries	Apply	4,9, 10
3	Evaluate the strategies associated with E Commerce	Evaluate	1, 2, 6, 8
4	Understand the threats to E Commerce and Electronic operations and analyse the possible solutions at various levels	Understand, Analyse	1,8
5	Awareness and application E payment systems and the skill of linking the same with E business	Apply	1,2, 4, 9
6	Understand the concept of EDI and analyse the trends in E Commerce	Analyse	2,4,5,9, 10
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest(I) and Appreciation (Ap)			

COURSE CONTENT
Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. E Commerce– Scope and Types	1.1	E-Commerce – Meaning - History-traditional Commerce Vs E Commerce – Driving forces of E Commerce	2	1
	1.2	E-Commerce Business Models - Key elements	3	1
	1.3	Functions and Scope of E Commerce-Merits and Limitations of E Commerce	2	1
	1.4	Types of E-Commerce models - pre-requisites for E Commerce	2	1,2
	1.5	E-Business, E-Commerce and E-Business - Concept of M Commerce and merits-	2	1,2
	1.6	E Commerce in industries and areas like Banking, Insurance, E-Auction, E-Publishing, E-entertainment, E- tailing	4	1,2,5
2. Resources, Strategies and Security in E Commerce	2.1	Types of E-Commerce Providers and Vendors	2	3
	2.2	Modes of operations associated with E-Commerce – Various activities in connection with E-Commerce	2	3
	2.3	E-Commerce Marketing Strategies-Pure Click Companies and Brick and Click Companies- E Commerce Promotion Strategies - Content Marketing and Email Marketing	3	3
	2.4	Target E Mails, Banner Exchange and Shopping Bots – Advantages-	3	3,5
	2.5	E-Commerce Security and Privacy-Security protocols – Operations and components- Security issues and breaches – Cyber-attack and vandalism- Risks of Internet Privacy – Technology solutions and Use of software against threats	5	3,4
3. EDI, Electronic Payments and Trends in E Commerce	3.1	Electronic Data Interchange - Meaning and need- Components- Traditional Orders vs EDI based documents- Benefits	3	6
	3.2	Applications of EDI – Types of EDI –Limitations	3	6
	3.3	Electronic Payments-Features-EFT-Cards- E-Cash, Wallets – Payment	3	5

		Gateways, Online Banking – Electronic cheques-		
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	3.4	Other emerging modes of E Payment- UPI based, UPI Lite, Aadhar enabled Paymentsystems- M-Pay	3	5
	3.5	Planning E-Commerce initiates - E-Commerce personalization – Types - Trends in E Commerce	3	1, 5,6
4	4	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction) Lecture- Discussion Session: Flipped Classroom- Video presentation Activity based assignments and Field Study Case study discussions Trial site development
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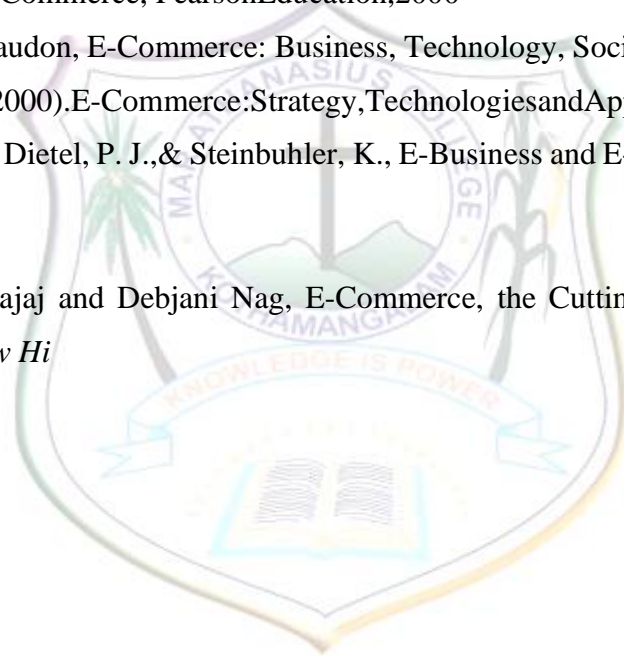
MODE OF ASSESSMENT	
Courses with 3 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 25 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 50 marks, Duration 1.5 hrs Part A (Short answer) – 10 out of 12 x1 =10 marks Part B (Short essay) – 4 out of 6 x 5 = 20 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks


References

1. Kalakota Ravi and Wilson Andrew, *Frontiers of Electronic Commerce*, *Pearson Education Asia*,
2. Joseph S J, *E-Commerce: An Indian perspective*, PHI
3. Diwan, P., & Sharma, S.(2002). *Electronic commerce – A Manager's Guide to E-Business*, *Vanity Books International*.
4. Rayudu C S, *E- Commerce & E-Business*, *Himalaya Publishing House*

Suggested Readings

1. E. Frami Turban, JAE Lee, David King, K. Michale Chung, *ElectronicCommerce*, *PearsonEducation*,2000
2. Kenneth C. Laudon, *E-Commerce: Business, Technology, Society*, *Pearson*
3. Whiteley,D.(2000).*E-Commerce:Strategy,TechnologiesandApplications*,*McGrawHill*
4. Dietel, H. M., Dietel, P. J.,& Steinbuhler, K., *E-Business and E-commerce for Managers*.
Prentice Hall.
5. Kamaleshk Bajaj and Debjani Nag, *E-Commerce, the Cutting Edge of Business*, *McGraw Hi*



	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B Com. Honours					
Course Name	CONSUMER AFFAIRS AND PROTECTION					
Type of Course	VAC					
Course Code	M24C03VAC200					
Course Level	200					
Course Summary	This course is intended to develop an understanding of E Commerce, its components, and developments. The course intends to provide learners with ample motivation to be a part of the E Commerce team and establish E business. The skill to make use of E Commerce sites and E Payment modes are also developed on completion of the course.					
Semester	3	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	0	0	45
Pre-requisites, if any	Basic understanding on the legal framework					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the concepts of consumer, consumer movements and quality and standardization	Understand	6,9
2	Gain awareness regarding the rights of consumers, the various trade practices and the legislations for consumer Protection	Understand	6,8
3	Evaluate the provisions and procedure for redressal of consumer grievances	Evaluate	8,10
4	Develop an idea on the role of regulating agencies in consumer protection	Understand,	10
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest(I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Consumer and Consumerism	1.1	Consumer- Meaning- Who is a consumer and not a consumer? -	2	1
	1.2	Consumerism- Concept- Features- Consumer movement- consumer movements in India	2	1
	1.3	Consumer movements in India- Formation of consumer organisations and their role-National Consumer Helplines	3	1
	1.4	Quality and Standardisation- Voluntary and Mandatory Standards- Role of BIS- An overview of ISO	3	1
2. Consumer Rights and Protection	2.1	History of Consumer Protection Legislations in India- Consumer Protection Acts of 1986 and 2019 – Features of 2019 Act – Comparison of Acts of 1986 and 2019	4	2
	2.2	Consumer Rights- Meaning of goods-services- Defect in goods- Spurious goods and services- Deficiency in service- Unfair trade practice- Restrictive Trade Practice – Misleading Advertisements	6	2
	2.3	Product Seller- Product Liability- Product liability Action- Harm in relation to product liability	5	2
3. Consumer Grievances and Settlement	3.1	Consumer Disputes Redressal Agencies-Pecuniary limits-	3	3
	3.2	Central Consumer Protection Authority-Constitution of CCPA- Powers-	3	3
	3.3	Complaints – Who can file a complaint- Grounds and Procedure for filing complaints- Time limit- Fee for filing complaint	3	3
	3.4	Grounds for claiming compensation from product manufacturer, product service provider and seller	3	3
	3.5	Mediation and settlement of complaint- Reliefs provided by Consumer Commissions – Appeal mechanism- Time limit for appeal	4	3

	3.6	Very brief overview of Role of regulators in consumer protection- RBI, IRDA, TRAI and FSSAI	4	4
4	4	Teacher Specific Module		
Teaching and Learning Approach	Classroom Procedure (Mode of transaction) Lecture- Discussion Session: Flipped Classroom- Video presentation. Activity-based assignments and Field Study Discussion on Judgments related to consumer grievances. Discussion on research articles Expert lecture			

MODE OF ASSESSMENT	
Courses with 3 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 25 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 50 marks, Duration 1.5 hrs Part A (Short answer) – 10 out of 12 x 1 = 10 marks Part B (Short essay) – 4 out of 6 x 5 = 20 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

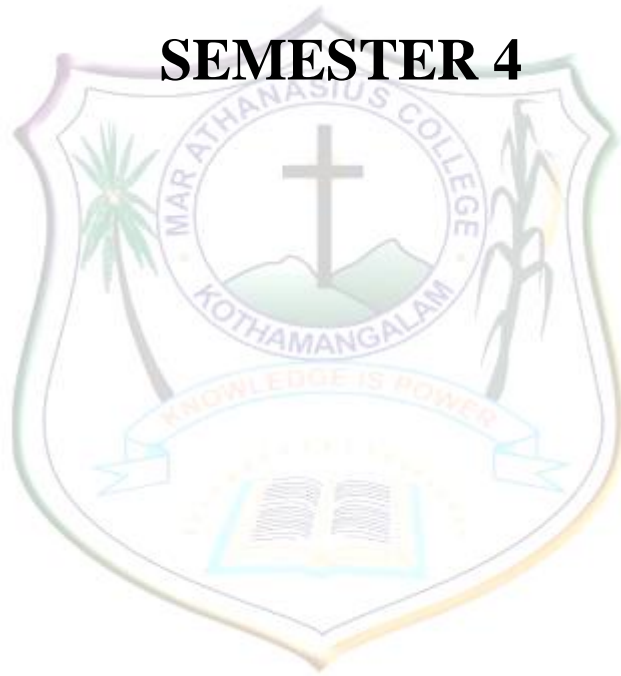
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5. Agarwal V K, Consumer Protection Act 2019 (Principle and Practice) , *Bharat Law*
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Suggested Readings

1. Consumer Protection Act 2019 Bare Act
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SEMESTER 4





Mar Athanasius College (Autonomous), Kothamangalam

FYUGP SYLLABUS

Programme	B Com. Honours					
Course Name	CORPORATE ACCOUNTING					
Type of Course	DSC A					
Course Code	M24C04DSC200					
Course Level	200					
Course Summary	The course aims to familiarise students in the accounting procedures of shares and debentures. The students will gain practical exposure in preparation of financial statements under section 2(40) of Companies Act 2013 and analysis of financial statements.					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
Pre-requisites, if any		3	0	1	0	75

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the applicability of Ind AS	Understand(U),	1
2	Understand and apply the provisions of Companies Act 2013 to the accounting procedures of Shares and Debentures	Apply (A)	1,2,5,4
3	Construct the Financial Statements of Companies based on Companies Act 2013 and AS	Create (C)	1,2,5,4
4	Analyse the cash position of the company using Cash Flow statement	Analyse (A)	1,2,5,4
5	Practical application of the accounting procedure, analyse the impact of various transactions and develop the skills and knowledge to read and understand the Financial Statements from the Annual Report of the Company	Skills (S)	1,2,5,4

6	Apply the provisions of Companies Act 2013, in connection with Internal Reconstruction of Company and prepare the revised Balance Sheet as per Schedule III of Companies Act 2013	Apply	1,2,10
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation(Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Ind AS, Accounting for Shares and Debentures	1.1	Ind AS and its applicability	1	1
	1.2	First time adoption of Ind AS and three Divisions of schedule III of Companies Act 2013	1	1
	1.3	Accounting procedure for Issue of shares and debentures- Journal Entries	1	2
	1.4	Pro-rata allotment of shares – book-building- Accounting procedure	3	2
	1.5	Forfeiture and Reissue of Shares	3	2
	1.6	Bonus shares and right shares - SEBI guidelines- Accounting entries of bonus shares- Value of rights	2	2
	1.7	Redemption of Preference shares - Entries	3	2
	1.8	Collection of data regarding issue of shares and debentures from secondary sources, websites etc. and take note of the pricing mechanism	4P	5
	1.9	Collection of data regarding bonus issue, right issue, dividend declaration etc. and understanding the impact on aspects including share price etc.	8P	5
2. Final Accounts	2.1	Preparation of Statement of profit and loss as per Schedule III and AS, Companies Act, 2013 (excluding Managerial Remuneration)	4	3

of Joint Stock Companies	2.2	Preparation of Balance Sheet as per Schedule III, Companies Act, 2013. (AS)	4	3
	2.3	Preparation of Changes in Equity (As per Ind AS)	4	3
	2.4	Reading and comparing the actual financial statements from the Annual Reports and arrive at meaningful interpretation	6P	5
3. Cash Flow Statement	3.1	Meaning and importance of cash flow statement -AS 3-	2	4
	3.2	Operating Activity, Financial activity and Investing Activities- Meaning and scope	1	4
	3.3	Direct and Indirect method of cash from operating activities	3	4
	3.4	Preparation of Cash Flow Statements	4	4
	3.5	Examine the Cash Flow Statements and Statement of Changes in Equity prepared as part of the Annual Report and prepare reports/ present the same.	6P	4, 5
4. Internal Reconstruction	4.1	Alteration of Capital - Internal Reconstruction - Objectives - Methods	2	6
	4.2	Capital Reduction - Accounting Procedure	2	6
	4.3	Surrender of shares - Accounting Treatment	2	6
	4.4	Revised Balance Sheet	3	6
	4.5	Case Studies relevant to reduction and alteration of share capital	6P	6
5	5	Teacher Specific Module		


Teaching and Learning Approach	<p>Classroom Procedure (Mode of transaction)</p> <p>Lecture -Conceptual and knowledge-based transmission of accounting system followed by corporate entities.</p> <p>Skill enhancement for preparation and analysis of financial statements of jointstock companies</p> <p>Collaborative/ Small Group Learning: Students will work together in small groups for analysing financial statements of companies.</p> <p>ICT enabled presentations and Analyses of the Financial Statements of a Listed Company</p>
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MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
<p>A. Continuous Comprehensive Assessment (CCA)</p> <p>Theory Total = 30 marks</p> <p>Quiz, Test Papers, seminar</p>	<p>B. End Semester Examination</p> <p>Theory Total = 70 marks, Duration 2 hrs</p> <p>Part A (Short answer) – 10 out of 12 x 2 = 20 marks</p> <p>Part B (Short essay) – 6 out of 9 x 5 = 30 marks</p> <p>Part C (Long essay) – 2 out of 4 x 10 = 20 marks</p>

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4. Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. New Delhi: Tata Mc Graw Hill Education.
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	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B Com. Honours					
Course Name	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS					
Type of Course	DSC A					
Course Code	M24C04DSC201					
Course Level	200					
Course Summary	This course is designed to develop critical thinking, analytical and scientific reasoning, problem solving skills using statistical concepts and techniques. At the end of the course, the students will be able to solve business and real life problems.					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
Pre-requisites, if any	Basic Understanding of Statistics					
		3	0	1	0	75

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	To determine relationship between variables using correlation	Analyse (An)	1,2,3, 4,10
2	To equip the students for model building and forecasting using regression.	Apply (A)	1,2,3, 4,10
3	To analyse and forecast using time series data.	Analyse (An)	1,2,3, 4,10
4	To identify and apply probability in business and real life.	Apply (A)	1,2,3, 4,10
5	Collecting data and applying the tools for establishment of relationship and predictions	Evaluate (E)	1,2,3, 4,10
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest (I) and Appreciation (Ap)			

COURSECONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Correlation & Regression	1.1	Correlation-Concept-Correlation and Causation - Probable Error	1	1
	1.2	Types of Correlation- Methods – Properties of correlation co-efficient -Karl Pearson’s Co- efficient of Correlation	3	1
	1.3	Spearman’s Rank Correlation Co- efficient	2	1
	1.4	Concurrent Deviation Method	1	1
	1.5	Regression Analysis– Concept- Utility-Conditions for applying regression- Comparison of correlation and regression	2	1,2
	1.6	Lines of Regression - Regression Equations and regression co- efficient- Properties of regression co- efficient	3	2
	1.7	Algebraic Methods of studying regression-Standard Error of estimate- (Problems- ungrouped Data only)	3	2
2. Time Series Analysis	2.1	Time Series Analysis – Meaning -Definition-	1	3
	2.2	Components of Time Series -Time seriesanalysis-	1	3
	2.3	Utility of Time Series Analysis- Mathematicalmodels-	1	3
	2.4	Determination of Trend- Free hand curvemethod-	2	3
	2.5	Method of semi averages - Method of Moving Average-	4	3
	2.6	Method of Least Squares (first degree only)	5	3
	2.7	Shifting the origin of trend equation- conversion into monthly and quarterly trend(first degree equations only)	1	3
3. Probability	3.1	Probability-Meaning-Definition- Basic Terms- Concepts-	2	4

	3.2	Approaches to Assigning Probability -	1	4
	3.3	Permutation and Combination- (Simple problems)	4	4
	3.4	Theorems of Probability- Addition Theorem- Multiplication Theorem-	5	4
	3.5	Conditional Probability - Baye's Theorem of Inverse Probability	3	4
4. Practica 1 Applica tions	4.1	Field Study – Collection of data– both primary and secondary for bivariate analysis	15	5
	4.2	Calculation of correlation co- efficient including using spread sheet packages	5	5
	4.3	Predictions using Time series for business data	5	5
	4.4	Business Application of probability	5	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction) Chalk and Talk Discussions Presentations Flipped Classrooms Field Study Group Assignments Software applications etc.
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MODE OF ASSESSMENT

Courses with 4 Credit Theory only/Theory with Practicum

A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks
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References

1. Sharma, J.K., Business Statistics, *Pearson Education*.
2. Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House*.
3. Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi*.
4. Elhance D N, Elhance, Veena and Aggarwal B M, Fundamentals of Statistics, *Kitab Mahal*
5. Gupta, C Band Gupta, Vijay., An Introduction to Statistical Methods, *Vikas Publishing House*
6. Pillai, RSN and Bhagavathi., Statistics, *S Chand & Co*

Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, New Delhi*.
2. Spiegel, M.R., Theory and Problems of Statistics, *Schaum's Outlines Series, McGraw Hill Publishing Co.*
3. Prem S. Mann, Mann's Introductory Stati



	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B Com. Honours					
Course Name	TRENDS AND INNOVATIONS IN BANKING					
Type of Course	DSE					
Course Code	M24C04DSE200					
Course Level	200					
Course Summary	Students will gain expertise in analyzing emerging trends, evaluating the impact of disruptive technologies, and formulating strategies for innovation in the banking sector. The hands-on activities and case studies will provide students with practical experience in applying these concepts to real-world challenges.					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture 4	Tutorial 0	Practical 0	Others 0	
Pre-requisites, if any	Basic understanding on the concept of banking, types of banks.					

COURSE OUTCOMES(CO)

CO No.	Expected Course Outcome At the end of the course the students shall be able to:	Learning Domains*	PO No
1	To understand the shift from traditional to present day banking in India and develop an idea on the fundamental terms and concepts related to banking activities.	Understand	1,2,3
2	Analyze the drivers of innovation in the banking industry and identify the key emerging trends.	Analyse	1,2,3
3	Assess the potential of emerging business models such as open banking, neo-banks, and fintech partnerships to transform the financial landscape.	Evaluate	1,3,5
4	Critically examine the role and importance of regulatory bodies.	Evaluate	2,5,6
5	Understand the operations and developments in international banking	Understand	2,5,6

6	To collect data pertaining to emerging trends in banking and perform model banking activities	Apply	2,5,6
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Traditional Banking to Modern Banking in India – Changes and Developments	1.1	The Evolving Banking Landscape: Journey From Traditional Banking to present day's banking.	2	1
	1.2	Understanding Banking Fundamentals - CRR, SLR, Base Rate, MCLR, MPC	2	1
	1.3	Banking Activities - Retail and Corporate Fund Based and Non-Fund based financing-Working Capital Financing, BG, Bill discounting, Forex, Inward and Outward remittance, LRS, Treasury Operations, ParaBanking Activities, IBPC, Assignments, Hedging Facilities	3	1
	1.4	Regulatory Body, RBI & its subsidiaries – Changing role of RBI	1	4
	1.5	Recent Regulatory Changes, Banking Regulation Act, Evolution of NPCI, IFSCA – Gift City,	3	4
	1.6	NPAs in banks, DRT, SARFAESI Act, Revenue Recovery, Bad Bank	2	1,4
	1.7	Banking Ombudsman Scheme - Operational Mechanism and Importance	1	1,4
	1.8	From Nationalisation of Banks to Merger of Banks – The Big Bank Theory	2	1
	1.9 (CCA only)	Case Studies and Report Analysis on Banking mergers, Ombudsman activities,	2	6

	1.10 (CCA only)	Basic Banking Mathematics including Interest calculations, Bill discounting, etc.	2	6
2. Disruptive Technologies in Banking	2.1	Drivers of Innovation in the Banking Industry: Customer Demands, and Technological Advancements	1	2
	2.2	Key Emerging Trends in Banking: CBS, Digital Transformation, Mobile Banking, Internet Banking, CTS,	1	2
	2.3	Payment Systems: NEFT, RTGS, IMPS, SWIFT,	2	2
	2.4	UPI, CBDC, Payment Wallet, UPI Lite, NUUP, APBS, AEPS, WhatsApp based lending, Wearable Contactless Payment Devices- Changing approach- Door step banking, Green banking- ATM types- Brown Label, White Label, Green Label, Orange Label, Yellow Label and Pink Label – Biometric ATM	4	2
	2.5	Fintech Disruption, and Open Banking, Co-branded Credit Cards, Unsecured personal loans	2	2
	2.6	Blockchain Technology: Applications Banking	2	1, 2
	2.7	Artificial Intelligence (AI) in Banking: Personalization, Robotics, Risk Management, and Fraud Detection	2	2
	2.8	Big Data Analytics in Banking: Customer Profiling & Segmentation, Market Insights and Predictive Modelling. (Overview only)	2	2
	2.9- For CCA only	Presentation on innovative banking products, technological advancements in banks, fintech etc.	2	6
	3.1	Open Banking: Fostering Collaboration and Innovation in Financial Services	2	3

3. Emerging Business Models in Banking and Considerations in the digitalera	3.2	Neo-Banks: Redefining the Banking Experience with Digital-First Solutions	2	3, 6
	3.3	Small Finance Banks, Payment Banks.	1	3, 6
	3.4	Bank assurance and banks - Process, advantages, and limitations	2	3, 6
	3.5	Data Privacy and Cybersecurity	1	3,4
	3.6	Considerations in the Digital Banking Era the Role of Regulatory Sandbox in Fostering Responsible Innovation - Major Cohorts (Brief understanding only)	2	4
	3.7	Navigating the Future of Banking: Adapting to Evolving Customer Needs and RegulatoryLandscape- Door step banking	2	1
	4. International Banking	4.1	International banking – Structures and operation of international banking-	2
4.2		International Financial Centres, Offshore banking units, SEZ	2	5
4.3		Letter of credit- Types and operating mechanism	3	5
4.4		Bank for International Settlement- BASEL norms, CRAR	3	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)
	<ul style="list-style-type: none"> • Activity learning. • Reflective learning. • Experiential learning. • Flip-Classroom • Branch Visits and Surveys • Case Study • Role Plays and Skits • Discussions and Presentations

MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Assessment (CCA)	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs

Theory Total = 30 marks Quiz, Test Papers, seminar	Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks
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References

- Tandon M.L, Banking Law and Practice in India, *Indian Law House*
- Muraleedharan D, Modern Banking: Theory and Practice, *Prentice Hall of India*
- Agarwal O P. Modern Banking in India, *Himalaya Publishing House*
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- Maheswari S. N, Banking Theory, Law and Practice, *Kalyani Publishers, New Delhi*
- Sekhar K. C, Banking Theory Law and Practice, *Vikas Publishing House, New Delhi.*

Suggested Readings

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2. <https://www.iba.org.in/>
3. <https://financialservices.gov.in/beta/en>
4. <https://www.cribfb.com/journal/index.php/ijfb/index>

	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B Com. Honours					
Course Name	LOGISTICS AND SUPPLY CHAIN MANAGEMENT					
Type of Course	DSC C					
Course Code	M24C04DSC202					
Course Level	200					
Course Summary	This course provides an in-depth exploration of the concept, strategies, and practices in logistics and supply chain management. Emphasis will be placed on the integration of technology, sustainability, and global considerations in optimizing supply chain performance.					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	7 5
Pre-requisites, if any	Understanding on the concepts and functions of marketing					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the fundamental concepts and components of logistics and supply chain management.	Understand(U)	1,4,10
2	Analyze and evaluate the strategic importance of effective supply chain management in various industries.	Analyze(An)	1
3	Apply logistics and supply chain strategies to improve efficiency, reduce costs, and enhance overall organizational performance.	Apply(A)	1,2
4	Examine the trends in and the role of technology, sustainability, and global perspectives in modern supply chain management.	Analyze(An)	1
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Logistics and Supply Chain Management	1.1	Logistics – Evolution - Nature and Importance - Components of Logistics Management –Competitive advantages of Logistics – Functions of Logistics management –	2	1
	1.2	Principles – Logistics Network - Integrated Logistics system	2	1
	1.3	Supply Chain Management: Meaning & definition – objectives – Need & importance – scope and functions- Advantages	2	1
	1.4	Basic concepts of SCM – Stages of Supply Chain – Best practices in SCM	2	1
	1.5	Discussions and Presentation on supply chain theories, supply chain strategies of different organisations etc.	8P	1
2. Warehousing and Transportation	2.1	Elements of Logistics management –Inventory carrying and Warehousing,	2	2
	2.2	Factors influencing warehousing decisions -Types of warehousing	2	2
	2.3	Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing –	3	2
	2.4	Transportation – Factors affecting transportation decisions - Modes of transport – Multimodal transportation and Containerisation	3	2
	2.5	Major documentation in transportation and warehousing -Airway bill, Bill of lading, MBL, HBL, CY, CFS, Seaway Bill	3	2
	2.6	Discussions, Field Visits, Industrial Visits. Case Studies etc. on Transportation, Warehousing techniques , Channel strategy etc. .	8P	2

3. Inventory Management and Processes	3.1	Inventory - Importance, Function, Classification of Inventory, Inventory related Cost, Objectives of Inventory planning and Control, Types of Inventory Situations	3	3
	3.2	Selective Inventory Control Model-ABC Analysis, VED, XYZ, FSN, SOS, GOLF, EOQ	5	3



		Model, P& Q System, Concept of JIT, Elements, and benefits of JIT,		
	3.3	Materials Requirement Planning (MRP), Process of MRP, Benefits & limitations of MRP; Inventory Control Process – Perpetual Review, Periodic Review, Modified Control; Materials Audit.	5	3
	3.4	Discussions, Field Visits, Industrial Visits. Case Studies etc. on Inventory Management	8P	3
4.Outsourcing logistics and Technology Application	4.1	Distribution channels - Functions Performed -Types designing	2	3
	4.2	Outsourcing logistics – reasons - Logistics Providers – Stages - Role of logistics providers -3PL, 4PL, 5PL and 6PL	2	3,4
	4.3	Quality customer service & integrated logistics -customer service - importance elements - the order cycle system - Green Logistics	2	3,4
	4.4	Technology in Logistics and Supply Chain – E – Logistics – Logistics Resource Management and E – LRM - Robotics, Block Chain and AI – Reverse Logistics	2	4
	4.5	Re-engineering the supply chain - Supply chain integration- Bull whip effect - Agile Supply Chain- reverse Supply chain- Computerisation, Barcoding, RFID and WMS	3	4
	4.6	Discussions and presentations as well as Case Studies on Emerging trends in logistics and supply chain management, role of technology in logistics and supply chain management etc.	6P	4
5	5	Teacher Specific Module		

	Classroom Procedure (Mode of transaction)
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Teaching and Learning Approach	Lecture Sessions Video Presentation Case study discussions Flipped Classroom Peer group discussions Industrial Visit and Field Study
MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References


1. Muninarayanappa. Mand Raju G.S(2021), Fundamentals of Logistics and Supply Chain Management, *Jayvee International Publication*,
2. Sunil Chopra & Peter Meindl, Supply Chain Management - Strategy, Planning and Operation, *PHI*
3. Dr. R.P.Mohanty & Dr.S.G.Deshmukh, Essentials of Supply Chain Management, *Jaico Publishing House*
4. D.K.Agarwal, Supply Chain Management - Strategy, Cases and Best Practices, *Cengage*
5. David Simchi - Levi, Philip Kamiusky, Edith Simchi - Levi, Designing & Managing the Supply Chain, *McGraw Hill*
6. Janat Shah, Supply Chain Management Text and Cases, *Pearson Education*
7. Rahul V Altekar, Supply Chain Management – Concepts and Cases, *PHI*
8. Agarwal, D.K., 'Textbook of Logistics and Supply Chain Management', *Mac Millan India Ltd*,
9. Chase, R.B., Shankar, Rand Jacobs, F.R. 'Operations Management and Supply Chain Management', *McGraw Hill Publications*
10. Chopra, S., Meindl, P. and Kalra, D.V. 'Supply Chain Management', *Pearson Education India*,
11. Krishnaveni Muthiah, 'Logistics Management and Seaborne Trade', *Himalaya Publishing House*,
12. Martin Christopher, 'Logistics and Supply Chain Management' *Pearson Education*

Suggested Reading

1. <https://www.diva->

- portal.org/smash/get/diva2:1540087/FULLTEXT02.pdf
2. www.managementstudyguide.com
 3. https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf
 4. <https://www.camcode.com/asset-tags/supply-chain-management-guide/>
 5. <https://library.ku.ac.ke/wpcontent/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-ofsupply-chain-management.pdf>



	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B Com. Honours					
Course Name	INTELLECTUAL PROPERTY RIGHTS					
Type of Course	VAC					
Course Code	M24C04VAC200					
Course Level	200					
Course Summary	The course covers the various aspects of IPR, applications and situations related to IPR. An idea will be obtained regarding situations of infringement and protection of the same. The Graduates will be able to advise businesses on IPR strategies.					
Semester	4	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	0	0	45
Pre-requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome At the end of the course the students shall be able to:	Learning Domains*	PO No
1	Demonstrate a thorough understanding of the fundamental concepts and principles of intellectual property rights (IPR) from a commercial perspective.	Understand, Apply	1,2,3
2	Analyze the strategic role of IPR in business operations, including protecting intellectual assets, enhancing brand reputation, and driving innovation and competitive advantage.	Analyse	1,3,5
3	Identify and differentiate between the various types of IPR, including patents, copy rights, trademarks, and trade secrets, and their relevance to different business sectors.	Evaluate	2,5,6
4	Apply IPR principles to real-world business scenarios, including patent licensing, copyright	Apply	2,5,6

	infringement, trademark registration, and trade secret protection.		
5	Analyse and Evaluate the ethical aspects of IPR, the social obligations and the trends in IPR in the digital world	Evaluate	2,5,6,7,8,10
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT
Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Intellectual Property Rights and Business	1.1	IPR in the Context of Business: Significance, Scope, and Economic Impact	2	1
	1.2	IPR as a Business Asset: Protecting Intellectual Capital and Generating Value	2	1,2
	1.3	IPR and Competitive Advantage: Enhancing Brand Reputation, Innovation, and Market Differentiation	3	1,2
	1.4	IPR in the Global Marketplace: International Treaties, Conventions, and Harmonization Efforts	3	1,2
1. Types of Intellectual Property Rights and Their Business Applications	2.1	Patents: Protecting Inventions and Technological Innovations in Business	4	3
	2.2	Copyrights: Safeguarding Creative Works and Intellectual Property in Business	4	2
	2.3	Trademarks: Distinguishing Goods and Services, Brand Protection, and Business Reputation	4	3
	2.4	Trade Secrets: Confidentially Protecting Proprietary Information and Know-How in Business	3	3
	3.1	IPR Licensing: Strategies for Monetizing Intellectual Assets and	3	4

3. IPR in Business Transactions and Agreements & Ethical Considerations	Expanding Business Reach			
	3.2	IPR Valuation: Assessing the Economic Value of Intellectual Property for Business Decisions	3	4
	3.3	IPR Transfers and Assignments: Legal Considerations and Implications for Business Transactions	3	4
	3.4	IPR Infringement and Remedies: Protecting Business Interests and Addressing Intellectual Property Disputes	3	4



	3.5	IPR and Fair Competition: Balancing Intellectual Property Rights with Open Markets and Business Ethics	3	5
	3.6	IPR in the Digital Age: Challenges and Opportunities for Businesses in the Digital Landscape	2	5
	3.7	IPR and Artificial Intelligence: Protecting Creativity, Innovation, and Intellectual Property in AI- Driven Businesses	3	5
4	4	Teacher Specific Module		

Teaching and Learning Approach	<p>Classroom Procedure (Mode of transaction)</p> <ul style="list-style-type: none"> • Activity learning. • Reflective learning. • Collaborative learning. • Experiential learning. • Problem-based learning. • Interdisciplinary learning. • Flip-Classroom • Role play
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MODE OF ASSESSMENT	
Courses with 3 Credit Theory only/Theory with Practicum	
<p>A. Continuous Comprehensive Assessment (CCA)</p> <p>Theory Total = 25 marks</p> <p>Quiz, Test Papers, seminar</p>	<p>B. End Semester Examination</p> <p>Theory Total = 50 marks, Duration 1.5 hrs</p> <p>Part A (Short answer) – 10 out of 12 x 1 = 10 marks</p> <p>Part B (Short essay) – 4 out of 6 x 5 = 20 marks</p> <p>Part C (Long essay) – 2 out of 4 x 10 = 20 marks</p>

References

1. Pandey, Neeraj and Dharney, Khushdeep, Intellectual Property Rights: *PHILearning*
2. Bhandari M K, Law related to Intellectual Property Rights, *Central LawPublication*
3. Myneni S R, Law of Intellectual Property, *Asia Law House*
4. Narayanan, P, Intellectual Property Law, *Eastern Law House*
5. Ahuja V K, Law Related to Intellectual Property Right, *Lexis Nexis*

Suggested Readings

1. World Intellectual Property Organization (WIPO)
2. Controller General of Patents, Designs and Trademarks (CGPDTM)
3. Indian Institute of Intellectual Property Management (IIPM)
4. The Intellectual Property Law Association of India(IPLPAI)
5. The Society of Intellectual Property Law (SIPL)
6. <https://www.icsi.edu/media/webmodules/publications/9.4%20Intellectual%20Property%20Rights.pdf>

	Mar Athanasius College (Autonomous), Kothamangalam					
	FYUGP SYLLABUS					
Programme	B Com. Honours					
Course Name	SALESMANSHIP AND PERSONAL SELLING					
Type of Course	SEC					
Course Code	M24C04SEC200					
Course Level	200					
Course Summary	This course is intended to develop an understanding of E Commerce, its components, and developments. The course intends to provide learners with ample motivation to be a part of the E Commerce team and establish E business. The skill to make use of E Commerce sites and E Payment modes are also developed on completion of the course.					
Semester	4	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	0	0	45
Pre-requisites, if any	Basic understanding on marketing					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the importance of salesmanship and personal Selling	Understand	1, 4
2	Evaluate the various buying motives and methods to deal with customer types	Evaluate	1,4,5
3	Analyse the stages of sales and apply various techniques	Analyse, Apply	1,5
4	Preparation of sales records, evaluation and application of compensation techniques and ethical dealings insalesmanship	Apply	2,8,9,10
*Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S),Interest(I) and Appreciation (Ap)			

COURSE CONTENT
Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Salesmanship and Personal Selling	1.1	Salesmanship-Meaning, Features and Essentials of salesmanship-	2	1
	1.2	Scope of salesmanship- Importance	3	1
	1.3	Qualities of a good salesman- Role of a salesman	2	1
	1.4	Types of salesmen – Fundamentals of successful selling	3	1
	1.5	Importance of Product Knowledge – Sources of acquiring product knowledge	3	1
	1.6	Personal Selling- Differences between Salesmanship and Personal Selling -	2	1
2. Selling Process and Role of Salesman	2.1	Buying motives of the customer-Recognition of buying motives by the salesman-	3	2
	2.2	Types of customers – Dealing with various categories of customers	3	2
	2.3	Selling Process- Prospecting- Needs and Methods	3	3
	2.4	Pre-approach- Approach- Sales Presentation and methods – Demonstration	3	3
	2.5	Objections- Common Objections- Handling of Objections-	3	3
	2.6	Closing of sale- Post-Sale activities	3	3
	2.7	AIDAS approach of selling	2	3
3. Sales Records, Sales activities, and Incentives	3.1	Sales Records and Reports- Documents prepared- Daily and Periodical Reports-Sales Manual- Tour Diary – After sales service report	2	4
	3.2	In-store selling environment- Types of stores	2	4
	3.3	Field Selling- Sales territories- Sales Quotas	2	4
	3.4	Incentives for salesman – Motivating and compensating the salesmen	2	4

	3.5	Ethics in Personal Selling and Salesmanship-	2	4
4	4	Teacher Specific Module		

Teaching and Learning Approach	<p>Classroom Procedure (Mode of transaction)</p> <ul style="list-style-type: none"> • Activity learning. • Reflective learning. • Collaborative learning. • Experiential learning. • Problem-based learning. • Interdisciplinary learning. • Flip-Classroom • Role play
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MODE OF ASSESSMENT	
Courses with 3 Credit Theory only/Theory with Practicum	
<p>A. Continuous Comprehensive Assessment (CCA)</p> <p>Theory Total = 25 marks</p> <p>Quiz, Test Papers, seminar</p>	<p>B. End Semester Examination</p> <p>Theory Total = 50 marks, Duration 1.5 hrs</p> <p>Part A (Short answer) – 10 out of 12 x 1 = 10 marks</p> <p>Part B (Short essay) – 4 out of 6 x 5 = 20 marks</p> <p>Part C (Long essay) – 2 out of 4 x 10 = 20 marks</p>

References

1. Davar, Rustom S, Davar, Sharob R and Davar, Nusil R, Salesmanship and Publicity *Vikas Publishing House Pvt Ltd*
2. Kapoor Neeru, Advertising and Personal Selling , *Pinnacle*
3. Sahu P K and Raut K C, Salesmanship and Sales Management *Vikas Publishing House Pvt Ltd*
4. Krishnamoorthy R, Personal Selling and Sales Management, *Himalaya Publishing House*
5. Chumawalla S A, Sales Management with Personal Selling and Salesmanship, *Himalaya Publishing House*

Suggested Readings


1. Still, Cundiff and Govani, Sales Management, *Prentice Hall of India*
2. Futrell, Charles, Fundamentals of Selling , *McGraw Hills*

3. Anderson, Rolph E, Essentials of Personal Selling: The New Professionalism, *Prentice Hall of India*





SEMESTER 5

	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B. Com. Honours					
Course Name	INCOME TAX – I					
Type of course	DSC A					
Course Code	M24C05DSC300					
Course Level	300					
Course Summary	The Course intends to explain in clear terms the concepts of Income tax. The course deals with the determination of residential status and creates an awareness amongst the learner regarding the heads of Basic income, exempted incomes, and filing of returns of individuals. The course provides an understanding of the Tax calculations of Individuals having Income from salary and House Property					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	60
		4	0	0	0	
Pre-requisites, if any	Basic awareness of the taxation system prevailing in India					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Gain knowledge about the basic concepts of incometax and agricultural income	Understand(U)	3 &6
2	Provide awareness regarding TDS and advance payment of tax	Understand(U)	6 &8
3	Analyse the residential status of an individual alongwith determination of his tax incidence	Analyse(A)	1 &2
4	Empower the students to identify taxable	Skill (S)	1,2 &10
5	Enable the students to structure the salaried and house property income with optimising the tax benefits andclaiming deductions	Apply(A) Skill	1,2 ,8&10

**Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S),Interest (I) and Appreciation (Ap)*

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introductory onto Income Tax, Residential Status and Exempted Incomes	1.1	Introduction - Brief History of Income Tax in India - Basic Concepts - Finance Act- Income - Gross Total Income- Total Income – Assesses - Assessment Year Average Rate of Tax – Maximum Marginal Rate – Previous Year - Accelerated Assessment -Person – Finance Act – Rates of Income Tax applicable for individuals- –(Old regime and new regime) - Heads of Income	3	1
	1.2	Agricultural Income – Treatment	2	1
	1.3	PAN – TDS – Advance Payment of Tax (Brief study only)	2	2
	1.4	Residential Status – Determination of Residential Status of Individual	3	3
	1.5	Incidence of Tax – Determination of scope of Tax income	3	3
	1.6	Income Exempt from Tax	2	4
2. Income from Salary	2.1	Income from Salary - Chargeability— Items included	1	5
	2.2	Allowances and treatment	1	4, 5
	2.3	Perquisites – Types - Valuation	2	4
	2.4	Profit in lieu of Salary – Provident Funds and Treatment – Deductions from Salary-	2	5
	2.5	Computation of Income from Salary	3	5
	2.6	Retirement - Pension - Commuted pension - Treatment	1	5
	2.7	Treatment of gratuity, voluntary retirement compensation and leave salary encashment	2	5
	2.8	Calculation of income from salary of retired employees	3	5
3. Income from House Property	3.1	Income from House Property - Basis of Charge - Deemed Ownership - Income from House Property Exempt from Tax-	2	5

	3.2	Annual Value and its Determination in Various Cases	3	5
	3.3	Deductions Permissible – Unrealised Rent - Recovery of Unrealised Rent and Arrears of Rent	4	5
	3.4	Computation of Income from House Property	6	5
4. Deductions and Tax Planning for salaried individuals	4.1	Deductions under Chapter VIA -80C to 80GGC AND 80U	9	5
	4.2	Tax Planning for Individuals based on salary and House Property Income – Practical Situations - (Simple problems only)	6	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction) Lecture-Discussion Session: Peer Learning Case Studies, Quiz Practical Sessions Expert Lectures
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MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

1. Ahuja, G., & Gupta, R.(2023). Direct Taxes Law & Practice, *Commercial Law Publishers India Pvt Ltd*
2. Bhagwathi, P.(2023). Direct Taxes Law & Practice. *Vishwa Prakashan.*
3. Manoharan, T.N.(2023). Direct Taxes. *Snow white Publications.*
4. Mehrotra, H.C., & Goyal, S.P.(2023). Direct Taxes Law & Practice. *Sahitya Bhawan Publications.*


Suggested Readings

1. Income Tax Act and Rules
2. Study material for IPCC and Final on Direct Taxation by ICAI
3. Study material on Direct Taxes by ICMAI
4. Singhanian, V.K.(2023). *Direct Taxes*. Taxmann Publications.

Websites

1. https://www.icaai.org/post.html?post_id=17878
2. <https://egyankosh.ac.in/handle/123456789/66965>



	Mar Athanasius College (Autonomous), Kothamangalam					
	FYUGP SYLLABUS					
Programme	B. Com. Honours					
Course Name	COST ACCOUNTING					
Type of Course	DSC A					
Course Code	M24C05DSC301					
Course Level	300					
Course Summary	The course provides an insight into the concept of cost, costing and Cost Accounting and helps to understand the basic elements of cost. A basic understanding of related Standards is also provided. It focuses on how to control the various cost elements.					
Semester	5	Credits		4	Total Hours	
Course Details	Learning Approach	Lecture	Tutorial	Practical		Others
		4	0	0	0	60
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	The learner will be able to grasp the fundamental concepts & standards in cost accounting	Understand(U)	2,8,10
2	Develop the skills to effectively analyse, control, and manage material cost as a tool of cost control	Analyse	2,7
3	To acquire the ability to analyse, control and manage labour cost effectively and to equip the students to demonstrate the keen awareness of social consciousness by considering fair wage system	Analyse	6,7
4	To attain proficiency in overhead cost management and absorption methods and apply the same in the real-world scenario	Apply	2,6
5	To equip students with the skills to create and present detailed information about the cost associated with producing goods or services	Skill	1,2

***Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)**

COURSE CONTENT
Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction	1.1	General Introduction to Cost, Costing, Cost Accounting & Cost Accountancy, Financial Accounting Vs Cost Accounting	2	1
	1.2	Cost Accounting Standards Board (CASB), An idea on CAS1 to CAS24(Understanding only)	2	1
	1.3	Cost Concepts and Classification, Objectives of Costing – Cost Reduction and Cost Control-	2	1
	1.4	Understanding on the methods of Costing, Cost Units, ResponsibilityCentres and Cost Centres	2	1
	1.4	Installation of a Costing System	1	1
	1.5	Preparation of cost sheet – Simple andDetailed Cost Sheet - (Estimated Cost Sheet excluded)	6	1 &5
2. Material Cost	2.1	CAS-6 (Basic Understanding)	1	2
	2.2	Purchase Procedure and Documents – EOQ	2	2
	2.3	Inventory Control Techniques - Order Levels, ABC, VED and other techniques	3	2
	2.4	Issue of materials – Procedure – Bin cardand Stores Ledger	2	2
	2.5	Pricing of FIFO, LIFO, Simple Averageand Weighted Average Methods	7	2
	3.1	CAS-7 (Basic Understanding)	1	3
	3.2	Direct and Indirect Labour - Calculationof Labour Cost	2	3

3. Emplo yee Cost	3.3	Time keeping and Time booking – Payroll department- Idle time and Overtime-Reason, Treatment and effect - Calculations related to overtime	2	3
	3.4	Methods of wage payment- Time rate- Piece rate - Taylor’s differential system,	4	3
		Merrick’s Differential System, Gantt Task and Bonus System		
	3.5	Incentive piece rate – Halsey Plan, Rowan plan – Comparison of bonus	3	3&5
	3.6	Labour Turn over – Reasons, Cost and Methods of calculations	2	3
	3.7	Indirect monetary incentives, Non-monetary benefits, Group Bonus, Outworkers, casual workers etc.	1	3
4. Overheads	4.1	Introduction to overheads, Types, - Over heads as per CAS3, CAS11 and CAS15	1	4
	4.2	Production Overheads - Allocation, Apportionment of Overheads, Steps in Overhead distribution	1	4
	4.3	Primary overhead distribution summary	1	4
	4.4	Secondary Distribution – Direct method, Simultaneous Equation Method, Repeated distribution, Step Ladder method	6	4
	4.5	Absorption of overheads- Methods – Comparison of overheads charged based on various methods – Under and Over absorption - reasons and Treatment	2	4
	4.6	Problems based on labour hour rate and machine hour rate	4	4 & 5
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction) Lectures, Problem-Solving Industrial Visits Case Studies Discussions and Debates
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MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

1. Jain, S. P., & Narang, K. L., Advanced Cost Accounting, *Kalyani Publishers, New Delhi.*
2. Iyengar, S.P., Cost Accounting, *Sultan Chand & Sons, New Delhi.*
3. Maheswary, S.N., Advanced Cost Accounting, *Sultan Chand & Sons, New Delhi.*
4. Arora, M.N., Cost Accounting, *Vikas Publishing House Pvt. Ltd, New Delhi*
5. Shukla, M.C., & Grewal, T.S., Cost Accounting, *Sultan Chand & Sons, New Delhi*
6. J Madegowda, Advanced Cost accounting, *Himalaya Publishing House, Mumbai*
7. Lall Nigam BM and Jain IC-Cost Accounting Principles and Practice-*Prentice Hall of India*

Suggested Readings

1. <https://icmai.in/icmai/>
2. <https://www.icai.org/>

	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B.Com. Honours					
Course Name	ADVANCED GST LAWS					
Type of Course	DSE					
Course Code	M24C05DSE300					
Course Level	300					
Course Summary	This course gives a deep insight into the practical aspects of GST. The course enables the students in applying their knowledge in complying with various procedural provisions relating to Goods and Services Tax.					
Semester	5	Credits			4	Total
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	Hours
		4	0	0	0	6 0
Pre-requisites, if any	Understanding on the basic concepts of GST					

COURSE OUTCOMES(CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Provide deep insight into the procedural compliance of GST	Understand(U)	6
2	Equip the learner to apply the concept of ITC in special circumstances	Apply (A)	1,2,8
3	Apply the provisions to compute the tax liability and claim refund	Analyse(A)	1,2,8,10
4	Familiarisation with various GST Authorities and Appeals	Understand(U)	1,6,8
5	Facilitate tax consultancy and advisory services to small/medium scale taxpayers	Create(C) Skill	1,6,8,10
<p>*Remember(K), Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)</p>			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Procedural Compliance for registration and collection of Tax	1.1	Registration under GST – Persons Liable and not liable for Registration	2	1
	1.2	Compulsory Registration - Deemed Registration – UIN - Deemed Registration - Special provisions relating to casual taxable person and nonresident. Taxable person – Familiarisation with portal for registration	4	1
	1.3	Procedure – Amendment – Cancellation and Revocation of Registration	4	1
	1.4	Collection of tax - Prohibition on unauthorized collection of tax	3	1
	1.5	Procedural formalities regarding issue of tax invoices, delivery challan E-Waybill	2	1 & 5
2. Special Provision regarding Input - Tax-Credit, Accounts & Returns	2.1	ITC in special Circumstances - Blocked Credits	3	2
	2.2	Reversal of ITC – Matching Reversal and reclaim of ITC- Practical cases	4	2
	2.3	Tax Refunds – Circumstances of refund- Procedure -With holding of refund– Refund order Including Practical Problems	4	2
	2.4	Tax Deducted at Source – Tax Collected at Source - Interest on delayed payment of tax	4	1 & 2
3. Accounts and Records, Assessment and Authorities	3.1	Accounts and records to be maintained - Period of retention of accounts. Furnishing details of outward supplies - Furnishing details of inward supplies Furnishing of returns by regular taxpayers	4	1 & 3
	3.2	Returns – Types – Annual Return - Final Return - Default in furnishing return - Information return - GST practitioners - Payment of tax,	5	1 & 3
	3.3	GST authorities - Powers and duties	1	4
	3.4	Assessment and Types of assessment – Basic Provisions- Special Audit	5	3

4. Inspection, Appeals, Offences and Procedural	4.1	Inspection – search - seizure	2	4
	4.2	Appeal to Appellate Authority – Power of Revisional Authority - Appeal to Appellate Tribunal - Appeal to High Court - Supreme Court – Non - Appealable decisions and Orders	6	4
formalities				
	4.3	Offences and Penalties	2	4 & 5
	4.4	Case studies for advising dealers regarding procedural Compliance	5	5
5	5	Teacher Specific Module		


Teaching and Learning Approach	Classroom Procedure (Mode of transaction) Lecture- Discussion session Group Discussion Peer Learning, Quiz Case Studies Field Visits
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MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

1. Haldia, Arpit, & C A Salim, Mohammed - Taxmann's GST Law & Practice–Unique/ Concise Compendium of Updated, Amended & Annotated text of CGST/ IGST Acts along with Gist of Relevant Rules, Notifications, Forms, etc. *Taxmann Publications Private Limited.*
2. Garg, R., & Garg, S., Guide to GST on Services (HSN Code wise taxability of all services). *Bloomsbury Publishing.*
3. Jain, R. K. (2022). R.K. Jain's GST Law Manual (Set of 2 Vols.) – Acts, Rules, Forms with Ready Reckoner & 1000 Tips along with SGST, Circulars, Notifications & Advance Rulings *Taxmann Publications Private Limited.*
4. Mehrotra, H.C.). Goods and Services Tax(G.S.T.). *Sahitya Bhawan Publications*
5. Viswanathan. B, Goods and Services tax (GST) in India. *New Century Publications. (Latest Edition of books to be referred)*

Suggested Readings <http://www.gstcouncil.gov.in/><https://www.icai.org/>
<https://icmai.in/icmai/>

	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B.Com. Honours					
Course Name	HUMAN RESOURCE MANAGEMENT					
Type of Course	DSE					
Course Code	M24C05DSC303					
Course Level	300					
Course Summary	This course presents an overview of the scope, functions and trends in Human Resource Management					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if Any	Basic Understanding on the nature and functions of Management					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the key scope and concepts of HRM and the basic steps involved in employee placement	Understand(U)	1,4
2	Analyse the techniques involved in training, job evaluation and performance appraisal.	Analyse,	1,3,5
3	Analysis and Evaluation of employee related situations and employee participation in the organisation	Evaluate	1,3,5,7,8
4	Identify and appraise the trends in HRM including outsourcing, HR Accounting and evaluate the developments	Evaluate	1,3,5,8,10
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Strategic HRM	1.1	Nature, Scope and Functions of Human Resource Management - Personnel Management Vs HRM	3	1
	1.2	Human Resource Planning- Objectives and	3	1
		need – Steps involved - Levels of HR Planning - Limitations		
	1.3	Job analysis – Objectives – Process and Techniques - Job description and specification – Job design – Methods.	4	1
	1.4	Recruitment – Process and Techniques - Steps – Selection - Placement and Induction	4	1
	1.5	Human Resource Development- Objectives and Mechanisms - Principles of HRD	2	1
2. Strategic Human Resource Planning	2.1	Training of human resources - Need and Importance--	2	2
	2.2	Training methods and techniques	2	2
	2.3	Technical training - Training for creativity and problem solving – training for management change – Training for Productivity.	2	2
	2.4	Job Evaluation – Objectives and Process- Limitations.	3	2
	2.5	Performance appraisal – significance – Methods or techniques of performance appraisal	5	2
3. Human Resource Development	3.1	Promotion and demotions; transfer, separations: resignation; discharge; dismissal; suspension; retrenchment	3	3
	3.2	Lay off; - Industrial relations – Compensation- Grievance-meaning and causes of grievance	3	3
	3.3	Importance of Grievance handling – procedure of grievance handling - Hot stove rule - code of discipline.	3	3

	3.4	Employee participation in management techniques - Sweat equity scheme	3	3
	3.5	Concept of Quality of Work life - Factors influencing QWL	3	3
4. Strategic Approach to Talent Management	4.1	HR outsourcing: - legal requirements contractor's liabilities-	3	4
	4.2	HR appraisal and audit - concept, scope, methods, and importance.	3	4
	4.3	Human Resource Accounting – meaning – significance – Approaches to HR Accounting(Theory Only)	4	4
	4.4	Trends in Human Resource Management-Moonlighting-Hybrid work-Employee Surveillance- Growing role of Analytics-	5	4
		Challenges faced by HR Managers- Future of HRM		
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)
	<ol style="list-style-type: none"> 1. Lecture 2. Case Discussion and Role Play /Skit: 3. Presentations 4. Videos 5. Industrial Visits

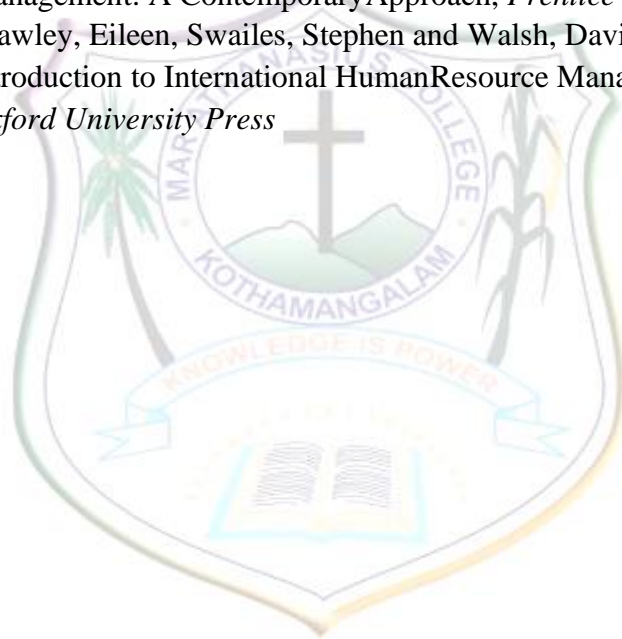
MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks


References

1. Aswathappa, Human Resource Management, *Tata McGraw Hills*
2. Charles R. Greer, Strategic Human Resource Management, *Pearson Education*
3. Venkatesh D Nand Jyothi P, Human Resource Management, *Oxford University Press*
4. Rao V S P, Human Resource Management, *Taxmann Publications*
5. Gupta C B, Human Resource Management Text and Cases, *Sultan Chand and Sons*
6. Sharma, Ekta, Strategic Human Resource Management and Development, *Pearson Education*

Suggested Readings

1. Beardwell, Julie and Claydon, Tim, Human Resource Management: A Contemporary Approach, *Prentice Hall*
2. Crawley, Eileen, Swailes, Stephen and Walsh, David, Introduction to International Human Resource Management, *Oxford University Press*



	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS						
Programme	B.Com. Honours						
Course Name	COMPUTERISED ACCOUNTING						
Type of Course	SEC						
Course Code	M24C05SEC300						
Course Level	300						
Course Summary	Course deals with the familiarisation of Computerised accounting software Tally and its application in trading concern. It also enhances the skill of the learner in the area of GST and payroll management. Its emphasis on creating employability skill among the learner in the global perspective.						
Semester	5			Credits		3	Total Hours
Course Details	Learning Approach	Lecture 1	Tutorial 0	Practical 2	Others 0	75	
Pre-requisites, if any	Basic knowledge in Financial accounting, GST, Income from Salary, cashflow statement						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the basics of computerised accounting	Understand	1
2	Experiment accounts with inventory in tally prime	Apply (A)	1
3	Assess GST liability and make use of the Forms required for e-filing	Evaluate(E)	1&2
4	Create payroll accounts and produce reports	Create (C)	1&2

***Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)**
Note- The latest version of the software must be used.

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
	1.1	Introduction to Computerised Accounting- Computerised Accounting Vs. Manual Accounting – Merits of Computerised Accounting	1	1

1. Introduction to Computerised Accounting	1.2	Tally Prime – Features of Tally prime – Screen Components Creation of Company – Selecting A Company – Altering/ Modifying Company Creation Details Deleting a Company, F11 Features – F12 Configuration	5(T-1, P4)	1
	1.3	Ledger Accounts – Account Groups – Pre-Defined Groups – Creating Single & Multiple Groups – Creation of Primary Account Groups – Creating Ledger Accounts in Single & Multiple – Displaying - Altering and Deleting Account Groups and Ledgers	5(T-1, P-4)	1
	1.4	Accounts with Inventory– Enabling F 11 and F 12 - Stock Category – Stock Group Single/ Multiple Creation of Stock Category and Stock Group – Creation of Units of Measurement –Creating Single/ Multiple Stock Items –Creating God owns - Displaying, Altering and Deleting Stock Groups, Units, Items and God owns – Cost Categories – Cost Centres – Creating Cost Categories and Cost Centres - Displaying, Altering and Deleting Cost Categories and Cost Centres – Purchase/ Sales Orders	5(T-1, P-4)	1
	1.5	Accounting Vouchers – Entering Transactions in Accounting Vouchers – Bill Wise Details - Altering and Deleting a Voucher Entry – Creating New Voucher Types – Modifying an Existing Voucher – Duplicating a Voucher– Optional Vouchers – Post- Dated Vouchers – Reverse Journal Inventory Vouchers - Using Inventory Vouchers–	5(T-1, P-4)	1
	1.6	Using Accounting Vouchers with Inventory Details (Invoice Mode) - Tally Security - Tally Vault –Tally Audit – Advanced Security Control – Back – Up and Restore – Inventory Reports – Stock Summary - Inventory Books – Statement of Inventory.	5(T-1, P-4)	1

2. Accounting With GST	2.1	GST. GST Terminologies – Types of GST - Computing GST –	1	2
	2.2	Ledgers and Vouchers Pertaining to GST– Ledgercreation – Creation of CGST input SGST and input IGST ledger in Tally -	6 (P-6)	2
	2.3	GST Reports – GST Forms–generating GST data –GSTR 1-GSTR 3B –GSTR 2- E-Way Bill	5(T-1, P-4)	2
	2.4	Chellan Reconciliation – GST Rate Set Up– Update Party GSTIN.	5(T-1, P-4)	2
3. Payroll in Tally	3.1	Payroll: Enabling Payroll – Creating Pay Heads –Single/ Multiple Creation of Employee Groups, Single/ Multiple Creation of Employee Head	5(T-1, P-4)	3
	3.2	Salary Details – Configuration of Salary Details	5(T-1, P-4)	3
	3.3	Creating Units of Work – Managing and Creating Attendance/ Production Types – F12 PayrollConfiguration	5(T-1, P-4)	3
	3.4	Payroll Vouchers – Creating Payroll VoucherTypes -Displaying, Altering and Deleting Payroll Documents	5(T-1, P-4)	3
	3.5	Payroll Reports (Full) – Configuring All PayrollReports	2 (P-2)	3
	3.6	Statutory Deductions – PF – Employers Contribution to PF – PF Ledger Heads – PFRelated Heads in Pay Structure	5(T-1, P-4)	3
	3.7	Gratuity Calculation, Creation and Accounting– Generating a Sample Pay Slip – Employee Loan & amp; Salary Advance Management	5(T-1, P-4)	3
4	4	Teacher Specific Module		

Note- The latest version of the software shall be used.

Teaching and Learning Approach	<p>Classroom Procedure (Mode of transaction)</p> <p>Lecture - Discussion Session: Teacher provides a platform for review of experiences and Knowledge to be applied in various forms of business</p> <p>Peer teaching: - students take on role of teachers to reinforce their understanding. Experiential learning- Practical experience in Tally</p>
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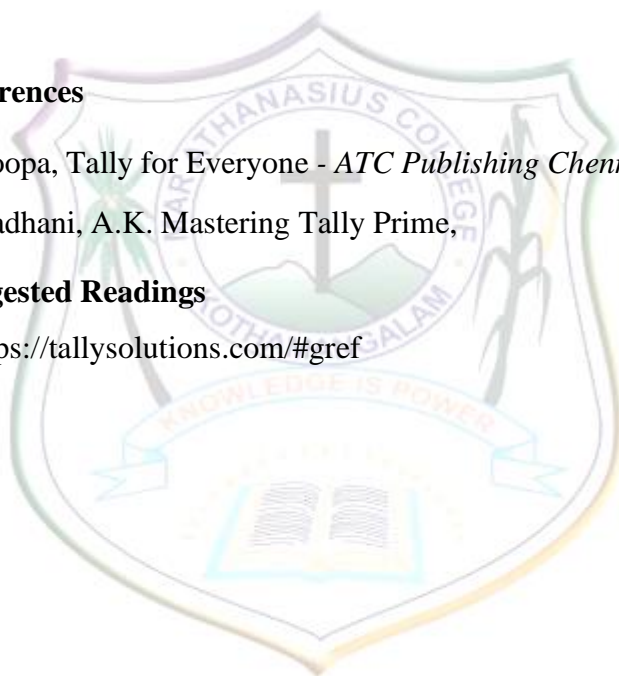
MODE OF ASSESSMENT	
Courses with 3 Credit Theory only/Theory with Practicum	
<p>A. Continuous Comprehensive Assessment (CCA)</p> <p>Theory Total = 25 marks</p> <p>Quiz, Test Papers, seminar</p>	<p>B. End Semester Examination</p> <p>Theory Total = 50 marks, Duration 1.5 hrs</p> <p>Part A (Short answer) – 10 out of 12 x 1 = 10 marks</p> <p>Part B (Short essay) – 4 out of 6 x 5 = 20 marks</p> <p>Part C (Long essay) – 2 out of 4 x 10 = 20 marks</p>

References

1. Roopa, Tally for Everyone - ATC Publishing Chennai.
2. Nadhani, A.K. Mastering Tally Prime,


Suggested Readings

1. <https://tallysolutions.com/#gref>





SEMESTER 6

	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B.Com. Honours					
Course Name	INCOME TAX -II					
Type of Course	DSC A					
Course Code	M24C06DSC300					
Course Level	300					
Course Summary	This Course explains the calculation of incomes from heads other than salary and house property filing of returns of individuals having business or professional income, capital gains and other sources. The course also illustrates the practical aspects of filing of returns for individuals under different types of returns.					
Semester	6	Credits			4	Total Hours
Course Details	Learning Approach	Lecture 3	Tutorial 0	Practical 1	Others 0	
Pre-requisites, if any	Basic Understanding on the concept of Tax					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Equip the students to ascertain the business or professional income.	Apply (A)	1,2,6 ,8
2	Making aware the students regarding computation of taxable capital gains and other sources income	Evaluate(E)	1,2,6 ,8
3	Familiarise the students with calculation of Gross Total Income and Total Income of Individuals considering situation like clubbing, set off etc.	Understand(U)	6 ,8
4	Assessing the total income	Evaluate(E)	1,2,6,8 ,10
5	Enable the students to facilitate the income tax compliance services for individual tax payers. Including salaried class	Skill, Create (C)	1,2,6 8 ,10

***Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)**

COURSE CONTENT
Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Profit and Gains of Business or Profession	1.1	Chargeability – Deductions Expressly Allowed - General Deductions	4	1
	1.2	Expenses/ Payments Not Deductible – Expenses Allowed on Actual Payment Basis Only- Deemed Profits U/S 41 -	2	1
	1.3	Computation of Profits and Gains of Business or Profession (<i>Simple Problems only</i>)	7	1
	1.4	Practical aspects relating to Business Income- Case laws, Tax Audit etc.	4P	1 &5
2. Capital gains & Income from Other Sources	2.1	Basis of charge – Capital assets – Transfer – Kinds - Computation of Short term and Long-term Capital Gains-	4	2
	2.2	Capital Gain in following Special Cases- Conversion of Capital Asset into Stock in Trade - Compensation on Compulsory Acquisition of Assets and also Enhanced Compensation - Right Share and Bonus Shares - Converted Shares/ Debentures	3	2
	2.3	Capital Gains Exempt from Tax - Capital Gains Account Scheme – Computation of Income from Capital Gain.	4	2
	2.4	Income from other sources – General and Specific Chargeability- -	2	2
	2.5	Kinds of Securities and Grossing up of Interest- Bond Washing Transaction	3	2
	2.6	Deductions Allowed while calculation income from other sources - Deduction Not permitted-. Computation of Income under the head Income from Other Source	4	2

3. Gross Total Income and Total Income, Tax computations	3.1	Clubbing and Aggregation of Incomes- Deemed Incomes -	2	3
	3.2	Set off and Carry forward of Losses - Order of Set off	3	3
	3.3	Computation of Total Income and tax liability (Problems based on the provisions covered in Semester 5 and Semester 6 only)	6	3, 5
	3.4	Concepts of Tax planning, Tax evasion, Tax avoidance and Tax management-	1	5
4. Assessment and Filing of Return- Practical Aspects	4.1	Familiarisation of Income Tax e filing Portal - PAN Registration – Income Tax Registration	4P	4,5
	4.2	Familiarisation with Form 16, 26AS, ITR - ISAJHAJ Returns and E-payment of tax	4P	4,5
	4.3	Assessment Procedure – Filing of Return- Procedural formalities- ITR1, ITR2, ITR3, ITR4- Types of returns	8P	4,5
	4.4	Case Studies – Reducing tax burden through tax planning measures (Individuals only)	6P	4,5
	4.5	Practical Situations – Relief of Tax, Rebate, Refund, Tax Clearance Certificate and TAN	4P	4,5
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction) Lecture- Discussion Session: Problem based learning Peer Learning Case studies Quiz
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MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References


1. Ahuja, G., & Gupta, R. (2023). Direct Taxes Law & Practice, *Commercial Law Publishers India Pvt Ltd*
2. Bhagwathi, P. (2023). Direct Taxes Law & Practice. *Wishwa Prakashan*.
3. Manoharan, T. N. (2023). Direct Taxes. *Snowwhite Publications*.
4. Mehrotra, H. C., & Goyal, S. P. (2023). Direct Taxes Law & Practice. *Sahitya Bhawan Publications*.

Suggested Readings

1. Income Tax Act and Rules
2. Study material for IPCC and Final on Direct Taxation by ICAI
3. Study material on Direct Taxes by ICAI
4. Singhanian, V. K. (2023). *Direct Taxes*. Taxmann Publications.

Websites

1. https://www.icai.org/post.html?post_id=17878
2. <https://egyankosh.ac.in/handle/123456789/66965>

	Mar Athanasius College (Autonomous), Kothamangalam				
	FYUGP SYLLABUS				
Programme	B.Com. Honours				
Course Name	COST ACCOUNTING METHODS				
Type of Course	DSC A				
Course Code	M24C06DSC301				
Course Level	300				
Course Summary	This course is designed to provide an understanding on the methods of costing applicable for various undertakings based on their nature and output and understand the method and procedure for accumulation of cost.				
Semester	6	Credits			Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others
		4	0	0	0
Pre-requisites, if any	Understanding on the fundamentals of Cost Accounting				

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO No
1	Students will be adept at creating estimated cost sheet and mastering the reconciliation process to ensure accuracy and financial transparency	Create	1,2,6
2	Apply the job and batch costing methods and determining cost for a job	Apply	2,10
3.	Ascertain the cost of the contract, progress payment, retention money, value of work certified and work uncertified, application of escalation and de-escalation clause	Analyse	2
4	Students will master process costing, skillfully allocating and analysing production cost through different manufacturing stages	Analyse	2
5	Students will acquire expertise in the costing of service industries	Analyse	3,7,10
*Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill(S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Estimated Cost Sheets and Reconciliation	1.1	Estimated Cost Sheet-quotations/ tenders	6	1
	1.2	Reconciliation of cost and financial accounts- Reasons for profit disagreement- steps	2	1
	1.3	Preparation of Reconciliation Statements, Memorandum Reconciliation Account	7	1
2. Specific Order Costing	2.1	Job and Batch Costing- Steps- Job and Batch Cost Sheets- EBQ	3	2
	2.2	Contract Costing – Terminology- Steps- Completed Contract	2	3
	2.3	Profits and Loss on incomplete contracts- Contract and WIP accounts-Retention money- Balance Sheet (extracts and full balance sheet) – Contracts lasting for more than a year	7	3
	2.4	Contracts lasting for more than a year, Multiple Contracts	2	3
	2.5	Escalation clause, cost plus contract,	1	3
3. Process Costing	3.1	Process Costing - Features - Procedures	1	4
	3.2	Process Accounts, Normal Loss, Abnormal Loss, Abnormal gain, - Valuation –	2	4
	3.3	Preparation of Process Accounts and other accounts	6	4
	3.4	Joint products-Bye Products- Split off Point- Accounting for Joint Products	4	4
	3.5	Accounting for bye-products	2	4
4. Operating Costing	4.1	Operating Costing- features- Composite Cost Units-	1	5
	4.2	Transport Costing- Cost classification- Problems	7	5
	4.3	Powerhouse costing	3	5
	4.4	Costing for Cinema House	2	5

	4.5	Costing for Lodging	2	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)
	Lectures and Chalk and Talk Discussions Video Lectures Industrial Visits to manufacturing and service industries Quiz


MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, *Kalyani Publishers, New Delhi.*
2. Iyengar, S. P., Cost Accounting, *Sultan Chand & Sons, New Delhi.*
3. Maheswary, S.N., Advanced Cost Accounting, *Sultan Chand & Sons, New Delhi.*
4. Arora, M. N., Cost Accounting, *Vikas Publishing House Pvt. Ltd, New Delhi.*
5. Shukla, M.C., & Grewal, T. S., Cost Accounting, *Sultan Chand & Sons, New Delhi.*
6. J Madegowda, Advanced cost accounting, *Himalaya Publishing House, Mumbai*
7. Lall Nigam B M and Jain I C- Cost Accounting Principles and Practice- *Prentice Hall of India*

Suggested Readings

1. <https://icmai.in/icmai/>
2. <https://www.icaai.org/>

	Mar Athanasius College (Autonomous), Kothamangalam					
	FYUGP SYLLABUS					
Programme	B. Com. Honours					
Course Name	WORKING CAPITAL MANAGEMENT					
Type of Course	DSE					
Course Code	M24C06DSE300					
Course Level	300					
Course Summary	This course covers essential topics such as working capital management, inventory and receivables management, cash management, and fund flow statements. Students will grasp inventory and receivables management techniques, cash planning, and the fundamentals of fund flow statements. Through practical applications and evaluations, students will develop skills in optimizing working capital, making informed short-term investment decisions, and strategically managing cash and funds in a business organisation.					
Semester	6	Credits			4	Total
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	Hours
		4	0	0	0	60
Pre-requisites, if any	Basic Course in Financial Management					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Apply various quantitative methods to estimate the working capital requirements of a business organization.	Apply	1
2	Analyze the basic issues in inventory management and strategies of receivables management.	Analyze (An),	1,2,4
3	Apply various financial strategies to get maximum return from the investment in cash.	Apply (A)	1,2,10
4	Analyse the working capital financing modes	Analyse	1,2,4 10
5	Evaluate changes in working capital, calculate funds from operations, and systematically present various sources and applications of funds through the preparation of fund flow statement.	Evaluate (E)	1,2,4

**Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)*

COURSE CONTENT
Content for Classroom Transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Estimation of Working Capital Requirements	1.1	Meaning of Working Capital Management - Scope of Working Capital Management Sources of Financing Working Capital – Optimum Working Capital-	4	1
	1.2	Working Capital Financing Policies - Working Capital Policies – Advantages and Disadvantages Financing Current Assets Using Current Liabilities – Factors Influencing Selection of Short-Term Source of Funds - Effect of Working Capital Management Policies	4	1,4
	1.3	Estimation of Working Capital Using Various Methods – Theory and Problems of Percentage Sales Method - Percentage Fixed Asset Method Operating Cycle Method -Net Current Asset Forecast Method – Overview of other methods	7	1
	2.1	Financial Meaning of Inventory – Motives for Holding Inventory - Inventory Management – Objectives -Techniques of Inventory Management – Analysis of Investment in Inventory [Problems will	6	2

2. Inventory Management & Receivables Management		cover EOQ with cash discount, Stock-out Situations, Inventory Turnover Ratio and Incremental Investment in Inventory only]		
	2.2	Financial Meaning of Receivables Receivables Management – Cost - Benefit Analysis of Receivables Management- Credit Policy and its Components – Impact of Credit Policy - Optimum Credit Policy – Factors Affecting Receivables	3	2
	2.3	Dimensions of Receivables Management – Formulation of Credit Policy –Credit Standards - Credit Terms – Cash Discount - Execution of Credit Policy -Credit Information -Credit Evaluation -Credit Granting and Collection Policy Formulation and Execution- Techniques- Analysis and Evaluation of various credit policies	6	2
3. Cash Management and Working Capital Financing	3.1	Financial Meaning of Cash - Motives for Holding Cash - Objectives of Cash management – Factors Affecting Cash Requirements	2	3
	3.2	Dimensions of Cash Management - Cash Planning – Controlling Techniques in Cash Management	3	3
	3.3	Determination of Optimum Cash Balance (Cash Management Models)	4	3
	3.4	Management of Surplus Cash Alternatives available - comparison	3	3
	3.5	Working capital financing by banks- Working Capital Gap and MPBF (Brief study)	3	4

4. Fund Flow Statement	4.1	Meaning of Fund – Flow of Fund - Fund Flow Statement – Advantages – Disadvantages – Comparisons with Other Financial Statements	3	4
	4.2	Schedule of Changes in Working Capital and Calculation of Funds from Operations	4	4
	4.3	Various Sources and Application of Fund - Preparation of Fund Flow Statement	8	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	<ul style="list-style-type: none"> - Lecture Method - Problem Solving Approach - Case Studies - Classroom Discussions - Mini Group Projects - Presentations
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MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

1. Pandey, I.M., Financial Management, *Vikas Publishing House Pvt. Ltd.*
2. Khan, M.Y. & Jain, P.K., Financial Management, *McGraw Hill (India) Private Limited;*
3. Rustagi, R. P., Financial Management, Theory, concepts and Problems, *Galgotia Publishing Company*
4. Prasanna Chandra, Financial Management, *Tata McGraw Hill publishing company Limited*
5. O P Agarwal, Financial Management, *Himalaya Publishing House*
6. Raman B S, Financial Management - *United Publishers*
7. Srivastava, T.M., Financial Management, Principles and Problems,


Pragatiprakashan,

8. Maheswari S. N. Principles of Management Accounting. *Sultan Chand & Sons.*

Suggested Readings

1. www.icaai.org
2. www.icmai.in
3. <https://www.rbi.org.in/>



	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B.Com. Honours					
Course Name	BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY					
Type of Course	DSE					
Course Code	M24C06DSE301					
Course Level	300					
Course Summary	This course is intended to familiarize the students with various concepts, practices and importance of business ethics, Corporate Governance and Corporate Social Responsibility					
Semester	6	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if Any	Basic awareness about business, its objectives, and corporate regulations					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Knowledge of ethics and the role of business ethics in the day-to-day working of business organizations	Understand(U)	1,2,3,6,7,8,10
2	Develop an understanding about Corporate Governance and its Importance and its application	Understand	1,2,3,6,7,8,10
3	To familiarize the issues involved in maintaining ethics and how to deal with such situations	Analyse	1,2,3,6,7,8,10
4	To understand and evaluate organizational structure for CSR, its importance and the regulators of CSR and the legal aspects involved	Evaluate(E)	1,2,6,7,8,10
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest(I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Business Ethics- Importance, Concepts and Functional Areas	1.1	Ethics – Principles of Personal Ethics - Principles of Professional Ethics - Meaning and Concept of Business Ethics	2	1
	1.2	Distinction between Values and Ethics - Morality and Spirituality - Business Approaches to Business Ethics	2	1
	1.3	Ethical Standards in Business - Ethical Foundations of Business - Significance of Ethics and Values in Business	3	1
	1.4	Theories of Business Ethics - Normative Theories and Ethical Theories.	3	1
	1.5	Business Ethics and Functional Areas - HRM - HR related ethical issues- Role of HRM in building an ethical organization - Marketing - Areas of marketing ethics - Accounting and finance - Essence of accounting ethics- Ethics and market structure - Perfect competition – Oligopoly - Monopoly.	5	1
2. Corporate Governance- Concept and Provisions	2.1	Corporate governance: concept – need to improve corporate governance – standards - Features of good governance	1	2
	2.2	Emergence of Corporate Governance - Various Committee reports- Different Approaches to Corporate Governance- Different models of Corporate Governance	3	2
	2.3	Revised Clause 49 of Listing Agreement - Applicability, Objectives and Provisions	4	2
	2.4	Corporate governance abuses – Role played by regulators to improve corporate governance	3	2

	2.5	Corporate Governance and Other Stakeholders: Board of Directors - Role, Duties and Responsibilities of Auditors – Banks and Corporate Governance- National Foundation of Corporate Governance- Establishment and Objectives	3	2
	2.6	Business Ethics and Corporate Governance.	1	1,2
3. Moral Issues in Business	3.1	Importance of moral issues and reasoning- Principles of moral reasoning – implications of moral issues in different functional areas of Business like finance, HR and marketing	4	3
	3.2	Whistle blowing: Kinds of whistle blowing- Blowing as morally prohibited, Whistle blowing as morally permitted, Whistle blowing as morally required, precluding the need for whistle blowing.	3	3
	3.3	Marketing truth – Truth and advertising - Manipulation and coercion- Allocation of moralresponsibility in advertising	3	3
	3.4	Trade secrets – corporate disclosure - insider trading - Employment - Discrimination, affirmative action and reverse discrimination- Equal employment opportunity, Preferential hiring	3	3
	3.5	Environmental protection: Safety and acceptable risk, Environmental harm- Pollution and its control, - Product safety and corporate liability - strict liability	2	3
4. Corporate Social Responsibility	4.1	Meaning - Evolution of corporate social responsibility - Limits of corporate social responsibility – Voluntary responsibility Vs Legal requirements -Profit maximization vs. social Responsibility	4	4
	4.2	Concept of Corporate Philanthropy – CSR –Environmental Aspects of CSR – Drivers of CSR	4	4

	4.3	CSR Provisions under the Companies Act 2013-CSR Committees – CSR Reporting – CSR Models	4	4
	4.4	Codes and Standards on CSR – Global Reporting Initiatives - ISO 26000 - Prestigious Awards for CSR.	3	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)
	Lecture - Discussion Session Collaborative/ Small Group Learning: Flip Classroom Organisational Visit Case Studies Group Assignments

MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

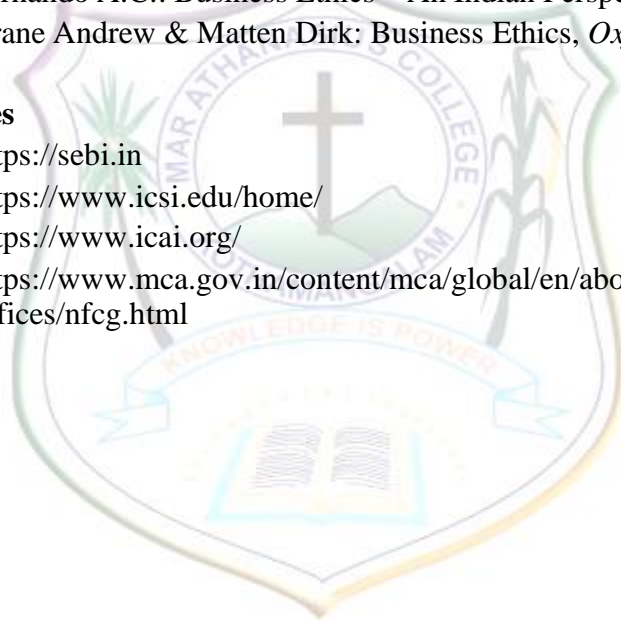
1. Fernando, A.C., *Business Ethics and Corporate Governance*, *Pearson*
2. Francis, Ronald & Mishra, Muktha, *Business Ethics: An Indian Perspective*, *Tata McGrawHill Pvt. Ltd*
3. Gupta, Ananda Das, *Business Ethics*, *Springer India*
4. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, *Ane Books Pvt Ltd*
5. Ghosh, B.N., *Business Ethics and Corporate Governance*, *Tata McGraw Hill Pvt Ltd*


Suggested Readings

1. Velasquez Manuel G: *Business Ethics-Concepts and Cases*, *PHI*.
2. Fernando A.C.: *Business Ethics – An Indian Perspective*, *Pearson*.
3. Crane Andrew & Matten Dirk: *Business Ethics*, *Oxford Press*.

Websites

1. <https://sebi.in>
2. <https://www.icsi.edu/home/>
3. <https://www.icai.org/>
4. <https://www.mca.gov.in/content/mca/global/en/about-us/affiliated-offices/nfcg.html>



	Mar Athanasius College (Autonomous), Kothamangalam					
	FYUGP SYLLABUS					
Programme	B.Com. Honours.					
Course Name	AUDITING AND ASSURANCE					
Type of Course	VAC					
Course Code	M24C06VAC300					
Course Level	300					
Course Summary	The courses are intended to familiarize the students with audit procedures and practices and to enable the students to understand prevalent internal check system. At the end of the course, students will be made aware of the prominent auditing standards and recent trends.					
Semester	6	Credits		3	Total	
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	Hours
		3	0	0	0	
Pre-requisites, if any	Basic Understanding on accounting and company regulations					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand various audit procedures and practices	Understand	1,2,3,4,6,8,10
2	Apply relevant audit practices	Apply	1,2,3,4,6,8,10
3	Demonstrate, apply and evaluate internal check and internal control practices.	Evaluate	1,2,3,4,6,8,10
4	Gain knowledge with respect to various auditing standards and the application of the same	Apply	1,2,3,4,6,8,10
5	Empower students with recent developments and trends in Auditing and practices	Analyse	1,2,3,4,6,8,10
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Auditing, Auditing Standards and Audit Procedures	1.1	Meaning and Definition – Scope of Audit - Objectives -Advantages -Limitations- Qualities and Qualifications of an auditor	3	1,2
	1.2	Audit Engagement and Documentation- Audit Procedures: Audit Plan, Audit Programme	3	1,2
	1.3	Auditing standards- International Auditing and Assurance Standards Board(IAASB)- Auditing and Assurance Standards Board - Standards on Auditing–	1	1,2,4
	1.4	An overview on the following Standards- SA-230 Audit documentation, SA-500 Audit Evidence SA-530 Audit sampling, SA-520 Analytical procedures	2	1,2, 4
	1.5	Audit Documentation - Nature, Purpose and Extent: Audit Working Papers and Files	2	1,2,4
	1.6	Sampling, Test Checking, Techniques of Test Checks - Physical verification	2	1,2,4
	1.7	Audit Report – Types of report - Model Report	2	1,2,4
2. Audit Risk and Internal Control	2.1	Audit Risk – Meaning - Assertions, Business Risk -	2	2,4
	2.2	Risk Assessment Procedures (brief study only) - Documenting the risks	3	2,4
	2.3	Internal control – Procedure - Internal Audit	3	2,3,4
	2.4	Internal Check - Auditors Duties as Regards Internal Check – Internal Check and Internal Control –	2	2,3,4
	2.5	Internal Check and Internal Control- Internal Audit and Internal Check	1	2,3,4,
	2.4	Concept of vouching – Types of voucher - Essentials of a voucher - Concept of verification and valuation (Detailed study is not expected)	4	1,2
3. Audit in automated environment,	3.1	Audit in an automated environment- Features of automated environment- relevance IT in auditing-	2	4,5

Fraud Reporting & Trends in Auditing	3.2	Risks in an automated environment- Impact of risks – Types of control–CAAT (Only Brief study of the unit expected - Technical aspects excluded)	4	4,5
	3.3	Fraud- Meaning- Fraudulent financial reporting and Misappropriation of assets- Defalcation of cash - Circumstances relating to possibility of fraud – Brief study on Fraud Reporting	6	4.5
	3.3	Recent trends in Auditing – Forensic Audit – AI and robotic automation process in Auditing – data analytics in auditing	3	4,5
4	4	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)
	Lecture Discussion Case study Analysis Flipped class room Reflective Learning Collaborative Learning Industrial Visit

MODE OF ASSESSMENT	
Courses with 3 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 25 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 50 marks, Duration 1.5 hrs Part A (Short answer) – 10 out of 12 x 1 = 10 marks Part B (Short essay) – 4 out of 6 x 5 = 20 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

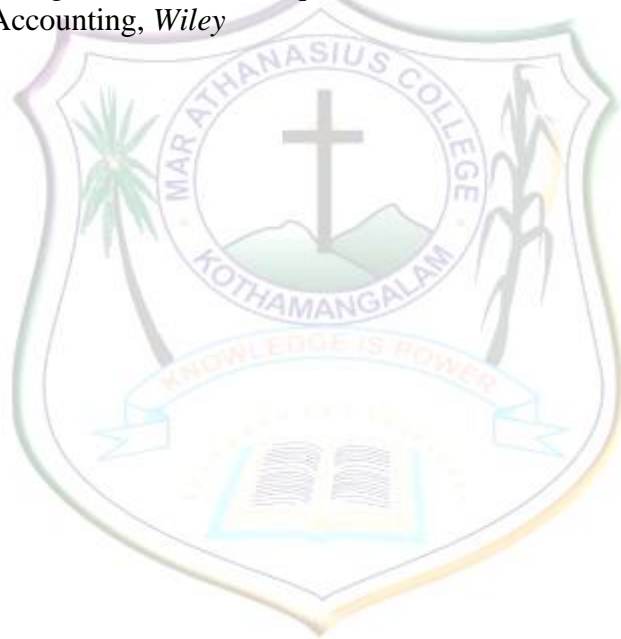
1. Saxena, R.G., Principles and Practice of Auditing, *Himalaya Publishing House*
2. Sharma, T.R., Auditing, *Sahitya Bhawan Publication Agra.*
3. Kamal Gupta: Contemporary Auditing: *Tata McGraw Hill Education Limited*
4. Arun Jha, Auditing – University Edition, *Taxman Publications*
5. Sekhar G and Prasath, Saravana B, Students Handbook on Auditing and Assurance,


Commercial Law Publisher (India) Private Limited

6. Tandon B N, Sudharsanam Sand Sundarabahu, A Handbook of Practical Auditing, *S Chand & Company*

Suggested Readings

1. Garg, Kamal, Standards on Auditing – A Practitioner’s Guide – Bharat Law House
2. Sekhar G and Prasath, Saravana B, Student’s Referencer on Standards on Auditing, Commercial Law Publisher (India) Private Limited
3. ICSI Study material on Forensic Audit
4. ICAI Study Material for IPCC and Final – Auditing
5. Bologna, Jack and Lindquist, Robert J., Fraud Auditing and Forensic Accounting, *Wiley*



	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B.Com. Honours					
Course Name	SPREADSHEET & AI TOOLS FOR FINANCIAL DATA ANALYSIS					
Type of Course	SEC					
Course Code	M24C06SEC300					
Course Level	300					
Course Summary	This course will enable the student to employ apply spreadsheet and AI applications in various business scenarios.					
Semester	6	Credits			3	Total Hours
Course Details	Learning Approach	Lecture 1	Tutorial 0	Practical 2	Others 0	
Pre-requisites, If any	Basic Understanding of Computer and Spreadsheet packages					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Apply spreadsheet functions applicable in business	Apply	1,2,4,9,10
2	Employ spreadsheet functions for analyzing data	Skill, Apply	1,2,4,9,10
3	Create Pivot table, visualize and summarize data	Skill, Create	1,2,4,9,10
4	Apply AI integrated spreadsheet tools	Skill, Apply	1,2,4,9,10
*Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill(S), Interest (I) and Appreciation (Ap)			

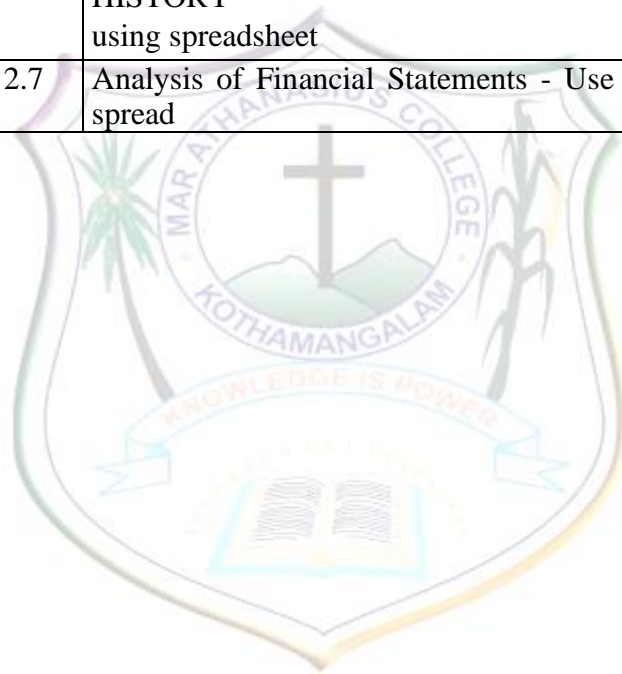
COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Spreadsheet Package	1.1	Spreadsheet Package - Introduction – User Interface - Working with Cell and Cell Addresses	1	1
	1.2	Selecting a Range, Moving, Cutting, Copying with	6P	1

		Paste - Inserting and Deleting Cells - Freezing Cells		
		- Adding, Deleting and Copying Worksheet Within a Workbook - Renaming a Worksheet-		
	1.3	Cell Formatting Options - Formatting Fonts – Aligning - Wrapping and Rotating Text - Using Borders - Boxes and Colors- Centering a Heading, Changing Row/Column Height / Width-Formatting a Worksheet Automatically - Insert Comments – Clear Contents in a Cell- Linking Data between Worksheet – Conditional Formatting – Highlight Cells	6P	1
	1.4	Using Print Preview- Preparing Worksheet for the Printer - Selecting Print Area-Margin and Orientation - Centering a Worksheet – Using Header and Footer- Inserting Page Breaks - Sorting Data.	1+5P	1
	2.1	Data -introduction- Elements, variables Observations- Types of data- Data applications in finance and business- Data sources-Big data- Data mining – Data cleaning in spreadsheet	3	
	2.1	Advanced Features of Spreadsheet Logical Functions: (AND, IF, IFS, IF ERROR, CHOOSE, INDEX, MATCH, VLOOK UP, HLOOK UP, XLOOK UP) Statistical Functions: (AVERAGE, CORRELATION, COUNT, COUNTIF, RANK, SMALL)	6P	2
2. Spread Sheet Applications for Data Analysis	2.2	Mathematical Functions: (SUM, SUM IF, SUMIFS, SUM PRODUCT, ROUND, ROUND UP, ROUND DOWN, PRODUCT)	4P	2
		Data visualization, balance score card using Charts, Formatting Charts, Using 3D Graphs, Using		

2.3	Bar and Line Chart together, Using Secondary Axis in Graphs, Sharing Charts with PowerPoint/MSWord dynamically	1+5P	3
2.4	Pivot-Create-Modify-Slicer-Group Pivot table - Add field - Create Pivot Chart-Interactive Dashboards	5P	3
2.5	Financial Functions: (PV, RATE, PMT, PMD, FPV, YIELD, CUMPRINC, Depreciation,	1+6P	2
2.6	Calculation of NPV, IRR, and STOCK HISTORY using spreadsheet	1+5P	3
2.7	Analysis of Financial Statements - Use of spread	3+6P	3



		sheet for Comparative Financial Statements, Common Size Statements and Important ratios		
3. Introduction to AI applications	3.1	AI and AI tools - Scope, brief history	2	4
	3.2	Spreadsheet Features relevant to AI – Flash Fill- Smart Lookup and dynamic arrays	1+3P	4
	3.3	Spreadsheet chatbots	1+3P	4
4	4	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)
	Lecture and Demonstration Practical Work Peer group learning

MODE OF ASSESSMENT	
Courses with 3 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 25 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 50 marks, Duration 1.5 hrs Part A (Short answer) – 10 out of 12 x 1 = 10 marks Part B (Short essay) – 4 out of 6 x 5 = 20 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks


References

1. Excel 2010 (Excel Bible), John Walkenbach

Suggested Readings

1. Gini, Courter & Annette Marquis, MS-Office 2013, *BPB Publications*
2. Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck, Special Edition MS Excel 2013, *Prentice Hall India Pvt. Ltd.*
3. Taulli, Tom, Artificial Intelligence Basics, *Apress*



	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B.Com. Honours					
Course Name	ADVANCED CORPORATE ACCOUNTING					
Type of Course	DCC					
Course Code	M24CO7DCC400					
Course Level	400					
Course Summary	This course is intended to provide a deep insight into the advanced and technical areas of accounting which covers valuation of goodwill and shares, Consolidated Financial Statement Preparation, Liquidation Process and IBF Code and accounting for specialised transactions.					
Semester	7	Credits			4	Total
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	Hours
		4	0	0	0	
Pre-requisites, if any	Knowledge of Corporate Accounting Fundamentals and provisions of Corporate Regulations and Accounting Standards					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Ascertain the value of goodwill and value of companies based on the value of shares and compare the real value of shares and with the market prices and identify the mispricing.	Understand(U) & Apply (A)	1,2
2	The learner should be able to prepare consolidated financial statements of group companies	Apply (A)	1,2,4,10
3	Equip the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act	Understand(U) & Apply (A)	1,2,4,10
4	Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code	Understand(U)	1,4
5	Basic understanding about the preparation of accounts of some special lines of businesses like shipping and Underwriters.	Understand(U) & Apply (A)	1,2,3,10
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT
Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Valuation of Goodwill and Shares	1.1	Goodwill - Meaning and definition, - Factors affecting goodwill – circumstances where goodwill is valued - Methods of valuing goodwill.	2	1
	1.2	Problems on goodwill - Average profit method - Super profit method - Annuity method and - Capitalization method	5	1
	1.3	Need for valuation of shares – Methods of valuation of shares - Advantages and disadvantages of different methods of valuation of shares.	2	1
	1.4	Practical problems on Net asset method or intrinsic value method - Yield method- Earning capacity method - Fair value method of valuing shares	6	1
2. Consolidated Financial Statements (As per AS21)	2.1	Concept of Group Holding Company, Subsidiary Company-Consolidated Financial Statements - Need for Consolidation – Documents to be filed along with Consolidated financial statements	5	2
	2.2	Non-Controlling interest – Cost of Control - Pre-acquisition and Post-acquisition - Elimination of Common Transaction	5	2
	2.3	Contingent liabilities – Revaluation of Assets and liabilities - Accounting treatment of Dividend declaration by subsidiary company - Issue of Bonus Shares	6	2
	2.4	Intercompany Holdings – Consolidated Financial Statements (As per AS 21)	4	2
		Liquidation – meaning – modes of liquidation – legal		

3. Liquidation and IBC Code	3.1	procedures for liquidation – Contributories – List A and List B Contributories.	1	4
	3.2	Statement of Affairs - Preparation.	4	4
	3.5	Order of payment of liabilities in winding up – Preferential payments in the course of winding up – Provisions regarding the priority of preferential payments over other debts	2	4
	3.6	Liquidator's final statement of accounts Liquidators remuneration.	6	4
	3.7	IBC Code - Institutional framework under the code – Adjudicating authorities – Insolvency and	2	4
		Bankruptcy Board of India – its scope and functions		
4. Accounting for Specialised Businesses	4.1	Voyage Accounts – meaning – purpose – Basic concepts of voyage accounts – Treatment of incomplete voyage	2	5
	4.2	Preparation of voyage Accounts.	5	5
	4.3	Accounting for Underwriters.	3	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)
	Lecture - Conceptual and knowledge based transmission of accounting methods in valuation of goodwill and shares Providing an insight into preparation of consolidated financial statements. the legal procedures involved in liquidation and preparation of Statement of Affairs, Contributories List and Liquidators Remuneration. Problem Solving Peer Learning Case Studies and Discussions

MODE OF ASSESSMENT
Courses with 4 Credit Theory only/Theory with Practicum


<p>A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar</p>	<p>B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks</p>
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References

1. Goyal, V. K., & Goyal, R. (2019). Corporate Accounting. New Delhi: *PHI Learning*.
2. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: *Kalyani Publishers*.
3. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: *MayurPaperbacks*.
4. S. K. (2018). Corporate Accounting. New Delhi: *Vikas Publishing House*.
5. Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. New Delhi: *Tata McGraw Hill Education*.
6. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2021). Advanced Accounts. Vol.-II. New Delhi: *S. Chand Publishing*.
7. Sehgal, A. (2011). Fundamentals of Corporate Accounting. New Delhi: *Taxmann Publication. Tulsian*,
8. P. C., & Tulsian, B. (2022). Corporate Accounting. S. New Delhi: *Chand Publishing*

Suggested Readings

1. <https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
2. <https://www.icaai.org/>
3. <https://www.icsi.edu/home/>
4. <https://www.icsi.edu/varanasi/home/>

	Mar Athanasius College (Autonomous), Kothamangalam					
	FYUGP SYLLABUS					
Programme	B.Com. Honours.					
Course Name	SOCIAL SCIENCE RESEARCH: PRINCIPLES, METHODOLOGY AND PRACTICES					
Type of Course	DCC					
Course Code	M24CO7DCC401					
Course Level	400					
Course Summary	To enable a learner to understand properly the concepts of research methodology, prepare a research design and carryout research in systematicand scientific manner.					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture 4	Tutorial 0	Practical 0	Others 0	
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Develop a thorough understanding on the concept andframework of social science research and formulate a Design	Understand	1,
2	Develop a sampling design suitable for research problems	Create	2
3	Apply the knowledge gained in creating instruments forresearch and develop an understanding on the tools of measurement and analysis	Apply	2,10
4	Present the entire research process in the form of a reportwith due importance to the bibliography aspects and understand the consequences of plagiarism	Create	2,10
5	To develop skills required to carry out research in a scientific manner	Skill	2,10
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT
Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Fundamental Elements of Social Science Research	1.1	Research – Meaning – Significance - Objectives -Types of research	3	1
	1.2	Research Process – Social Science Research	2	1
	1.3	Research problem – Nature - formulation of research problem – Sources of identifying research problems – Techniques involved in defining a problem	4	1
	1.4	Literature review and research gap	2	1
	1.5	Research designs – Overview of Exploratory, Descriptive and Experimental Research Design -features of a good design	4	1
2. Hypothesis and Sampling Design	2.1	Variables - dependent, independent - extraneous variables - moderating variable - intervening variable	2	1
	2.2	Research Hypothesis – Sources and Types	3	1,2
	2.3	Sampling design – Population – Census and sample survey - sampling design - Sample frame - determination of sample size	5	1,2
	2.4	Methods of sampling – sampling error	4	1,2
	2.5	Case Study – Features and Process	1	1,2
3. Data Collection, Measurement and Analysis	3.1	Data- Data Collection – Types and Methods - Primary and Secondary Data - Comparison - Methods Employed - Suitability of the types of data	3	3
	3.2	Instrument development – Components of an instrument – Steps in the instrument construction process	3	3
	3.3	Measurement Scales – Nominal – Ordinal - Interval – Ratio	3	1,3
	3.4	Validity and reliability – Types of validity and reliability – Face Validity – Construct validity – Content validity – Criterion Validity (Brief study only)	3	1,3

	3.5	Analysis and Interpretation – Importance - Understanding the tools involved (Problems excluded)	3	1,3
4. Research Report and Execution	4.1	Research report - Significance – Characteristics -Steps in report writing – Layout of research report -Types of report.	3	1,4
	4.2	Bibliography – Citing references using APA style	2	1,4
	4.3	Plagiarism – Consequences – Reference Management software	2	1,4
	4.4	<i>For CCA only</i> Identification of Variables associated with research topics, writing a proposal Developing an instrument and examining the references and bibliography from articles and theses.	8	1,4,5
5	5	Teacher Specific Module		

Teaching and Learning Approach	<p>Classroom Procedure (Mode of transaction)</p> <p>Lecture - Conceptual and knowledge based transmission of accounting methods in valuation of goodwill and shares</p> <p>Providing an insight into preparation of consolidated financial statements. the legal procedures involved in liquidation and preparation of Statement of Affairs, Contributories List and Liquidators Remuneration.</p> <p>Problem Solving</p> <p>Peer Learning</p> <p>Case Studies and Discussions</p>
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MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

1. Kothari C R, Research Methodology: Methods and Techniques, *New Age International Publications*
2. R. Paneerselvam, Research Methodology, *Prentice Hall of India*
3. Kalyanaraman K, Statistical Methods for Research, *Prentice Hall Pvt. Ltd.*
4. Krishnaswamy O R, Research Methodology in Social Sciences, *Himalaya Publishing House*
5. Gupta, Sashi Kand Rangi, Praneet, Business Research Methodology, *Kalyani Publishers*

Suggested Readings

1. Singh A K, Tests, Measurements and Research Methods in Behavioural Science, *BharathBhawan Publishers and Distributors*
2. International Journal of Social Research Methodology (Taylor and Francis)
3. Cooper, Donald R and Schindler, Pamela S, Business Research Methods, *McGraw Hill*
4. <https://mgutheses.in/>
5. <https://shodhganga.inflibnet.ac.in/>

	Mar Athanasius College (Autonomous), Kothamangalam					
	FYUGP SYLLABUS					
Programme	B.Com. Honours.					
Course Name	QUANTITATIVE DATA ANALYSIS FOR BUSINESS RESEARCH					
Type of Course	DCC					
Course Code	M24CO7DCC402					
Course Level	400					
Course Summary	To enable the students to proficient knowledge in the application of Quantitative Techniques for Social Science Research.					
Semester	7	Credits		4	Total Hours	
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	Hours
		3	-	1	-	
Pre-requisites, if any	Knowledge of Descriptive Statistics and Techniques					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Develop an understanding on important probability distributions and fitting the same	Apply	1,2,3
2	Understand the concept of hypothesis, apply meaningful interpretations	UnderstandApply	1,2,3
3	Application of inferential statistics by way of estimation	Apply Analyse, Evaluate	1,2,3
4	Gain and apply knowledge of various parametric tests	Apply Analyse,	1,2,3
5	Gain and apply knowledge of various non-parametric tests	Analyse, Evaluate	1,2,3
6	Gain insight full knowledge on the high end analysis situation involving multiple variables and Perform data analysis using appropriate software and present the Reports	EvaluateCreate	1,2,3
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Probability Distributions	1.1	Probability distributions - Binomial, Poisson - features – assumptions – applications – Fitting of the distributions	5	1
	1.2	Normal distribution – Characteristics – Importance - Standard normal curve - properties of standard normal curve.	2	1
	1.3	Measurement of probability based on area under standard normal curve - Fitting of normal distribution.	5	1
	1.4	Hypothesis - Concepts related to hypothesis testing – Steps involved	3	2
2. Parametric Tests	2.1	Parametric tests - Z test – features – conditions to be satisfied application of Z test - test for means, test for standard deviation. Theory and Problems	4	2,4
	2.2	T test – characteristic – conditions - utility - t test for means	2	2,4
	2.3	Test for proportions – Paired t test	3	2,4
	2.4	Estimation – Theoretical background - Confidence limit for means	2	2,3
	2.5	F test - applications. Analysis of Variance – One way and two way ANOVA - applications – (Excluding Latin Square Design)	4	2,4
3. Non Parametric Tests	3.1	Non-parametric tests – meaning – applications – Chi square test – applications – Goodness of fit - Independence of attributes – Homogeneity – Population variance.	6	2,5
	3.2	Mann Whitney U test, Kruskal Wallis H test- Conditions for application – (<i>Calculations as part of CCA only using software and not part of End semester Examination</i>)	4	2,5
	3.3	Run Test and applications	2	2,5
4. Practical Applications	4.1	An introduction to multivariate analysis-Multiple regression and Factor analysis (Theory Only)	3	2,6

using Software	4.2	Data entry using appropriate software -Testing normality using relevant tools	6P	1,6
	4.3	Using data sets, perform t test and z test and interpret the results	6P	2,6
	4.4	Using data sets, perform ANOVA and interpret the results	5P	2,6
	4.5	Using data sets, perform Chi square test and interpret the results	4P	3,6
	4.6	Using data sets, perform Mann Whitney U test and Kruskal Wallis H test square test, other relevant tests and interpret the results	4P	3,6
	4.7	Performing Exploratory factor analysis using appropriate software	5P	2,6
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)			
	Lecture			
	Experiential learning			
	Field Study			
	Experimentation			
Practical works				


MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

1. Gupta S P – Statistical Methods – *Sultan Chand and Sons, New Delhi.*
2. Gupta, S. C – Fundamentals of Statistics. *Himalaya Publishing House.*
3. Elhance D N, Fundamentals of Statistics *Kitab Mahal Publications.*
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7. Sharma J K, Business Statistics, *Pearson Education India*
8. Kothari C R, Quantitative Techniques, *Vikas Publishing House Private Limited*

Suggested Readings

1. Levin, Richard and Rubin, David S – Statistics for Management – *Prentice Hall of India.*
2. Aczel, Amir D and Sunderpandian, Jayave; I Complete Business Statistics, *Tata McGrawHill.*
3. K Kalyanaraman, Statistical Methods for Research, *Prentice Hall of India*
4. Aczel, Amir, Sounderpandian, Jayavel and Saravanan P, Complete Business Statistics, *McGraw Hill Education*

	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B.Com. Honours					
Course Name	INTERNATIONAL BUSINESS AND FINANCE					
Type of Course	DCE					
Course Code	M24CO7DCE400					
Course Level	400					
Course Summary	The course provides an outline of the International Business environment, the various theories underlying international trade, the developments in International Trade and Business scenario, international monetary and exchange systems and mechanisms and the various agencies involved and also the concept of Balance of Payment, trends and international investment mechanisms					
Semester	7	Credits				Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre-requisites, if any	Basic Understanding on the Business Environment					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	To familiarize with globalization, internationalization of business and the international business environment	Understand	1,3,7
2	Understanding about theories of international trade, trade barriers and trade blocks	Understand	1,3,7
3.	To have an understanding on the functioning of various agencies and organisations connected with International Business, Finance and Trade and critically evaluate their Performances	Analyse	1,3
4	Achieve high level knowledge about various aspects of international monetary system and foreign exchange mechanisms	Evaluate	1,3

5	Develop an understanding on Balance of Payment, evaluate the BoP situation over the years and keep track of the international investment mechanisms.	Analyse	1, 3
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****Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest (I) and Appreciation (Ap)***

COURSE CONTENT

Content for Classroom transaction (Units)

	Units	Course description	Hrs	CO No.
1. Fundamentals of Global Business	1.1	Meaning, Nature and Importance of International Business - Difference between domestic and international business - Motives of internationalization - Challenges of international business - ethical and sustainability in international business and finance	4	1
	1.2	Globalization – Components of globalization, - Drivers - advantages and disadvantages - linkage between IB and globalization	3	1
	1.3	Foreign Market entry strategies – Modes of entering foreign markets - All modes and its analysis	2	1
	1.4	EPRG Framework - Stages internationalization, - Domestic company to Transnational Confederation - MNCs	3	1
	1.5	Meaning of international business environment, - Domestic environment Foreign environment -Global environment - All components viz, economic, social, technological, etc.	3	1
		Basis of international trade – Types of trade -		

2. Global Trade -Theories and Procedures	2.1	Terms of trade - Various concepts and importance of terms of trade	3	2
	2.2	International Trade Theories – Mercantilism- Classical theories – New international trade theories	3	2
	2.3	Trade strategies - Free trade and protection - Trade barriers and its impact - Salient features of foreign trade policy (latest) – Recent trends in India's foreign trade.	3	2
	2.4	Regional Economic Integration: Types of trade blocks - Preferential trade area - Customs union.	3	2
	2.5	Export Oriented units – Export procedures and documentation - Import procedures and documentation	3	2
2. International Financial Forums	3.1	International Monetary Fund: Need for IMF Objectives – Functions International liquidity - SDR	4	3
	3.2	World Bank – IBRD – IDA – IFC – MIGA – ICSID – ADB – UNCTAD - EU	3	3
	3.3	World Trade Organization - Multilateral trade agreements – GATT - Uruguay round – WTO Organisation structure – WTO agreements – TRIPS – TRIMS – GATS – AoA - AMS	4	3
	3.4	International Chamber of Commerce (ICC) - Inco terms, Origin and Importance] Inco Terms 2020 Rules -Dumping Types and impact-, Anti - Dumping Measures	4	3
	4.1	Meaning of international monetary system, - Exchange Rate system, Types	4	4

4. International Monetary system and Investments	4.2	Foreign Exchange Rate theories – Mint Parity Theory, Purchasing Power Parity Theory (Absolute and Relative Version)- Balance of Payment Theory – Interest Rate Theories- Fisher Effect, International Fisher effect.	6	4
	4.3	Balance of Payment-Components - Currency Convertibility – International Investments - FDI,FPI – FII – ADR – GDR – ECBs - FCBs	5	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)
	Lecture Case Studies Discussions and Seminars Collection and Analysis of Statistics related to various aspects Videos

MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References


1. International Financial Management, Apte P.G, *Tata McGraw Hill Ltd.*
2. International Business, Aswathappa, K *Tata McGraw-Hill Ltd.*
3. International Business, Bhalla, V.K, S. *Chand & Company Pvt. Ltd.*
4. International Business, Charles. W. L Hill, *Tata McGraw-Hill Ltd*
5. International Business – Text and Cases, Francis Cherunilam, *PHI Learning.*
6. Global Strategy Management, Douglass S., S. Craig, *McGraw- Hill, Inc., USA*
7. International Marketing – Text and Cases, Justin Paul, *Tata McGraw Hill Ltd.*
8. International Business, Rakesh Mohan Joshi, *Oxford University Press*
9. International Financial Management, Sharan, V., *PHI Learning*

10. International Business – Text and Cases, Subba Rao,P., *Himalaya Publishing House*.
11. International Business, Sumati Verma, *Pearson Education India Ltd*.

Suggested Readings

1. International Financial Management, Jeff Madura, *Cengage Learning*.
2. <https://www.worldbank.org/en/home>
3. <https://www.imf.org/en/Home>
4. <https://www.adb.org/>
5. <https://dea.gov.in/divisionbranch/investment-digital-economy-division>



	Mar Athanasius College (Autonomous), Kothamangalam					
FYUGP SYLLABUS						
Programme	B. Com. Honours					
Course Name	ORGANISATIONAL BEHAVIOUR & INDUSTRIAL PSYCHOLOGY					
Type of Course	DCE					
Course Code	M24CO7DCE401					
Course Level	400					
Course Summary	This course explores the dynamic interplay between individuals and organizations, delving into the psychological principles that shape behaviour in the workplace. Students will analyse topics such as motivation, leadership, communication, and group dynamics, gaining a deep understanding of how these factors influence organizational effectiveness and also students will demonstrate a comprehensive understanding of industrial psychology					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture 4	Tutorial 0	Practical 0	Others 0	
Pre-requisites, if any	Knowledge of the management principles, functions, applications and trends					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the foundational concepts of organizational Behaviour	Understand	1,2,6,10
2	Analyse the factors influencing individual behaviour in the workplace, including personality, motivation, perception, and attitudes.	Analyse	1,2,6,10
3	Explore the dynamics of group formation, cohesion within organizational settings.	Apply	1,2,6,10
4	Evaluate the impact of leadership styles	Evaluate	1,2,6,10
5	Understand and apply the concept of Transactional Analysis in business situations	Apply	1,2,6,10
6	Understand the scope And applications of industrial psychology	Understand	1,2,6,10

**Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)*

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Organisational Behaviour	1.1	Organisational behaviour – Meaning, scope and importance – Foundations of OB	3	1
	1.2	Organisational theory – Historical evolution of Organisational behavior – Levels of OB – Micro – Meso - Macro	3	1
	1.3	Models of organizational behavior – autocratic – custodial - supportive – collegial- system	3	1
	1.4	Constituents of organisational behavior – People – structure – technology - environment	3	1
	1.5	Application of OB in management - Concept of Work Life Balance – short comings of OB	3	1
2. Individual Behaviour	2.1	Concept of Human Behaviour – Characteristics -- Models of individual behavior – Personality – determinants – personality traits- Emotional Intelligence	4	2
	2.2	Perception – factors influencing perception -role of perception in decision making	4	2
	2.3	Attitudes – values – Learning – Process of Learning - Theories of Learning in OB – stimulus response, cognitive, social learning-Reinforcement - Behaviour modification.	7	2
Group Behaviour and Leadership	3.1	Stages of Group Development - Group Structure - Group Decision making – Group dynamism – Group conflict – meaning – conflict management strategies	5	3
	3.2	Teams – Type of teams – Team Vs Group -	2	3
	3.3	Organisational conflicts – Types – How to manage conflicts	3	3

	3.4	Leadership - features – concepts –qualities of good leaders – Leadership styles.	2	4
	3.5	Theories of Leadership - Behavioural approach - Situational approach – Transactional and transformational Leadership.	3	4
4. Transactional Analysis & Industrial Psychology	4.1	Transactional Analysis – Johari Window – Ego states - Life positions.	5	5
	4.2	Industrial Psychology – Meaning – scope - occupational Psychology- Study of behavior in work situation - applications of Psychological principles in selection, Placement, Counselling and training	5	6
	4.2	Organisational Culture and Climate- Social environment – Group dynamics in Industry	3	6
	4.3	Trends in OB - Ethical Challenges and Technological Advancements – Disruptions in organizational behaviour due to technological advancements	2	6
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction) <ul style="list-style-type: none"> • Lecture • Peer to Peer learning • Case studies • Discussions • Assignments
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MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

1. Robbins S. P., Organisational Behaviour (16thEd.), *Pearson*.
2. Dwivedi R. S., Human relations and organizational behaviour, *McMillain Publishers*
3. Organisational Behaviour, Aswathappa, *Himalaya Publishing House*
4. Gupta C.B., A Text Book of Organisational Behaviour, *S Chand & Company*
5. Jai B. P. Sinha, Culture and Organizational Behaviour, *Sage India*.
6. Kumar Paranit, Organisational Behaviour, *Gen Next Publication*.
7. King & Lawley, Organisational Behaviour, *Oxford University Press*.
8. Ghanekar, Anjali Organisational Behaviour Concepts and Cases, *Everest publisher*
9. Dwivedi R. S., Human Relations and organizational behaviour: Global perspective, *Macmillan*
10. Sekaran Uma S, Organisational Behaviour, *Tata McGraw Hill*.

Suggested readings

1. Miner, John B, Organisational Behaviour: Foundations, Theories, and Analyses, *Oxford University Press*.
2. Fred Luther, Organisational Behaviour, *Pearson Education*.
3. Tiffin, J and Mc Cormic E.J., Industrial Psychology, *Prentice Hall*,
4. Mc Cormic E.J., Human Factors Engineering and Design, *McGraw Hill*.

	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	BCom Honours					
Course Name	CONSUMER BEHAVIOUR AND MARKETING RESEARCH					
Type of Course	DCE					
Course Code	M24CO7DCE402					
Course Level	400					
Course Summary	This course will help students comprehend why consumers behave as they do, enabling the creation of tailored marketing strategies to meet their needs, preferences, and desires effectively. Students will examine the fundamental concepts and techniques used in marketing research as decision-making tools.					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	60
		4	0	0	0	
Pre-requisites, if any	Understanding on the fundamental concepts of marketing					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Apply Theoretical Knowledge to real-world scenarios by interpreting consumer behaviour patterns	Apply	1, 4
2	Formulate strategic recommendations based on Consumer Behaviour in sights to address marketing Challenges	Apply	1, 2
3	Understand the consumer decision making process, Analyse various Models and Theories related to Consumer Behaviour in developing viable Marketing Strategies	Understand Analyse	1
4	Apply methodologies to analyse and interpret data for strategic decision-making in marketing	Apply	1,2,6
5	Demonstrate the skills required to develop an innovative product based on marketing research	Skill	2,6,8,10

***Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest (I) and Appreciation (Ap)**

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Consumer Behaviour and Determinants	1.1	Meaning of Consumer Behaviour – Consumer and Customer, Buyer and User	2	1
	1.2	Consumer Decision - Making Process	3	1
	1.3	Application of Consumer Behaviour in Marketing	2	1
	1.3	External influences – Culture, Sub- culture, Social Class, Reference Group, Family	4	2
	1.4	Internal influences – Needs and Motivation, Personality, Perception, Lifestyle, Values, Learning, Memory, Belief and Attitude	4	2
2. Consumer Decisions, Theories and Models of Consumer Behaviour	2.1	Consumer Decision - Consumer Decision Making Process – Levels of Consumer Decision Making – Four Views of Consumer Decision Making - Types of Decision Process - Buying pattern in digital era	5	3
	2.2	Theories of Consumer Behaviour – Economic theory, Learning theory, Psycho-Analytic theory, Gestalt Cognitive theory	5	3
	2.3	Models -Blackbox model, Howard – Seth Model, Engel – Blackwell Kollat Model, Nicosia Model, 7 O's model	5	3
3. Marketing Research	3.1	Concept of Marketing Research- Scope, Types of Marketing Research	3	4
	3.2	Marketing Research Process	3	4
	3.3	Applications of Marketing Research	3	4
	3.4	Marketing Research Techniques – Market Development Research, Demand Estimation Research, Test Marketing, Segmentation Research, Sales Forecasting	3	4
	3.5	Ethical Considerations in Marketing Research	3	4
4. Areas of Marketing	4.1	Marketing Research Agencies	3	5
	4.2	Marketing Research in Shopper Marketing,	3	5

Research		B2B Market		
	4.3	Marketing Research in Communication	3	5
	4.4	Marketing Research in New Product Development and Report writing	6	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)
	<ul style="list-style-type: none"> • Lecture • Role Play/ Skit • Field Trip • Case Discussions • Focus Group Discussions • Campaign

MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

1. Lacobucci, Dawn & Churchill, Gilbert A. Jr. Marketing Research: Methodological Foundations.
Create Space
2. K K Srivastava and Sujata Khandai, Consumer Behavior in Indian Context, *Galgotia Publishing Company*
3. Hawkins, Best and Coney, Consumer Behaviour, *Tata McGraw-Hill, New Delhi.*
4. Peter, J. P. and Olson, Consumer Behaviour and Marketing Strategy, *Prentice Hall of India*
5. Schiffman Kanuk and S. Ramesh Kumar, Consumer Behaviour, *Pearson*
6. Nargundkar, Rajendra, Marketing Research: Text and Cases, *McGraw Hill*
7. Malhotra, Naresh K, Marketing Research: Concept, Practices and Cases,


Pearson India

Suggested Readings

1. Earl Babbie, *The Practice of Social Research*, *Wadsworth - Thomson Learning*
2. Blackwell and Engel, *Consumer Behaviour*, *Cengage Publication*
3. Kumar V, Leone, Robert P, Aaker, David A and Day, George S *Marketing research*, *Wiley*





	Mar Athanasius College (Autonomous), Kothamangalam				
	FYUGP SYLLABUS				
Programme	B.Com. Honours				
Course Name	ADVANCED FINANCIAL MANAGEMENT AND POLICY				
Type of Course	DCE				
Course Code	M24CO8DCE400				
Course Level	400				
Course Summary	The course in 'Advanced Financial Management and Policy' explores capitalization, capital structure theories (including Modigliani and Miller with tax implications), dividend policy relevance and irrelevance theories and tax considerations in dividend policy formulation. It covers special issues in capital budgeting, decision-making under capital rationing, reinvestment assumptions, and differential cash flow analysis. The course also delves into risk and uncertainty, examining non-statistical and statistical methods for risk assessment, providing a thorough understanding of financial decision-making in diverse scenarios.				
Semester	8	Credits		4	Total Hours
Course Details	Learning Approach	Lecture 3	Tutorial 0	Practical 1	
Pre-requisites, if any	Knowledge of Basic Financial Management Concepts and techniques				

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Evaluate and critique the concepts of capitalization, distinguishing between under capitalization and over capitalization, evaluate various capital structure theories and analysing the impact of various combinations of capital structure on value of the firm.	Evaluate	1,2
2	Synthesize and assess the relevance theories of dividend policy, utilizing dividend policy models like Walters', Gordons' and Miller and Modigliani, to formulate effective dividend strategies and evaluate the effects of dividend policies on value of the firm.	Apply Create	1,2,4,10
3	Apply advanced capital budgeting techniques in various decision - making situations such as projects with unequal lives, capital	Apply	1,2,4,10

	rationing, replacement decision scenario etc.		
4	Analyse and compare methods of handling risk and uncertainty in capital investment decision making situations.	Analyse	1,4
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Capital Structure Theories	1.1	Capitalisation – Bases of Capitalisation- Types of Capitalisations – Impact of Under Capitalisation and Over Capitalisation	2	1
	1.2	Target Capital Structure - Capital Structure Theories – Assumptions – Net Income Approach and Net Operating Income Theory	3	1
	1.3	Capital Structure Theories – Traditional Theory	2	1
	1.4	Capital Structure Theories – Modigliani and Miller Theory – Arbitrage Process and Behavioural Process of Investors – The Concept of Home-Made Leverage - Calculation of Leveraged Cost of Equity	3	1
	1.5	MM Theory with Tax – Interest Tax Shield – Calculation of Value Levered Firm and Unlevered Firm as per MM Approach – Effect of Taxation on Value of the Firm	3	1
	1.6	Pecking Order Theory – Modified Pecking Order Theory – Financial Distress and Trade Off Theory	1	1
	1.7	Comparison of companies' Capital Structures with and without debt, based on actual data and preparation of reports showing the impacts-	8P	1
	2.1	Relevance Theories – Walters Model - Assumptions	2	2

		- Effect of Dividend Policy		
2. Dividend Theories	2.2	Relevance Theories – Gordon’s Model Assumptions - Effect of Dividend Policy – Bird in Hand Argument	2	2
	2.3	Irrelevance Theories – Miller and Modigliani Theory - Assumptions – Mathematical Proof- Home Made Dividend – Link to Capital Structure Theory	2	2
	2.4	Irrelevance Theories – Residual Theory - Pure and Smoothed Residual Dividend Policy	2	2
	2.5	Tax Considerations in Dividend Decisions in India	1	2
	2.6	Compare the performance of companies and popularity based on dividend decisions	4P	2
	2.7	Application of dividend models based on actual data	4P	2
3. Advanced Capital Budgeting	3.1	Capital Budgeting Special Techniques - Adjusted Present Value Method – Equity NPV – Equity IRR	2	3
	3.2	Special Issues in Capital Budgeting - Conflicts between NPV and PI – Conflicts Between NPV and IRR – Suitability of NPV and IRR in various Situations	2	3
	3.3	Decision Making Under Capital Rationing Situations – Types of Capital Rationing	2	3
	3.4	Re-investment Assumptions – Terminal Value Method and MIRR	2	3
	3.5	Decision Making Using Differential Cash Flow Analysis	2	3
	3.6	Decision Making – Projects with Unequal Lives – Equivalent Annual Cost Method	2	3
	3.7	Replacement Decisions and Incremental Cash Flow Analysis	1	3

	3.8	Inflation and Capital Budgeting Decisions	1	3
	3.9	Evaluation of long-term investment projects based on advanced capital budgeting techniques- (Actual data or simulated data)	8P	3
4. Risk and Uncertainty in Capital Budgeting	4.1	Difference between Risk and Uncertainty – Sources of Risks	1	4
	4.2	Non-Statistical Methods – Risk Adjusted Discount Rate Method and Certainty Equivalent Method	2	4
	4.3	Non-Statistical Methods – Sensitivity Analysis - Scenario Analysis- Simulation Method	3	4
	4.4	Statistical Methods – Probability Assignment Method -Standard Deviation Method – Co-efficient of Variation Method	2	4
	4.5	Application of various techniques in situations of capital budgeting involving risks and uncertainty	6P	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	Lecture Spreadsheet based Learning. Group Discussions Problem Solving Approach Presentations
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MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
<p>A. Continuous Comprehensive Assessment (CCA)</p> <p>Theory Total = 30 marks</p> <p>Quiz, Test Papers, seminar</p>	<p>B. End Semester Examination</p> <p>Theory Total = 70 marks, Duration 2 hrs</p> <p>Part A (Short answer) – 10 out of 12 x 2 = 20 marks</p> <p>Part B (Short essay) – 6 out of 9 x 5 = 30 marks</p> <p>Part C (Long essay) – 2 out of 4 x 10 = 20 marks</p>

References


1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
2. Levy H. and M. Sarnat, Principles of Financial Management. Pearson Education
3. Rustagi, R. P., Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
4. Pandey I. M., Financial Management, Vikas Publishing.
5. Khan, M.Y. & Jain, P.K., Financial Management, Mc Graw Hill (India) Private limited; New Delhi.
6. Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing company, New Delhi.
7. Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited, New Delhi.
8. Srivastava, T. M., Financial Management, Principles and Problems, Pragati Prakashan, Meerut

Suggested Readings

1. Ross S. A., R. W. Westerfield and J. Jaffe, Corporate Finance, 7th Ed. Mc Graw Hill.
2. Brealey R. A. and S. C. Myers, Principles of Corporate Finance, McGraw Hill,
3. Damodaran, A, "Corporate Finance: Theory and Practice". John Wiley & Sons
4. Study Material of IPCC and Final by ICAI.
5. Study Materials of CIMA.

Websites

1. <https://www.icai.org/>
2. <https://www.icsi.edu/home/>

	Mar Athanasius College (Autonomous), Kothamangalam					
FYUGP SYLLABUS						
Programme	B.Com. Honours					
Course Name	STRATEGIC MANAGEMENT					
Type of Course	DCE					
Course Code	M24CO8DCE401					
Course Level	400					
Course Summary	This course provides an awareness regarding various types of strategies and applications of the same along with strategic formulation, implementation, and evaluation. The course is intended to help the learners to develop skills to apply the principles and concepts for solving business problems and frame policies and strategies.					
Semester	8	Credits			4	Total Hours
Course Details	Learning Approach	Lecture 3	Tutorial 0	Practical 1	Others 0	
Pre-requisites, if any	Understanding on the functioning of business organisations, management and its functions					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Develop Strong understanding about the theoretical Foundations of strategic management.	Understanding(U)	1,2,10
2	Understand the need for environment analysis and analyse the various models	Understand, Analyse	1,2,10
3	Development of an idea about the strategy formulation process at the corporate level.	Understand(U), Analyse	1,2,10
4	Familiarization with various tools strategic planning and evaluation.	Evaluate(E)	1,2,4,10
5	Understanding about the modes of Implementation and control of strategies and evaluate the success of the same	Evaluate	1,2,10
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT
Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Strategic Management	1.1	Business Policy – Meaning and Importance – Essentials of a good policy - Types of Policy.	2	1
	1.2	Strategy - meaning and definition – importance–features – Strategy Vs Policy – Strategic Management – Importance of Strategic Management.	2	1
	1.3	Mission and Vision of the firm – Need for mission and vision statement – Goals and Objectives – Hierarchal levels of planning.	2	1
	1.4	Situational Analysis and Environmental Analysis - PEST- Porter’s Five Force Model – Value Chain Analysis	5	2
	1.5	Developing visions and missions of organisations – Presentations based on activities of the firms based on vision and mission – Environmental Analysis Report Preparation	8P	1,2
2. Strategies and Formulation and alternatives	2.1	Strategic formulation process – basic principles - Modes of Strategic Formulation	3	3
	2.2	Types of Strategies – Functional level - Business Level and Corporate Level Strategies	3	3
	2.3	Types of Strategies - Stability – Expansion - Retrenchment – combination – Modernization -Diversification – Integration – Growth – Grand –Turnaround - Portfolio	3	3
	2.4	BCG Matrix – GE Nine cell Matrix-	3	3
	2.5	Comparison of strategies of various companies/ organisations etc. in various situations	8P	3
3. Strategy Planning and Evaluation	3.1	Competitive Cost Dynamics - Experience curve - cash flow implication.	3	4
	3.2	IA-BS matrix - A.D. Little’s Life - cycle approach to strategic planning.	4	4
	3.3	Business portfolio balancing – Assessment of economic contribution of strategy - Strategic funds programming.	3	4

	3.4	Application of various models in planning and evaluation of strategies	6P	4
4. Strategic Implementation & Control	4.1	Inter-relationship between Strategy Formulation and Implementation – Issues in Strategic Implementation- Various Approaches to implementation of strategy.	3	5
	4.2	Matching organization structure with strategy -7S model.	2	5
	4.3	Strategic Change – Strategic control process – Types of Strategic Control.	3	5
	4.4	DuPont's control model – Balanced Score Card - Future of Strategic Management.	4	5
	4.5	Case Studies based on strategy implementation	5P	5
	4.6	Application of balanced score card	3P	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)
	Lecture Method Role Play Presentati on Group Discussion Case Study

MODE OF ASSESSMENT

Courses with 4 Credit Theory only/Theory with Practicum

A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks
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References:

1. Budhiraja, B S. & Athreya. M. B, (2005) Cases in Strategic Management, *TataMcGraw Hill, New Delhi.*
2. Cherunilam, F. (2016). Strategic Management. *Himalaya Publishing House.*
3. Mathur, U. C. (2005). Textbook of Strategic Management. *Macmillan India limited*
4. Rao, S. R. (2017). Business Policy and Strategic Management, *Himalaya PublishingHouse,*
5. Sontakki-, C. N. (2013). Strategic Management. *Kalyani Publishers.*
6. Aswathappa Kand Reddy, Sudarsana G, Strategic Management, *HimalayaPublishing House*

Suggested Readings;

1. Website: <https://www.icai.org>
2. Michal, E Porter: The Competitive Advantage of Nations, *Macmillan, New Delhi*
3. David Fred R, Strategic Management, *Prentice Hall, NewJersey.*



	Mar Athanasius College (Autonomous), Kothamangalam					
FYUGP SYLLABUS						
Programme	B.Com. Honours					
Course Name	PORTFOLIO MANAGEMENT					
Type of Course	DCE					
Course Code	M24CO8DCE402					
Course Level	400					
Course Summary	This course equips students to navigate the complex landscape of portfolio management by emphasizing compliance with regulatory guidelines and ethical standards. Through in-depth analyses, students will interpret expected returns, dividend yields, and capital gain yields, employing probability distributions to understand the risk-return relationship. The curriculum delves into portfolio risk assessment using the Markowitz model and explores constructing efficient portfolios with corner portfolios, highlighting risk aversion through utility indifference curves. Additionally, students will critically evaluate pricing models like CAPM and assess portfolio performance using risk-adjusted measures, gaining a comprehensive understanding of various revision and management strategies.					
Semester	8	Credits		4	Total	
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	Hours
		3	0	1	0	
Pre-requisites, if any	Basic Understanding on Stock Market Operations and Instruments and knowledge of Security analysis techniques and methods					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Demonstrate compliance with regulatory guidelines and ethical standards in portfolio management by analysing various types of portfolio managers, understanding SEBI guidelines, and applying codes of conduct.	Understand(U)	10
2	Analyse and interpret expected returns, dividend yields, and capital gain yields, employing probability distributions to analyse the risk-return relationship in investment portfolios.	Analyse (An)	2, 10
3	Analyse portfolio risk using the Markowitz model,	Analyse (An)	2,10

	calculating covariance in two-asset cases and illustrating the power of diversification in risk reduction.		
4	Construct efficient portfolios, determine corner portfolios, and illustrate risk aversion through utility indifference curves, showcasing proficiency in portfolio analysis.	Create (C)	1,2,6, 10
5	Analyse the assumptions underlying the Capital Asset Pricing Model (CAPM) and other pricing models and critically evaluating its practical implications in pricing securities.	Analyse(An) Evaluate(E)	1,2,6, 10
6	Evaluate portfolio performance using risk adjusted measures and evaluate various portfolio revision and management strategies	Evaluate(E)	1,2,6, 10
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Portfolio Management	1.1	Portfolio - Meaning - Objectives Portfolio Managers – Types - Various Services of Portfolio Managers	1	1
	1.2	Portfolio Management Process – IPS – Constraints – Investment Objectives Assessment – Life Cycle of Investors – Benchmarking – Asset Allocation Decision – Evaluation and Revision	2	1
	1.3	Registration Requirements of Portfolio Managers (As per Latest SEBI Guidelines)	1	1
	1.4	Code of Conduct for Portfolio Managers – Eligible Fund Managers – Obligations and Responsibilities	1	1
	1.5	Administrative Duties of Portfolio Managers – Various Aspects of Client Onboarding	2	1

	1.6	Return – Expected Return Calculation – Dividend Yield - Capital Gain Yield – IRR - Probability Distribution of Returns	2	2
	1.7	Types of Risks - Measurement of Risk – Range - Mean Variance Approach – Measurement of Systematic Risk – Diversification of Risk - Risk-Return Relationship	2	2
	1.8	Measurement of risk using tools based on actual or simulated data	6P	1,2
2. Portfolio Theories	2.1	Portfolio Analysis - Markowitz Model – Portfolio Return – Portfolio Risk – Covariance - Two Assets Cases	2	3
	2.2	Coefficient of Correlation - Risk Reduction Through Diversification – Power of Diversification – Problems of Diversification	2	3
	2.3	Efficient Frontier – Efficient Portfolios – Corner Portfolios – Risk Aversion and Utility Indifference Curves	2	4
	2.4	Capital Allocation Line – Finding the Optimum Portfolio – Markowitz Optimization - Limitations	2	4
	2.5	Sharpe's Single Index Model – Assumptions – Portfolio Beta - Multiple Index Models	2	4
	2.6	Sharpe's Optimisation – Excess Return to Beta - CutOff Point - Comparison of Traditional and Modern Approach of Portfolio Construction	2	4
	2.7	Application of models for portfolio analysis and model portfolio construction	8P	3,4
	3.1	Capital Asset Pricing Model (CAPM) - Assumptions	1	5
	3.2	Efficient Frontier with Risk Free Lending and Borrowing	2	5
3. Asset Pricing	3.3	Capital Market Line – Market Portfolio – Two Fund Separation Theorem – Calculation of Portfolio Return and Portfolio Risk - Security Market Line & Capital Market Line	3	5

Models	3.4	Pricing of Securities Using CAPM – Strategies - Implications of CAPM – Limitations of CAPM	2	5
	3.5	Arbitrage Pricing Theory (APT) - Assumptions	1	5
	3.6	Expected Return and Risk Under APT – Functioning of APT – Arbitrage Portfolio -	2	5
	3.7	Distinction Between APT and CAPM – Limitations of APT	1	5
	3.8	Application of Pricing Models using actual or simulated data and calculation of returns etc.	8P	5
4. Portfolio Evaluation and Revision	4.1	Portfolio Evaluation – Meaning – Need Importance	1	6
	4.2	Portfolio Performance Measures – NAV - Risk Adjusted Measures - Sharpe, Treynor and Jensen Ratios	2	6
	4.3	Portfolio Revision – Meaning – Need - Constraints	1	6
	4.4	Portfolio Revision Strategies – Active Revision Strategies – Passive Revision Strategies - Constant Rupee Value Plan – Constant Ratio Plan - Variable Ratio Plan – Rupee Cost Averaging	2	6
	4.5	Portfolio Management Strategies - Active Strategies – Passive Strategies – Comparison of Strategies	2	6

	4.6	Bond Management Strategies – Buy and Hold – Bond Laddering – Maturity Matching - Riding the Yield Curve	2	6
	4.7	Portfolio Evaluation using actual or simulated data	5P	6
	4.8	Application of portfolio revisions strategies	3P	6
5	5	Teacher Specific Module		

Teaching and Learning Approach	<p>Classroom Procedure (Mode of transaction)</p> <ul style="list-style-type: none"> • Assignment • Viva • Objective Test • Surprise Test • Debate • Case Analysis • Lecture • Collaborative/ Small Group Learning • Peer Teaching • Financial Games
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MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

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1. Chandra, Prasanna. Security Analysis and Portfolio Management. *Tata McGraw Hill Publishing House*
2. Fischer, D. E., & Ronald J., J. Security Analysis and Portfolio Management. *Prentice – Hall of India*
3. Hangen. Modern Investment Theory. *Pearson Education.*
4. Kahn: Technical Analysis – Plain and Simple. *Pearson Education.*
5. Kevin, S. Security Analysis and Portfolio Management.: *PHI learning Pvt*

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6. Pandian, P. Security Analysis and Portfolio Management. *Vikas publishing house Pvt Ltd*

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Suggested Readings


1. Alexander, Shampe and Bailey. Fundamentals of Investments. *Prentice Hall of India*

2. Bhat, S. Security Analysis and Portfolio Management. *Excel Books, New Delhi.*

3. Brahmiah, A.& Subba Rao, P. Financial Futures and Options. *Himalaya Publishing*

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	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS						
Programme	B.Com. Honours						
Course Name	FINANCIAL AND COMMODITY DERIVATIVES						
Type of Course	DCE						
Course Code	M24CO8DCE403						
Course Level	400						
Course Summary	Course entails to familiarize the students with the derivative markets and its evolution, compare and evaluate the performance of different forward, futures and options contracts and understand the various future and option pricing models						
Semester	8			Credits		4	Total Hours
Course Details	Learning Approach	Lecture 3	Tutorial 0	Practical 1	Others 0	75	
Pre-requisites, if any	Basic understanding on the functioning of Financial Markets and Exchanges						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Enable the students to recognise the various derivatives markets and instruments in its legal framework	Analyse	1,2 & 6
2	Equip the students in calculation of risk involved in derivatives Markets	Apply	1,2 & 6
3	Empower the students to use the derivative products in speculating, hedging and arbitraging	Understand	1,2,6 & 10
4	Create an environment for the students to use methodology of options trading and apply the models for options pricing models.	Create Apply	1,2,6 & 10
5	Endow the students to develop an idea of exchanges through Swaps	Apply	1,2 & 6
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Derivatives and Risk Management	1.1	Derivatives – meaning – types of derivatives – evolution – economic benefit of derivatives – classification of derivatives – limitations	3	1
	1.2	Derivatives market – history of derivatives – participants in derivatives market – functions of derivatives market - Legal framework for Indian derivative markets	4	1
	1.3	Quantitative foundations for derivatives – continuous compounding	2	1
	1.4	Risk in different markets (Commodity, Currency, and security market) – implications of risk – risk perception of individual and institutions	2	2
	1.5	Measurement of risk – Value at Risk – Applications, uses and limitations of VaR – Risk Management using derivatives	2	2
	1.6	Practical Cases of VaR	5P	2
2. Forwards	2.1	Forward – meaning – features of forward contract – classification of forward contract – advantages and Limitations	2	3
	2.2	Forward prices – determination of forward prices	3	3
	2.3	Currency Forwards – Importance – Functioning -	3	3
	2.4	Practical Cases of Forward Pricing	5P	3
3. Futures	3.1	Futures contract – trading mechanism – margin money requirements – basic concepts of futures pricing – Forwards Vs Futures	2	3
	3.2	models of futures pricing – cost of carry model in perfect market environment and imperfect market environments – deviations from cost of carry model- Expectations model – Normal Backwardation model	3	3
	3.3	Commodity futures trading mechanism commodity exchanges in India –	3	3

	3.4	Stock Futures – Operations and functions - Index futures - Operation	3	3
	3.5	Application of future pricing models-	5P	3
	3.6	Preparation of data on Futures Trading in various exchanges and presentation of observations	5P	3
4.Options and Swaps	4.1	Options – basic concepts & terminologies – value of options – intrinsic value and time value – option positions – pay off – combination of options	2	4
	4.2	Option trading – option trading strategies – Basics, Spreads and Combinations - Straddle, Strangle, Straps and Strips, Butterfly	3	4
	4.3	Options trading in India – specifications of options contracts traded in BSE and NSE – Options in commodity markets	1	4
	4.4	Option pricing – determinants of option pricing – putcall parity theory – models of option pricing – Black-Scholes model – Binomial model of option pricing	4	4
	4.5	Swaps – features – classification – Interest rate and Currency Swaps – Basic Mechanism of Interest rate and currency swaps	3	5
	4.6	Application of Option Pricing Models using actual or simulated data	7P	4
	4.7	Evaluation of Options Trading in major exchanges	3P	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)
	<ul style="list-style-type: none"> – Lecture - Discussion Session – Record the report obtained from Simulation platforms. – Practical assignment for day trading using websites, adopting open interest for determining investment opportunities. – Discussions

MODE OF ASSESSMENT

Courses with 4 Credit Theory only/Theory with Practicum	
<p>A. Continuous Comprehensive Assessment (CCA)</p> <p>Theory Total = 30 marks</p> <p>Quiz, Test Papers, seminar</p>	<p>B. End Semester Examination</p> <p>Theory Total = 70 marks, Duration 2 hrs</p> <p>Part A (Short answer) – 10 out of 12 x 2 = 20 marks</p> <p>Part B (Short essay) – 6 out of 9 x 5 = 30 marks</p> <p>Part C (Long essay) – 2 out of 4 x 10 = 20 marks</p>

References


1. Kevin. S., *Commodities and Financial Derivatives*, 2014: PHI Learning Pvt. Ltd
2. Kumar. S S S., *Financial Derivatives*, 2014: PHI Learning Pvt. Ltd.
3. Swain. Prafulla Kumar, *Fundamentals of Financial Derivatives*, 2004: HimalayaPublishing House
4. Gupta. S. L., *Financial Derivatives - Theory, Concepts and Problems*, 2017: Prentice Hallof India
5. Parasuraman N R, *Fundamentals of Financial Derivatives*, *Wiley India*

SUGGESTED READGS

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2. Redhead. Keith., *Financial Derivatives, An Introduction to Futures, Forwards, Options and Swaps*, 1996: PHI Learning Pvt. Ltd

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	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Programme	B.Com. Honours.					
Course Name	MANAGEMENT OPTIMISATION TECHNIQUES					
Type of Course	DCE					
Course Code	M24CO8DCE404					
Course Level	400					
Course Summary	To enable the students to proficient knowledge in the application of Quantitative Techniques for Social Science Research.					
Semester	8	Credits			4	Total Hours
Course Details	Learning Approach	Lecture 3	Tutorial 0	Practical 1	Others 0	
Pre-requisites, if Any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Develop an understanding on the tools and techniques used for optimisation in managerial decisions	Understand	1,2,3
2	Apply Linear Programming Technique for solving Business Situations	Apply	1,2,3
3	Apply and Evaluate the allocation models available for optimum decisions	Evaluate	1,2,3
4	Apply statistical theory for decision making under various Situations	Apply	1,2,3
5	Apply and evaluate prominent techniques for project appraisal and use the same for decision making	Apply	1,2,3
6	To practically apply the various optimization techniques for decision making in real life business situations	Apply	1,2,3

***Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)**

COURSE CONTENT

Content for Classroom transaction(Units)

Module	Units	Course description	Hrs	CO No.
1. Optimisation Techniques and Linear Programming	1.1	Optimisation Techniques applied for managerial decisions - Scope in business	2	1
	1.2	Linear Programming – Assumptions and Steps -Applications in business decisions	2	1,2
	1.3	Formulation of LP – Graphic Solution	4	1,2
	1.4	Simplex Method – Concept of Slack, Surplus and Artificial Variable – Solving problems using simplex method using slack variables. <i>Note- problems of special situations like unbounded, degeneracy etc. excluded)</i>	4	1,2
	1.5	Formulation and solving of practical business situations	8P	2, 6
2. Allocation Models	2.1	Transportation Problems – concept – Initial Basic Feasible Solution using NWCM, VAM and Matrix Minima Methods	4	3,6
	2.2	Optimality test of transportation problems applying MODI method – Maximisation Problems - Problems with degeneracy	4	3, 6
	2.3	Assignment Problems - Assignment Vs Transportation - Solving Assignment Problems using Hungarian Method - Maximisation (Travelling Salesman Problem excluded)	4	3, 6
	2.4	Application of allocation models for optimum solutions in business situations	8P	6
3. Statistical Decision Theory	3.1	Decision Making Environment- Elements of decisions	2	4,6
	3.2	Pay off and regrettable EMV, EOL and EPPI	2	4,6
	3.3	Decision making techniques under uncertainty	2	4,6
	3.4	Decision making under competitive environment-Game Theory- Saddle Point - Probability and Odds method for mixed strategy – Dominance - Subgames	4	4,6

	3.5	Application of decision theory to solve practical business problems	6P	6
4. Network Analysis	4.1	Meaning – objectives - managing applications of network models – Fundamental concepts of network model –	2	5,6
	4.2	Network diagram construction – events and activities – float and slack - Common errors in network construction - Fulkerson's Numbering	3	5,6
	4.3	CPM and PERT – Comparison – Applicability of the techniques - Time estimates under PERT – Advantages and limitations	2	5,6
	4.4	Calculation of Project completion time and cost using PERT – Crashing (Theory only)	2	5,6
	4.5	Probability application under PERT	2	5,6
	4.6	Application of Network techniques for optimum managerial decisions	8P	6
	5	5	Teacher Specific Module	

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)
	Lecture Experiential learning Field Study Experimentation Practical works

MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks


References

1. Gupta, Prem Kumar & Hira D S, Operations Research, *S Chand and Company*.
2. Sharma J K, Operations Research, *McMillan India*
3. Kapoor V K, Operations Research, *Sultan Chand and Company*
4. Kanthiswaroop, Operations Research, *Sultan Chand and company*
5. Sharma S D, Business Statistics, *Kedarnath an dCo*
6. Chawla K K, Gupta and Sharma, *Operations Research, Kalyani Publishers*
7. Kothari C R, Quantitative Techniques, *Vikas Publishing House Private Limited*

Suggested Readings

1. Natarajan, Balasubramanie & Tamilarasi; - Operations Research-*Pearson*
2. Rajagopalan K, Operations Research, *Prentice Hall of India*
3. Ramamurthy, Operations Research, *New Age International Publishers*
4. Ravindran, A., Phillips, D. T and Solberg, J.J. "Operations Research: Principles and Practice", *John Willey and Sons*



Programme	B.Com. Honours					
	Mar Athanasius College (Autonomous), Kothamangalam FYUGP SYLLABUS					
Course Name	STRATEGIC HUMAN RESOURCE MANAGEMENT					
Type of Course	DCE					
Course Code	M24CO8DCE405					
Course Level	400					
Course Summary	This course presents a thorough and systematic coverage of issues related to strategic human resource management. It intends to help the students to think strategically and integrate the activities of HR with the organisational goals.					
Semester	8	Credits			4	Total
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	Hours
		3	0	1	0	
Pre-requisites, if any	Basic Understanding on the nature and functions of Human Resource Management and the activities involved					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the key concepts of Strategic HRM	Understand	1,4
2	Develop Implement and Evaluate training strategies for successful HR planning	Evaluate	2,4,5
3	Analyze the role of Strategic HRM in attaining business Goals	Analyse	4,5
4	Design and implement strategies for Talent Development and to retain and nurture employees	Create	2,4,5,10
5	Analyse HR problems in the organization and develop strategic solutions	Analyse	4,5,6,7,10
*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT
Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Strategic HRM And Strategic Human Resource Planning	1.1	Strategic HRM: Meaning – Objectives – Functions – Importance - Concepts	2	1
	1.2	Traditional HRM Versus Strategic HRM	2	1
	1.3	Integrating Business Strategies with HR Strategies	3	1
	1.4	SHRM Approaches and Models – Universalistic, Contingency and Configurational Approaches, Best Fit and Best Practice Approach	3	1
	1.5	Barriers to Strategic HRM	2	1
	1.6	Strategic Role of Human Resource Planning	2	2
	1.7	Process of HR Planning	2	2
	1.8	Factors influencing HR Planning	2	2
	1.9	Problems in HR Planning	1	2
	1.10	HR Information System (HRIS) – Technology as an enabler for HRM	3	2
	1.11	Case Studies involving Strategic HR Planning	6P	5
2. Human Resource Development	2.1	Learning and Development Strategy	2	3
	2.2	Employee Engagement Strategy,	2	3
	2.3	Reward Strategy,	1	3
	2.4	Employee Relations Strategy	1	3
	2.5	Concept of empowerment – Participative management, Quality Circle	2	3
	2.6	Case Studies and Situation Analysis of Employee Rewards and Participative Management	8P	5
3. Strategic Approach to Talent Management	3.1	Defining a Talent Strategy	1	4
	3.2	Key Levers for Talent Management	1	4
	3.3	Technology Infrastructure and Digital Transformation for Talent Management	2	4
	3.4	Ethical Considerations in Talent Management	2	4
	3.5	Exit Management	2	4
	3.6	Case Studies involving Talent and Exit Management Strategies	6P	4,5
4 Emerging Trends & Challenges in	4.1	Change, restructuring and Values of SHRM	1	5
	4.2	Coaching, Mentoring, Mental and Physical well being	2	5

Strategic HRM	4.3	Diversity and Inclusion – Future of Work	1	5
	4.4	Competencies of HR Professionals in a SHRM Scenario,	1	5
	4.5	Approaches for Evaluating and Measuring the Impact of Strategic HRM	2	5
	4.6	Case Studies, Situation Analysis and Field Study related to Strategic HR issues.	10P	5
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)
	1. Lecture 2. Case Discussion and Role Play/ Skit: Strategic Approach to use GoldenHandshake/ VRS with live Company experience 3. Presentations 4. Videos

MODE OF ASSESSMENT	
Courses with 4 Credit Theory only/Theory with Practicum	
A. Continuous Comprehensive Assessment (CCA) Theory Total = 30 marks Quiz, Test Papers, seminar	B. End Semester Examination Theory Total = 70 marks, Duration 2 hrs Part A (Short answer) – 10 out of 12 x 2 = 20 marks Part B (Short essay) – 6 out of 9 x 5 = 30 marks Part C (Long essay) – 2 out of 4 x 10 = 20 marks

References

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2. Charles R. Greer, Strategic Human Resource Management, *Pearson Education*
3. Mello, Jeffrey A: Strategic Human Resource Management, *Cengage India Private Limited*
4. Thompson and Strickland, Crafting and Executing Strategy, *Tata McGraw Hill*
5. Rao V S P, Human Resource Management, *Taxmann Publications*
6. Aswathappa K and Dash, Sadhna, Human Resource Management, *McGraw Hill*

7. Gupta C B, Human Resource Management Text and Cases, *Sultan Chand and Sons*
8. Sharma, Ekta, Strategic Human Resource Management and Development, *Pearson Education*

Suggested Readings

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