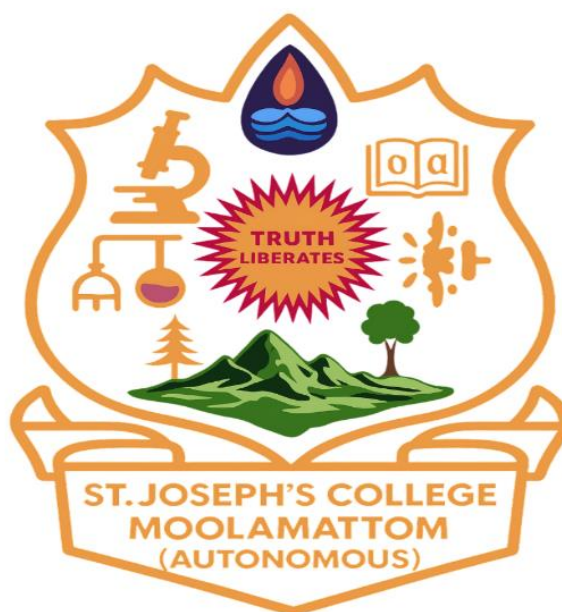


ST. JOSEPH'S COLLEGE MOOLAMATTOM (AUTONOMOUS)

UNDERGRADUATE PROGRAMMES (HONOURS) SYLLABUS

SJC-UGP (Honours) (2025 Admission Onwards)



Faculty: Commerce
Board of Studies: Commerce
Programme: Bachelor of Commerce
(Honours)

St. Joseph's College Moolamattom (Autonomous)
Arakulam – 685591, Kerala, India

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Board of Studies UG Commerce Members

Chairperson

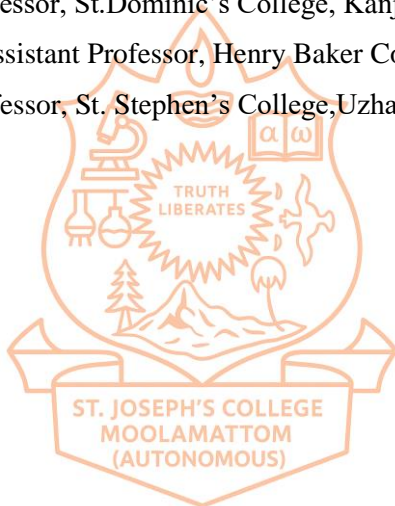
Mr. Jimmy George V., Assistant Professor, St. Joseph's College, Moolamattom (Autonomous)

Subject experts from within the university

1. Mr. Justin Jose, Assistant Professor, Henry Baker College, Melukavu
2. Dr. Denny Thomas, Assistant Professor, St. George College, Arivithura
3. Mr. Nirmal Sabu, Assistant Professor, TM Jacob Memorial Govt. College, Manimalakunnu, Koothattukulam
4. Ms. Reshmi Tom, Assistant Professor, St. Dominic's College, Kanjirapally
5. Ms. Ashly Mereena Mathew, Assistant Professor, Henry Baker College, Melukavu
6. Dr. Jisha Geroje, Assistant Professor, St. Stephen's College, Uzhavoor

Faculty members of the department

1. Ms. Anu Saju
2. Mr. Amal Joseph
3. Mr. Eswarasarma S G
4. Mr. Amal J Azhakathu
5. Mr. Shibu K R
6. Ms. Elizabeth Joseph
7. Ms. Elizabeth Mathew
8. Ms. Neethumol Shaji
9. Ms. Minu Abraham



Two subject experts from outside university

1. Dr. Anish Sebastian, Assistant Professor, St. Joseph's College (Autonomous), Devagiri, Calicut
2. Lt. Dr. Camillo Joseph, Assistant Professor, Nirmalagiri College (Autonomous) Kuthupatambu, Kannur University

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MDC

— Practical/Practicum, O —

TRUTH
LIBERATES

Semester: 2

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 |
| SJC2DSCCOM100 | Indian Securities Market: Structure and Operations | DSC A | 4 | 5 | 3 | 0 | 2 | 0 |
| SJC2MDCCOM100 | Fundamentals of Accounting | MDC | 3 | 4 | 2 | 0 | 2 | 0 |
| SJC2MDCCOM101 | 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 |
| SJC3DSCCOM200 | Financial Accounting | DSC A | 4 | 5 | 3 | 0 | 2 | 0 |
| SJC3DSCCOM201 | Quantitative Techniques for Business | DSC A | 4 | 5 | 3 | 0 | 2 | 0 |
| Elective | | | | | | | | |
| SJC3DSECOM201 | Fundamentals of Co- operation (Co-operation Specialization) | DSE | 4 | 4 | 4 | 0 | 0 | 0 |
| SJC3DSCCOM202 | Digital Marketing and Creative Advertising (Minor for others) | DSC B | 4 | 5 | 3 | 0 | 2 | 0 |
| SJC3MDCCOM200 | E-Commerce | MDC | 3 | 3 | 3 | 0 | 0 | 0 |
| SJC3VACCOM200 | Consumer Affairs and Protection | VAC | 3 | 3 | 3 | 0 | 0 | 0 |

Semester: 4

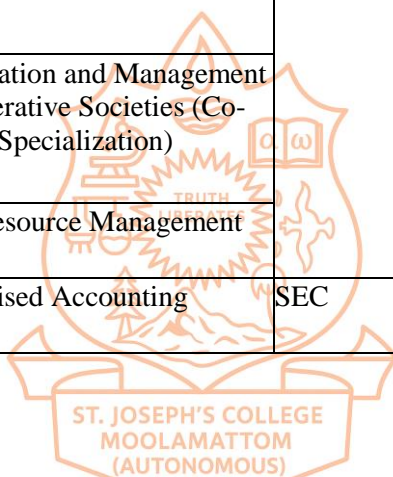
| Course Code | Title of the Course | Type of the Course DSC, MDC, SEC etc. | Credit | Hours/ week | Hour Distribution /week | | | |
|-----------------|--|---------------------------------------|--------|-------------|-------------------------|---|---|---|
| | | | | | L | T | P | O |
| SJC4DSCCOM200 | Corporate Accounting | DSC A | 4 | 5 | 3 | 0 | 2 | 0 |
| SJC4DSCCOM201 | Quantitative Techniques for Business Decisions | DSC A | 4 | 5 | 3 | 0 | 2 | 0 |
| Elective | | DSE | 4 | 4 | 4 | 0 | 0 | 0 |
| SJC4DSECOM201 | Co-operative Legislations (Co-operation Specialization) | | | | | | | |
| SJC4DSCCOM202 | Logistics and Supply Chain Management (Minor for others) | DSC C | 4 | 5 | 3 | 0 | 2 | 0 |
| SJC4VACCOM200 | Intellectual Property Rights | VAC | 3 | 3 | 3 | 0 | 0 | 0 |
| SJC4SECCOM200 | Salesmanship and Personal Selling | SEC | 3 | 3 | 3 | 0 | 0 | 0 |

| | | | | | | | | |
|---------------|------------|-----|---|--|--|--|--|--|
| SJC4INTCOM200 | Internship | INT | 2 | | | | | |
|---------------|------------|-----|---|--|--|--|--|--|

ST. JOSEPH'S COLLEGE
MOOLAMATTOM
(AUTONOMOUS)

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 |
| SJC5DSCCOM300 | Income Tax –I (Not for Pathway 2) | DSC A | 4 | 4 | 4 | 0 | 0 | 0 |
| SJC5DSCCOM301 | Cost Accounting | DSC A | 4 | 4 | 4 | 0 | 0 | 0 |
| SJC5DSCCOM302 | Financial Management | DSC A | 4 | 4 | 4 | 0 | 0 | 0 |
| Elective | | DSE | 4 | 4 | 4 | 0 | 0 | 0 |
| SJC5DSECOM301 | Administration and Management of Co- operative Societies (Co-operation Specialization) | SEC | 3 | 5 | 1 | 0 | 4 | 0 |
| SJC5DSECOM306 | Human Resource Management | | | | | | | |
| SJC5SECCOM300 | Computerised Accounting | | | | | | | |



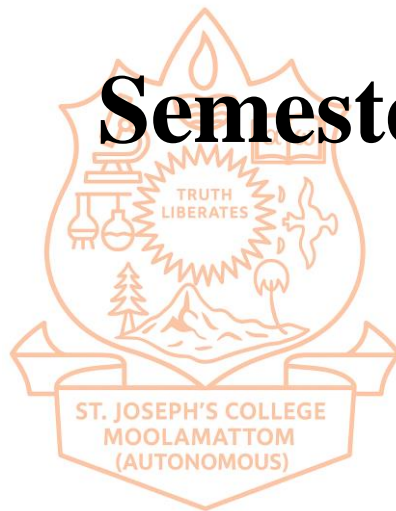
Semester: 6

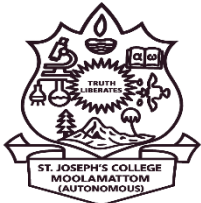
| Course Code | Title of the Course | Type of the Course DSC, MDC, SEC etc. | Credit | Hours/ week | Hour Distribution /week | | | |
|-----------------|---|---------------------------------------|--------|-------------|-------------------------|---|---|---|
| | | | | | L | T | P | O |
| SJC6DSCCOM300 | Income Tax- II (Not for Pathway 2) | DSC A | 4 | 5 | 3 | 0 | 2 | 0 |
| SJC6DSCCOM301 | Cost Accounting Methods | DSC A | 4 | 4 | 4 | 0 | 0 | 0 |
| Elective | | DSE | 4 | 4 | 4 | 0 | 0 | 0 |
| SJC6DSECOM301 | Accounting and Audit of Co-operatives (Co-operation Specialization) | VAC | 3 | 3 | 3 | 0 | 0 | 0 |
| SJC6DSECOM306 | Business Ethics and Corporate Social Responsibility | | | | | | | |
| SJC6VACCOM300 | Auditing and Assurance | VAC | 3 | 3 | 3 | 0 | 0 | 0 |

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> | | | | | | | |
| SJC8DCECOM400 | Advanced Financial Management and Policy | DCE | 4 | 5 | 3 | 0 | 2 | 0 |
| SJC8DCECOM401 | Strategic Management | | | | | | | |
| SJC8DCECOM402 | Portfolio Management | | | | | | | |
| SJC 8DCECOM403 | Financial and Commodity Derivatives | | | | | | | |
| SJC8DCECOM404 | Management Optimisation Techniques | | | | | | | |
| SJC 8DCECOM405 | Strategic Human Resource Management | | | | | | | |
| SJC8PRJCOM400 | Project | PRJ | 12 | | | | | |

Semester 1



| | | | | |
|---|---|----------------|----------|-----------|
|  | St. Joseph's College Moolamattom (Autonomous) | | | |
| Programme | B Com. Honours | | | |
| Course Name | BASIC FINANCE FOR DAILY LIFE | | | |
| Type of Course | DSC A | | | |
| Course Code | SJC1DSCCOM100 | | | |
| 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 |
| Course Details | Learning Approach | Lecture | Tutorial | Practical |
| | | 3 | 0 | 1 |
| Pre- requisites, if any | Nil | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains* | PO No |
|--------|--|-------------------|-------|
| 1 | Understand the concepts regarding financial literacy, financial education, and financial socialization | Understand | 1 |
| 2 | Apply the concepts of financial literacy for 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 in decision 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 – Fin tech- 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 Financial Behaviour | 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 |
| | 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) <ol style="list-style-type: none"> 1. Lecture 2. Financial literacy quiz 3. Collaborative/ Small Group Learning 4. Field survey 5. Financial literacy seminars/ workshop 6. Group Discussions and Debate |
| Assessment Types | MODE OF ASSESSMENT <p>A. Continuous Comprehensive Assessment (CCA) – 30 marks</p> <ol style="list-style-type: none"> (a) MCQ based test (b) Financial Surveys OR Financial Campaigns within or outside the campus -Group activity with written/typed or video reports. (c) Presentation or Group Discussions on Various schemes like Jan Dhan Scheme, Welfare schemes in India, Welfare Schemes in Kerala etc. (Group activity) |

| | | | |
|---|---|------------------------------|-----------------|
| | (d) Presentation on investment avenues OR Presentation on Insurance Products OR Group discussions etc. (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 |

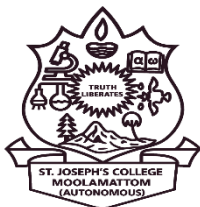
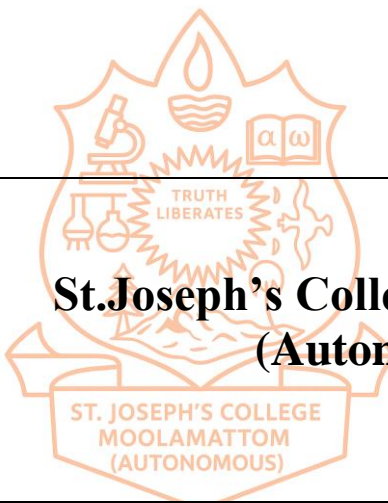
References

1. Jack R Kapoor, Les R Diabay, Robert J Hughes, Melissa M Hart (12th edition). 2020. Personal Finance. *McGraw Hill Education (India) Pvt Ltd, New Delhi.*
2. Indian Institute of Banking & Finance. 2020. Introduction to Financial Planning. *Taxmann Publications Private Limited*
3. Sinha, Madhu. 2017. Financial Planning: A Ready Reckoner. *McGraw Hill*
4. Singh, Amit Kumar. Financial Literacy-*Taxmann Publication*
5. Muraleedharan D, Modern Banking: Theory and Practice, *Prentice Hall of India*
6. Agarwal OP. Modern Banking In India, *Himalaya Publishing House*
7. Gupta L P, India Insurance Guide
8. 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>

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|--|---|---------|----------|-----------|--------|--------------------|
|  |  St. Joseph's College Moolamattom (Autonomous) | | | | | |
| Programme | | | | | | |
| Course Name | BUSINESS ORGANISATION AND ENTREPRENEURSHIP | | | | | |
| Type of Course | MDC | | | | | |
| Course Code | SJC1MDCCOM100 | | | | | |
| 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 OUTCOME

| CO No. | Expected Course Outcome At the end of the course the students shall be able to: | Learning Domains* | PO No |
|---|---|--------------------|-------|
| 1 | Develop an understanding on the concept, classification, and importance of business organisation | Understand, | 1,2,3 |
| 2 | Analyse the concept, functions and role of entrepreneurs and understand the process of establishment of enterprises | Analyse | 1,3,5 |
| 3 | To understand the fundamentals connected with establishment and development of enterprises, various models and design 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

| 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 Sector enterprises - Comparison | 1 | 1 |
| | 1.8 | Meaning of micro, small, and medium enterprises | 1 | 1 |
| | 1.9 | How to register various forms of business enterprises | 5P | 4 |
| | 2.1 | Meaning and characteristics of | 1 | 2 |

| | | | | |
|--|------|--|-----|-----|
| 2. Entrepreneurship and starting the Entrepreneurial Journey | | entrepreneurship | | |
| | 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 Plan/ 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 and 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, fixed cost, breakeven point, Unit cost, unit selling price etc. | 5P | 4 |
| 4 | 4 | Teacher Specific Module | | |

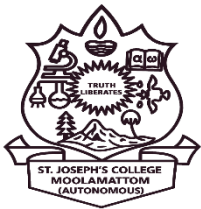
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) <ul style="list-style-type: none"> • Activity learning. • Collaborative learning. • Experiential learning. • Problem-based learning. • Roleplay • Industrial and Field Visit • Lecture and Presentations • Flipped Classroom | | | | |
|---------------------------------------|---|------|-----------------------|-----------|---|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 25 marks (a) Assignment on registration of an enterprise (b) MCQ Test – Best One (Based on first three modules) (Module 4 shall be part of CCA only) (c) Presenting business ideas OR Idea on prototype/ Design/ Art/ Instruments/ Apps etc. OR Case Studies - OR Identify a business unit – its establishment and growth etc. from nearby locality or Preparing a Business Plan OR Reports on basic business plans with financial calculations - Remaining marks | | | | |
| | B. End Semester examination – 50 marks <table border="1" data-bbox="560 1473 1262 1565"> <tr> <th>Mode</th><th>Time in Hours Maximum</th></tr> <tr> <td>MCQ Based</td><td>1</td></tr> </table> | Mode | Time in Hours Maximum | MCQ Based | 1 |
| 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 | 30 out of 32 | MCQ | 30 x 1= 30 |
| Section B- Multiple Choice Questions | 10 out of 12 | MCQ | 10 x 2 = 20 |
| Total | | | 50 marks |

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

| | |
|---|--|
|  | St. Joseph's College Moolamattom (Autonomous) |
| Programme | |
| Course Name | PERSONAL FINANCE AND PLANNING |
| Type of Course | MDC |
| Course Code | SJC1MDCCOM101 |
| 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 | - | 60 |
| 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) | | | |

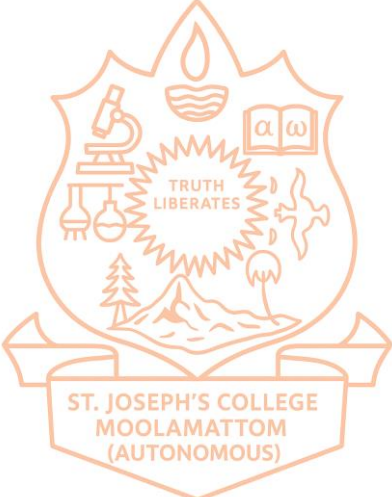
COURSE CONTENT

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 |
| | 2.1 | Process & objectives of investment | 1 | 1,2 |
| | 2.2 | Household investment decision making | 1 | 1,2 |

| | | | | |
|--|------|--|----|-----|
| 2. Investment Management | 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 formalities | 6P | 1,2 |
| | 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 | | |

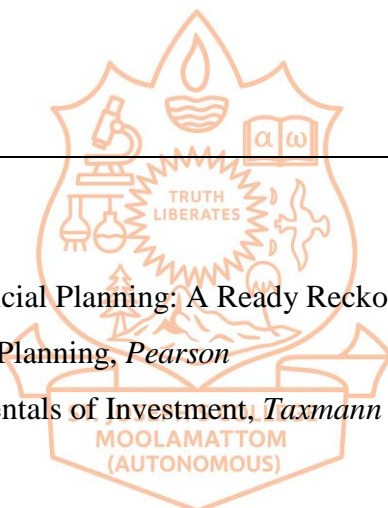
| | |
|---------------------------------------|--|
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture, Peer to Peer learning, Case studies, Discussions and Presentations Online tools |
|---------------------------------------|--|

| Assessment Types | <p>MODE OF ASSESSMENT</p> <p>A. Continuous Comprehensive Assessment (CCA) - 25 marks</p> <ul style="list-style-type: none"> (a) MCQ based tests (b) Viva Voce (c) Group Discussions or Group Presentation on Investment alternatives or personal financial planning process or hypothetical situations (d) Situation Analysis OR Retirement Calculator Applications OR Portfolio construction | | | | |
|-------------------------|---|------|-----------------------|-----------|---|
| | <p>B. End Semester</p> <table border="1" data-bbox="491 651 1193 741"> <thead> <tr> <th>Mode</th><th>Time in Hours Maximum</th></tr> </thead> <tbody> <tr> <td>MCQ Based</td><td>1</td></tr> </tbody> </table>  | Mode | Time in Hours Maximum | MCQ Based | 1 |
| 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 | 30 out of 32 | MCQ | 30 x 1= 30 |
| Section B- Multiple Choice Questions | 10 out of 12 | MCQ | 10 x 2 = 20 |
| Total | | | 50 marks |

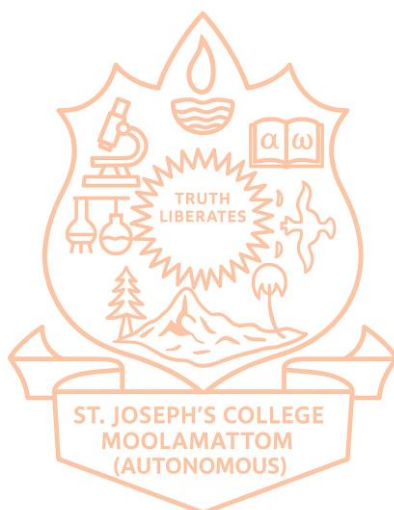
References

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

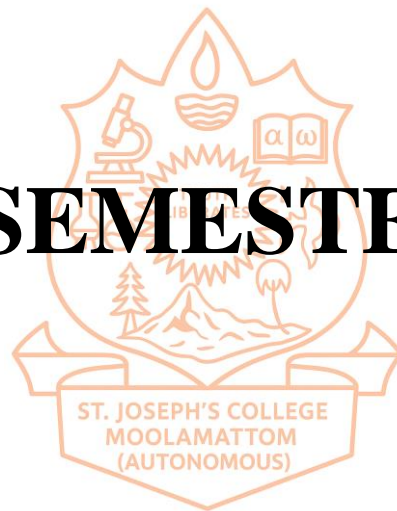


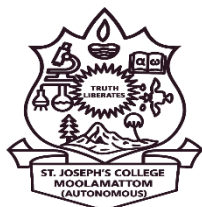
Suggested Readings

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





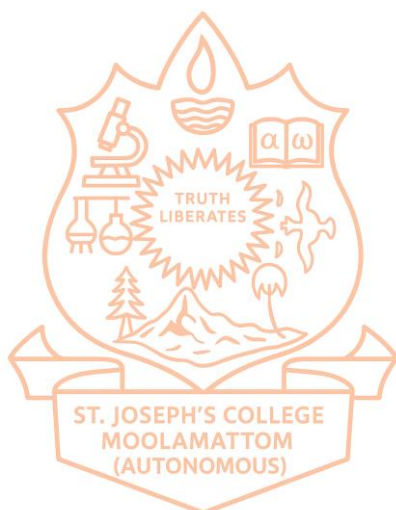
St. Joseph's College Moolamattom (Autonomous)

| | | | | | |
|-------------------------------|---|---------|----------|-----------|-------------|
| Programme | B.Com. Honours | | | | |
| Course Name | INDIAN SECURITIES MARKET: STRUCTURE AND OPERATIONS | | | | |
| Type of Course | DSC A | | | | |
| Course Code | SJC2DSCCOM100 | | | | |
| 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 |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others |
| | | 3 | 0 | 1 | 0 |
| Pre-requisites, if any | | | | | |
| | | | | | Total Hours |
| | | | | | 75 |

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, Derivatives and Innovative Instruments | Evaluate(E) | 2,10 |

| | | | |
|---|---|-----------|----------|
| 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. Secondary Market | 2.1 | Secondary Market- Meaning- importance- functions-role of Stock Exchanges | 1 | 3 |
| | 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, Lam 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) <ul style="list-style-type: none">• Lecture• Collaborative/ Small Group Learning• Peer Teaching• Practical Sessions on Stock Market• Simulation• Financial Games• Flip classroom | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|--|-------------------------|-----------------------|-----------|---|---------------|---------------------------------|-------------------------|-------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|-------|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ and Viva Voce (b) Case studies of recent IPOs/ Analysing the major Stock Market Developments (c) Presentation on various Stock Markets and Commodity Markets in India (d) Participation in demat and trading account opening campaigns OR Participation in virtual/live trading session and recording the details OR preparing the details of stock price movements or changes in the values of indices over a period of time and evaluate the scenario OR Participation in Stock Games and similar financial games etc. (based on reports, presentations, discussions etc.) | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table border="1"><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>MCQ Based</td><td>1</td></tr></table> <table border="1"><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A-Multiple Choice Questions</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1= 20</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>25 out of 27</td><td>MCQ</td><td>25 x 2 = 50</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></table> | 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 |
| 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 | | | | | | | | | | | | | | | | | | |

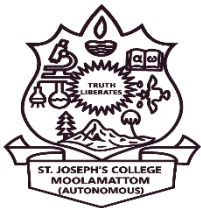
References

1. 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/>





St. Joseph's College Moolamattom (Autonomous)

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|-------------------------------|---|----------------|----------|-----------|--------------------|
| Programme | | | | | |
| Course Name | FUNDAMENTALS OF ACCOUNTING | | | | |
| Type of Course | MDC | | | | |
| Course Code | SJC2MDCCOM100 | | | | |
| 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 | | | Total Hours |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others |
| | | 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 |

***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 Accounting and Accounting Cycle | 1.1 | Introduction, Meaning of accounting, Functions, objectives, Advantages, and 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 stock 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 | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|-----------------------------|-----------------------|---------------------|-------------------|---------------|---------------------------------|-------------------------|-------|------------------------------|--------------|-----------------------------|------------|---|------------|-------------------------|------------|--------------------------------|------------|----------------|-------------|-------|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA)- 25 marks (a) MCQ based test and Viva Voce (b) Descriptive tests (c) Visit to trading concerns and submit daybook by considering one month's transactions OR Using a set of 20 to 30 transactions, complete the accounting cycle from journal entry to financial statement preparation (individual or group)- | | | | | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 50 marks <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>Written Examination</td><td>1 hour 30 minutes</td></tr></table> <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A- Very short answer</td><td>10 out of 12</td><td>Word, Phrase, or a sentence</td><td>10 x 1 =10</td></tr><tr><td>Short Answer Questions- 2 theory and 4 problems</td><td>4 out of 6</td><td>Theory- Maximum- 1 page</td><td>4 x 5 = 20</td></tr><tr><td>Essay Questions- Problems only</td><td>2 out of 3</td><td>Question Based</td><td>2 x 10 = 20</td></tr><tr><td colspan="3">Total</td><td>50 marks</td></tr></table> | Mode | Time in Hours Maximum | Written Examination | 1 hour 30 minutes | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A- Very short answer | 10 out of 12 | Word, Phrase, or a sentence | 10 x 1 =10 | Short Answer Questions- 2 theory and 4 problems | 4 out of 6 | Theory- Maximum- 1 page | 4 x 5 = 20 | Essay Questions- Problems only | 2 out of 3 | Question Based | 2 x 10 = 20 | Total | | | 50 marks |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | | | | | | | | | | | |
| Written Examination | 1 hour 30 minutes | | | | | | | | | | | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | | | | | | | | | | | |
| Section A- Very short answer | 10 out of 12 | Word, Phrase, or a sentence | 10 x 1 =10 | | | | | | | | | | | | | | | | | | | | | | |
| Short Answer Questions- 2 theory and 4 problems | 4 out of 6 | Theory- Maximum- 1 page | 4 x 5 = 20 | | | | | | | | | | | | | | | | | | | | | | |
| Essay Questions- Problems only | 2 out of 3 | Question Based | 2 x 10 = 20 | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | 50 marks | | | | | | | | | | | | | | | | | | | | | | |

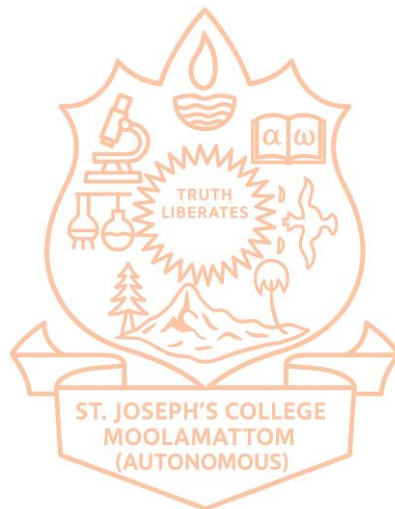
References

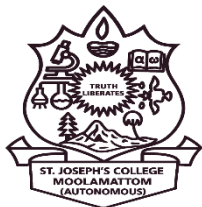
1. R L Gupta and M Radhaswamy – Advanced Accountancy-*Sultan Chand Publishers*

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>





St. Joseph's College Moolamattom (Autonomous)

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|-------------------------------|--|---------|----------|-----------|--------|-------|
| Programme | | | | | | |
| Course Name | EVENT MANAGEMENT | | | | | |
| Type of Course | MDC | | | | | |
| Course Code | SJC2MDCCOM101 | | | | | |
| 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 |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | Hours |
| | | 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. |
|--|-------|---|-----|--------|
| 1. Introduction to Events and Event Management | 1.1 | Event- Concept of events- 5 C's of events- Types of events | 2 | 1 |
| | 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 |
| | 2.2 | 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. Event Marketing and Evaluation | 3.1 | Marketing and Publicity for events- Creating an interest among target audience | 2 | 3 |
| | 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 and Summative evaluation | 2 | 4 |
| | 3.4 | Corrective actions- Reporting and 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 | | |

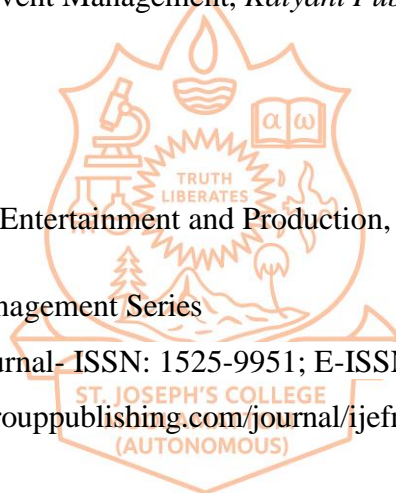
| | |
|---------------------------------------|---|
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture Video Presentation Case Study Field Study and Industrial Visit Expert Talks Peer to Peer learning Discussions and Presentations |
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 25 Marks (a) MCQ test (b) Preparation of Event Plans OR Budgets OR Checklists- (c) Group Discussions or Group Presentation on various events. (d) Presentation on Event Marketing Tools OR Event Report |
| | B. End Semester examination – 50 marks <ul style="list-style-type: none"> The students shall prepare a short project report, either individually or a group. The report shall be a detailed description of a particular event planned (and / or conducted) with every step explained. The evaluation shall be based on the Report with details, methodology, content etc. for 20 marks and an oral group presentation for 15 marks. The evaluation shall be done by internal examiner(s) as nominated by the department Council/ HoD. Besides, there shall be a viva voce for 15 marks based on the modules. |

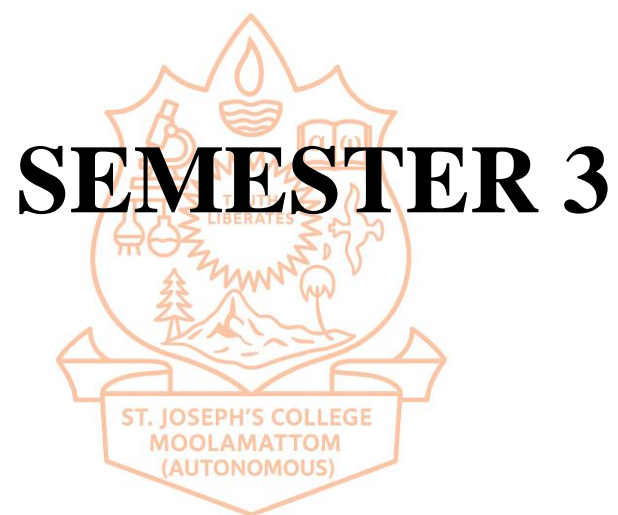
References

1. Mohan, Savita, Event Management and Public Relations, *Enkay Publishing House*
2. Srikanth S, Principle of Event Management, *Skyward Publishers Publication*
3. Goyal, Swarup K, Event Management, *Adhyayan Publishers*
4. Mohan, Savita, Event Management and Public Relations, *Enkay Publishing House*
5. Singh, Kaushalendra Saran, Event Management Principles and Methods, *Kaniska Publication*
6. Kaur, Paramjeeth, Event Management, *Kalyani Publishers*

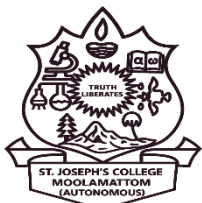
Suggested Readings

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.emeraldgroupublishing.com/journal/ijefm>
5. Websites of:
 - a. Event Industry Association (EIA)
 - b. Meeting Professionals International (MPI)
7. ur, Sanjaya Singh and Saggere, Sanjay V: Event Marketing and Management. *Vikas*






SEMESTER 3



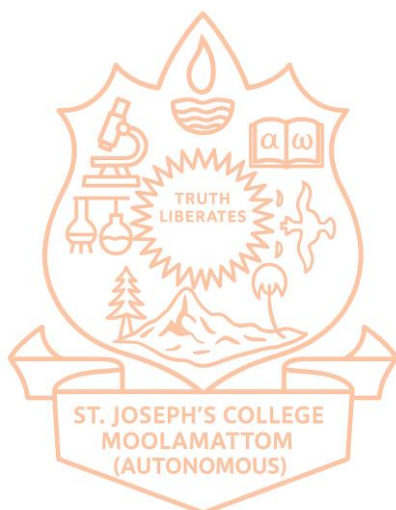
St. Joseph's College Moolamattom (Autonomous)

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|---|---|---------|----------|-----------|--------|-------------|
|  | | | | | | |
| Programme | B Com. Honours | | | | | |
| Course Name | FINANCIAL ACCOUNTING | | | | | |
| Type of Course | DSC A | | | | | |
| Course Code | SJC3DSCCOM200 | | | | | |
| 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 | |
| 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 (I) and Appreciation (Ap)***

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 | 5P | 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 short working | 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. | 5P | 4 & 5 |
| | Note-Sublease excluded | | | |
| 5 | 5 | Teacher Specific Module | | |

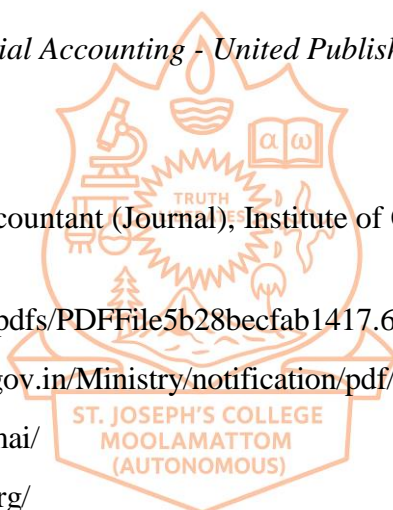
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) <ul style="list-style-type: none">• Lecture• Discussion and Chalk and Talk-Session• Software based learning.• Hands on activities• Peer teaching• Blended leaning | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|-----------------------------|-----------------------|---------------------|---|---------------|---------------------------------|-------------------------|-------|---------------------------------|--------------|-----------------------------|------------|---|------------|-----------------|------------|--------------------------------|------------|--|------------|-------|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ based test (b) Descriptive tests (c) Activities mentioned in the modules for Practicum component OR Work Book OR accounts based on data sets | | | | | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>Written Examination</td><td>2</td></tr></table> <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A- Very Short Questions</td><td>12 out of 14</td><td>Word, Phrase, or a sentence</td><td>12 x 1= 12</td></tr><tr><td>Section B- Short Answer / Problems- 2 Theory and 4 problems</td><td>4 out of 6</td><td>Theory – 1 page</td><td>4 x 7 = 28</td></tr><tr><td>Essay Questions- Problems only</td><td>2 out of 3</td><td></td><td>2 x 15= 30</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></table> | Mode | Time in Hours Maximum | Written Examination | 2 | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | Section B- Short Answer / Problems- 2 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 | Essay Questions- Problems only | 2 out of 3 | | 2 x 15= 30 | Total | | | 70 marks |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | | | | | | | | | | | |
| Written Examination | 2 | | | | | | | | | | | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | | | | | | | | | | | |
| Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | | | | | | | | | | | | | | | | | | | | | | |
| Section B- Short Answer / Problems- 2 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 | | | | | | | | | | | | | | | | | | | | | | |
| Essay Questions- Problems only | 2 out of 3 | | 2 x 15= 30 | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | 70 marks | | | | | | | | | | | | | | | | | | | | | | |

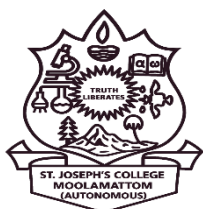
References

1. Jain, S.P., & Narang, K.L., Advanced Accountancy, *Kalyani Publishers, New Delhi*
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>
3. https://www.mca.gov.in/Ministry/notification/pdf/AS_9.pdf
4. <https://icmai.in/icmai/>
5. <https://www.icai.org/>





St. Joseph's College Moolamattom (Autonomous)

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|------------------------|---|--------------|---------------|----------------|-------------|-------------|
| Programme | B Com. Honours | | | | | |
| Course Name | QUANTITATIVE TECHNIQUES FOR BUSINESS | | | | | |
| Type of Course | DSC A | | | | | |
| Course Code | SJC3DSCCOM201 | | | | | |
| 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 |
| Course Details | Learning Approach | Lecture 3 | Tutorial 0 | Practical 1 | Others 0 | Hours 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

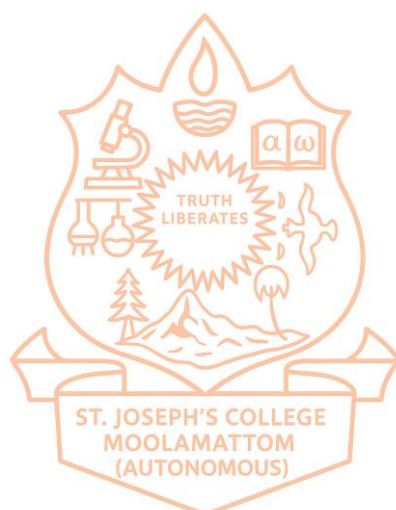
Content for Classroom transaction (Units)

| 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 and Skewness | 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 | | |

| | |
|---------------------------------------|--|
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture, Discussions, Assignments, Field Study, Discussions, |
|---------------------------------------|--|

| | |
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| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) -30 marks (a) MCQ (b) Written Test (c) Group Surveys-Questionnaire preparation and Collection of data, |
|-----------------------------|--|



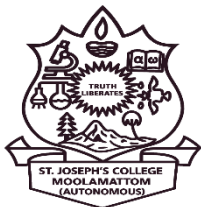
| | | | |
|---|---------------------------------|------------------------------|-----------------|
| Application of tools, Report preparation and presentation | | | |
| B. End Semester examination – 70 marks | | | |
| Mode | | Time in Hours Maximum | |
| Written Examination | | 2 | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks |
| Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 |
| Section B- Short Answer / Problems- 2 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 |
| Essay Questions- Problems only | 2 out of 3 | | 2 x 15= 30 |
| Total | | | 70 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*.



St. Joseph's College Moolamattom (Autonomous)

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|-------------------------------|--|----------------|----------|-----------|--------|
| Programme | B Com. Honours | | | | |
| Course Name | FUNDAMENTALS OF CO-OPERATION | | | | |
| Type of Course | DSE | | | | |
| Course Code | SJC3DSECOM201 | | | | |
| Course Level | 200 | | | | |
| Course Summary | This course explores the dynamics of cooperation, emphasizing on its importance and the role of co-operative societies in various sectors. | | | | |
| Semester | 3 | Credits | | | 4 |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others |
| | | 4 | 0 | 0 | 0 |
| Pre-requisites, if any | Basic Knowledge in Management and Administration | | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains* | PO No |
|---|--|-------------------|--------------|
| 1 | Familiarize with the history and values of cooperation | Understand | 3,6,7,8 |
| 2 | Develop idea on the co-operation principles | Understand | 3,6,7,8,9 |
| 3 | Gain knowledge on the role of cooperatives in rural development operative societies and evaluate their functions | Analyse | 3,6,7,8,9 |
| 4 | Understanding on the various prominent co-operative movements in foreign countries. | Understand | 3,6,7,8,9,10 |
| *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 Co-operation | 1.1 | Co-operation- Meaning – Definition - Features Importance - Objectives - Benefits of Co-operation – Different aspects of Co-operation- | 5 | 1 |
| | | Economic, Social and Morale. | | |
| | 1.2 | Co-operatives and other Forms of Business Organizations- Distinctive Features of a Co-operative Organization vis-à-vis Partnership and Joint Stock Companies | 5 | 1 |
| | 1.3 | A Co-operative as an Institution and as an Enterprise | 5 | 1 |
| 2. Co-operative Principles | 2.1 | Co-operative Principles - Application | 3 | 2 |
| | 2.2 | Different Stages – Rochdale Pioneers - Karve Committee on Co-operative Principles | 7 | 2 |
| | 2.3 | Principles of ICA in 1995 (IVth Stage) – Distinction between Co-operative Values and Cooperative Principles | 5 | 1 |
| 3. Types of Co-operative Societies | 3.1 | Short term and Medium term Co-operative Credit Structure-Primary Agricultural Credit Societies-Urban Cooperative Banks- Employees Credit societies District Co- operative Banks and State Co-operative Banks - Long term Credit Structure-PCARDBs and SCARDBs | 5 | 3 |
| | 3.2 | General Purpose and Special Purpose Agricultural Marketing Societies- Primary Marketing Societies and their Federations including NAFED -Rubber Marketing Societies and their 46 Federations-Dairy Co-operative Societies and their Federations – Fishery Co- operatives and their Federations – Processing Co- operatives- Need and Importance Housing Cooperatives and their Federations | 5 | 3 |
| | 3.3 | Consumer Co-operatives and their Federations - Industrial Co-operatives and their Federations - Handlooms and Power looms – Coir - Handicrafts -Workers Co-operatives Significance of Workers Co-operatives in Kerala | 5 | 3 |
| | 4.1 | Great Britain (Consumer) (Brief Study) | 5 | 4 |

| | | | | |
|-----------------------------------|-----|--|---|---|
| 4. Foreign Co-operative Movements | 4.2 | Germany (Agricultural Credit) – Sweden (KF) (Brief Study) | 5 | 4 |
| | 4.3 | Denmark (Dairy) – China (Indus cos) - Japan (Multi - purpose)-USA(Marketing) (Brief Study) | 5 | 4 |
| 5 | 5 | Teacher Specific Module | | |

| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture Seminars, Presentation, Case study discussions Industrial Visits | | | | | | | | | | | | | | | | | | |
|--------------------------------------|--|-------------------------|-------------|---------------|---------------------------------|-------------------------|-------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|-------|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ based test. (b) Viva Voce (c) Case study OR Field Visit Report on the functioning of Co-operative Societies of Kerala OR Presentation or discussions on the trends and progress of co-operative movement | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination - 70 hours <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A-Multiple Choice Questions</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1= 20</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>25 out of 27</td><td>MCQ</td><td>25 x 2 = 50</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></table> | | | 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 |
| 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

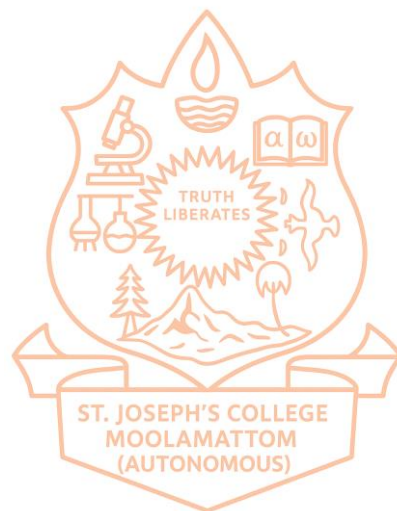
1. Hejela, T.N., Principles, Problems and Practice of Co-operation, *Konark Publishers*
2. Krishnaswami, O.R., Fundamentals of Co-operation, *S. Chand & Company.*
3. Krishnaswami, O.R., Kulandaisamy, V., Theory of Co-operation- An in – depth Analysis,

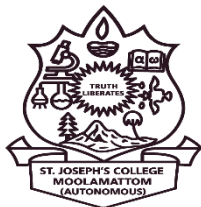
Shanma Publications

4. Mathur,B.S., Co-operation in India, *Sahithya Bhavan Publishers*
5. Bedi,R.D., Theory, History and Practice of Co-operation. *R. Lal Book Depot*

Suggested Readings

1. <https://cooperation.kerala.gov.in>
2. Websites of prominent co-operative societies





St. Joseph's College Moolamattom (Autonomous)

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|------------------------|--|---------|----------|-----------|--------|-------|
| Programme | | | | | | |
| Course Name | DIGITAL MARKETING AND CREATIVE ADVERTISING | | | | | |
| Type of Course | DSC | | | | | |
| Course Code | SJC3DSCCOM202 | | | | | |
| 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 is also included. | | | | | |
| Semester | 3 | Credits | | | 4 | Total |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | Hours |
| | | 3 | 0 | 1 | 0 | 75 |
| 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 |
| <i>*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create (C), Skill(S), Interest (I) and Appreciation(Ap)</i> | | | |
| 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 |
| <i>*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create (C), Skill(S), Interest (I) and Appreciation(Ap)</i> | | | |

COURSE CONTENT

Content for Classroom transaction (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. Content and E-mail Marketing | 2.1 | Overview of Content Strategy in Marketing- How to create content that matches the user intent and business goals | 3 | 3 |
| | 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- Social responsibility in advertising-Ethical and legal aspect of advertising- ASCI and functions | 3 | 4 |
| | 4.4 | Enactment of advertisements, video presentations of advertisements, | 6P | 4,5 |
| | 4.5 | Measuring advertisement effectiveness | 3P | 4,5 |
| 5 | | Teacher Specific Module | | |

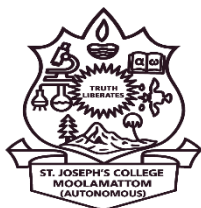
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture -Discussion Session: Teacher provides a platform for review of experiences and Knowledge, develop insights into the disciplinary knowledge on the theories and its various aspects. Focused Group Learning: Students will work together in small groups on various issues in macro environment of business Flipped classroom- Video Presentation Copy writing Case study discussions Role play Logo creation/ Caption creation etc. | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|-----------------------------|-----------------------|---------------------|---|---------------|---------------------------------|-------------------------|-------|------------------------------|--------------|-----------------------------|-----------------|------------------------|------------|----------|-----------------|---|------------|----------------|-------------------|-------|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ based test (b) Role Play/ Skit/ Presentation/ Development of ideas in a digital platform/ Designing Ad copy/ Logo Creation / Case Studies etc. | | | | | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>Written Examination</td><td>2</td></tr></table> <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A- Very Short Answer</td><td>10 out of 12</td><td>Word, Phrase, or a sentence</td><td>10 x 1=10 marks</td></tr><tr><td>Section B- Short Essay</td><td>5 out of 7</td><td>One Page</td><td>5 x 8= 40 marks</td></tr><tr><td>Essay Questions- Case Study or Situation Type</td><td>1 out of 2</td><td>Question Based</td><td>1 x 20 = 20 marks</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></table> | Mode | Time in Hours Maximum | Written Examination | 2 | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A- Very Short Answer | 10 out of 12 | Word, Phrase, or a sentence | 10 x 1=10 marks | Section B- Short Essay | 5 out of 7 | One Page | 5 x 8= 40 marks | Essay Questions- Case Study or Situation Type | 1 out of 2 | Question Based | 1 x 20 = 20 marks | Total | | | 70 marks |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | | | | | | | | | | | |
| Written Examination | 2 | | | | | | | | | | | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | | | | | | | | | | | |
| Section A- Very Short Answer | 10 out of 12 | Word, Phrase, or a sentence | 10 x 1=10 marks | | | | | | | | | | | | | | | | | | | | | | |
| Section B- Short Essay | 5 out of 7 | One Page | 5 x 8= 40 marks | | | | | | | | | | | | | | | | | | | | | | |
| Essay Questions- Case Study or Situation Type | 1 out of 2 | Question Based | 1 x 20 = 20 marks | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | 70 marks | | | | | | | | | | | | | | | | | | | | | | |

References

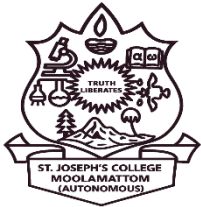
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2. N. Kamat and C.N. Kamat, “*Digital Marketing*”, Himalaya Publishing House, 2nd Edition.
3. V. Ahuja (2015), ‘*Digital Marketing*’, Oxford University Press.
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5. Jeth Waney Jaishri and Jain Shruti, *Advertising Management*, Oxford University Press
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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

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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 Learning.*



St. Joseph's College Moolamattom (Autonomous)

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|---|---|---------|----------|-----------|--------|-------------|
|  | St.Joseph's College Moolamattom (Autonomous) | | | | | |
| Programme | | | | | | |
| Course Name | E-COMMERCE | | | | | |
| Type of Course | MDC | | | | | |
| Course Code | SJC3MDCCOM200 | | | | | |
| 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 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 |
| | 2.1 | 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. Resources, Strategies and Security in E Commerce | 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 Gateways, Online Banking – Electronic cheques- | 3 | 5 |
| | 3.4 | Other emerging modes of E Payment- UPI based, UPI Lite, Aadhar enabled Payment systems- M-Pay | 3 | 5 |
| | 3.5 | Planning E-Commerce initiatives - 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 |

| | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|---|-------------------------|-----------------------|-----------|---|---------------|---------------------------------|-------------------------|-------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|-------|--|--|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) - 25 marks (a) MCQ based tests (b) Presentation of ideas on E Commerce OR Reports on trends and developments in E-Commerce OR Presentation on Ecommerce Start Ups (c) Survey or presentation on E Payment Popularity OR Case Study on Successful E-Commerce ventures/ entrepreneurs OR Demonstration of purchasing from E Commerce site along with use of E Payment options OR Video presentation on Cybercrimes and precautions etc. – | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 50 marks <table border="1"><tr><td>Mode</td><td>Time in Hours Maximum</td></tr><tr><td>MCQ Based</td><td>1</td></tr></table> <table border="1"><tr><td>Question Type</td><td>Number of questions to answered</td><td>Answer word/ page limit</td><td>Marks</td></tr><tr><td>Section A-Multiple Choice Questions</td><td>30 out of 32</td><td>MCQ</td><td>30 x 1= 30</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>10 out of 12</td><td>MCQ</td><td>10 x 2 = 20</td></tr><tr><td colspan="3">Total</td><td>50 marks</td></tr></table> | 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 | 30 out of 32 | MCQ | 30 x 1= 30 | Section B- Multiple Choice Questions | 10 out of 12 | MCQ | 10 x 2 = 20 | Total | | |
| 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 | 30 out of 32 | MCQ | 30 x 1= 30 | | | | | | | | | | | | | | | | | |
| Section B- Multiple Choice Questions | 10 out of 12 | MCQ | 10 x 2 = 20 | | | | | | | | | | | | | | | | | |
| Total | | | 50 marks | | | | | | | | | | | | | | | | | |

References

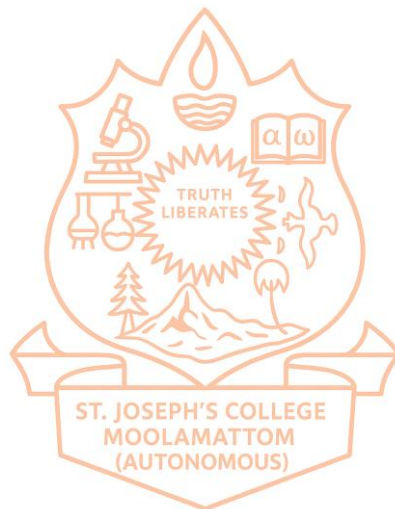
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4. Rayudu C S, E- Commerce & E-Business, Himalaya Publishing House

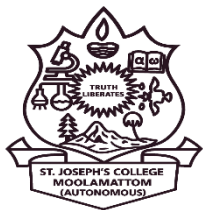
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Commerce, Pearson Education, 2000

2. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, *Pearson*
3. Whiteley, D. (2000). E-Commerce: Strategy, Technologies and Applications, *McGraw Hill*
4. Dietel, H. M., Dietel, P. J., & Steinbuhler, K., E-Business and E-commerce for Managers. *Prentice Hall*.
5. Kamalleshk Bajaj and Debjani Nag, E-Commerce, the Cutting Edge of Business, *McGraw Hill*





St. Joseph's College Moolamattom (Autonomous)

| | | | | | | |
|------------------------|---|---------|----------|-----------|--------|-------------|
| Programme | | | | | | |
| Course Name | CONSUMER AFFAIRS AND PROTECTION | | | | | |
| Type of Course | VAC | | | | | |
| Course Code | SJC3VACCOM200 | | | | | |
| 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 | |
| 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 | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|---|-------------------------|-----------------------|--|--|-----------|---|--|--|---------------|---------------------------------|-------------------------|-------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|-------|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA)- 25 marks (a) MCQ based. (b) Presentation on role of regulators OR Various Standards of BIS/ISO and indications (c) Role Play or Discussions on simulated situations OR Case Law Presentation OR survey on Consumer Awareness OR Consumer Education Campaigns | | | | | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 50 marks <table><tr><th>Mode</th><th colspan="3">Time in Hours Maximum</th></tr><tr><td>MCQ Based</td><td colspan="3">1</td></tr><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A-Multiple Choice Questions</td><td>30 out of 32</td><td>MCQ</td><td>30 x 1= 30</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>10 out of 12</td><td>MCQ</td><td>10 x 2 = 20</td></tr><tr><td colspan="3">Total</td><td>50 marks</td></tr></table> | 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 | 30 out of 32 | MCQ | 30 x 1= 30 | Section B- Multiple Choice Questions | 10 out of 12 | MCQ | 10 x 2 = 20 | Total | | | 50 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 | 30 out of 32 | MCQ | 30 x 1= 30 | | | | | | | | | | | | | | | | | | | | | | |
| Section B- Multiple Choice Questions | 10 out of 12 | MCQ | 10 x 2 = 20 | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | 50 marks | | | | | | | | | | | | | | | | | | | | | | |

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1. Khanna , Sri Ram, Savita Hanspal, Sheetal Kapoor and Aswathi H K ,Consumer Affairs, *Universities Press* ,
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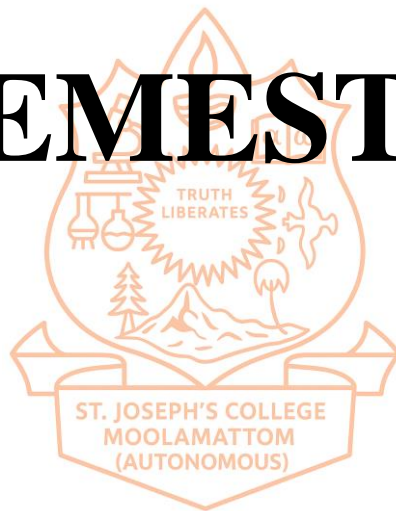
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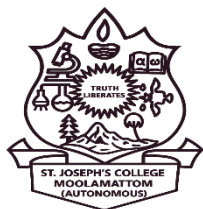
Suggested Readings

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3. Bangia, R K , Consumer Protection Laws, ,*Allahabad Law Agency*
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11. <http://www.iso.org.in/>



SEMESTER 4





St. Joseph's College, Moolamattam (Autonomous)

| | | | | | | |
|-------------------------------|---|----------------|-----------------|------------------|---------------|--------------------|
| Programme | B Com. Honours | | | | | |
| Course Name | CORPORATE ACCOUNTING | | | | | |
| Type of Course | DSC A | | | | | |
| Course Code | SJC4DSCCOM200 | | | | | |
| 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 | |
| | | 3 | 0 | 1 | 0 | 75 |
| Pre-requisites, if any | | | | | | |

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

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 |
| | | Preparation of Statement of profit and loss | | |

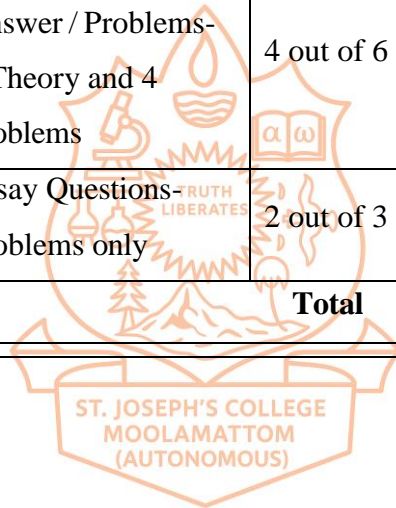
| | | | | |
|--|-----|---|---|---|
| 2. Final Accounts of Joint Stock Companies | 2.1 | as per Schedule III and AS, Companies Act, 2013 (excluding Managerial Remuneration) | 4 | 3 |
| | 2.2 | Preparation of Balance Sheet as per Schedule III, Companies Act, 2013. (AS) | 4 | 3 |
| | 2.3 | Preparation of 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 joint stock 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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|-------------------------|--|
| Assessment Types | <p>MODE OF ASSESSMENT</p> <p>A. Continuous Comprehensive Assessment (CCA) - 30 marks</p> <p>(a) Case study of listed companies that have issued bonus issue during the previous financial year. (Prepare a table showing the impact of bonus issue on the number of shares, shareholders' funds, etc.)</p> <p>OR Collect 5 brochures/ notices/ advertisements of IPOs or debenture issues from online sources/ newspapers etc. and prepare a report.</p> <p>OR Presentation on the contents of Annual Report of a company showing major disclosures OR Presentation of situations of alteration and reduction with the formalities involved</p> <p>(b) MCQ based tests</p> <p>(c) Viva OR Workbook</p> <p>(d) Written Test</p> |
|-------------------------|--|

| | | | |
|---|--|--------------------------------|-----------------|
| B. End Semester examination – 70 marks | | | |
| Mode | | Time in Hours Maximum | |
| Written Examination | | 2 | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks |
| Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 |
| Section B- Short Answer / Problems- 2 Theory and 4 Problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 |
| Essay Questions- Problems only | 2 out of 3 | | 2 x 15= 30 |
| Total | | | 70 marks |



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: Mayur

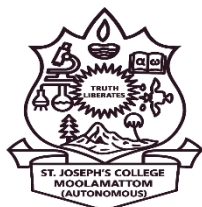
- . S.K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House
4. Mukherjee, A., & Hanif, M.(2005). Corporate Accounting. New Delhi: Tata Mc Graw Hill Education.
 5. Shukla, M.C., Grewal, T.S., & Gupta,S. C.(2021). Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.
 6. Sehgal, A. (2011). Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication. Tulsian,
 7. P.C., & Tulsian, B.(2022). Corporate Accounting. S. New Delhi: Chand Publishing

Suggested Readings

Websites;

1. <https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
2. <https://www.sebi.gov.in/legal.html>





St. Joseph's College, Moolamattam (Autonomous)

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|-------------------------------|--|----------------|----------|-----------|--------|--------------------|
| Programme | B Com. Honours | | | | | |
| Course Name | QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS | | | | | |
| Type of Course | DSC A | | | | | |
| Course Code | SJC4DSCCOM201 | | | | | |
| 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 | |
| | | 3 | 0 | 1 | 0 | 75 |
| Pre-requisites, if any | Basic Understanding of Statistics | | | | | |

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 |

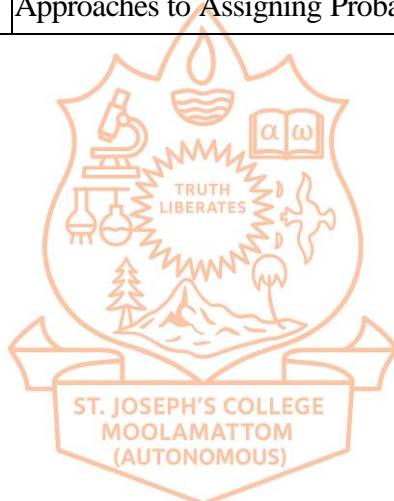
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|---|--|--------------|-------------|
| 3 | To analyse and forecast using time series data. | Analyse (An) | 1,2,3, 4,10 |
| 4 | To identify and apply probability in business and real life. | Apply (A) | 1,2,3, 4,10 |
| 5 | Collecting data and applying 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

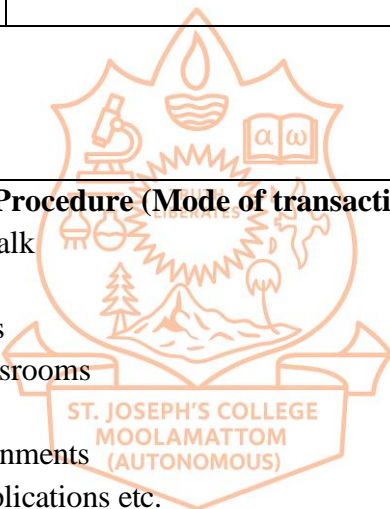
Content for Classroom transaction (Units)

| 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- efficiencies | 3 | 2 |
| | 1.7 | Algebraic Methods of studying regression- Standard Error of estimate-(Problems- ungrouped Data only) | 3 | 2 |
| | 2.1 | Time Series Analysis –Meaning - Definition- | 1 | 3 |
| | 2.2 | Components of Time Series -Time series analysis- | 1 | 3 |
| | 2.3 | Utility of Time Series Analysis- Mathematical models- | 1 | 3 |

| | | | | |
|-------------------------|-----|--|---|---|
| 2. Time Series Analysis | 2.4 | Determination of Trend- Free hand curve method- | 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 |



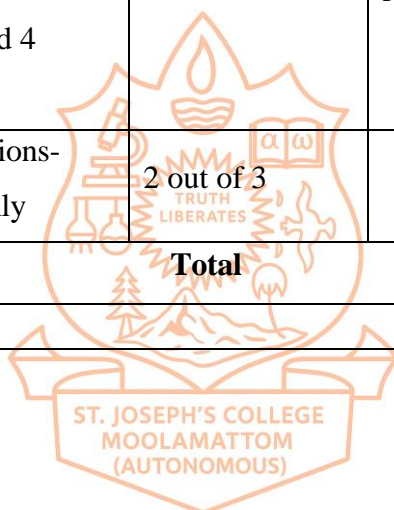
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| | 3.3 | Permutation and Combination- (Simple problems) | 4 | 4 |
| | 3.4 | Theorems of Probability- Addition Theorem- Multiplication Theorem- | 5 | 4 |
| | 3.5 | Conditional Probability - Baye's Theorem of Inverse probability | 3 | 4 |
| 4. Practical Applications | 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. | | | | | |
|---------------------------------------|---|--|------|-----------------------|---------------------|---|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ test (b) Descriptive tests (c) Quiz (d) Collection of data (primary or secondary), applying the tools for establishing relation, using the tools for prediction and presentation of reports | | | | | |
| | B. End Semester examination – 70 marks <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>Written Examination</td><td>2</td></tr></table> | | Mode | Time in Hours Maximum | Written Examination | 2 |
| Mode | Time in Hours Maximum | | | | | |
| Written Examination | 2 | | | | | |

| Question Type | Number of questions to answered | Answer word/ page limit | Marks |
|---------------------------------|---------------------------------|-----------------------------|------------|
| Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 |
| Section B- Short | 4 out of 6 | Theory – 1 | 4 x 7 = 28 |

| | | | |
|---|------------|------|-----------------|
| Answer / Problems- 2 Theory and 4 problems | | page | |
| Essay Questions- Problems only | 2 out of 3 | | 2 x 15= 30 |
| Total | | | 70 marks |

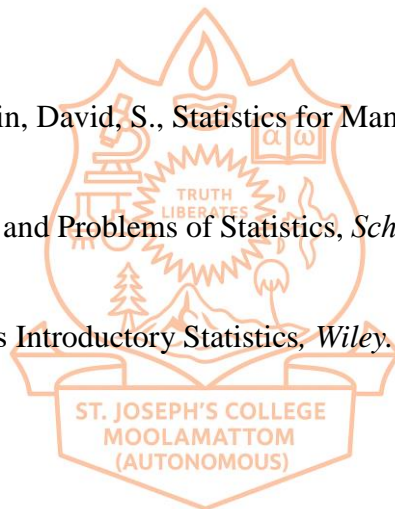


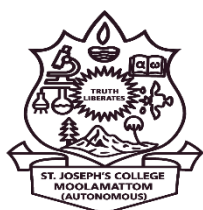
References

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 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 Statistics, *Wiley*.





St. Joseph's College, Moolamattam (Autonomous)

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|-------------------------------|---|----------------|---------------|----------------|--------------------|
| Programme | B.Com. Honours | | | | |
| Course Name | CO-OPERATIVE LEGISLATIONS | | | | |
| Type of Course | DSE | | | | |
| Course Code | SJC4DSECOM201 | | | | |
| Course Level | 200 | | | | |
| Course Summary | The course provides an overview on the co-operative legislations and the legal aspects involved in the management of co-operative societies | | | | |
| Semester | 4 | Credits | | | Total Hours |
| Course Details | Learning Approach | Lecture 4 | Tutorial 0 | Practical 0 | Others 0 |
| Pre-requisites, if Any | Understanding on the functioning of co-operative societies | | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains* | PO No |
|--------|--|-------------------|--------|
| 1 | Develop an understanding on the Co-operative legislations. | Understand | 1,10 |
| 2 | Understand and apply the provisions of Kerala Co-operative Societies Act in the registration and management of societies | Apply | 1,6,10 |
| 3 | Understand and apply the legal formalities regarding functioning of co-operative societies. | Apply | 1,6,10 |

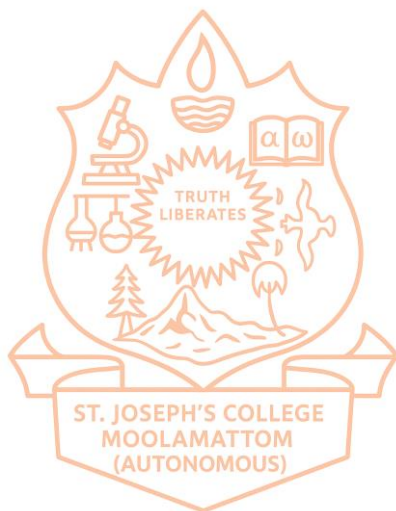
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|---|--|----------|----------|
| 4 | Evaluate the procedure for dispute settlement mechanism and understand the offences and penalties as per the provisions of the Act | Evaluate | 1,6,8,10 |
| *Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C), Skill (S), Interest (I) and Appreciation (Ap) | | | |

COURSE CONTENT

Content for Classroom transaction (Units)

| Module | Units | Course description | Hrs | CO No. |
|--|-------|--|-----|--------|
| 1.Co-operative Legislations | 1.1 | Co-operative Legislation in India and in Kerala - Evolution of Co-operative Legislation in India - 1904 Act - Act of 1912- Co-operation as a State Subject in 1919- Madras Co-operative Societies Act, 1932 | 4 | 1 |
| | 1.2 | Multi State Co-operative Societies Act 1984 - and its Replacement in 2002 with latest amendments | 5 | 1 |
| | 1.3 | Evolution of Cooperative legislation in Kerala - Cochin Co-operative Societies Act- Travancore Co-operative Societies Act- Kerala Co-operative Societies Act 1969 | 6 | 1 |
| 2. Registration, Bye-laws and Membership | 2.1 | Preamble and its Significance of Kerala Co-operative Societies Act - Important Definitions | 3 | 2 |
| | 2.2 | Registration of Co-operative Societies - Procedure for Registration, Byelaws- Contents | 3 | 2 |
| | 2.3 | Amendment of Bye laws – Change of Name and Liability | 4 | 2 |
| | 2.4 | Membership- Qualification for Membership- Rights and Liabilities of Members- Removal and Expulsion of Members- Withdrawal and Transfer of Shares by Members- Restriction on Holding Shares Nomination by Members | 5 | 2 |
| 3. Meetings, | 3.1 | Management of Co-operatives- Annual General Meeting- Special General Meeting- Powers of General Body- Constitution of Committee- Term-Reservation for Weaker Sections | 5 | 3 |
| | 3.2 | Disqualification of Committee Members- Election- State Co-operative Election Commission and its Powers- Appointment of Administrator/ Administrative Committee | 5 | 3 |

| | | | | |
|-------------------------------------|-----|--|---|---|
| Administration and Privileges | 3.3 | Privileges of Co-operatives- Charge and Setoff- Register of Members as Prima Facie Evidence - Exemption from Stamp Duty- Taxes and Fees Deduction of Dues of Co- operatives Exemption from Compulsory Registration of Certain Documents Enquiry, Inspection and Supervision procedures - Surcharge procedures. | 5 | 3 |
| 4.Disputes and Settlement Mechanism | 4.1 | Settlement of Disputes, Arbitration and Awards - Provisions and procedures - Execution and Enforcement of Awards – Provisions and Procedures- Appeals, review and revision - Meaning and Distinction | 8 | 4 |
| | 4.2 | Authority of Appeals- Co-operative Tribunal- | 7 | 4 |



| | | | | |
|---|---|--|--|--|
| | | Constitution and Powers- Offences and Penalties, Provisions and Procedures | | |
| 5 | 5 | Teacher Specific Module | | |

| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture Seminars, Presentation, Case study discussions Industrial Visits | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|--|-------------------------|-------------|------|-----------------------|-----------|---|---------------|---------------------------------|-------------------------|-------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|-------|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ (b) Case study OR Field Visit Report or Presentation or discussions on the legal formalities relating to co-operative sector OR Case Law presentation by way of mock trial, role paly etc. | | | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table border="1"><thead><tr><th>Mode</th><th>Time in Hours Maximum</th></tr></thead><tbody><tr><td>MCQ Based</td><td>1</td></tr></tbody></table> <table border="1"><thead><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr></thead><tbody><tr><td>Section A-Multiple Choice Questions</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1= 20</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>25 out of 27</td><td>MCQ</td><td>25 x 2 = 50</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></tbody></table> | | | 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 |
| 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 | | | | | | | | | | | | | | | | | | | | |

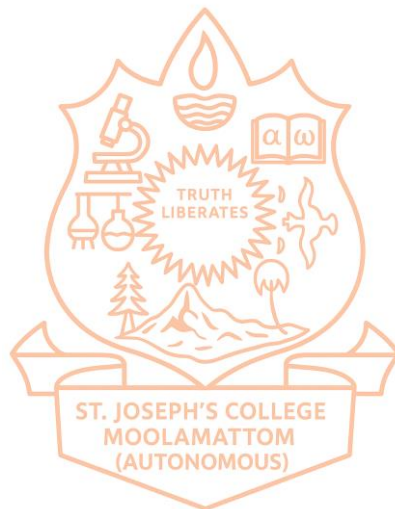
References

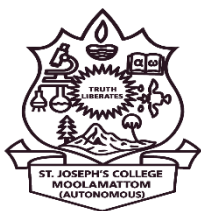
1. Goyal, D. B, Co-operative Legislation: Trends and Dimensions, *Deep and Deep Publications*

2. Mohanan, P.N, Co-operative Societies Laws in Kerala, *Kerala State Publications*
3. Trivedi, B.B, Law and Management of Co-operatives, *Meerut Loyal Book Depot*
4. Pillai F.R(ed.), *Kerala Co-operative Societies Act and Rules*

Suggested Readings

1. Kerala Co-operative Societies Act, 1959 (Bare Act)
2. https://www.indiacode.nic.in/bitstream/123456789/17772/1/kcs_act_1969.pdf
3. <https://mscs.dac.gov.in/Guidelines/GuidelineAct2002.pdf>





St. Joseph's College, Moolamattam (Autonomous)

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|-------------------------------|--|----------------|----------|-----------|--------|--------------------|
| Programme | | | | | | |
| Course Name | LOGISTICS AND SUPPLY CHAIN MANAGEMENT | | | | | |
| Type of Course | DSC C | | | | | |
| Course Code | SJC4DSCCOM202 | | | | | |
| 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 | 75 |
| 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 |
| <i>*Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)</i> | | | |

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 |

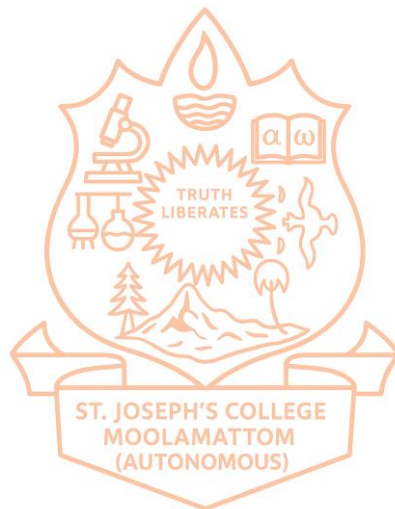
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| | 2.6 | Discussions, Field Visits, Industrial Visits. Case Studies etc. on Transportation, Warehousing techniques , Channel strategy etc. . | 8P | 2 |
| 3. Inventory Management and Processes | 3.1 | Inventory - Importance, Function, Classification 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 | | |

| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture Sessions Video Presentation Case study discussions Flipped Classroom Peer group discussions Industrial Visit and Field Study | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|---|-------------------------|-----------------------|-----------|---|---------------|---------------------------------|-------------------------|-------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|-------|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ based tests (b) Report/ Presentation on Inventory Management in organisations OR IT tools used by firms in logistics OR comparative evaluation of transporting and warehouse modes OR Evaluative report on any warehouse OR Presentation on the operation of warehouses etc. | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>MCQ Based</td><td>1</td></tr></table> <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A-Multiple Choice Questions</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1= 20</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>25 out of 27</td><td>MCQ</td><td>25 x 2 = 50</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></table> | 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 |
| 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. 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 Kaminsky, Edith Simchi - Levi, Designing & Managing the Supply Chain, McGraw Hill

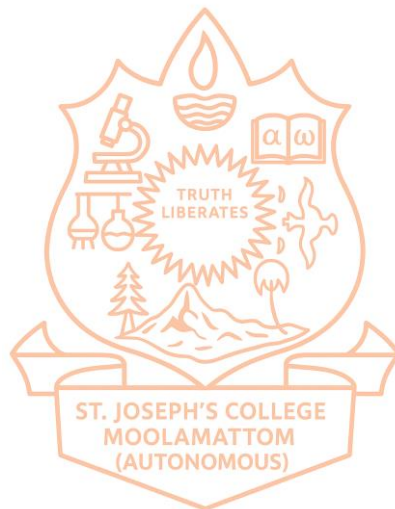
6. Janat Shah, Supply Chain Management Text and Cases, *Pearson Education*
7. Rahul V Altekar, Supply Chain Management – Concepts and Cases, *PHI*
8. Agarwal, D.K., ‘Textbook of Logistics and Supply Chain Management’, *Mac Millan India Ltd*,
9. Chase, R.B., Shankar, Rand Jacobs, F.R. ‘Operations Management and Supply Chain Management’, *McGraw Hill Publications*
10. Chopra, S., Meindl, P. and Kalra, D.V. ‘Supply Chain Management’, *Pearson Education India*,

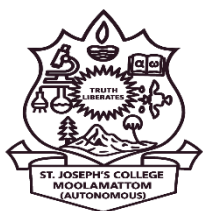


11. Krishnaveni Muthiah, 'Logistics Management and Seaborne Trade', *Himalaya Publishing House*,
12. Martin Christopher, 'Logistics and Supply Chain Management' *Pearson Education*

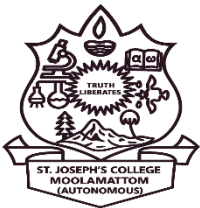
Suggested Reading

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>





St. Joseph's College, Moolamattam (Autonomous)

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|---|--|--------------|---------------|----------------|-------------|----------------|
|  | St.Joseph's College,Moolamattam (Autonomous) | | | | | |
| Programme | | | | | | |
| Course Name | INTELLECTUAL PROPERTY RIGHTS | | | | | |
| Type of Course | VAC | | | | | |
| Course Code | SJC4VACCOM200 | | | | | |
| 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 3 | Tutorial 0 | Practical 0 | Others 0 | |
| Pre-requisites, if Any | | | | | | |

COURSE OUTCOMES (CO)

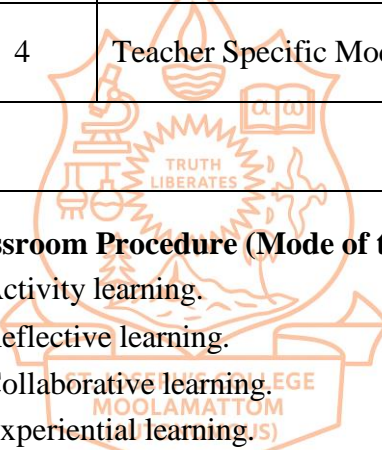
| CO No. | Expected Course Outcome At the end of the course the students shall be able to: | Learning Domains* | PO No |
|--------|---|----------------------|--------------|
| 1 | Demonstrate a thorough understanding of the fundamental concepts and principles of intellectual property rights (IPR) from 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 infringement, trademark registration, and trade secret protection. | Apply | 2,5,6 |
| 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. IPR in Business Transactions and Agreements & Ethical | 3.1 | IPR Licensing: Strategies for Monetizing Intellectual Assets and Expanding Business Reach | 3 | 4 |
| | 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 |

| | | | | |
|----------------|-----|---|---|---|
| Considerations | 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 |
| Assessment Types | <p>MODE OF ASSESSMENT</p> <p>A. Continuous Comprehensive Assessment (CCA)– 25 marks</p> <p>(a) MCQ based tests</p> <p>(b) Viva Voce</p> <p>(c) Case Studies on IPR Infringements or protection strategies OR Presentation/ Role Play/ Discussions on aspects like Case Laws, Trends, IPR related statistics or Business applications of IPR etc. OR Discussions on Traditional Indian Knowledge and IPR</p> |

| | | | |
|---|--|------------------------------|--|
| B. End Semester examination – 50 marks | | | |
| Mode | | Time in Hours Maximum | |
| MCQ Based | | 1 | |

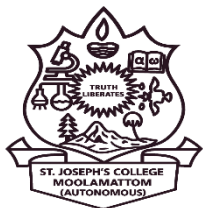
| | | | |
|--------------------------------------|---------------------------------|-------------------------|-----------------|
| Question Type | Number of questions to answered | Answer word/ page limit | Marks |
| Section A-Multiple Choice Questions | 30 out of 32 | MCQ | 30 x 1= 30 |
| Section B- Multiple Choice Questions | 10 out of 12 | MCQ | 10 x 2 = 20 |
| Total | | | 50 marks |

References

1. Pandey, Neeraj and Dharney, Khushdeep, Intellectual Property Rights: *PHI Learning*
2. Bhandari M K, Law related to Intellectual Property Rights, *Central Law Publication*
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%20Pro perty%20Rights.pdf>



St. Joseph's College, Moolamattam (Autonomous)

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|------------------------|---|---------|----------|-----------|--------|-------------|
| Programme | | | | | | |
| Course Name | SALESMANSHIP AND PERSONAL SELLING | | | | | |
| Type of Course | SEC | | | | | |
| Course Code | SJC4SECCOM200 | | | | | |
| 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 | |
| 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 in salesmanship | 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 | Classroom Procedure (Mode of transaction) Lecture- Discussion Session: Video Presentations Field Trips and Experiential Learning Expert Talks Role Play Case Study Discussions | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|---|-------------------------|-------------|------|-----------------------|-----------|---|---------------|---------------------------------|-------------------------|-------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|-------|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA)- 25 marks (a) MCQ based tests and Quiz. (b) Group Discussions (c) Case Studies (d) Role Paly based on Situations OR Marketing Games OR Interview with Salesmen OR Presentation and Discussion on Strategies | | | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 50 marks <table border="1"><thead><tr><th>Mode</th><th>Time in Hours Maximum</th></tr></thead><tbody><tr><td>MCQ Based</td><td>1</td></tr></tbody></table> <table border="1"><thead><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr></thead><tbody><tr><td>Section A-Multiple Choice Questions</td><td>30 out of 32</td><td>MCQ</td><td>30 x 1= 30</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>10 out of 12</td><td>MCQ</td><td>10 x 2 = 20</td></tr><tr><td colspan="3">Total</td><td>50 marks</td></tr></tbody></table> | | | 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 | 30 out of 32 | MCQ | 30 x 1= 30 | Section B- Multiple Choice Questions | 10 out of 12 | MCQ | 10 x 2 = 20 | Total | | | 50 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 | 30 out of 32 | MCQ | 30 x 1= 30 | | | | | | | | | | | | | | | | | | | | |
| Section B- Multiple Choice Questions | 10 out of 12 | MCQ | 10 x 2 = 20 | | | | | | | | | | | | | | | | | | | | |
| Total | | | 50 marks | | | | | | | | | | | | | | | | | | | | |

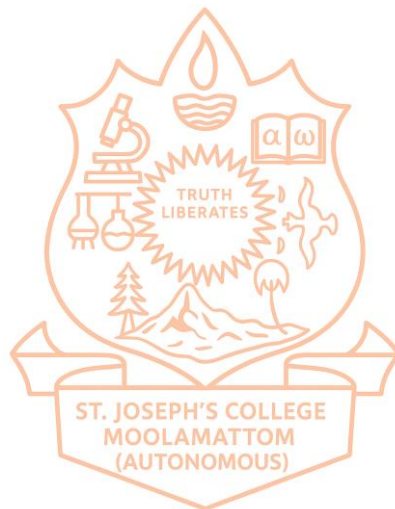
References

1. Davar, Rustom S, Davar, Sharob R and Davar, Nusil R, Salesmanship and Publicity *Vikas Publishing House Pvt Ltd*
2. Kapoor Neeru, Advertsing and Personal Selling , *Pinnacle*
3. Sahu P K and Raut K C, Salesmanship and Sales Management *Vikas Publishing House Pvt Ltd*

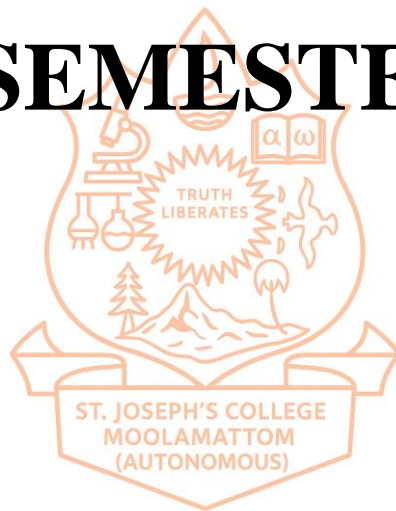
4. Chumawalla S A, Sales Management with Personal Selling and Salesmanhsip, *Himalaya Publishing House*

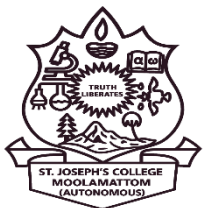
Suggested Readings

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*

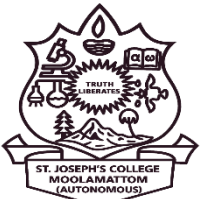


SEMESTER 5





St. Joseph's College, Moolamattam (Autonomous)

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|  | St.Joseph's College,Moolamattam (Autonomous) | | | | | |
| Programme | B. Com. Honours | | | | | |
| Course Name | INCOME TAX – I | | | | | |
| Type of Course | DSC A (<i>Not for Pathway 2</i>) | | | | | |
| Course Code | SJC5DSCCOM300 | | | | | |
| Course Level | 300 | | | | | |
| Course Summary | The Course intends to explain in clear terms the concepts of Income tax. The course deals with determination of residential status, create an awareness amongst the learner regarding the heads of Basic income, exempted incomes, filing of returns of individuals. The course provides an understanding on 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 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 income tax 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 along with determination of his tax incidence | Analyse(A) | 1 &2 |
| 4 | Empower the students to identify taxable and exempted incomes | Skill (S) | 1,2 & 10 |
| 5 | Enable the students to structure the salaried and house property income with optimising the tax benefits and claiming 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. Introduction to 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 Unrealized 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 | | | | | | | |
|--------------------------------|--|---------------------------------|-------------------------|------------|------|-----------------------|---------------------|---|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ based tests (b) Written Test (c) Case laws relating to Income from Salary and House Property OR Case Study relating to Salaried Income assesses OR Presentation on Applicability of PAN OR Collection of Salary details of 5 individuals from the college and calculating tax thereon | | | | | | | |
| | B. End Semester examination – 70 marks <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>Written Examination</td><td>2</td></tr></table> | | | | Mode | Time in Hours Maximum | Written Examination | 2 |
| Mode | Time in Hours Maximum | | | | | | | |
| Written Examination | 2 | | | | | | | |
| | Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | |
| | Section A- Very Short | 12 out of 14 | Word, | 12 x 1= 12 | | | | |

| | | | | |
|--|---|------------|-----------------------|-----------------|
| | Questions | | Phrase, or a sentence | |
| | Section B- Short Answer / Problems- 2 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 |
| | Essay Questions- Problems only | 2 out of 3 | | 2 x 15= 30 |
| | Total | | | 70 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 ICAI
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>



St. Joseph's College Moolamattom (Autonomous)

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|--------------------------------|---|----------------|-----------------|------------------|---------------|--------------------|
| Programme | B. Com. Honours | | | | | |
| Course Name | COST ACCOUNTING | | | | | |
| Type of Course | DSC A | | | | | |
| Course Code | SJC5DSCCOM301 | | | | | |
| 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)

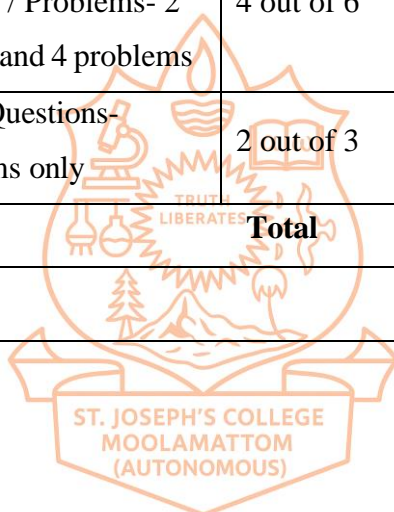
| Module | Units | Course description | Hrs | CO No. |
|---------------------|-------|--|-----|--------|
| 1.Introduction | 1.1 | General Introduction to Cost, Costing, Cost Accounting & Cost Accountancy, Financial Accounting Vs Cost Accounting | 2 | 1 |
| | 1.2 | Cost Accounting Standards Board (CASB), 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, Responsibility Centres and Cost Centres | 2 | 1 |
| | 1.4 | Installation of a Costing System | 1 | 1 |
| | 1.5 | Preparation of cost sheet – Simple and Detailed 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 card and Stores Ledger | 2 | 2 |
| | 2.5 | Pricing of FIFO, LIFO, Simple Average and Weighted Average Methods | 7 | 2 |
| 3. Employee Cost | 3.1 | CAS-7 (Basic Understanding) | 1 | 3 |
| | 3.2 | Direct and Indirect Labour - Calculation of Labour Cost | 2 | 3 |
| | 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 |
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA)- 30 marks (a) MCQ based tests (b) Descriptive Test (c) Case Studies |
| | B. End Semester examination – 70 marks |

| | | | |
|--|--|---------------------|------------------------------|
| | | Mode | Time in Hours Maximum |
| | | Written Examination | 2 |

| Question Type | Number of questions to answered | Answer word/ page limit | Marks |
|---|---------------------------------|-----------------------------|-----------------|
| Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1 = 12 |
| Section B- Short Answer / Problems- 2 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 |
| Essay Questions- Problems only | 2 out of 3 | | 2 x 15 = 30 |
| Total | | | 70 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/>



St. Joseph's College Moolamattom (Autonomous)

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|-------------------------------|---|---------|----------|-----------|--------|-------|
| Programme | B. Com. Honours | | | | | |
| Course Name | FINANCIAL MANAGEMENT | | | | | |
| Type of Course | DSC A | | | | | |
| Course Code | SJC5DSCCOM302 | | | | | |
| Course Level | 300 | | | | | |
| Course Summary | To familiarize students with functional areas and principles of financial management and equip them with the skills needed to make informed and strategic financial decisions in the corporate world. | | | | | |
| Semester | 5 | Credits | | | 4 | Total |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | Hours |
| | | 4 | 0 | 0 | 0 | 60 |
| Pre-requisites, if any | | | | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains* | PO No |
|--------|--|-------------------|--------|
| 1 | Describe the basic concepts in finance, such as risk-return trade-off, shareholder wealth maximization and time value of money | Understand(U) | 1 |
| 2 | Compute the cost of capital and help the company management in optimizing financial & investment decisions | Apply | 1,2,4 |
| 3 | Evaluate Financial plans using EPS framework and Leverage analysis | Evaluate | 1,2,10 |
| 4 | Develop skills to evaluate various projects under NPV, PI and IRR frameworks and selection of the best projects | Skills | 1,2,4 |

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

COURSE CONTENT

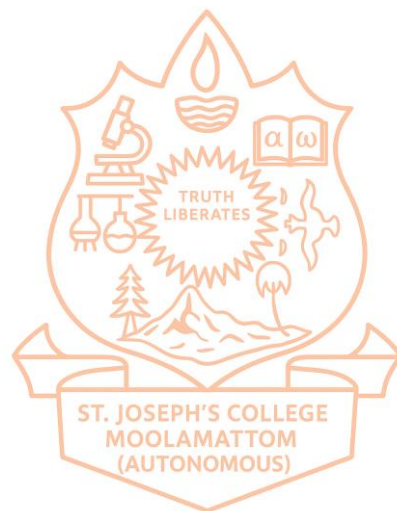
Content for Classroom transaction (Units)

| Module | Units | Course description | Hrs | CO No. |
|--------------------------------|-------|--|-----|--------|
| 1. Central Concepts in Finance | 1.1 | Finance - types of finance – meaning of financial management – Importance - Scope – Finance function – Objectives – Profit Maximization – wealth Maximization – Risk – return tradeoff | 3 | 1 |
| | 1.2 | Time value of money – Discounting and compounding | 2 | 1 |
| | 1.3 | Multi - period Compounding - Annuity- Effective rate of Interest | 2 | 1 |
| | 1.4 | Sources of finance- Internal and External sources | 1 | 1 & 2 |
| | 1.5 | Cost of Capital - Concept- Importance- Measurement of Specific Costs – Cost of Debt – Cost of Preference Capital – Cost of Equity – Cost of Retained Earnings - WACC | 7 | 2 |
| 2. Basic Financial Decisions | 2.1 | Investment decisions - types of investment decisions – | 1 | 2 |
| | 2.2 | Financing Decisions – capitalization - cost theory and earnings theory - under capitalisation and over capitalisation - capital structure-financial structure- optimum capital structure | 4 | 2 |
| | 2.3 | Dividend Decisions- types of dividend- dividend policy-types of dividend policies- calculation of dividend payout ratio and retention ratio – factors influencing dividend decisions | 5 | 2 |
| | 2.4 | Working capital management - meaning- concepts – types - factors affecting working capital – operating cycle computation - optimum working capital | 5 | 2 |
| 3. Leverage Analysis | 3.1 | Leverage - Operating leverage analysis | 3 | 3 |
| | 3.2 | Financial leverage analysis | 4 | 3 |
| | 3.3 | Combined leverage analysis | 3 | 3 |
| | 3.4 | Evaluation of Financial plans using EPS framework – Indifference point | 5 | 3 |
| 4. Capital Budgeting | 4.1 | – Meaning of capital budgeting – types – importance – process – calculation of cashflows - Capital budgeting techniques - | 6 | 4 |

| | | | | |
|---|-----|--|---|---|
| | | traditional techniques- Payback period and ARR | | |
| | 4.2 | Modern techniques – discounted cashflow techniques - NPV, PI and IRR | 8 | 4 |
| | 4.3 | Concept of capital rationing | 1 | 4 |
| 5 | 5 | Teacher Specific Module | | |

| Teaching and Learning Approach | Lecture - To impart conceptual and practical knowledge on financial management decisions. Provide an insight into the Company’s financial and capital structure. Skill enhancement for analyzing the financial health of a business organization from the purview of various stakeholders. Presentations | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|-----------------------------|------------|--|------|-----------------------|---------------------|---|---------------|---------------------------------|-------------------------|-------|---------------------------------|--------------|-----------------------------|------------|---|------------|-----------------|------------|--|------------|-----------------|------------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA)– 30 marks (a) Case study and presentation of capital structure of Listed Companies of Various Industries OR Dividend decisions and related aspects of companies - OR Cases on Evaluation of Projects (b) MCQ based tests (c) Written Exam | | | | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester Examination – 70 marks <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>Written Examination</td><td>2</td></tr></table> <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A- Very Short Questions</td><td>12 out of 14</td><td>Word, Phrase, or a sentence</td><td>12 x 1= 12</td></tr><tr><td>Section B- Short Answer / Problems- 2 Theory and 4 problems</td><td>4 out of 6</td><td>Theory – 1 page</td><td>4 x 7 = 28</td></tr><tr><td>Essay Questions- 1 Theory and 2 Problems</td><td>2 out of 3</td><td>Theory- 3 pages</td><td>2 x 15= 30</td></tr></table> | | | | Mode | Time in Hours Maximum | Written Examination | 2 | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | Section B- Short Answer / Problems- 2 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 | Essay Questions- 1 Theory and 2 Problems | 2 out of 3 | Theory- 3 pages | 2 x 15= 30 |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | | | | | | | | | | |
| Written Examination | 2 | | | | | | | | | | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | | | | | | | | | | |
| Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | | | | | | | | | | | | | | | | | | | | | |
| Section B- Short Answer / Problems- 2 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 | | | | | | | | | | | | | | | | | | | | | |
| Essay Questions- 1 Theory and 2 Problems | 2 out of 3 | Theory- 3 pages | 2 x 15= 30 | | | | | | | | | | | | | | | | | | | | | |

| | | | |
|--|--------------|-----------------|--|
| | Total | 70 marks | |
| | | | |

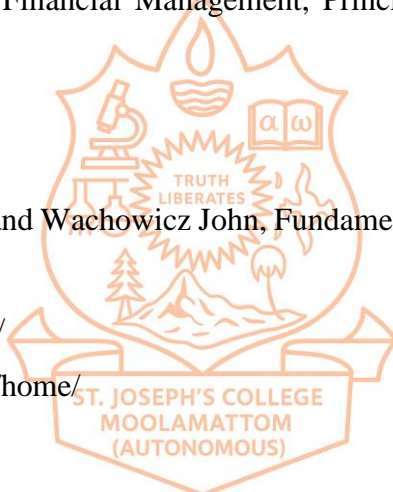


References

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

Suggested Readings

1. Vanhorne, James C and Wachowicz John, Fundamentals of Financial Management, *Pearson Education India*
2. <https://www.icai.org/>
3. <https://www.icsi.edu/home/>





St. Joseph's College Moolamattom (Autonomous)

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|-------------------------------|--|---------|----------|-----------|-------------|
| Programme | B.Com. Honours | | | | |
| Course Name | ADMINISTRATION AND MANAGEMENT OF CO-OPERATIVE SOCIETIES | | | | |
| Type of Course | DSE | | | | |
| Course Code | SJC5DSECOM301 | | | | |
| Course Level | 300 | | | | |
| Course Summary | To understand about the functioning of cooperatives in Kerala and the administration procedures | | | | |
| Semester | 5 | Credits | | | Total Hours |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others |
| | | 4 | 0 | 0 | 0 |
| Pre-requisites, if any | Basic Understanding about co-operative societies and the functioning of Co-operative Societies in Kerala | | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains* | PO No |
|---|---|---------------------|--------|
| 1 | Understanding and appreciation of the management of co-operative societies | Understand | 1,6,10 |
| 2 | Understand and evaluate the administrative set up of co-operative organisations | Evaluate | 1,6,10 |
| 3 | Analyse and evaluate the progress of co-operative Education | Analyse | 1,6,10 |
| 4 | Analyse and evaluate the major co-operative organisations in India | Analyse Evaluate | 1,6,10 |
| *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. Management of Co-operative Societies | 1.1 | Co-operative Management - Democracy in Co-operatives – Managing the Relationship between the Board of Directors and Members | 4 | 1 |
| | 1.2 | Governance – Management Structure | 3 | 1 |

| | | | | |
|---|-----|--|---|---|
| | 1.3 | Role and responsibilities of General Body – Role of Board of directors-Role of President-Role of Secretary/ General Manager – Functions and Duties | 8 | 1 |
| 2.Administrative Set up of Co-operative societies | 2.1 | Administrative Setup of Co-operative – State Level - District level and Taluk level | 5 | 2 |
| | 2.2 | Powers and Responsibilities of Co-operative Department – Conferment of Powers of Registrar-Functional Registrars in Kerala | 5 | 2 |
| | 2.3 | Need for Separating Administration from Audit – Employment Opportunities in Cooperative Sector– Selection Procedure | 5 | 2 |
| 3. Co-operative Education and Training | 3.1 | Need and importance - Arrangements for Co-operative Education and Training in India and in Kerala | 5 | 3 |
| | 3.2 | NCUI, NCCT, VAMNICOM – Institute of Cooperative Management | 5 | 3 |
| | 3.3 | Kerala State Co-operative Union, Circle Co-operative Unions, Specialized Sectoral Training Institutes in Kerala | 5 | 3 |
| 4. Co-operative Organisations in India | 4.1 | Management and Working of Major Co-operative Organizations and Institutions in India - NAFED, IFFCO, KRIBCO | 6 | 4 |
| | 4.2 | NABARD, NDDB, NCDC, and National Housing Bank and other National Organizations Aiding Housing Co-operatives | 7 | 4 |
| | 4.3 | Trends of co-operative movements in India | 2 | 4 |
| 5 | 5 | Teacher Specific Module | | |

| | |
|---------------------------------------|--|
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture Seminars, Presentation, Case Study discussions Industrial Visits |
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ based tests (b) Case study OR Field Visit Report or Presentation or discussions on the various prominent co-operative societies in India OR Report or presentation |

| | of institutions involved in co-operative training and education | | | | | | | | | | | | | | | | | | |
|--------------------------------------|---|-------------------------|---------------------------------|-------------------------|-----------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|--------------|--|--|-----------------|--|--|
| | B. End Semester examination – 70 marks | | | | | | | | | | | | | | | | | | |
| | <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>MCQ Based</td><td>1</td></tr></table> | | Mode | Time in Hours Maximum | MCQ Based | 1 | | | | | | | | | | | | | |
| | Mode | Time in Hours Maximum | | | | | | | | | | | | | | | | | |
| | MCQ Based | 1 | | | | | | | | | | | | | | | | | |
| | <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A-Multiple Choice Questions</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1= 20</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>25 out of 27</td><td>MCQ</td><td>25 x 2 = 50</td></tr><tr><td>Total</td><td colspan="2"></td><td>70 marks</td></tr></table> | 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 | | |
| 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 | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
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References

1. Krishnaswami, O. R., Kulandaiswamy V., Co-operation Concept and Theory *Arundhra Academy*
2. Bedi, R.D., Theory, History and Practice of Co-operation, R. *Lal Book Depot, Meerut.*
3. Kulandaiswamy, V., Principles of Co-operative Management, *Rainbow Publication, Coimbatore.*
4. Nakkiran, S., A Treatise on Co-operative Management, *Rainbow Publications Coimbatore.*
5. Sinha S. K., Sahaya R., Management of Co-operative Enterprises *NCCT, New Delhi.*
6. Rajagopalan R.(ed). Rediscovering Co-operation, *Institute of Rural Management Anand, Gujarat*

Suggested Reading

1. Seetharaman S. P. and Mohan N. Framework for Studying Co-operative Organisation: The case of NAFED, *Oxford & IBH Publishing Co*
2. Websites of various co-operative societies/ training institutes mentioned in the syllabus document



St. Joseph's College Moolamattom (Autonomous)

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|-------------------------------|--|---------|----------|-----------|--------|-------------|
| Programme | B.Com. Honours | | | | | |
| Course Name | HUMAN RESOURCE MANAGEMENT | | | | | |
| Type of Course | DSE | | | | | |
| Course Code | SJC5DSECOM306 | | | | | |
| 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 need – Steps involved - Levels of HR Planning - Limitations | 3 | 1 |

| | | | | |
|--|-----|--|---|---|
| | 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 - HRM and HRD - 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 | | |
|---|---|-------------------------|--|--|

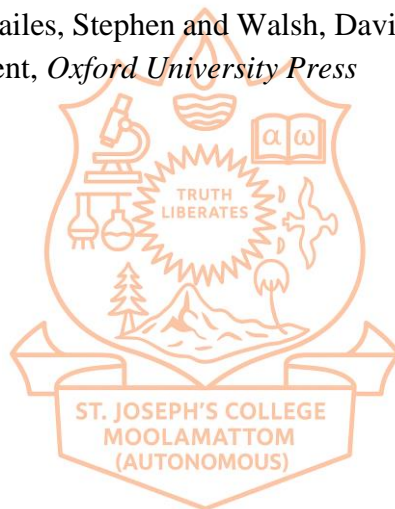
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) 1. Lecture 2. Case Discussion and Role Play /Skit: 3. Presentations 4. Videos 5. Industrial Visits | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|-----------------------------|-----------------------|---------------------|---|---------------|---------------------------------|-------------------------|-------|------------------------------|--------------|-----------------------------|-----------------|------------------------|------------|----------|-----------------|---|------------|----------------|-------------------|-------|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) - 30 marks A. MCQ B. Roleplay/ Skit OR Case Study OR Situation Analysis and Presentation OR Review of Research Papers - Suggestive areas – Employee Grievances, employee Participation etc. | | | | | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table border="1"><thead><tr><th>Mode</th><th>Time in Hours Maximum</th></tr></thead><tbody><tr><td>Written Examination</td><td>2</td></tr></tbody></table> <table border="1"><thead><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr></thead><tbody><tr><td>Section A- Very Short Answer</td><td>10 out of 12</td><td>Word, Phrase, or a sentence</td><td>10 x 1=10 marks</td></tr><tr><td>Section B- Short Essay</td><td>5 out of 7</td><td>One Page</td><td>5 x 8= 40 marks</td></tr><tr><td>Essay Questions- Case or Situation Type</td><td>1 out of 2</td><td>Question Based</td><td>1 x 20 = 20 marks</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></tbody></table> | Mode | Time in Hours Maximum | Written Examination | 2 | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A- Very Short Answer | 10 out of 12 | Word, Phrase, or a sentence | 10 x 1=10 marks | Section B- Short Essay | 5 out of 7 | One Page | 5 x 8= 40 marks | Essay Questions- Case or Situation Type | 1 out of 2 | Question Based | 1 x 20 = 20 marks | Total | | | 70 marks |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | | | | | | | | | | | |
| Written Examination | 2 | | | | | | | | | | | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | | | | | | | | | | | |
| Section A- Very Short Answer | 10 out of 12 | Word, Phrase, or a sentence | 10 x 1=10 marks | | | | | | | | | | | | | | | | | | | | | | |
| Section B- Short Essay | 5 out of 7 | One Page | 5 x 8= 40 marks | | | | | | | | | | | | | | | | | | | | | | |
| Essay Questions- Case or Situation Type | 1 out of 2 | Question Based | 1 x 20 = 20 marks | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | 70 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*





St. Joseph's College Moolamattom (Autonomous)

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|-------------------------------|--|---------|----------|-----------|-------------|
| Programme | B.Com. Honours | | | | |
| Course Name | COMPUTERISED ACCOUNTING | | | | |
| Type of Course | SEC | | | | |
| Course Code | SJC5SECCOM300 | | | | |
| 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 | | | Total Hours |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others |
| | | 1 | 0 | 2 | 0 |
| 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 |
| <p><i>*Remember(K),Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)</i></p> <p><i>Note- The latest version of the software must be used.</i></p> | | | |

COURSE CONTENT

Content for Classroom transaction (Units)

| Module | Units | Course description | Hrs | CO No. |
|--------|-------|--------------------|-----|--------|
|--------|-------|--------------------|-----|--------|

| | | | | |
|--|-----|--|-------------|---|
| 1. Introduction to computerised Accounting | 1.1 | Introduction to Computerised Accounting- Computerised Accounting Vs. Manual Accounting – Merits of Computerised Accounting | 1 | 1 |
| | 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– Ledger creation – 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 Payroll Configuration | 5(T-1, P-4) | 3 |
| | 3.4 | Payroll Vouchers – Creating Payroll Voucher Types -Displaying, Altering and Deleting Payroll Documents | 5(T-1, P-4) | 3 |
| | 3.5 | Payroll Reports (Full) – Configuring All Payroll Reports | 2 (P-2) | 3 |
| | 3.6 | Statutory Deductions – PF – Employers Contribution to PF – PF Ledger Heads – PF Related 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 | Classroom Procedure (Mode of transaction) |
| | Lecture - Discussion Session: Teacher provides a platform for review of experiences and Knowledge to be applied in various forms of business Peer teaching: - students take on role of teachers to reinforce their understanding. Experiential learning- Practical experience in Tally |

| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 25 marks (a) MCQ test (b) Practical record (c) Practical Examination (d) Visit to trading concerns, enter one month’s transaction in tally and submit the report generated in Tally OR Develop a set of hypothetical transactions, enter the same in tally and generate necessary reports – (individual or group) | | | | | | | | | | | | | | | | | | | | | |
|-----------------------|--|-------------------------|-----------------------|-----------------------|--------|-----------|--|---------------|---------------------------------|-------------------------|-------|-----------------------|------------|--|-------------|-----------|--|--|----|-------|--|--|
| | B. End Semester examination- 50 marks <table border="1"><thead><tr><th>Mode</th><th>Time in Hours Maximum</th></tr></thead><tbody><tr><td>Practical examination</td><td>1 hour</td></tr><tr><td>Viva Voce</td><td></td></tr></tbody></table> <table border="1"><thead><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr></thead><tbody><tr><td>Practical Examination</td><td>2 out of 3</td><td></td><td>2 x 15 = 30</td></tr><tr><td>Viva Voce</td><td></td><td></td><td>20</td></tr><tr><td colspan="3">Total</td><td>50 marks</td></tr></tbody></table> | Mode | Time in Hours Maximum | Practical examination | 1 hour | Viva Voce | | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Practical Examination | 2 out of 3 | | 2 x 15 = 30 | Viva Voce | | | 20 | Total | | |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | | | | | | | | |
| Practical examination | 1 hour | | | | | | | | | | | | | | | | | | | | | |
| Viva Voce | | | | | | | | | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | | | | | | | | |
| Practical Examination | 2 out of 3 | | 2 x 15 = 30 | | | | | | | | | | | | | | | | | | | |
| Viva Voce | | | 20 | | | | | | | | | | | | | | | | | | | |
| Total | | | 50 marks | | | | | | | | | | | | | | | | | | | |

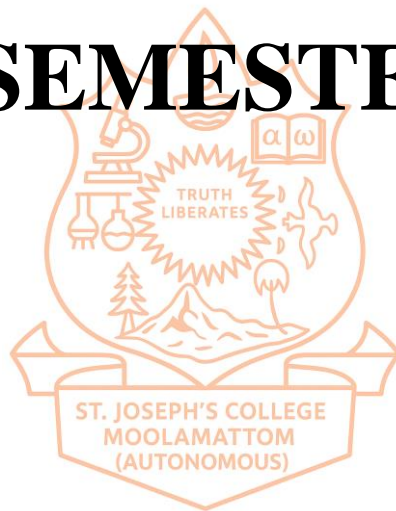
References

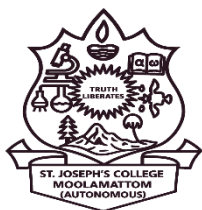
1. Roopa, Tally for Everyone - ATC Publishing Chennai.
2. Nadhani, A.K. Mastering Tally Prime,

Suggested Readings

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

SEMESTER 6





St. Joseph's College, Moolamattam (Autonomous)

| | | | | | | |
|-------------------------------|--|---------|----------|-----------|--------|-------|
| Programme | B.Com. Honours | | | | | |
| Course Name | INCOME TAX -II | | | | | |
| Type of Course | DSC A (<i>Not for Pathway 2</i>) | | | | | |
| Course Code | SJC6DSCCOM300 | | | | | |
| 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 |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | Hours |
| | | 3 | 0 | 1 | 0 | 75 |
| 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 - Depreciation - | 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 - 1SAHAJ 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 |
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ based tests (b) Written Test (c) Calculation of Total Income of Individuals and return preparation using Data Sets and Identifying the relevant Return Form OR Tax Planning Case Study OR Presentations on Various Deductions and Exemptions OR Presentation on Tax Management Aspects OR Return Filing Procedure OR Presentation of case laws |

| | | | |
|---|--|------------------------------|--|
| B. End Semester examination – 70 marks | | | |
| Mode | | Time in Hours Maximum | |
| Written Examination | | 2 | |

| | | | |
|---|---------------------------------|-----------------------------|-----------------|
| Question Type | Number of questions to answered | Answer word/ page limit | Marks |
| Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 |
| Section B- Short Answer / Problems- 2 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 |
| Essay Questions- Problems only | 2 out of 3 | | 2 x 15= 30 |
| Total | | | 70 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. Singhania, 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>



St. Joseph's College Moolamattom (Autonomous)

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|--------------------------------|--|---------|----------|-----------|--------|-------|
| Programme | B.Com. Honours | | | | | |
| Course Name | COST ACCOUNTING METHODS | | | | | |
| Type of Course | DSC A | | | | | |
| Course Code | SJC6DSCCOM301 | | | | | |
| 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 |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | Hours |
| | | 4 | 0 | 0 | 0 | 60 |
| 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 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 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 | | |

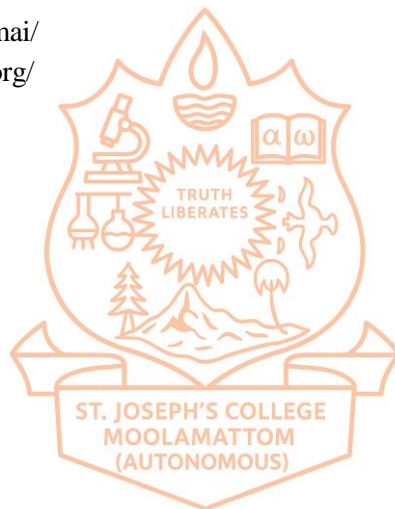
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lectures and Chalk and Talk Discussions Video Lectures Industrial Visits to manufacturing and service industries Quiz | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|-----------------------------|-----------------------|---------------------|---|---------------|---------------------------------|-------------------------|-------|---------------------------------|--------------|-----------------------------|------------|---|------------|-----------------|------------|--------------------------------|------------|--|------------|-------|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA)- 30 marks (a) MCQ (b) Descriptive test (c) Visiting/ Understanding the nearby industries and identifying the method of costing and cost units (d) Case Studies | | | | | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>Written Examination</td><td>2</td></tr></table> <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A- Very Short Questions</td><td>12 out of 14</td><td>Word, Phrase, or a sentence</td><td>12 x 1= 12</td></tr><tr><td>Section B- Short Answer / Problems- 2 Theory and 4 problems</td><td>4 out of 6</td><td>Theory – 1 page</td><td>4 x 7 = 28</td></tr><tr><td>Essay Questions- Problems only</td><td>2 out of 3</td><td></td><td>2 x 15= 30</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></table> | Mode | Time in Hours Maximum | Written Examination | 2 | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | Section B- Short Answer / Problems- 2 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 | Essay Questions- Problems only | 2 out of 3 | | 2 x 15= 30 | Total | | | 70 marks |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | | | | | | | | | | | |
| Written Examination | 2 | | | | | | | | | | | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | | | | | | | | | | | |
| Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | | | | | | | | | | | | | | | | | | | | | | |
| Section B- Short Answer / Problems- 2 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 | | | | | | | | | | | | | | | | | | | | | | |
| Essay Questions- Problems only | 2 out of 3 | | 2 x 15= 30 | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | 70 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/>
<https://www.icai.org/>





St. Joseph's College Moolamattom (Autonomous)

| | | | | | | |
|-------------------------------|---|---------|----------|-----------|--------|-------------|
| Programme | B.Com. Honours | | | | | |
| Course Name | ACCOUNTING AND AUDIT OF CO-OPERATIVES | | | | | |
| Type of Course | DSE | | | | | |
| Course Code | SJC6DSECOM301 | | | | | |
| Course Level | 300 | | | | | |
| Course Summary | To understand the basics of co-operative accounts and auditing and provisions relating to the same. | | | | | |
| Semester | 6 | Credits | | | 4 | Total Hours |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | |
| | | 4 | 0 | 0 | 0 | 60 |
| Pre-requisites, if any | Basic accounting Knowledge and awareness on the functioning of co-operative societies | | | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains* | PO No |
|---|--|-----------------------------------|-----------|
| 1 | Familiarisation with the special features of accounting and auditing of co-operatives and the Registers and Records to be maintained | Understand Evaluate | 1,2, 10 |
| 2 | Develop and understanding on the sources of funds | Understand | 1,2,10 |
| 3 | Develop the skill of preparing Final Accounts of co-operative societies and disposal of surplus | Understand Skill Appreciate | 1,2,10 |
| 4 | To enable the students to understand the procedures of co-operative audit | Understand Apply | 1,2, 6,8, |
| *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 co-operative accounting | 1.1 | Meaning – Importance – Special Features of Cooperative Accounting | 5 | 1 |
| | 1.2 | Books and Registers Kept by Co- operatives as per Kerala Co-operative Societies Act and Rules | 6 | 1 |
| | | | | |

| | | | | |
|---|-----|---|---|---|
| | 1.3 | Statutory forms and records related to Co-operative Societies | 4 | 1 |
| 2. Sources of Funds | 2.1 | Aid to Co-operatives – Share Capital Contribution | 2 | 2 |
| | 2.2 | Principal State Partnership Fund – Subsidiary State Partnership Fund | 5 | 2 |
| | 2.3 | Grants - Subsidies | 3 | 2 |
| | 2.4 | Owned Funds – Borrowed Funds | 2 | 2 |
| | 2.5 | Management of overdue – Causes, remedies | 3 | 2 |
| 3. Final Accounts of Co-operative societies | 3.1 | Preparation of Trial Balance - District Co-operative Bank - State Co-operative Bank - Agricultural and Rural Development Banks- Preparation of Receipts and Disbursement Statement of Primary Societies | 5 | 3 |
| | 3.2 | Preparation of Trading-Profit and Loss Account and Balance Sheet of Consumer Marketing - Housing – Dairy - Primary Agricultural Credit Societies and Primary Agricultural and Rural Development Banks | 5 | 3 |
| | 3.3 | Disposal of Net Profit – Statutory and Non-Statutory Requirements | 2 | 3 |
| | 3.4 | Practical Problems relating to Consumer Marketing-Housing – Dairy – Fishery – Industrial – Processing Societies | 3 | 3 |
| 4. Auditing of Co-operative Societies | 4.1 | Objectives - Scope - Advantage – Difference between Audit of Co-operative Societies and Joint Stock Companies | 3 | 4 |
| | 4.2 | Special Features of Co-operative Audit Administrative Set Up for Co-operative Audit – Types of Audit – Preparations for Audit and Framing of Audit Programme | 5 | 4 |
| | 4.3 | Stages of Practical Audit - Mechanical Audit- Administrative Audit - Preparation of Final Statements - Reconciliation of Bank Accounts | 3 | 4 |
| | 4.4 | Co-operative Auditor – Duties - Powers and Liabilities - Audit Report - Audit Certificate - Audit Classification - Assessment and Levy of Audit Fees | 4 | 4 |
| 5 | 5 | Teacher Specific Module | | |


| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture Seminars, Presentation, Case study discussions Industrial Visits | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------------|--|---------------------------------|-----------------------------|---------------------------------|-----------------------|-------|--|--|--|-------------------------|--|---------------------------------|--|--------------|-----------------------------|------------|------------------------------------|--|------------|-----------------|------------|-----------------|--|------------|-----------------|------------|-------|--|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ (b) Descriptive (c) Report on how societies manage overdue OR Collect the final accounts of society and preparation of report | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table><tr><th>Question Type</th><th>Mode of Written Examination</th><th>Number of questions to answered</th><th>Time in Hours Maximum</th><th>Marks</th></tr><tr><td></td><td></td><td></td><td>Answer word/ page limit</td><td></td></tr><tr><td>Section A- Very Short Questions</td><td></td><td>12 out of 14</td><td>Word, Phrase, or a sentence</td><td>12 x 1= 12</td></tr><tr><td>Section B- Short Answer / Problems</td><td></td><td>4 out of 6</td><td>Theory – 1 page</td><td>4 x 7 = 28</td></tr><tr><td>Essay Questions</td><td></td><td>2 out of 3</td><td>Theory- 3 pages</td><td>2 x 15= 30</td></tr><tr><td colspan="4">Total</td><td>70 marks</td></tr></table> | Question Type | Mode of Written Examination | Number of questions to answered | Time in Hours Maximum | Marks | | | | Answer word/ page limit | | Section A- Very Short Questions | | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | Section B- Short Answer / Problems | | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 | Essay Questions | | 2 out of 3 | Theory- 3 pages | 2 x 15= 30 | Total | | | | 70 marks |
| Question Type | Mode of Written Examination | Number of questions to answered | Time in Hours Maximum | Marks | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Answer word/ page limit | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Section A- Very Short Questions | | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Section B- Short Answer / Problems | | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Essay Questions | | 2 out of 3 | Theory- 3 pages | 2 x 15= 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | 70 marks | | | | | | | | | | | | | | | | | | | | | | | | | | | |

References

1. Khandelwal, M. C., Co-operative Audit X-rayed: A Study Based on the Cooperative Banking Institutions of Rajasthan, *Pitaliya Pustak Bhandar*
2. Krishnaswami, O.R., Co-operative Account Keeping *Oxford and IBH Publishing Company Pvt Ltd*
3. Krishnaswami, O.R, Co-operative Audit *Oxford and IBH Publishing Company Pvt Ltd*
4. Samiuddin, M. R. Cooperative Accounting and Auditing, *Himalaya Publishing House*

Suggested Readings

1. Department of Co-operation, Government of Kerala Co-operative Audit Manual.

| | | | | |
|---|--|----------------|----------|-----------|
|  | St. Joseph's College Moolamattom (Autonomous) | | | |
| Programme | B.Com. Honours | | | |
| Course Name | BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY | | | |
| Type of Course | DSE | | | |
| Course Code | SJC6DSECOM306 | | | |
| 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 |
| Course Details | Learning Approach | Lecture | Tutorial | Practical |
| | | 4 | 0 | 0 |
| 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 |
| <i>*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest(I) and Appreciation (Ap)</i> | | | |

COURSE CONTENT

Content for Classroom transaction (Units)

| Module | Units | Course description | Hrs | CO No. |
|--|-------|---|-----|--------|
| 1.BusinessEthics-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 moral responsibility 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 |

| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ (b) Descriptive (c) Case Study/ Role Play/ Presentation on Business Ethics related issues or Corporate Governance Related issues (d) Report based on CSR Spending Trends - 5 marks | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|---|-------------------------|-----------------------|-----------|---|---------------|---------------------------------|-------------------------|-------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|--------------|--|--|
| | B. End Semester examination – 70 marks <table border="1"><thead><tr><th>Mode</th><th>Time in Hours Maximum</th></tr></thead><tbody><tr><td>MCQ Based</td><td>1</td></tr></tbody></table> <table border="1"><thead><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr></thead><tbody><tr><td>Section A-Multiple Choice Questions</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1= 20</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>25 out of 27</td><td>MCQ</td><td>25 x 2 = 50</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></tbody></table> | 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 | | |
| 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. Fernando, A.C., Business Ethics and Corporate Governance, *Pearson*
2. Francis, Ronald & Mishra, Muktha, Business Ethics: An Indian Perspective, *Tata McGraw Hill 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>



St. Joseph's College Moolamattom (Autonomous)

| | | | | | | |
|-------------------------------|---|---------|----------|-----------|--------|-------|
| Programme | B.Com. Honours. | | | | | |
| Course Name | AUDITING AND ASSURANCE | | | | | |
| Type of Course | VAC | | | | | |
| Course Code | SJC6VACCOM300 | | | | | |
| 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 | 45 |
| 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, Fraud Reporting & Trends in Auditing | 3.1 | Audit in an automated environment- Features of automated environment- relevance IT in auditing- | 2 | 4,5 |
| | 3.2 | Risks in an automated environment- Impact of risks – Types of control–CAAT (Only Brief study of the unit expected - Technical | 4 | 4,5 |

| | | | | |
|---|-----|--|---|-----|
| | | aspects excluded) | | |
| | 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 | | |

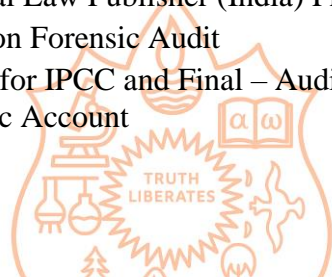
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture Discussion Case study Analysis Flipped class room Reflective Learning Collaborative Learning Industrial Visit | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|--|-------------------------|-------------|------|-----------------------|-----------|---|---------------|---------------------------------|-------------------------|-------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|-------|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA)- 25 marks (a) MCQ test- (b) Presentation on areas related to auditing OR Model Report preparation and presentation as a group activity– (c) Case Studies (one or two) – Covering the areas covered in the syllabus | | | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 50 marks <table border="1"><thead><tr><th>Mode</th><th>Time in Hours Maximum</th></tr></thead><tbody><tr><td>MCQ Based</td><td>1</td></tr></tbody></table> <table border="1"><thead><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr></thead><tbody><tr><td>Section A-Multiple Choice Questions</td><td>30 out of 32</td><td>MCQ</td><td>30 x 1= 30</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>10 out of 12</td><td>MCQ</td><td>10 x 2 = 20</td></tr><tr><td colspan="3">Total</td><td>50 marks</td></tr></tbody></table> | | | 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 | 30 out of 32 | MCQ | 30 x 1= 30 | Section B- Multiple Choice Questions | 10 out of 12 | MCQ | 10 x 2 = 20 | Total | | | 50 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 | 30 out of 32 | MCQ | 30 x 1= 30 | | | | | | | | | | | | | | | | | | | | |
| Section B- Multiple Choice Questions | 10 out of 12 | MCQ | 10 x 2 = 20 | | | | | | | | | | | | | | | | | | | | |
| Total | | | 50 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 Bologna, Jack and Lindquist, Robert J., Fraud Auditing and Forensic Account



St. Joseph's College Moolamattom (Autonomous)

| | | | | | |
|-------------------------------|--|---------|----------|-----------|--------|
| Programme | B.Com. Honours | | | | |
| Course Name | SPREADSHEET & AI TOOLS FOR FINANCIAL DATA ANALYSIS | | | | |
| Type of Course | SEC | | | | |
| Course Code | SJC6SECCOM300 | | | | |
| 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 |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others |
| | | 1 | 0 | 2 | 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 Paste - Inserting and Deleting Cells - Freezing Cells | 6P | 1 |
| | | - Adding, Deleting and Copying Worksheet Within a Workbook - Renaming a Worksheet- | | |
| | 1.3 | Cell Formatting Options - Formatting Fonts – Aligning - Wrapping and Rotating Text - Using Border s- 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 and 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 |

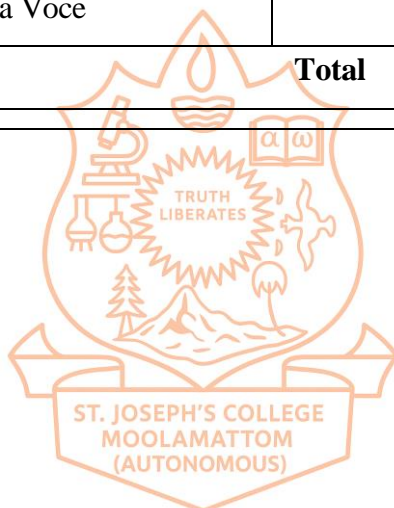
| | | | | |
|--|-----|---|------|---|
| 2. Spread Sheet Applications for Data Analysis | 2.2 | Mathematical Functions: (SUM, SUM IF, SUMIFS, SUM PRODUCT, ROUND, ROUND UP, ROUND DOWN, PRODUCT) | 4P | 2 |
| | 2.3 | Data visualization, balance score card using Charts, Formatting Charts, Using 3D Graphs, Using 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 | ST. JOSEPH'S COLLEGE (AUTONOMOUS) Teacher Specific Module | | |

| | |
|---------------------------------------|---|
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture and Demonstration Practical Work Peer group learning |
| Assessment Types | MODEOF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 25 marks (a) Activity Reports (soft copy) (b) Viva (c) Group exercises of data analysis and visualization OR Financial Statement Analysis using simulated data set – Remaining Marks Suggested set of activities include preparation of payroll, application of charts using simulated data, application of various functions, application of various techniques for simulated financial data sets etc. |

B. End Semester examination – 50 marks

| Mode | Time in Hours Maximum |
|-----------------------|-----------------------|
| Practical examination | 1 |
| Viva Voce | |

| Question Type | Number of questions to answered | Answer word/ page limit | Marks |
|-----------------------|---------------------------------|-------------------------|-----------------|
| Practical Examination | 2 out of 3 | | 2 x 15 = 30 |
| Viva Voce | | | 20 |
| Total | | | 50 marks |

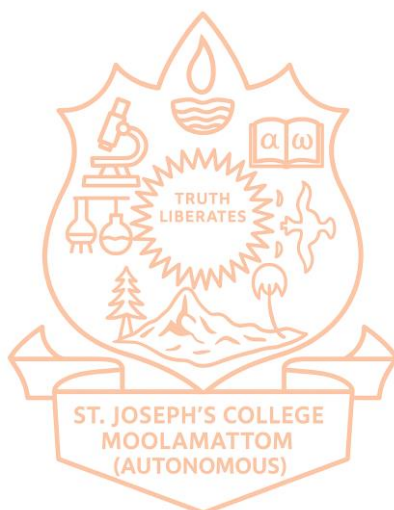


References

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*





St. Joseph's College Moolamattom (Autonomous)

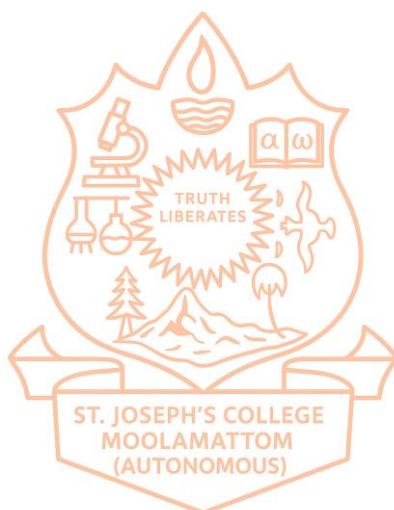
| | | | | | | |
|------------------------|---|---------|----------|-----------|--------|-------------|
| Programme | B. Com. Honours | | | | | |
| Course Name | PRACTICAL INCOME TAX SKILLS | | | | | |
| Type of Course | SEC (<i>Exclusively for Students who pursue Pathway Two</i>) | | | | | |
| Course Code | SJC6SECCOM301 | | | | | |
| Course Level | 300 | | | | | |
| Course Summary | The Course intends to explain in clear terms the concepts of Income tax. The course deals with determination of residential status, create an awareness amongst the learner regarding the heads of income, exempted incomes, computation of total income and filing of returns of individuals. The course provides a practical understanding on the Tax calculations of Individuals and develop necessary related skills. | | | | | |
| Semester | 6 | Credits | | | 3 | Total Hours |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | 75 |
| | | 1 | 0 | 2 | 0 | |
| Pre-requisites, if any | Basic awareness of taxation system prevailing in India | | | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains* | PO No |
|--------|---|-------------------|----------|
| 1 | Gain insights into the basic aspects of Income Tax | Understand(U) | 3 &6 |
| 2 | Apply the provisions of Income Tax Act to compute incomes under various heads | Apply (A) | 6 &8 |
| 3 | Apply the provisions of Income Tax Act to calculate Total Income of Individuals | Apply (A) | 1 &2 |
| 4 | Develop skills for identifying the various forms for filing returns of individuals and filing procedure | Skill (S) | 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. |
|--|-------|--|-------|--------|
| 4. Introduction to Income Tax, Residential Status and Exempted Incomes | 1.1 | Introduction – Concepts of Income, Gross Total Income and Total Income- Assessee, Previous Year and Assessment Year | 1 | 1 |
| | 1.2 | Residential Status – Determination of Residential Status of Individual | 1+ 2P | 1 |
| | 1.3 | Incidence of Tax – Determination of scope of Tax income | 1+1P | 1 |
| | 1.4 | Income Exempt from Tax | 1 | 1 |
| | 1.5 | Tax Rates for Individuals (old and new regimes) – PAN, TDS | 1+1P | 1 |
| | 1.6 | | | |
| 5. Heads of Income and Computations | 2.1 | Meaning of Salary - Allowances – Perquisites – Always taxable perquisites, exempted perquisites, perquisites taxable for specified employees – Gratuity and Pension of retired employees | 2+5P | 2 |
| | 2.2 | Computation of taxable salary (Simple Problems) | 6P | 2 |
| | 2.3 | House Property- Annual Value of House Property- Deductions from Annual Value- Computation of Income from House Property (Simple Problems) | 1+8P | 2 |
| | 2.4 | Profit and Gains of Business or Profession - Deductions Expressly Allowed and disallowed – Depreciation (Brief overview of provisions) | 1+2P | 2 |
| | 2.5 | Computation of Profits and Gains of Business and Profession (Simple Problems) | 8P | 2 |
| | 2.6 | Capital Assets- Capital Gain- Computation of Short Term and Long-term Capital Gains (Basic Problems only- special cases excluded) – Overview of Exemptions under Section 54, 54B, 54EC and 54F (Simple problems of exemptions) | 1+7P | 2 |
| | 2.7 | Computation of Income from other sources | 1+3P | 2 |
| | 2.8 | Overview of Clubbing of Income- Intra-head and Inter head set off – Simple problems of set | 1+2P | 3 |

| | | | | |
|--|-----|---|------|---|
| | | off | | |
| 6. Computation of Total Income and Filing of returns | 3.1 | Deductions from Gross Total Income- Section 80C, 80D, 80 DD, 80 DDB, 80E ,80G and 80U | 2+3P | 3 |
| | 3.2 | Computation of Total Income of Individuals (Simple Problems) | 1+5P | 3 |
| | 3.3 | Familiarisation of Income Tax e filing Portal | 3P | 4 |
| | 3.4 | Income Tax Returns and Forms used | 2P | 4 |
| | 3.5 | Form 16, Form 26 AS – E-Payment of Tax- Tax Clearance Certificate | 2P | 4 |
| 4 | 4 | Teacher Specific Module | | |

| | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|---|-------------------------|------------|--|------|-----------------------|--|--|---------------------|------------|--|--|---------------|---------------------------------|-------------------------|-------|-----------------------|--------------|-------|------------|
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture - Discussion Session: Peer Learning Case studies Quiz Practical Sessions Expert Lectures | | | | | | | | | | | | | | | | | | | |
| Assessment Types | MODE OF ASSESSMENT C. Continuous Comprehensive Assessment (CCA) – 25 marks (d) MCQ based tests (e) Written Test (f) Collection of Salary details of 5 individuals from the college and calculating tax thereon (g) Filing of Return and related aspects- presentations and discussions | | | | | | | | | | | | | | | | | | | |
| | D. End Semester examination – 50 marks <table border="1"><tr><td>Mode</td><td colspan="3">Time in Hours Maximum</td></tr><tr><td>Written Examination</td><td colspan="3">1.30 hours</td></tr></table> <table border="1"><tr><td>Question Type</td><td>Number of questions to answered</td><td>Answer word/ page limit</td><td>Marks</td></tr><tr><td>Section A- Very Short</td><td>10 out of 12</td><td>Word,</td><td>10 x 1= 10</td></tr></table> | | | | Mode | Time in Hours Maximum | | | Written Examination | 1.30 hours | | | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A- Very Short | 10 out of 12 | Word, | 10 x 1= 10 |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | | | | | | |
| Written Examination | 1.30 hours | | | | | | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | | | | | | |
| Section A- Very Short | 10 out of 12 | Word, | 10 x 1= 10 | | | | | | | | | | | | | | | | | |

| | | | | |
|--|---|------------|-----------------------|-----------------|
| | Questions | | Phrase, or a sentence | |
| | Section B- Short Answer / Problems- 3 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 5 = 20 |
| | Essay Questions- Problems only | 2 out of 3 | NA | 2 x 10= 20 |
| | Total | | | 50 marks |

References

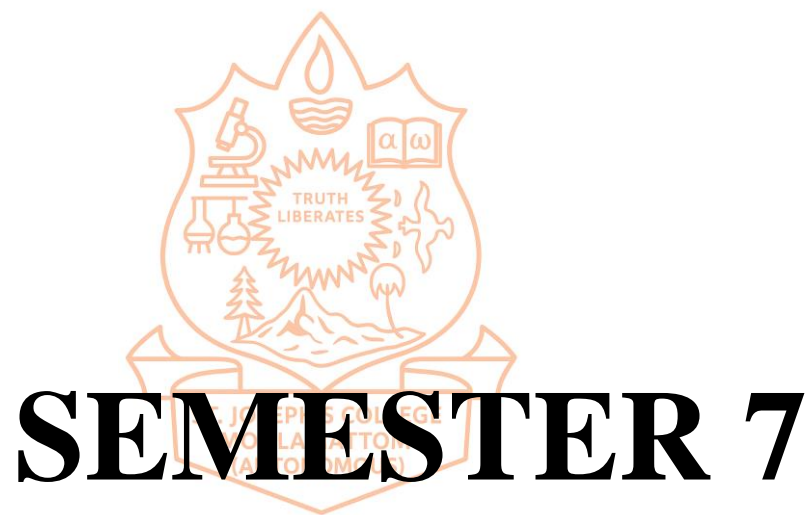
5. Ahuja, G., & Gupta, R.(2023). Direct Taxes Law & Practice, *Commercial Law Publishers India Pvt Ltd*
6. Bhagwathi, P.(2023). Direct Taxes Law & Practice. *Vishwa Prakashan*.
7. Manoharan, T.N.(2023). Direct Taxes. *Snow white Publications*.
8. Mehrotra, H.C., & Goyal, S.P.(2023). Direct Taxes Law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

Suggested Readings

5. Income Tax Act and Rules
6. Study material for IPCC and Final on Direct Taxation by ICAI
7. Study material on Direct Taxes by ICAI
8. Singhania, V.K.(2023). *Direct Taxes*. Taxmann Publications.

Websites

3. https://www.icaai.org/post.html?post_id=17878
4. <https://egyankosh.ac.in/handle/123456789/66965>
5. <https://www.incometax.gov.in/iec/foportal/>





St. Joseph's College Moolamattom (Autonomous)

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|-------------------------------|--|---------|----------|-----------|--------|
| Programme | B.Com. Honours | | | | |
| Course Name | ADVANCED CORPORATE ACCOUNTING | | | | |
| Type of Course | DCC | | | | |
| Course Code | SJC7DCCCOM400 | | | | |
| 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 | | | Total |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others |
| | | 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 |
| 3. Liquidation and IBC Code | 3.1 | Liquidation – meaning – modes of liquidation – legal 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 | | | | | | | | | | | | | | | | | | | |
|---|---|-----------------------------|------------|--|------|-----------------------|---------------------|---|---------------|---------------------------------|-------------------------|-------|---------------------------------|--------------|-----------------------------|------------|---|------------|-----------------|------------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ (b) Written Test (c) Case Studies OR Presentations on Liquidations OR IBC Code | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table border="1"><thead><tr><th>Mode</th><th>Time in Hours Maximum</th></tr></thead><tbody><tr><td>Written Examination</td><td>2</td></tr></tbody></table> <table border="1"><thead><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr></thead><tbody><tr><td>Section A- Very Short Questions</td><td>12 out of 14</td><td>Word, Phrase, or a sentence</td><td>12 x 1= 12</td></tr><tr><td>Section B- Short Answer / Problems- 2 Theory and 4 problems</td><td>4 out of 6</td><td>Theory – 1 page</td><td>4 x 7 = 28</td></tr></tbody></table> | | | | Mode | Time in Hours Maximum | Written Examination | 2 | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | Section B- Short Answer / Problems- 2 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | | | | | | |
| Written Examination | 2 | | | | | | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | | | | | | |
| Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | | | | | | | | | | | | | | | | | |
| Section B- Short Answer / Problems- 2 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 | | | | | | | | | | | | | | | | | |

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|--|-----------------------------------|------------|--|-----------------|
| | Essay Questions- Problems only | 2 out of 3 | | 2 x 15= 30 |
| | Total | | | 70 marks |
| | | | | |

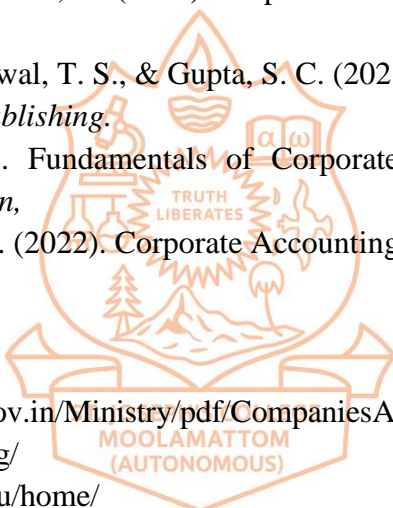
References

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: *Mayur Paperbacks*.
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

Websites:

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/>





St. Joseph's College Moolamattom (Autonomous)

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|--------------------------------|---|--------------|---------------|----------------|-------------|-------------|
| Programme | B.Com. Honours. | | | | | |
| Course Name | SOCIAL SCIENCE RESEARCH: PRINCIPLES, METHODOLOGY AND PRACTICES | | | | | |
| Type of Course | DCC | | | | | |
| Course Code | SJC7DCCCOM401 | | | | | |
| 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 systematic and scientific manner. | | | | | |
| Semester | 7 | Credits | | | 4 | Total |
| Course Details | Learning Approach | Lecture 4 | Tutorial 0 | Practical 0 | Others 0 | Hours 60 |
| Pre- requisites, if Any | | | | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains* | PO No |
|--|---|-------------------|-------|
| 1 | Develop a thorough understanding on the concept and framework 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 for research 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 report with 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 | 3 | 1,4 |

| | | | | |
|---|-----|---|---|-------|
| | | report -Types of report. | | |
| | 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 | Classroom Procedure (Mode of transaction) Lecture Experiential learning Peer Discussions and Presentations Field Study Library Visits | | | | | | | | | | | | | | |
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ (b) Development of an instrument for a given problem (c) Identification of variables and preparation/ presentation of the tools applied in theses or articles or research papers etc. (d) Identifying a set of small samples and collect the data from the samples OR Discussions based on various theses or articles | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table border="1"><tr><td>Mode</td><td>Time in Hours Maximum</td></tr><tr><td>MCQ Based</td><td>1</td></tr></table> <table border="1"><tr><td>Question Type</td><td>Number of questions to answered</td><td>Answer word/ page limit</td><td>Marks</td></tr><tr><td>Section A-Multiple</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1= 20</td></tr></table> | | | Mode | Time in Hours Maximum | MCQ Based | 1 | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A-Multiple | 20 out of 22 | MCQ | 20 x 1= 20 |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | |
| MCQ Based | 1 | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | |
| Section A-Multiple | 20 out of 22 | MCQ | 20 x 1= 20 | | | | | | | | | | | | |

| | | | | |
|--|--------------------------------------|--------------|-----|-------------|
| | Choice Questions | | | |
| | Section B- Multiple Choice Questions | 25 out of 27 | MCQ | 25 x 2 = 50 |
| | Total | | | 70 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, *Bharath Bhawan 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/>



St. Joseph's College Moolamattom (Autonomous)

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|--------------------------------|---|---------|----------|-----------|--------|-------|
| Programme | B.Com. Honours. | | | | | |
| Course Name | QUANTITATIVE DATA ANALYSIS FOR BUSINESS RESEARCH | | | | | |
| Type of Course | DCC | | | | | |
| Course Code | SJC7DCCCOM402 | | | | | |
| 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 |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | Hours |
| | | 3 | - | 1 | - | 75 |
| 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 the theoretical understandings to test the hypothesis and draw meaningful interpretations | Understand Apply | 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 | Evaluate Create | 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 using Software | 4.1 | An introduction to multivariate analysis- Multiple regression and Factor analysis (Theory Only) | 3 | 2, 6 |
| | 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 | 6P | 2,6 |

| | | | | |
|---|-----|--|----|-----|
| | | interpret the results | | |
| | 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 | | | | | | | | | | | | | | |
|---------------------------------------|--|-----------------------------|------------|------|-----------------------|---------------------|---|---------------|---------------------------------|-------------------------|-------|---------------------------------|--------------|-----------------------------|------------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ based tests (b) Written examinations (c) Activities given in module 4 The reports shall be with interpretation (Note–Data Set can be simulated data set or data collected as a part of the CCA of the Course Social Science Research: Principles, Methodology and Practices) | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table border="1"><thead><tr><th>Mode</th><th>Time in Hours Maximum</th></tr></thead><tbody><tr><td>Written Examination</td><td>2</td></tr></tbody></table> <table border="1"><thead><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr></thead><tbody><tr><td>Section A- Very Short Questions</td><td>12 out of 14</td><td>Word, Phrase, or a sentence</td><td>12 x 1= 12</td></tr></tbody></table> | | | Mode | Time in Hours Maximum | Written Examination | 2 | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | |
| Written Examination | 2 | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | |
| Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | | | | | | | | | | | | |

| | | | | |
|--|---|------------|-----------------|-----------------|
| | Section B- Short Answer / Problems- 2 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 |
| | Essay Questions- Problems only | 2 out of 3 | | 2 x 15 = 30 |
| | Total | | | 70 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.*
4. Patri, Digambar and Patri D N, Quantitative Techniques - *Kalyani Publishers.*
5. Sharma J K, Fundamentals of Business Statistics – *Pearson Education India.*
6. Agrawal B.L- Basic Statistics – *New Age International Publishers.*
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; 1 Complete Business Statistics, *Tata McGraw Hill.*
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



St. Joseph's College Moolamattom (Autonomous)

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|-------------------------------|---|---------|----------|-----------|-------|
| Programme | B.Com. Honours | | | | |
| Course Name | FINANCIAL INVESTMENT ANALYSIS | | | | |
| Type of Course | -DCE | | | | |
| Course Code | SJC7DCECOM400 | | | | |
| Course Level | 400 | | | | |
| Course Summary | This course equips students with a deep understanding of diverse investment types, valuation models, and comprehensive security analysis. It helps to make informed investment decisions, assess security values, and analyse economic, industry, and company factors. Proficiency in technical analysis tools enhances their ability to navigate market trends. Ultimately, the course prepares students for strategic decision-making in the dynamic world of investment. | | | | |
| Semester | 7 | Credits | | | Total |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Hours |
| | | 4 | 0 | 0 | 60 |
| Pre-requisites, if any | Basic Understanding on various Stock Market Investments | | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains* | PO No |
|--------|--|-------------------|----------|
| 1 | Analyse and differentiate between various investment types, applying knowledge of features, objectives, and the significance of investment in diverse financial scenarios | Analyse | 10 |
| 2 | Demonstrate the ability to evaluate and apply different valuation models, including Dividend Discount Models and Valuation Multiples, in order to assess the intrinsic value of securities | Evaluate | 2, 10 |
| 3 | Conduct comprehensive security analysis using the Economic, Industry, and Company (EIC) framework. | Understand | 2,10 |
| 4 | Develop proficiency in utilizing technical analysis tools, including Dow Theory, Elliot Wave Principle, and various charting techniques | Apply | 1,2,6,10 |
| 5 | Evaluate the efficiency of markets and the implications for investment strategies | Evaluate | 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. Investment Process | 1.1 | Investment and Savings – Different Views on Investment – Types of Investment – Features – Objectives - Importance | 3 | 1 |
| | 1.2 | Investment and Speculation – Investment and Gambling – Mindset of an Investor – Speculator/ Trader/ Investor based on Scenario -Investment Process – Approaches to Security Analysis | 3 | 1 |
| | 1.3 | Sectors in an Economy – Inter dependence between Household, Business and Government sectors and Role of Capital Market | 2 | 1 |
| | 1.4 | Investment Avenues – Financial Assets - Physical Assets - Importance of Financial Assets | 2 | 1 |
| | 1.5 | Investment Planning and its Aspects | 2 | 1 |
| | 1.6 | Sources of Investment Information | 1 | 1 |
| | 1.7 | Rational Considerations in Investment | 2 | 1 |
| 2. Security Valuation | 2.1 | Meaning of Security - Share Valuation – Meaning – Issues in Equity Valuation – Dividend Discount Models – Constant Growth – Multi- stage Growth Models | 4 | 2 |
| | 2.2 | Valuation Multiples -P/E Ratio and P/B Ratio – Valuation Procedure | 2 | 2 |
| | 2.3 | Bond – Features - Types – Bond Related Risks - Cash Flows of a Bond – Pricing of Bonds - Zero Coupon Bonds - Perpetual Bonds | 4 | 2 |
| | 2.4 | Bond Returns – Current Yield – Holding Period Return | 1 | 2 |
| | 2.5 | Yield to Maturity – Realised Yield – Yield to Call | 1 | 2 |
| | 2.6 | Sensitivity of Bond Prices – Duration of the Bond – Properties of Duration - Convexity of a Bond | 3 | 2 |
| 3 Fundamental Analysis | 3.1 | Meaning of Security Analysis - Fundamental Analysis – EIC Framework | 2 | 3 |
| | 3.2 | Economic Analysis: - Economic Forecasting – Techniques – Economic Indicators, diffusion and composite indices, business confidence index. | 4 | 3 |
| | 3.3 | Industry Analysis – Economy and Industry Analysis - Industry Groups – Industry Life Cycle Analysis – Structural Analysis. | 3 | 3 |

| | | | | |
|-------------------------------|-----|---|---|---|
| | 3.4 | Company Analysis – Variables in Qualitative Analysis – Variables in Quantitative Analysis | 4 | 3 |
| | 3.5 | Annual Report as a Source for Company Analysis - Understanding Financial Statements from users Point of View | 2 | 3 |
| 4. Technical Analysis and EMH | 4.1 | Technical Analysis Meaning – basic assumptions – Fundamental Analysis Vs Technical Analysis – Importance – Limitations of Technical Analysis | 1 | 4 |
| | 4.2 | Dow theory – History- Assumptions - Primary Trends | 1 | 4 |
| | 4.3 | Elliot Wave Principle – Bullish Trend – Bearish Trend | 1 | 4 |
| | 4.4 | Charting Techniques – Charting Assumptions - Price Charts – Line Charts – Bar Charts – Point and Figure Charts - Candlestick | 2 | 4 |
| | 4.5 | Technical Indicators – Mathematical Indicators – Moving Averages – Oscillators – MACD – RSI - ROC | 2 | 4 |
| | 4.6 | Technical Indicators – Market Indicators – Breadth Indicators – Market Sentiment Indicators – Neutral Networ | 2 | 4 |
| | 4.7 | Random Walk Theory and Efficient Market Hypothesis – Assumptions – Types of Market Efficiency | 1 | 5 |
| | 4.8 | Forms of Market Efficiency – Weak Form of Efficiency, Semi strong form of efficiency and Strong form of efficiency– Investment Implications – Empirical Tests - | 4 | 5 |
| | 4.9 | Criticisms of EMH – Competitive Market Hypothesis - Comparison of EMH with Fundamental Analysis and Technical Analysis | 1 | 5 |
| 5 | 5 | Teacher Specific Module | | |

| | |
|---------------------------------------|--|
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) <ul style="list-style-type: none"> • Lecture • Collaborative/Small Group Learning • Peer Teaching • Practical Sessions on Stock Market • Simulation • Financial Games |
| Assessment Type | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ (b) Descriptive Test |

| | (c) Presentation – One of the Report/Presentation/Discussion on Recent IPOs on India OR Download the Annual Report of a Company and Submit a report based on quantitative and qualitative variables included in the report OR Use NSE/BSE Stock price data, apply tools and methods of technical analysis and submit a report OR Valuation of bonds, shares etc. | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|-----------------------------|-----------------------|---------------------|---|---------------|---------------------------------|-------------------------|-------|---------------------------------|--------------|-----------------------------|------------|---|------------|-----------------|------------|--|------------|------------------|------------|-------|--|--|----------|
| | <p>B. End Semester examination – 70 marks</p> <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>Written Examination</td><td>2</td></tr></table> <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A- Very Short Questions</td><td>12 out of 14</td><td>Word, Phrase, or a sentence</td><td>12 x 1= 12</td></tr><tr><td>Section B- Short Answer / Problems- 3 Theory and 3 problems</td><td>4 out of 6</td><td>Theory – 1 page</td><td>4 x 7 = 28</td></tr><tr><td>Essay Questions- (at least 1 problem and at least 1 theory)</td><td>2 out of 3</td><td>Theory - 3 pages</td><td>2 x 15= 30</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></table> | Mode | Time in Hours Maximum | Written Examination | 2 | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | Section B- Short Answer / Problems- 3 Theory and 3 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 | Essay Questions- (at least 1 problem and at least 1 theory) | 2 out of 3 | Theory - 3 pages | 2 x 15= 30 | Total | | | 70 marks |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | | | | | | | | | | | |
| Written Examination | 2 | | | | | | | | | | | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | | | | | | | | | | | |
| Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | | | | | | | | | | | | | | | | | | | | | | |
| Section B- Short Answer / Problems- 3 Theory and 3 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 | | | | | | | | | | | | | | | | | | | | | | |
| Essay Questions- (at least 1 problem and at least 1 theory) | 2 out of 3 | Theory - 3 pages | 2 x 15= 30 | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | 70 marks | | | | | | | | | | | | | | | | | | | | | | |

References

1. Chandra, Prasanna. Security Analysis and Portfolio Management. *Tata McGraw Hill Publishing House, New Delhi.*
2. Fischer, D.E., & Ronald J., J. Security Analysis and Portfolio Management. *Prentice-Hall of India, New Delhi.*
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 Ltd.*
6. Pandian, P. Security Analysis and Portfolio Management. *Vikas publishing house Pvt Ltd.*

7. Ranganatham, M. & Madhumathi, R. Investment Analysis and Portfolio Management. *Pearson Education, New Delhi*

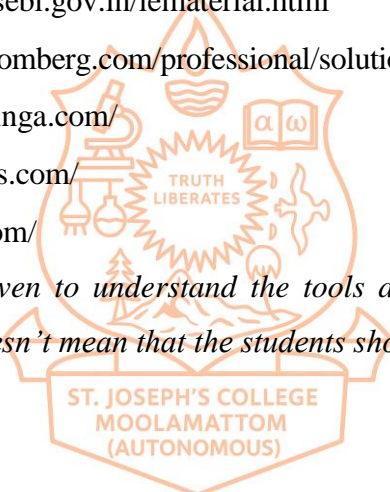
Suggested Readings

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*

Websites:

- <https://investor.sebi.gov.in/iematerial.html>
- <https://www.bloomberg.com/professional/solution/bloomberg-terminal/>
- <https://pro.benzinga.com/>
- <https://marketxls.com/>
- <https://finbox.com/>

[These websites are given to understand the tools available for analysing the stocks and learning purpose. It doesn't mean that the students should subscribe or make any payments]





St. Joseph's College Moolamattom (Autonomous)

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|-------------------------|---|---------|----------|-----------|--------|-------|
| Programme | B.Com. Honours | | | | | |
| Course Name | INTERNATIONAL BUSINESS AND FINANCE | | | | | |
| Type of Course | DCE | | | | | |
| Course Code | SJC7DCECOM401 | | | | | |
| 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 |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | Hours |
| | | 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 |

***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. 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 in 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 |
| 2. Global Trade - Theories and Procedures | 2.1 | Basis of international trade – Types of trade - 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 – Resources – 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. International Monetary system and Investments | 4.1 | Meaning of international monetary system, - Exchange Rate system, Types | 4 | 4 |
| | 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 A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ (b) Case Study OR Discussions on Reports (c) Collecting data relating to BoP or FDI – FPI etc. and draw meaningful analysis | | |
| | B. End Semester examination – 70 marks | | |
| | | Mode | Time in Hours Maximum |
| | | MCQ Based | 1 |

| | <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A-Multiple Choice Questions</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1= 20</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>25 out of 27</td><td>MCQ</td><td>25 x 2 = 50</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></table> | 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 |
|--------------------------------------|--|----------------------------|---------------------------------|----------------------------|-------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|-------|--|--|----------|
| 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. 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>



St. Joseph's College Moolamattom (Autonomous)

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|--------------------------------|---|---------|----------|-----------|--------|-------------|
| Programme | B. Com. Honours | | | | | |
| Course Name | ORGANISATIONAL BEHAVIOUR & INDUSTRIAL PSYCHOLOGY | | | | | |
| Type of Course | DCE | | | | | |
| Course Code | SJC7DCECOM402 | | | | | |
| 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 | Tutorial | Practical | Others | |
| | | 4 | 0 | 0 | 0 | 60 |
| 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 |
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ (b) Case Studies (c) Role Play/ Skit OR Presentation OR Panel or Group Discussions on selected areas |
| | 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. Robbins S. P., Organisational Behaviour (16th Ed.), *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*.



St. Joseph's College Moolamattom (Autonomous)

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|--------------------------------|---|---------|----------|-----------|--------|-------|
| Programme | BCom Honours | | | | | |
| Course Name | CONSUMER BEHAVIOUR AND MARKETING RESEARCH | | | | | |
| Type of Course | DCE | | | | | |
| Course Code | SJC7DCECOM403 | | | | | |
| 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 |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | Hours |
| | | 4 | 0 | 0 | 0 | 60 |
| 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 | | |

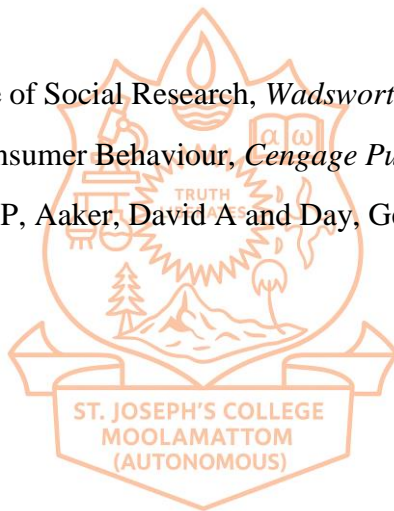
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) <ul style="list-style-type: none">• Lecture• Role Play/ Skit• Field Trip• Case Discussions• Focus Group Discussions• Campaign | | | | | | | | | | | | | | | | | | | | |
|---------------------------------|--|-----------------------------|-----------------------|---------------------------------|-------------------|---------------|---------------------------------|-------------------------|-------|------------------------------|--------------|-----------------------------|------------------|------------------------|------------|----------------|-------------------|-------|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks <ul style="list-style-type: none">a) MCQb) Case Study/ Presentationc) Group Project and Presentation Preferably conducting a survey on consumer behaviour or any topic relating to marketing research) B. End Semester examination – 70 marks <table border="1"><thead><tr><th>Mode</th><th>Time in Hours Maximum</th></tr></thead><tbody><tr><td>Written - Open Book Examination</td><td>1 hour 30 minutes</td></tr></tbody></table> <table border="1"><thead><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr></thead><tbody><tr><td>Section A- Very Short Answer</td><td>20 out of 24</td><td>Word, Phrase, or a sentence</td><td>20 x 1= 20 marks</td></tr><tr><td>Section B – Case Study</td><td>1 out of 2</td><td>Question Based</td><td>1 x 50 = 50 marks</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></tbody></table> | Mode | Time in Hours Maximum | Written - Open Book Examination | 1 hour 30 minutes | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A- Very Short Answer | 20 out of 24 | Word, Phrase, or a sentence | 20 x 1= 20 marks | Section B – Case Study | 1 out of 2 | Question Based | 1 x 50 = 50 marks | Total | | | 70 marks |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | | | | | | | |
| Written - Open Book Examination | 1 hour 30 minutes | | | | | | | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | | | | | | | |
| Section A- Very Short Answer | 20 out of 24 | Word, Phrase, or a sentence | 20 x 1= 20 marks | | | | | | | | | | | | | | | | | | |
| Section B – Case Study | 1 out of 2 | Question Based | 1 x 50 = 50 marks | | | | | | | | | | | | | | | | | | |
| Total | | | 70 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*





St. Joseph's College Moolamattom (Autonomous)

| | | | | | | |
|------------------------|---|---------|----------|-----------|--------|-------------|
| Programme | B.Com Honours | | | | | |
| Course Name | ECONOMIC, BUSINESS AND COMMERCIAL REGULATIONS | | | | | |
| Type of Course | DCE | | | | | |
| Course Code | SJC7DCECOM404 | | | | | |
| Course Level | 400 | | | | | |
| Course Summary | The course provides an overview of legislations of importance to commerce students. The course covers the provisions of FEMA, Competition Act, Negotiable Instruments Act and Money Laundering Act. | | | | | |
| Semester | 7 | Credits | | | 4 | Total Hours |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | |
| | | 4 | 0 | 0 | 0 | |
| Pre-requisites, if any | Understanding on the basic legal terminology and terms and aspects of finance and business. | | | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains* | PO No |
|---|--|---------------------------|--------|
| 1 | Understand and apply the provisions of Negotiable Instrument Act | Understanding(U) Apply | 2,10 |
| 2 | Apply the provisions of FEMA | Apply | 2,10 |
| 3 | To evaluate the provisions related to the working of Limited Liability Partnership | Evaluate(E) | 2,10 |
| 4 | Understanding the provisions regarding prevention of money laundering | Understand | 2,9,10 |
| *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. Negotiable Instruments Act, 1881 | 1.1 | Introduction to Negotiable Instruments Act- Negotiable Instruments- Meaning- Characteristics and Presumption- | 2 | 1 |
| | 1.2 | Classification of Negotiable Instruments- | 3 | 1 |

| | | | | |
|--|-----|--|---|---|
| | | Beare and Order Instruments- Inland and Foreign Instruments- Inchoate Instrument- Ambiguous Instrument – Demand and Time Instrument | | |
| | 1.3 | Negotiation- Modes of Negotiation – Endorsement (Indorsement)- Allonge- Types of endorsement- Essentials of valid endorsement- | 3 | 1 |
| | 1.4 | Promissory Note- Parties to Promissory Note- Features- Bill of Exchange- Parties Involved- Features- Promissory Note Vs Bill of Exchange . | 3 | 1 |
| | 1.5 | Cheque- Parties involved- Crossing- Meaning and Types- Protection to Paying Banker- Protection to Collecting Banker . | 3 | 1 |
| | 1.6 | Holder- Holder in due course- Essentials and Privileges of Holder in due course- Payment in due course | 3 | 1 |
| | 1.7 | Discharge of parties of Negotiable Instruments- Dishonour of Negotiable Instruments- Notice of dishonour- Dishonour of cheques | 3 | 1 |
| 2. The Foreign Exchange Management Act, 1999 | 2.1 | Features of EMA- Basic concepts- Residential Status- Dealings in foreign exchange – Holder of foreign exchange | 3 | 2 |
| | 2.2 | Current Account transactions and Capital Account Transactions with Schedules- Permissible, Non restricted and prohibited transactions | 5 | 2 |
| | 2.3 | Brief Study of Framework for FCR denominated ECB and INR denominated ECB- Conversion of ECB into equity- | 4 | 2 |
| | 2.4 | Authorised Person- Directorate of Enforcement | 3 | 2 |
| 3. Limited Liability Partnership Act , 2008 | 3.1 | Introduction to LLP Act- Basic concepts- Meaning and characteristics of LLP- Advantages of LLP- A comparison of LLP and other forms of organisation | 3 | 3 |
| | 3.2 | Partners- Minimum Number- Designated partners- Liability of designated partners- Change in designate partners- Punishment for contraventions of provisions of Section 7 and 9 of the Act | 3 | 3 |

| | | | | |
|---|-----|--|---|---|
| | 3.3 | Incorporation of LLP- Incorporation be registration- Effect of registration- Name and provisions related to name- | 3 | 3 |
| | 3.4 | Relation of partners- Cessation of partnership interest- Extent of liability of LLP and partners- | 3 | 3 |
| | 3.5 | Conversion into LLP- Winding up and Dissolution of LLP - | 3 | 3 |
| 4. Prevention of Money Laundering Act, 2002 | 4.1 | Money Laundering- White money and black money- Methods of money laundering – How it works- Offence of money laundering and three stages involved viz. Placement, Layering and Integration | 3 | 4 |
| | 4.2 | Punishment for Money Laundering under Section 4- Attachment, Adjudication and Confiscation- Vesting of property in Central government- | 3 | 4 |
| | 4.3 | Reporting entity- Maintenance of records by Reporting Entity- An overview on Hierarchy under the Act- Adjudicating Authority, Appellate Tribunal, Special Court and High Court 9Brief Study only)- Concept of Contracting State and Arrangements or Agreements with Foreign Countries(Concept only) - | 4 | 4 |
| 5 | 5 | Teacher Specific Module | | |

| | |
|---------------------------------------|--|
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture Method Role Play and Case Discussions Court Room Presentations and Expert Talks Group Discussions and Presentations Awareness Campaigns |
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) - 30 marks (a) MCQ based tests (b) Presentations of Cases related to the Acts OR Awareness Campaigns OR Discussions (c) Evaluation of various situations by applying the relevant provisions of the Act OR |

| | Interview and Report Presentation | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|--|-------------------------|-----------------------|-----------|---|---------------|---------------------------------|-------------------------|-------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|--------------|--|--|-----------------|
| | <p>B. End Semester examination</p> <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>MCQ Based</td><td>1</td></tr></table> <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A-Multiple Choice Questions</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1= 20</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>25 out of 27</td><td>MCQ</td><td>25 x 2 = 50</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></table> | 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 |
| 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 | | | | | | | | | | | | | | | | | | |

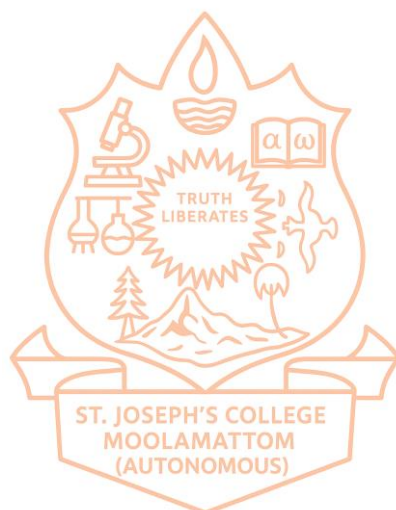
References

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2. Vohra Amith and Dhingra Rachit . Economic, Business and Commercial Laws *Bharat Law House Pvt Ltd.*
3. Aggarwal, Rohini, Mercantile and Commercial Laws . *Taxmann Publications*

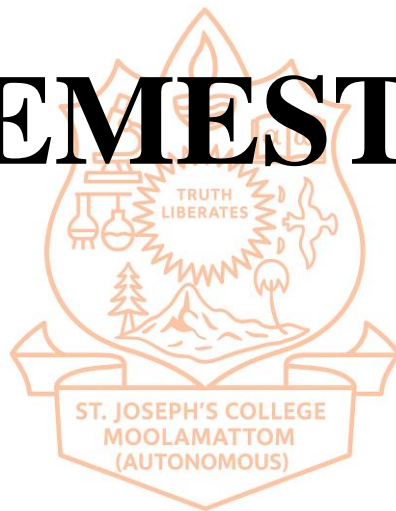
Suggested Readings

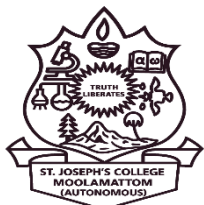
1. Website: <https://www.icai.org>
2. <https://www.icsi.edu/home/>
3. <https://icmai.in/icmai/>
4. <https://lddashboard.legislative.gov.in/actsofparliamentfromtheyear/foreign-exchange-management-act-1999>

5. <https://liddashboard.legislative.gov.in/actsofparliamentfromtheyear/negotiable->



SEMESTER 8





St. Joseph's College, Moolamattam (Autonomous)

| | | | | | | |
|------------------------|---|---------|----------|-----------|--------|-------|
| Programme | B.Com. Honours | | | | | |
| Course Name | ADVANCED FINANCIAL MANAGEMENT AND POLICY | | | | | |
| Type of Course | DCE | | | | | |
| Course Code | SJC8DCECOM400 | | | | | |
| 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 |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | Hours |
| | | 3 | 0 | 1 | 0 | 75 |
| 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 rationing, replacement decision scenario etc. | Apply | 1,2,4,10 |
| 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 - Effect of Dividend Policy | 2 | 2 |
| | 2.2 | Relevance Theories – Gordon's Model - Assumptions - Effect of Dividend Policy – Bird in Hand Argument | 2 | 2 |

| | | | | |
|--|-----|---|----|---|
| 2. Dividend Theories | 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 | | |

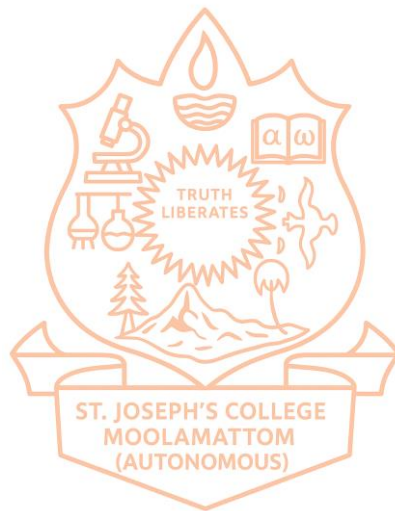
| Teaching and Learning Approach | Lecture Spreadsheet based Learning. Group Discussions Problem Solving Approach Presentations | | | | | | | | | | | | | | | | | | | | | | |
|---|--|-----------------------------|-----------------|---------------|---------------------------------|-------------------------|-------|---------------------------------|--------------|-----------------------------|------------|---|------------|-----------------|------------|--|------------|-----------------|------------|--------------|--|--|-----------------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ (b) Written Test (c) Assignment - Identify the top five companies from sectors like IT, FMCG and Pharma and compute the level of debt in comparison with the market value of firms. Prepare a report on the possible reasons for opting/ not opting for debt financing OR Evaluate projects applying advanced capital budgeting techniques (d) Presentation – Extract the financial statements of any five companies in a particular industry and calculate ROI and dividend payout ratio. Make a presentation of the same connecting the same with Walters 'Model and Gordon's Model OR Presentations and discussions on topics like dividend decisions, dividend policy etc. | | | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table border="1"> <thead> <tr> <th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr> </thead> <tbody> <tr> <td>Section A- Very Short Questions</td><td>12 out of 14</td><td>Word, Phrase, or a sentence</td><td>12 x 1= 12</td></tr> <tr> <td>Section B- Short Answer / Problems- 3 Theory and 3 problems</td><td>4 out of 6</td><td>Theory – 1 page</td><td>4 x 7 = 28</td></tr> <tr> <td>Essay Questions- 1 Theory and 2 Problems</td><td>2 out of 3</td><td>Theory- 3 pages</td><td>2 x 15= 30</td></tr> <tr> <td colspan="3">Total</td><td>70 marks</td></tr> </tbody> </table> | | | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | Section B- Short Answer / Problems- 3 Theory and 3 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 | Essay Questions- 1 Theory and 2 Problems | 2 out of 3 | Theory- 3 pages | 2 x 15= 30 | Total | | | 70 marks |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | | | | | | | | | |
| Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | | | | | | | | | | | | | | | | | | | | |
| Section B- Short Answer / Problems- 3 Theory and 3 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 | | | | | | | | | | | | | | | | | | | | |
| Essay Questions- 1 Theory and 2 Problems | 2 out of 3 | Theory- 3 pages | 2 x 15= 30 | | | | | | | | | | | | | | | | | | | | |
| Total | | | 70 marks | | | | | | | | | | | | | | | | | | | | |

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.



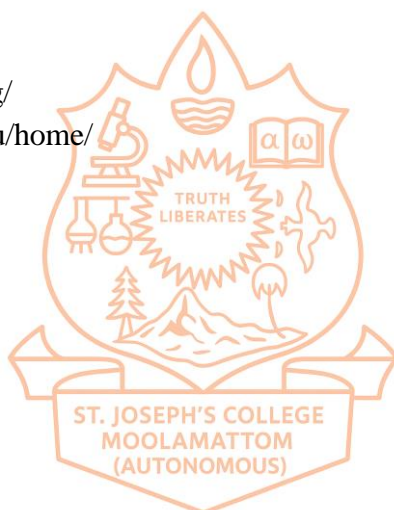
6. Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing company, New Delhi.
7. Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited, New Delhi.
8. Srivastava, T. M., Financial Management, Principles and Problems, PragatiPrakashan, Meerut

Suggested Readings

1. Ross S. A., R. W. Wester field 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/>





St. Joseph's College Moolamattom (Autonomous)

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|-------------------------------|--|--------------|---------------|-------------------------------|-------------|
| Programme | B.Com. Honours | | | | |
| Course Name | STRATEGIC MANAGEMENT | | | | |
| Type of Course | DCE | | | | |
| Course Code | SJC8DCECOM401 | | | | |
| 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 | | | Total |
| Course Details | Learning Approach | Lecture 3 | Tutorial 0 | Practical 1 Others 0 | Hours 75 |
| 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 Presentation Group Discussion Case Study | | | | | | | | | | | | | | | |
|---------------------------------|---|-----------------------------|------------------|--|------|-----------------------|---------------------------------|-------------------|---------------|---------------------------------|-------------------------|-------|------------------------------|--------------|-----------------------------|------------------|
| Assessment Types | MODE OFASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ (b) Case study method for developing the apt strategy by the business concern. (c) Presentation or discussions on Strategies suiting various situations or analysis of successful strategy implementation by organisations OR comparison of strategies followed by firms | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table border="1"><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>Written - Open Book Examination</td><td>1 hour 30 minutes</td></tr></table> <table border="1"><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A- Very Short Answer</td><td>20 out of 24</td><td>Word, Phrase, or a sentence</td><td>20 x 1= 20 marks</td></tr></table> | | | | Mode | Time in Hours Maximum | Written - Open Book Examination | 1 hour 30 minutes | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A- Very Short Answer | 20 out of 24 | Word, Phrase, or a sentence | 20 x 1= 20 marks |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | | |
| Written - Open Book Examination | 1 hour 30 minutes | | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | | |
| Section A- Very Short Answer | 20 out of 24 | Word, Phrase, or a sentence | 20 x 1= 20 marks | | | | | | | | | | | | | |

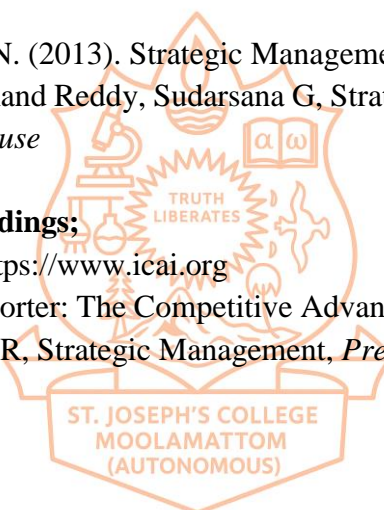
| | | | | | |
|--|--|------------------------|------------|----------------|-------------------|
| | | Section B – Case Study | 1 out of 2 | Question Based | 1 x 50 = 50 marks |
| | | Total | | | 70 marks |

References:

1. Budhiraja, B S. & Athreya. M. B, (2005) Cases in Strategic Management, *Tata McGraw 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 Publishing House*,
5. Sontakki-, C. N. (2013). Strategic Management. *Kalyani Publishers*.
6. Aswathappa Kand Reddy, Sudarsana G, Strategic Management, *Himalaya Publishing 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, New Jersey*.





St. Joseph's College Moolamattom (Autonomous)

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|-------------------------------|---|---------|----------|-----------|--------|-------|
| Programme | B.Com. Honours | | | | | |
| Course Name | PORTFOLIO MANAGEMENT | | | | | |
| Type of Course | DCE | | | | | |
| Course Code | SJC8DCECOM402 | | | | | |
| 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 | 75 |
| 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, calculating covariance in two-asset cases and illustrating the power of diversification in risk reduction. | Analyse (An) | 2,10 |

| | | | |
|--|--|----------------------------|--------------|
| 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 - Cut Off 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. Asset Pricing Models | 3.1 | Capital Asset Pricing Model (CAPM) - Assumptions | 1 | 5 |
| | 3.2 | Efficient Frontier with Risk Free Lending and Borrowing | 2 | 5 |
| | 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 |
| | 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 and 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 | Classroom Procedure (Mode of transaction) <ul style="list-style-type: none"> • Assignment • Viva • Objective Test • Surprise Test • Debate • Case Analysis • Lecture • Collaborative/ Small Group Learning • Peer Teaching • Financial Games | | | | | | | | | | | | | | | | | | |
|---------------------------------------|--|---------------|-----------------------------|------------|--------------------|------------------------------------|---------------|-------------------------|-------|---------------------|--|--|--|--|---------------------------------|--------------|--|-----------------------------|------------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ (b) Descriptive Test (c) Assignment/ Reports/ Presentation/ Discussion Identify a block of 3 months and find out the coupon rates of bonds/ debentures issued during that period. Make a comparison of coupon rates linking the same to the terms and conditions of the bond/debenture issue OR Study the Weekly Returns of say 5 stocks for the last 10 to 15 weeks and find out covariance and coefficient of variation using spreadsheets and submit a report including the analysis. OR Evaluate the performance of any 5 mutual fund schemes and submit a report. | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table border="1" data-bbox="507 1713 1492 2004"> <thead> <tr> <th>Question Type/Mode</th><th>Number of questions to be answered</th><th>Time in Hours</th><th>Answer word/ page limit</th><th>Marks</th></tr> </thead> <tbody> <tr> <td>Written Examination</td><td></td><td></td><td></td><td></td></tr> <tr> <td>Section A- Very Short Questions</td><td>12 out of 14</td><td></td><td>Word, Phrase, or a sentence</td><td>12 x 1= 12</td></tr> </tbody> </table> | | | | Question Type/Mode | Number of questions to be answered | Time in Hours | Answer word/ page limit | Marks | Written Examination | | | | | Section A- Very Short Questions | 12 out of 14 | | Word, Phrase, or a sentence | 12 x 1= 12 |
| Question Type/Mode | Number of questions to be answered | Time in Hours | Answer word/ page limit | Marks | | | | | | | | | | | | | | | |
| Written Examination | | | | | | | | | | | | | | | | | | | |
| Section A- Very Short Questions | 12 out of 14 | | Word, Phrase, or a sentence | 12 x 1= 12 | | | | | | | | | | | | | | | |

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|--|---|------------|-----------------|--------------------|
| | Section B- Short Answer / Problems- 3 Theory and 3 problems | 4 out of 6 | Theory – 1 page | $4 \times 7 = 28$ |
| | Essay Questions- 1 Theory + 1 Problem plus 1 Theory cum Problem | 2 out of 3 | Theory- 3 pages | $2 \times 15 = 30$ |
| | Total | | | 70 marks |

References

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 Ltd*.
6. Pandian, P. Security Analysis and Portfolio Management. *Vikas publishing house Pvt Ltd*
7. Ranganatham, M.& Madhumathi, R. Investment Analysis and Portfolio Management. *Pearson Education*

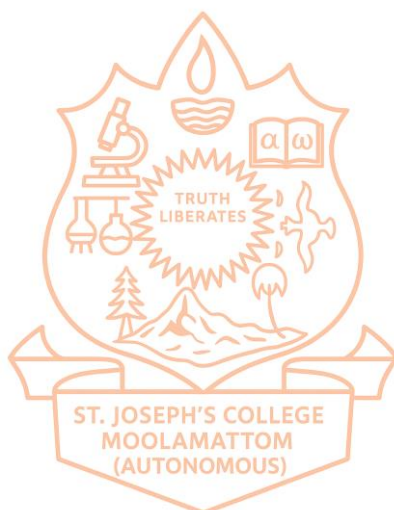
Suggested Readings

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*

Websites:

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- <https://investor.sebi.gov.in/iematerial.html>
- <https://investor.sebi.gov.in/iematerial.html>
- <https://www.bloomberg.com/professional/solution/bloomberg-terminal/>
- <https://pro.benzinga.com/>
- <https://marketxls.com/>
- <https://finbox.com/>

[These websites are given to understand the tools available for analysing the stocks and learning purpose. It doesn't mean that the students should subscribe or make any payments]





St. Joseph's College Moolamattom (Autonomous)

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|-------------------------------|--|----------------|-----------------|------------------|--------------------|
| Programme | B.Com. Honours | | | | |
| Course Name | FINANCIAL AND COMMODITY DERIVATIVES | | | | |
| Type of Course | DCE | | | | |
| Course Code | SJC8DCECOM403 | | | | |
| 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 | | | Total Hours |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others |
| | | 3 | 0 | 1 | 0 |
| 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 futures market in India – Important 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 | 2 | 4 |

| | | | | |
|---|-----|--|-----|---|
| | | positions – pay off – combination of options | | |
| | 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 – put call 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 | 7 P | 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 |
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks <ul style="list-style-type: none"> (a) MCQ (b) Written examinations (c) Collection and Presentation of statistics operations in derivative markets OR Developments in derivatives markets OR Any aspects relating to derivatives and derivatives market |

B. End Semester examination – 70 marks

| Mode | Time in Hours Maximum |
|---------------------|-----------------------|
| Written Examination | 2 |

| Question Type | Number of questions to answered | Answer word/ page limit | Marks |
|---|---------------------------------|-----------------------------|-----------------|
| Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 |
| Section B- Short Answer / Problems- 3 Theory and 3 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 |
| Essay Questions- 1 Problem plus 2 Theory | 2 out of 3 | Theory- 2 pages | 2 x 15= 30 |
| Total | | | 70 marks |

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: Himalaya Publishing House
4. Gupta. S. L., *Financial Derivatives - Theory, Concepts and Problems*, 2017: Prentice Hall of India
5. Parasuraman N R, *Fundamentals of Financial Derivatives*, Wiley India

SUGGESTED READGS

1. Hull. John C, *Options, Futures and Other Derivative securities* 2018: PHI Learning Pvt. Ltd
2. Redhead. Keith., *Financial Derivatives, An Introduction to Futures, Forwards, Options and Swaps*, 1996: PHI Learning Pvt. Ltd

Websites

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St. Joseph's College Moolamattom (Autonomous)

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|--------------------------------|---|---------|----------|-----------|--------|
| Programme | B.Com. Honours. | | | | |
| Course Name | MANAGEMENT OPTIMISATION TECHNIQUES | | | | |
| Type of Course | DCE | | | | |
| Course Code | SJC8DCECOM404 | | | | |
| 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 | | | Total |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others |
| | | 3 | 0 | 1 | 0 |
| Pre- requisites, if any | | | | | |
| | | | | | Hours |
| | | | | | 75 |

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 | 3 | 5,6 |

| | | | | |
|---|-----|--|----|-----|
| | | activities – float and slack - Common errors in network construction - Fulkerson's Numbering | | |
| | 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 | | | | | | | | | | | | | | | | | | | | |
|---|--|-----------------------------|-----------------------|---------------------|---|---------------|---------------------------------|-------------------------|-------|---------------------------------|--------------|-----------------------------|------------|---|------------|-----------------|------------|--------------------------------|------------|--|------------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ (b) Written examinations . (c) Viva Voce | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>Written Examination</td><td>2</td></tr></table> <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A- Very Short Questions</td><td>12 out of 14</td><td>Word, Phrase, or a sentence</td><td>12 x 1= 12</td></tr><tr><td>Section B- Short Answer / Problems- 2 Theory and 4 problems</td><td>4 out of 6</td><td>Theory – 1 page</td><td>4 x 7 = 28</td></tr><tr><td>Essay Questions- Problems only</td><td>2 out of 3</td><td></td><td>2 x 15= 30</td></tr></table> | Mode | Time in Hours Maximum | Written Examination | 2 | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | Section B- Short Answer / Problems- 2 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 | Essay Questions- Problems only | 2 out of 3 | | 2 x 15= 30 |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | | | | | | | |
| Written Examination | 2 | | | | | | | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | | | | | | | |
| Section A- Very Short Questions | 12 out of 14 | Word, Phrase, or a sentence | 12 x 1= 12 | | | | | | | | | | | | | | | | | | |
| Section B- Short Answer / Problems- 2 Theory and 4 problems | 4 out of 6 | Theory – 1 page | 4 x 7 = 28 | | | | | | | | | | | | | | | | | | |
| Essay Questions- Problems only | 2 out of 3 | | 2 x 15= 30 | | | | | | | | | | | | | | | | | | |

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|--|--|--------------|-----------------|--|
| | | Total | 70 marks | |
|--|--|--------------|-----------------|--|

References

1. Gupta, Prem Kumar & Hira D S, Operations Research, *S Chand and Company*.
2. Sharma J K, Operations Research, *Mcmillan India*
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4. Kanthiswaroop, Operations Research, *Sultan Chand and company*
5. Sharma S D, Business Statistics, *Kedarnath and Co*
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*



St. Joseph's College Moolamattom (Autonomous)

| | | | | | | |
|------------------------|--|---------|----------|-----------|--------|-------|
| Programme | B.Com. Honours | | | | | |
| Course Name | STRATEGIC HUMAN RESOURCE MANAGEMENT | | | | | |
| Type of Course | DCE | | | | | |
| Course Code | SJC8DCECOM405 | | | | | |
| 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 | 75 |
| 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 Strategic HRM | 4.1 | Change, restructuring and Values of SHRM | 1 | 5 |
| | 4.2 | Coaching, Mentoring, Mental and Physical well being | 2 | 5 |
| | 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. | 10 P | 5 |
| 5 | 5 | Teacher Specific Module | | |

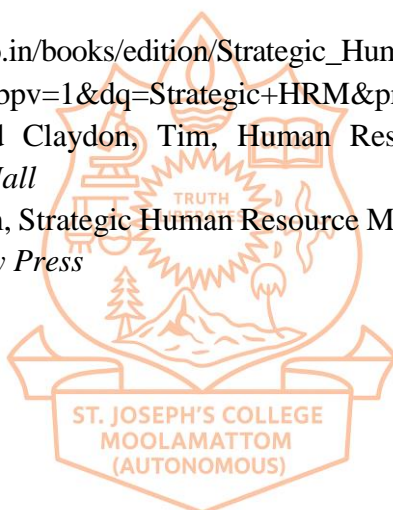
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) 1. Lecture 2. Case Discussion and Role Play/ Skit: Strategic Approach to use Golden Handshake/ VRS with live Company experience 3. Presentations 4. Videos | | | | | | | | | | | | | | | | | | | | |
|---------------------------------|--|-----------------------------|-----------------------|---------------------------------|-------------------|---------------|---------------------------------|-------------------------|-------|------------------------------|--------------|-----------------------------|------------------|------------------------|------------|----------------|-------------------|-------|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ (b) Roleplay/ Skit OR Case Study, Situation Analysis and Presentation involving Human Resource Management issues and situations B. End Semester examination – 70 marks <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>Written - Open Book Examination</td><td>1 hour 30 minutes</td></tr></table> <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A- Very Short Answer</td><td>20 out of 24</td><td>Word, Phrase, or a sentence</td><td>20 x 1= 20 marks</td></tr><tr><td>Section B – Case Study</td><td>1 out of 2</td><td>Question Based</td><td>1 x 50 = 50 marks</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></table> | Mode | Time in Hours Maximum | Written - Open Book Examination | 1 hour 30 minutes | Question Type | Number of questions to answered | Answer word/ page limit | Marks | Section A- Very Short Answer | 20 out of 24 | Word, Phrase, or a sentence | 20 x 1= 20 marks | Section B – Case Study | 1 out of 2 | Question Based | 1 x 50 = 50 marks | Total | | | 70 marks |
| Mode | Time in Hours Maximum | | | | | | | | | | | | | | | | | | | | |
| Written - Open Book Examination | 1 hour 30 minutes | | | | | | | | | | | | | | | | | | | | |
| Question Type | Number of questions to answered | Answer word/ page limit | Marks | | | | | | | | | | | | | | | | | | |
| Section A- Very Short Answer | 20 out of 24 | Word, Phrase, or a sentence | 20 x 1= 20 marks | | | | | | | | | | | | | | | | | | |
| Section B – Case Study | 1 out of 2 | Question Based | 1 x 50 = 50 marks | | | | | | | | | | | | | | | | | | |
| Total | | | 70 marks | | | | | | | | | | | | | | | | | | |

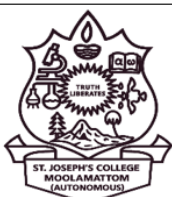
References

1. Das Pulak , Strategic Human Resource Management, *Cengage India Private Limited*
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

1. https://www.google.co.in/books/edition/Strategic_Human_Resource_Management/Hhh_QgAACAAJ?hl=en
2. https://www.google.co.in/books/edition/Strategic_Human_Resource_Management/MNfYDwAAQBAJ?hl=en&gbpv=1&dq=Strategic+HRM&printsec=frontcover
3. Beardwell, Julie and Claydon, Tim, Human Resource Management: A Contemporary Approach, *Prentice Hall*
4. Azmi, Feza Tabassum, Strategic Human Resource Management: Volume 1: Text and Cases, *Cambridge University Press*





St. Joseph's College Moolamattom (Autonomous)

| | | | |
|-----------------------|-------------------|---------|---|
| Programme | B.Com. Honours | | |
| Course Name | INTERNSHIP | | |
| Type of Course | INT | | |
| Course Code | SJC4INTCOM200 | | |
| Semester | | Credits | 2 |

Internship Guidelines and Evaluation

- The Department shall approve the institution where every student is planning for internship. Internal mentors shall be assigned to the students for necessary guidance.
- The nature of the work shall depend on the type of organisation selected. The area of internship can be fields relating to accounting, costing, taxation, auditing, business organisation aspects, office administration aspects, socially and commercially relevant areas etc. Any area which provides practical insights for the students and improves their employability skills shall be considered. Online internship can be permitted depending on the nature of the work. The internship shall be 60 to 120 hours duration after the fourth semester.
- The student shall prepare a Daily Work Record and submit the same to the department periodically as decided by the internal mentor. At the end of the Internship tenure, an Internship Report with the outcomes along with the certificate of attendance shall also be submitted.
- Evaluation Criteria

Continuous Comprehensive Assessment -15 marks

CCA shall be based on the Daily Work Record. It shall be evaluated by the internal mentor & the Head of the Department.

For the End Semester Evaluation - 35 marks

- Internship Report Evaluation (15 marks) and
- Presentation and Viva (20 marks)

The evaluation of the report and presentation/viva shall be done by a Board of Internal Examiners as decided in the Department Council.



St. Joseph's College Moolamattom (Autonomous)

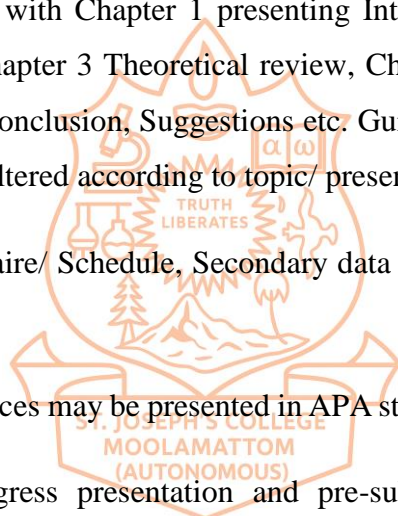
| | | | | |
|-----------------------|---|---------|----|--|
| Programme | B.Com. Honours | | | |
| Course Name | PROJECT | | | |
| Type of Course | PRJ | | | |
| Course Code | SJC8PRJCOM400 | | | |
| Course Level | 400 | | | |
| Course Summary | The student is expected to undertake a project under the supervision and guidance of a faculty member and submit a report | | | |
| Semester | 8 | Credits | 12 | |

Project Preparation and Evaluation Guidelines

1. All students shall prepare and submit a project report as part of the Honours programme. The project has to be undertaken on an individual basis and shall be submitted in Semester 8
2. The general guidelines of the Regulations shall apply for both Internal and External Evaluations of Project Report.
3. The Project shall be done under the supervision and guidance of faculty of the department.
4. Students shall submit the report in the prescribed format at least three weeks before the commencement of end semester examination of the eighth semester. Internal assessment shall be based on completion of the project, following the norms prescribed in general guidelines.
5. The area of the project shall be related to business/ commerce/ related fields/socially relevant topics related to commerce etc. Topics shall also be selected with the help of linkages with industry or policy making bodies.
6. The student shall submit copies of the project report, either printed or typed. There shall be a minimum of 40 pages and a maximum of 75 pages. The report may be hard bound or soft bound or spirally bound and the printing can be either double sided or single sided. A softcopy of the report shall also be submitted to the department.
7. The report shall contain the following:
 - Title page with topic, details of the student with register number, supervisor details and month

and year of submission.

- Certificate from Supervising teacher and counter signed by the Head of the Department with department seal.
- Declaration by the student which shall include plagiarism details also. The relevant guidelines issued by the UGC and the University shall be strictly adhered to.
- Acknowledgement
- Contents
- Preferably 5 chapters with Chapter 1 presenting Introduction and Methodology, Chapter 2 Literature Review, Chapter 3 Theoretical review, Chapter 4 Analysis and Interpretation and Chapter 5 Findings, Conclusion, Suggestions etc. Guidelines regarding chapterisation are not absolute and may be altered according to topic/ presentation convenience.
- Appendix (Questionnaire/ Schedule, Secondary data used for analysis, Statistical calculation details etc.)
- Bibliography (References may be presented in APA style)



8. The student shall do progress presentation and pre-submission presentations. The first two presentations – progress presentation shall be evaluated by the Guide and the Head of the Department. The department shall decide the dates of the progress presentations. The final pre-submission presentation shall be an open presentation with the help of audio-visual aids and shall be evaluated by a Board of Internal Examiners including the Guide and the Head of the Department. Final submission of the project report shall be based on the suggestions of the open presentation. The student must produce a certificate before the Viva Board from the Head of the Department stating that the progress and open presentation was done for the purpose of Internal Evaluation. For the eight-credit project, there will be one progress presentation and one pre-submission presentation.
9. The End Semester Evaluations shall be done by an external examiner and the Head of the Department/the nominee of the HoD. There shall be a viva voce.
10. It is the responsibility of the student to put earnest effort into the completion of the project. The consequences of plagiarism beyond permissible level in project work may result in failure of the course, in addition to other consequences.

Evaluation Criteria - 12 credit project

Total Marks – 200 (CCA- 60 and ESA- 140)

A) Continuous Comprehensive Assessment - 60 marks

| | |
|-----------------------------|-----------------|
| Progress Presentation 1 | 15 marks |
| Progress Presentation 2 | 15 marks |
| Pre-submission presentation | 30 marks |
| Total | 60 marks |

B) End Semester Assessment - 140 marks***1. Report- 80 marks***

| | |
|------------------------------|-----------------|
| Topic and Relevance | 10 marks |
| Methodology | 25 marks |
| Review of Literature | 15 marks |
| Analysis and Recommendations | 20 marks |
| Style of Presentation | 10 marks |
| Total | 80 marks |

2. Viva Voce- 60 marks.

| | |
|---------------------------------------|-----------------|
| Presentation (with audio visual aids) | 20 marks |
| Understanding of the work | 30 marks |
| Articulation skills | 10 marks |
| Total | 60 marks |

It may be noted that any common regulation/ guideline issued by the University regarding Internship and Project shall supersede the above-mentioned guideline.

General Guidelines

(A) Applicability of Regulations

The scheme and structure of the programme will be based on the Mahatma Gandhi University Undergraduate Programmes (Honours) Regulations, 2024.

(B) Basket of Minors

The BoS Commerce identifies the two allied minor groups/baskets, viz. **‘Business Laws’ and ‘Business Studies.’**, as preferred minors for students pursuing B Com (Honours) Programme, which will be offered by the faculty of Commerce. The student can select the above-mentioned minor baskets or minor courses from any other discipline.

Minor courses under Commerce for students pursuing other Majors will be the courses viz

Basic Finance for Life (Semester 1),

Indian Securities Market: Structure and Operations (Semester 2)

Digital Marketing and Creative Advertising (Semester 3)

Logistics and Supply Chain Management (Sem 4)

(C) Teacher Specific Module and Content

The last module of each course is Teacher Specific content. The evaluation of the same shall be a part of CCA only.

All Major Courses of B Com (Honours) shall be engaged by qualified Commerce faculty members.

(D) General Guidelines for CCA and ESA

1. The CCA guidelines are suggestive. A teacher can include creative activities or evaluation techniques which are at par with the suggestive evaluation component. The department level academic committee shall ensure that the activities and criteria are at least at par with the suggestive ones given as part of the CCA of each course. The details of internal components including break up of marks envisaged for each course shall be published well in advance.
2. Evaluation of teacher specific content of the last module of each course can be incorporated in one or more components of the CCA or through any other mode as decided by the teacher and approved by the Department Committee.

3. For CCA, the best among the tests/assignments/activities etc. shall be considered if more than the required numbers are conducted. The marks of the MCQ tests/descriptive tests etc. shall be converted to the marks prescribed for each component.
4. For End Semester Examinations, wherever, Open Book System is proposed, the student shall be permitted to carry one book from among those suggested as reference or suggested readings.
5. For the SEC of Semester 5 and 6, the practical examinations (including Viva) proposed for End Semester Examination, internal examiner(s) as nominated by the HoD after discussions in department council shall be the evaluators. Wherever, End Semester examination is proposed by evaluated specifically by internal examiner(s), the HoD in consultation with the Department Council shall nominate the examiners and make necessary arrangements for the conduct of the evaluation.

(E) Discipline Specific Electives

The electives are divided into two categories-

Electives with Specialisation- There are baskets of elective courses spread over Semesters Three, Four, Five and Six. These are grouped into 6 specialisation bunches viz. Accounting, Co-operation, Marketing, Finance & Taxation, Financial Markets and Logistics Management. A student has to choose one course from the basket in semester three and semester four and two courses each in semester five and semester six. A student successfully completing at least three courses of any of these bunches, thereby attaining 12 credits, shall be eligible for specialisation in that bunch. A student will have a chance to complete dual specialisation by judiciously choosing three courses from two different bunches. However, a student is free to choose courses across the bunches, not sticking on to any specialisation. The college can also choose any of these bunches indicating specialisation(s) or offer the majors without specialisation by selecting courses across the bunches.

Regarding Discipline Capstone Electives, the student can select the required number of courses from among the basket offered for semester 7 as well as Semester 8.

(F) Preferred Pathway and Guidelines regarding SEC for Semester Six

The BoS recommends Pathway One for B Com (Honours) Programme. However, if Pathway two is selected, then minors will be offered in the place of the following two courses of Semester 5 and Semester 6:

SJC5DSCCOM300 Income Tax- I of Semester 5 and

SJC6DSCCOM300 -Income Tax- II of Semester 6

For such students, an exclusive SEC will be offered in Semester Six which will be titled 'Practical Income Tax Skills'. However, other students shall not be allowed to opt for this SEC.

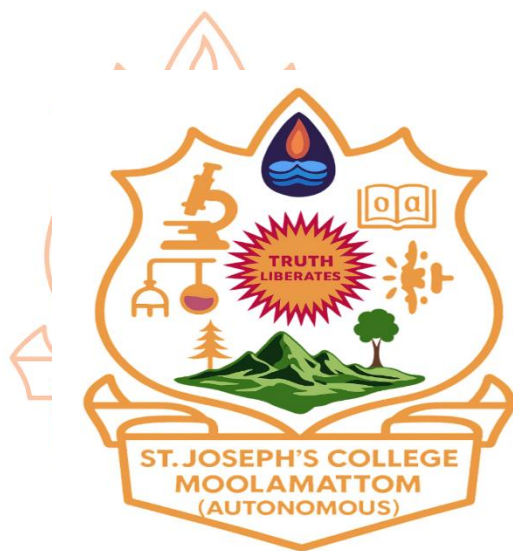
(G) Industrial Visits and Study Tour

1. Study tour/Industrial visit is a part of B Com (Honours) degree programme. Field visits and /industrial visit as part of courses shall be undertaken based on the specific directions/objectives. Teacher specific content may involve study tour and industrial or field visit.
2. Industrial visits / Institutional visits and Study Tours shall be organised by the Departments so that the students get acquainted with various industrial practices. Industrial visit may cover manufacturing units, service sector undertakings, startup units, units in SEZ or other specialized industrial areas. The student may get acquainted with organisation structure, inventory management, production process, pay roll maintenance, accounts etc. The visit can over eminent academic and research institutions too. Visit may also be planned to any place or organisation or institution or place with commercial or social or industrial importance. The department council may identify such places or institutions and arrange the visits. The tour can be of one to six days and can be conducted in odd or even semester as per the convenience of the department.
3. The student shall prepare and submit a diary, either in printed form or as softcopy to the Faculty Advisor concerned which shall cover days of visit, learning objectives, interactions, details of observation, outcome etc and shall contain illustrations, pictures, geo-tagged photos , certificates issued, if any etc.

ST. JOSEPH'S COLLEGE MOOLAMATTOM (AUTONOMOUS)

UNDERGRADUATE PROGRAMMES (HONOURS) SYLLABUS

SJC-UGP (Honours) (2025 Admission Onwards)



Faculty: Commerce
Expert Committee: Commerce
Subject: Business Laws

St. Joseph's College Moolamattom (Autonomous)
Arakulam – 685591, Kerala, India

Syllabus Index

Name of the Minor: **Business Laws**

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 |
| SJC1DSCBLW100 | Corporate Regulations and Compliance | DSC B | 4 | 5 | 3 | 0 | 2 | 0 |

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 |
| SJC2DSCBLW100 | Business Regulatory Framework | DSC B | 4 | 5 | 3 | 0 | 2 | 0 |

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 |
| SJC3DSCBLW200 | GST Laws: Fundamentals | DSC B | 4 | 5 | 3 | 0 | 2 | 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 |
| SJC4DSCBLW200 | GST Laws: Fundamentals | DSC B | 4 | 5 | 3 | 0 | 2 | 0 |



St. Joseph's College Moolamattom (Autonomous)

| | | | | | |
|-------------------------------|---|----------------|---------------|----------------|--------------------|
| Programme | | | | | |
| Course Name | CORPORATE REGULATIONS AND COMPLIANCE | | | | |
| Type of Course | DSC B | | | | |
| Course Code | SJC1DSCBLW100 | | | | |
| Course Level | 100 | | | | |
| Course Summary | This course will equip students with the knowledge and skills to navigate the details of Indian Corporate Law and apply it effectively in real-world business situations. The course intends to give an idea of the corporate administration, essentials, procedural formalities involved in administration and the importance of Corporate Governance. The course is based on the provisions of the Indian Companies Act 2013. | | | | |
| Semester | 1 | Credits | | | Total Hours |
| Course Details | Learning Approach | Lecture 3 | Tutorial 0 | Practical 1 | |
| | | | | Others 0 | 75 |
| Pre-requisites, if any | An understanding on the company form of organisation | | | | |

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 comprehensive understanding of key concepts related to companies | Understand, | 1,2,3 |
| 2 | Understand and Analyse the relevant procedures under the Companies Act, 2013 relating to incorporation | Analyse | 1,3,5 |
| 3 | Understand the duties and obligations of directors, shareholders, and promoters in the corporate context | Understand | 2,5,6 |
| 4 | Apply the provisions of the Companies Act, 2013, to various corporate transactions and administration | Apply | 2,5,6 |

| | | | |
|--|--|------------|-------|
| | including meetings, winding up procedure etc. | | |
| 5 | Understand the role and functions of a company secretary in various situations | Understand | 2,5,6 |
| 6 | Communicate corporate legal issues in a clear, concise, and professional manner. | Skill | 1,3,5 |
| *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. Company- Legal background, scope, and Incorporation | 1.1 | Meaning and characteristics of company- Historical background of Company Law in India-Companies Act 2013 and features- Objectives and functioning of NCLT, NCLAT and SFIO | 2 | 1,2 |
| | 1.2 | Kinds of companies: - Private Companies, Public Limited Companies, OPC, Section 8 Companies, LLP, Foreign Companies, Nidhi Companies, Government Companies, Holding Companies, Subsidiary Companies | 2 | 1,3 |
| | 1.3 | Lifting the corporate veil- Merits and Demerits of Incorporation of company -. | 1 | 1,5 |
| | 1.4 | Promoter- Role of promoters, Legal Position of Promoter | 1 | 2,3 |
| | 1.5 | Memorandum of Association - Meaning, Purpose, Contents, Ultravires and Doctrine of Ultravires- Alteration of memorandum | 3 | 2,4 |
| | 1.6 | Articles of Association - Meaning Purpose, Content. Alternation, Constructive Notice, Doctrine of Indoor Management | 3 | 2,4 |
| | 1.7 | Meaning- Formalities of issue Prospectus - Misrepresentation of Prospectus – Various types of prospectus Golden Rule | 3 | 2,3,4 |
| 2. Shares, Membership and | 2.1 | Shares- Meaning, Types of Shares and Transfer of shares, Transmission | 2 | 3,4 |

| | | | | |
|--|-----|--|---|-------|
| Administration | 2.2 | Share Capital, Meaning, Kinds, Alteration and Reduction and Voting Rights | 2 | 3,4 |
| | 2.3 | Debenture-Meaning, Types, Charge-Fixed and Floating, Crystallisation of Floating charge | 2 | 2,3 |
| | 2.4 | Modes of acquiring Membership | 2 | 2,3,4 |
| | 2.5 | Rights and Privileges of Members and Shareholders | 1 | 2,3,4 |
| | 2.6 | Directors - Appointment, Qualifications, Types | 2 | 3,4 |
| | 2.7 | Position, Rights, Duties and Liabilities of Directors | 2 | 3,4 |
| | 2.8 | Company Secretary – Qualifications - Role- Position- Main duties and responsibilities | 2 | 4,5 |
| 3. Formalities relating to administration, winding up and governance | 3.1 | Company Meetings - Kinds, resolutions in meetings | 3 | 3,4 |
| | 3.2 | Requisites of Valid Meeting | 3 | 3,4 |
| | 3.3 | Winding up - Meaning, Types | 3 | 4,6 |
| | 3.4 | Procedure, Role of Official Liquidator | 3 | 4,6 |
| | 3.5 | Corporate Governance – Formalities - Need and importance-Provisions | 2 | 4,6 |
| | 3.6 | Corporate Social Responsibility-Importance- Provision | 1 | 4,6 |
| 4. Practical Formalities and Procedural Compliances- For CCA | 4.1 | Familiarisation/ Preparation of Model Memorandum, Articles and Prospectus | 5 | 2,5,6 |
| | 4.2 | Online registration of companies – MCA site- familiarizing with formalities- DSC, DIN, MCA 21 etc. | 7 | 2,5,6 |
| | 4.3 | Preparation of Notice, Agenda, Minutes etc. – Formalities and compliances | 6 | 4,5,6 |
| | 4.4 | CSR Compliances by select companies-based on research articles and annual reports | 4 | 4,5,6 |
| | 4.5 | Awareness on committees and mechanisms functioning for Corporate Governance | 4 | 4,5,6 |
| | 4.6 | Virtual meetings and formalities – Formalities relating to Resolutions, Polls and Proxies | 4 | 4,5,6 |

| | | | | |
|---|---|-------------------------|--|--|
| 5 | 5 | Teacher Specific Module | | |
|---|---|-------------------------|--|--|

| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) <ul style="list-style-type: none">• Activity learning.• Collaborative learning.• Experiential learning.• Flip-Classroom• Role play• Industrial Visit• Lecture | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|--|-------------------------|-----------------------|-----------|---|---------------|---------------------------------|-------------------------|-------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|-------|--|--|----------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) - 30 marks (a) Presentation or discussion of types of companies/ shares and debentures etc. OR preparation and presentation of reports on corporate governance (b) Drafting of model notice, agenda, minutes etc. OR Preparing CSR compliance reports of companies (c) Conduct a mock company meeting with notice, agenda resolutions, poll etc. (d) MCQ test / Viva Voce | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>MCQ Based</td><td>1</td></tr></table> <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A-Multiple Choice Questions</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1= 20</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>25 out of 27</td><td>MCQ</td><td>25 x 2 = 50</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></table> | 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 |
| 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. C. A. Kamal Garg, Corporate and Allied Laws, Bharat Law House Private Limited
2. Institute of Company Secretaries of India, Companies Act 2013, CCH Wolter Kluwer Business, 2013.
3. Avtar Singh: Company Law, Eastern Book Company, 34, Lalbagh, Lucknow
4. Dutta, Dutta on Company Law, Lexis Nexis, Butterworths Wadhwa, Nagpur
5. Paranjpe N V, The New Company Law, Central Law Agency.
6. Indian Companies Act, 2013(and amendments)
7. Shukla, V. C., Principles of Company Law ,S. Chand & Company Ltd.
8. Kapoor N D and Kapoor N K, Company Law and Practice, Taxmann Publications
9. Sethi R K, Corporate Law, Lexis Nexis Butterworths.
10. Ramaiya A, Guide to the Companies Act, Lexis Nexis
11. Dr. Ashok K. Jain, Dr. Raj Kumar, Dr. Sanjeev Jain & Dr. Anupam Agrawal,
12. Mahajan & Mahajan, Indian Company Law, Lexis Nexis India

Suggested Readings

- Ministry of Corporate Affairs website
- Securities and Exchange Board of India website
- Indian Institute of Corporate Law website
- Website of ICMAI
- Website of ICSI
- Website of ICAI
- Chartered Secretary: ICSI, New Delhi
- Company Law Journal: Company Law Journal (India) Pvt. Ltd., 53/15, Old Rajinder Nagar, Post Box No. 2844, New Delhi-110060
- Corporate Law Adviser: Corporate Law Advisers, 613, Metro View Apt., Sector 13, Pocket B, Dwarka, New Delhi
- Student Company Secretary, ICSI New Delhi



St. Joseph's College Moolamattom (Autonomous)

| | | | | | | |
|-------------------------------|---|----------------|-----------------|------------------|---------------|--------------------|
| Programme | | | | | | |
| Course Name | BUSINESS REGULATORY FRAMEWORK | | | | | |
| Type of Course | DSC B | | | | | |
| Course Code | SJC2DSCBLW100 | | | | | |
| Course Level | 100 | | | | | |
| Course Summary | The course is intended to familiarize the students with the legal framework relating to business. It helps the students to gain an understanding and wholistic view on the commercial and mercantile laws that govern the business transactions and apply the same in various situations. | | | | | |
| Semester | 2 | Credits | | | 4 | Total Hours |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | |
| | | 3 | 0 | 1 | 0 | 75 |
| Pre-requisites, if any | | | | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains* | PO No |
|--------|--|---------------------|----------|
| 1 | Understand and analyse the basic framework of the Indian Contract Act, recognize the elements of a valid contract and the rules related to the basic elements the capacity and requirements to enter into a valid contract and execution of the contract | Understand, Analyse | 1,2 |
| 2 | Develop an understanding on the legal aspects of performance and breach of contracts, e-contracts and enforcement etc. and analyse different situations related to the same | Analyse | 1,2,8,10 |
| 3 | Evaluate the rights and duties of parties involved in the contracts of bailment, pledge, indemnity, guarantee et | Evaluate(E) | 1,2,8 |
| 4 | Find out the scope of the relation between a principal and an agent, the laws applicable for termination and also the duties and rights involved | Understand(U) | 1,2,8 |

| | | | |
|---|---|---------|----------|
| 5 | Analyse the implications of the laws related to selling the goods, such as formation of contract, subject matter, price, conditions and warranties, transfer of ownership and performance of the contract of sale | Analyse | 1,2,8,10 |
| 6 | Apply the legal understanding on the various situations evolving in the business field | Apply | 1,2,8,10 |
| *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. Introduction to Mercantile Law | 1.1 | Mercantile law- Sources of law | 1 | 1 |
| | 1.2 | Law of Contract –Kinds of Contracts – Essentials of a Valid Contract-- | 2 | |
| | 1.3 | Rules related to Offer, Acceptance & Consideration | 3 | 1 |
| | 1.4 | Capacity to Contract - Various situations | 2 | 1 |
| | 1.5 | Free consent | 2 | 1 |
| | 1.6 | Practical Applications and Case Laws | 7P | 6 |
| 2. Legality and Performance of Contracts | 2.1 | Legality, Contracts expressly declared to be void | 2 | 2 |
| | 2.2 | Quasi Contracts, Contingent Contracts and E-Contracts | 2 | 2 |
| | 2.3 | Performance of Contract - Discharge of Contract | 3 | 2 |
| | 2.4 | Breach of Contract – Remedies for Breach of Contract. | 4 | 2 |
| | 2.5 | Practical Applications and Case Laws | 7P | 6 |
| 3. Special Contracts | 3.1 | Bailment – Features – Bailor and Bailee | 1 | 3 |
| | 3.2 | Rights and Duties of Bailor and Bailee - | 1 | 3 |
| | 3.3 | Finder of Lost Goods- Pledge- Essentials Pawner and Pawnee- Rights and Duties | 3 | 3 |

| | | | | |
|----------------------|-----|--|-----|---|
| | 3.4 | Indemnity-Meaning and Definition | 2 | 3 |
| | 3.5 | Contract of Guarantee – Kinds of Guarantee – | 1 | 3 |
| | 3.6 | Rights and Liabilities of Surety-Discharge of Surety | 2 | 3 |
| | 3.7 | Agency – Principal and Agent - Creation of Agency | 2 | 4 |
| | 3.8 | Rights and duties of agent and principal, Termination of agency-Sub agents and | 2 | 4 |
| | 3.9 | Practical Situations and Case Study | 6P | 5 |
| 4. Sale of Goods Act | 4.1 | Contract of Sale – Agreement to sell- | 1 | 5 |
| | 4.2 | Transfer of ownership – Transfer by non-owners | 2 | 5 |
| | 4.3 | Conditions and Warranties - Implied conditions, breach, Caveat Emptor and | 3 | 5 |
| | 4.4 | Performance of contract of sale | 2 | 5 |
| | 4.5 | Unpaid seller and rights | 1 | 5 |
| | 4.6 | Auction Sales | 1 | 5 |
| | 4.7 | Practical Situations and Case Study | 10P | 6 |
| 5 | 5 | Teacher Specific Module | | |

| | |
|---------------------------------------|---|
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture- Discussion Session Case Studies Peer learning/ Group discussion. Expert Interaction Video lectures Presentations |
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks (a) MCQ– Two (b) Report on landmark judgments related to the Acts under consideration OR Presentation of important Case Laws OR Reports or presentations on the various introductory aspects of Mercantile law including sources of law, legal system in India, Legislations and Requirements, Maxims of Law etc. (c) Mock Court Trials/ Role Play on various Practical Situations/ Case Laws etc. |

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. Kapoor N D, Business Laws, *Sultan Chand and Private Limited*
2. Singh, Avtar, Business Laws, *Eastern Books Company*
3. Pillai, RS N, Legal Aspects of Business, *S Chand Publishing*
4. Kuchal M C and Kuchal, Vivek, Business Law, *Vikas Publishing*
5. Gogna P P S, A Textbook of Mercantile Law, *S Chand Publishing*
6. Raman B S, Commercial Law, *United Publishers*

Suggested Readings

Websites;

1. Bare Acts
2. <https://ddashboard.legislative.gov.in/actsofparliamentfromtheyear/indian-contract-act-1872>
3. <https://wbconsumers.gov.in/>



St. Joseph's College Moolamattom (Autonomous)

| | | | | | | |
|--------------------------------|--|----------------|----------|-----------|--------|--------------------|
| Programme | | | | | | |
| Course Name | GST Laws: Fundamentals | | | | | |
| Type of Course | DSC B | | | | | |
| Course Code | SJC3DSCBLW200 | | | | | |
| Course Level | 200 | | | | | |
| Course Summary | Course provides an overview of GST in Indian Taxation system including its principles and implications for individuals and businesses. This course intends to enable the students to apply the knowledge into insights of the practical aspects of GST. This course is meant to provide fundamental and intermediate operational understanding of the different fundamental aspects of the Goods and Services Tax. | | | | | |
| 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 of Direct and Indirect taxation and canons of taxation. | | | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains* | PO No |
|---|---|-------------------|-------|
| 1 | Understand the various concepts of GST | Understand (U) | 6 |
| 2 | Familiarize the students with the provisions relating to supply and types of supply | Understand (U) | 3 |
| 3 | Enable the students to assess the time, place, and value of supply | Analyse (A) | 2 |
| 4 | Equip the students to examine the possibilities of claiming ITC | Evaluate (E) | 1,6,8 |
| 5 | Simulate the students with the GST common portal and practical aspects of GST laws | Create(C) | 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 | CONo. |
|--|-------|--|-----|-------|
| 1. Introduction to GST and the concept of supply | 1.1 | Introduction - Stages of Evolution of Goods and Services Tax - constitutional background. | 2 | 1 |
| | 1.2 | Structure of GST - Characteristics of GST – Advantages and Criticisms - Relevant terms and concepts under GST- –RNR- RCM-ECO- ERN –Rates of GST Aggregate turnover, Business, Capital goods, Taxable person, Casual taxable person, Goods, Services, output tax, Input tax, Input tax credit, Person, Place of business, Taxable territory, reverse Charge Mechanism | 3 | 1 |
| | 1.3 | GSTN – HSN Code – SAC code - GST Council – GSTIN - GSTN-GST Suvidha Providers | 3 | 1 |
| | 1.4 | Supply-Scope of Supply – Types of Supply | 4 | 1 |
| | 1.5 | Location of Supplier of Goods and Services | 3 | 1 |
| 2. Time, Place and Value of Supply | 2.1 | Time of Supply –Provisions and Practical Situations | 5 | 3 |
| | 2.2 | Place of Supply –Provisions and Practical Situations | 5 | 3 |
| | 2.3 | Value of Supply –Provisions and Practical Situations | 5 | 3 |
| 3. Input Tax Credit, Tax Invoice and E-Way Bills | 3.1 | Meaning of ITC – Benefits of Input Tax Credit - Manner of claiming input tax credit in different situations | 4 | 4 |
| | 3.2 | Tax Invoice – Provisions – Types of Ledgers under GST | 4 | 4 |
| | 3.3 | ISD – Composition Scheme – TDS - TCS | 4 | 4 |
| | 3.4 | Concept of E-Way Bills – Need and Provisions | 3 | 4 |
| 4. Practical Aspects of GST | 4.1 | Familiarizing GST Common portal - GSTN and GSTIN | 5 | 5 |

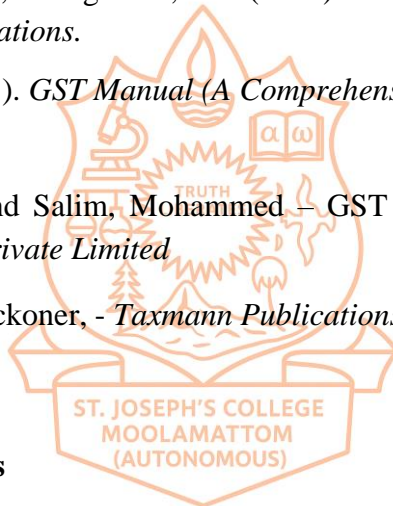
| | | | | |
|---|-----|--|---|---|
| | 4.2 | Practical situations and cases related to time, place and value of supply- | 6 | 5 |
| | 4.3 | E way bill generation through portal | 3 | 5 |
| | 4.4 | GST compliant invoice or bills – CGST, SGST and IGST, GSTIN | 5 | 5 |
| | 4.5 | GST Compliance Rating | 2 | 5 |
| | 4.6 | Format and Preparation of GST Invoices | 5 | 5 |
| | 4.7 | Insight into GST registration | 4 | 5 |
| 5 | 5 | Teacher Specific Module | | |

| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture Discussion Session: Group Discussion Peer learning Field Visits Quiz | | | | | | | | | | | | | | | | | | |
|--------------------------------------|---|-------------------------|-------------|------|-----------------------|-----------|---|---------------|---------------------------------|-------------------------|-------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA)- 30 marks (a) MCQ based tests (b) Viva Voce (c) Preparation of various documents or case studies relating to GST based on Module 4 OR Discussions and Reports based on GST portal familiarisation (d) Visit to nearby business houses and prepare are port on the GST compliances OR undertake GST campaigns OR GST awareness campaigns inside or outside the campus | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>MCQ Based</td><td>1</td></tr></table> <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A-Multiple Choice Questions</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1= 20</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>25 out of 27</td><td>MCQ</td><td>25 x 2 = 50</td></tr></table> | | | 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 |
| 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. Garg, R., & Garg, S. (2023). Hand Book of GST - Procedure, Commentary & Rates. *Commercial Law House*
2. Mehrotra, H.C., & Agarwal, V.P.(2023). Goods and Services Tax. *Sahitya Bhawan Publications.*
3. Sekhar G (2023). *GST Manual (A Comprehensive Book for GST Law)*. Paduka Publications.
4. Haldia, Arpitand Salim, Mohammed – GST Law and Practice – *Taxmann Publications Private Limited*
5. GST Ready Reckoner, - *Taxmann Publications Private Limited*



Suggested Readings

1. <https://www.icaai.org/post/study-material-nset>
2. <https://www.icsi.edu/studymaterialnewsyllabus/>
3. <https://icmai.in/studentswebsite/studymat.php>
4. <https://www.icaai.org/category/e-journal>
5. <https://www.gst.gov.in/>



St. Joseph's College Moolamattom (Autonomous)

| | | | | | |
|--------------------------------|--|---------|----------|-----------|--------|
| Programme | | | | | |
| Course Name | GST Laws: Fundamentals | | | | |
| Type of Course | DSC C | | | | |
| Course Code | SJC4DSCBLW200 | | | | |
| Course Level | 200 | | | | |
| Course Summary | Course provides an overview of GST in Indian Taxation system including its principles and implications for individuals and businesses. This course intends to enable the students to apply the knowledge into insights of the practical aspects of GST. This course is meant to provide fundamental and intermediate operational understanding of the different fundamental aspects of the Goods and Services Tax. | | | | |
| Semester | 4 | Credits | | | 4 |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others |
| | | 3 | 0 | 1 | 0 |
| Pre- requisites, if any | Basic Knowledge of Direct and Indirect taxation and canons of taxation. | | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains* | PO No |
|---|---|-------------------|-------|
| 1 | Understand the various concepts of GST | Understand (U) | 6 |
| 2 | Familiarize the students with the provisions relating to supply and types of supply | Understand (U) | 3 |
| 3 | Enable the students to assess the time, place, and value of supply | Analyse (A) | 2 |
| 4 | Equip the students to examine the possibilities of claiming ITC | Evaluate (E) | 1,6,8 |
| 5 | Simulate the students with the GST common portal and practical aspects of GST laws | Create(C) | 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 | CONo. |
|--|-------|--|-----|-------|
| 2. Introduction to GST and the concept of supply | 1.1 | Introduction - Stages of Evolution of Goods and Services Tax - constitutional background. | 2 | 1 |
| | 1.2 | Structure of GST - Characteristics of GST – Advantages and Criticisms - Relevant terms and concepts under GST--RNR- RCM-ECO- ERN –Rates of GST Aggregate turnover, Business, Capital goods, Taxable person, Casual taxable person, Goods, Services, output tax, Input tax, Input tax credit, Person, Place of business, Taxable territory, reverse Charge Mechanism | 3 | 1 |
| | 1.3 | GSTN – HSN Code – SAC code - GST Council – GSTIN - GSTN-GST Suvidha Providers | 3 | 1 |
| | 1.4 | Supply-Scope of Supply – Types of Supply | 4 | 1 |
| | 1.5 | Location of Supplier of Goods and Services | 3 | 1 |
| 2. Time, Place and Value of Supply | 2.1 | Time of Supply –Provisions and Practical Situations | 5 | 3 |
| | 2.2 | Place of Supply –Provisions and Practical Situations | 5 | 3 |
| | 2.3 | Value of Supply –Provisions and Practical Situations | 5 | 3 |
| 3. Input Tax Credit, Tax Invoice and E-Way Bills | 3.1 | Meaning of ITC – Benefits of Input Tax Credit - Manner of claiming input tax credit in different situations | 4 | 4 |
| | 3.2 | Tax Invoice – Provisions – Types of Ledgers under GST | 4 | 4 |
| | 3.3 | ISD – Composition Scheme – TDS - TCS | 4 | 4 |
| | 3.4 | Concept of E-Way Bills – Need and Provisions | 3 | 4 |

| | | | | |
|-----------------------------|-----|--|---|---|
| 4. Practical Aspects of GST | 4.1 | Familiarizing GST Common portal - GSTN and GSTIN | 5 | 5 |
| | 4.2 | Practical situations and cases related to time, place and value of supply- | 6 | 5 |
| | 4.3 | E way bill generation through portal | 3 | 5 |
| | 4.4 | GST compliant invoice or bills – CGST, SGST and IGST, GSTIN | 5 | 5 |
| | 4.5 | GST Compliance Rating | 2 | 5 |
| | 4.6 | Format and Preparation of GST Invoices | 5 | 5 |
| | 4.7 | Insight into GST registration | 4 | 5 |
| 5 | 5 | Teacher Specific Module | | |

| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture -Discussion Session: Group Discussion Peer learning Field Visits Quiz | | | | | | | | | | | | | | | | | | |
|--------------------------------------|---|-------------------------|-------------|------|-----------------------|-----------|---|---------------|---------------------------------|-------------------------|-------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) - 30 marks (a) MCQ based tests (b) Viva Voce (c) Preparation of various documents or case studies relating to GST based on Module 4 OR Discussions and Reports based on GST portal familiarisation (d) Visit to nearby business houses and prepare are port on the GST compliances OR undertake GST campaigns OR GST awareness campaigns inside or outside the campus | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>MCQ Based</td><td>1</td></tr></table> <table><tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr><tr><td>Section A-Multiple Choice Questions</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1= 20</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>25 out of 27</td><td>MCQ</td><td>25 x 2 = 50</td></tr></table> | | | 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 |
| 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. Garg, R., & Garg, S. (2023). Hand Book of GST - Procedure, Commentary & Rates. *Commercial Law House*
2. Mehrotra, H.C., & Agarwal, V.P.(2023). Goods and Services Tax. *Sahitya Bhawan Publications.*
3. Sekhar G (2023). *GST Manual (A Comprehensive Book for GST Law)*. Paduka Publications.
4. Haldia, Arpitand Salim, Mohammed – GST Law and Practice – *Taxmann Publications Private Limited*
5. GST Ready Reckoner, - *Taxmann Publications Private Limited*

Suggested readings

1. <https://www.icaai.org/post/study-material-nset>
2. <https://www.icsi.edu/studymaterialnewsyllabus/>
3. <https://icmai.in/studentswebsite/studymat.php>
4. <https://www.icaai.org/category/e-journal>
5. <https://www.gst.gov.in/>

ST. JOSEPH'S COLLEGE MOOLAMATTOM (AUTONOMOUS)

UNDERGRADUATE PROGRAMMES (HONOURS) SYLLABUS

SJC-UGP (Honours)

(2025 Admission Onwards)



Faculty: Commerce
Expert Committee: Commerce
Subject: Business Studies

St. Joseph's College Moolamattom (Autonomous)
Arakulam – 685591, Kerala, India

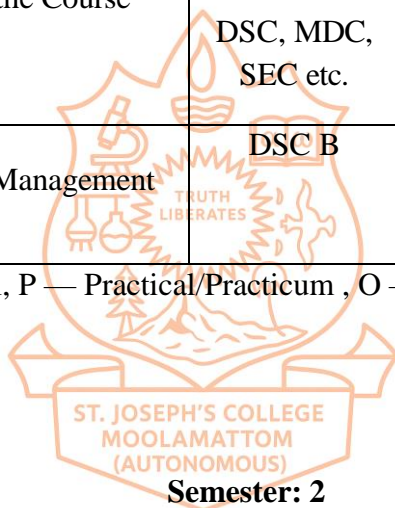
Syllabus Index

Name of the Minor: **Business Studies**

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 |
| SJC1DSCBST100 | Marketing Management | DSC B | 4 | 5 | 3 | 0 | 2 | 0 |

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 |
| SJC2DSCBST100 | Business and Sustainable Development | DSC B | 4 | 5 | 3 | 0 | 2 | 0 |

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 |
| SJC3DSCBST200 | Entrepreneurship and Startups | DSC B | 4 | 5 | 3 | 0 | 2 | 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 |
| SJC4DSCBST200 | Entrepreneurship and Startups | DSC C | 4 | 5 | 3 | 0 | 2 | 0 |



St. Joseph's College Moolamattom (Autonomous)

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|------------------------|---|---------|----------|-----------|--------|-------------|
| Programme | | | | | | |
| Course Name | MARKETING MANAGEMENT | | | | | |
| Type of Course | DSC B | | | | | |
| Course Code | SJC1DSCBST100 | | | | | |
| Course Level | 100 | | | | | |
| Course Summary | The course is intended to provide the learner with an understanding on the practices and principles of marketing, the importance of marketing in an organisation and the changing scenario. The course helps to understand the whys and the how's of marketing. | | | | | |
| Semester | 1 | Credits | | | 4 | Total Hours |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | |
| | | 3 | 0 | 1 | 0 | |
| Pre-requisites, if any | | | | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains* | PO No |
|---|---|-------------------|--------------|
| 1 | Understand the concepts and background of Marketing, its Opportunities and Challenges | Understand | 1, 4 |
| 2 | Gain knowledge on the environment surrounding marketing, the value chain and the changing perceptions | Understand | 1,4 ,6 |
| 3 | Apply the understanding on three elements namely segmentation, targeting and positioning | Understand | 1,4,9 |
| 4 | To understand the stages of product development and analyse the strategies involved | Analyse | 4, 10 |
| 5 | Develop marketing strategies in connection with products, pricing, promotion, and distribution | Apply | 1, 2, 4,6,10 |
| 6 | Generate awareness on the trends in marketing and develop strategies accordingly | Apply | 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-Marketing Management- Introduction and Developments | 1.1 | Concept of marketing, Marketing and selling, marketing management, importance, functions of marketing | 3 | 1 |
| | 1.2 | Micro and macro environment of marketing- impact on business decisions- | 2 | 2 |
| | 1.3 | Marketing 1.0, 2.0, 3.0 and 4.0. Impact of changing technology in marketing, Marketing 5.0 | 3 | 2,6 |
| | 1.4 | Concepts of de marketing, remarketing, guerilla marketing, ambush marketing, cause related marketing | 2 | 2,6 |
| | 1.5 | Value Chain – Primary elements of a value chain | 2 | 1,2 |
| | 1.6 | Marketing Mix – Factors affecting mix- | 1 | 1,2 |
| | 1.7 | Field Study and Case Study related to Marketing concept, changing Orientations in marketing, Success stories of marketing strategies and process, Corporate Marketing Strategies of leading companies, Marketing in changing society etc. | 6 | 1,2,5,6 |
| 2-STP of Marketing and Product mix | 2.1 | Segmentation –Need-Bases | 2 | 3 |
| | 2.2 | Targeting -targeting strategies | 2 | 3 |
| | 2.3 | Differentiation - Product positioning | 2 | 3 |
| | 2.4 | Buying motives – Consumer buying decisions | 2 | 3 |
| | 2.5 | Product – Service – Product Line and Product Mix decisions | 2 | 4 |
| | 2.6 | New Product development – Product life Cycle – Failures of products | 2 | 4 |
| | 2.7 | Field Study, Case Studies and Situations dealing with segmentation, targeting, and positioning in marketing scenario, product Life Cycle etc. Role Play on various scenarios. Case Studies on product development and Failures. Analysis of product lines and mix of various companies | 8P | 3,4,5,6 |

| | | | | |
|--|-----|---|----|-------|
| 3. Strategies for products, pricing distribution and promotion | 3.1 | Branding – Importance – Types and Branding strategies – Brand Loyalty and Brand Equity | 2 | 4,5 |
| | 3.2 | Packaging, Labelling and Product Warranties-Importance | 2 | 4,5 |
| | 3.3 | Pricing- Factors influencing pricing-Pricing Strategies and Pricing Policies | 2 | 5 |
| | 3.4 | Physical Distribution- Channel levels and channel functions – channel design decisions- | 2 | 5 |
| | 3.5 | Concept of direct marketing- Methods- | 2 | |
| | 3.6 | Concept of logistics and supply chain management-importance | 2 | 5 |
| | 3.7 | Retailing-Changing face of retailing in India | 1 | 5,6 |
| | 3.8 | Field Study, Case Study and Strategy development related to: Branding, Pricing, Packaging and Labelling, Direct marketing- Decisions on logistics- Analysis of changes of retailing in India | 8P | 4,5,6 |
| 4. Promotion Mix | 4.1 | Concept of promotion mix- Personal selling – Relevance and methods – Process of personal selling | 2 | 5 |
| | 4.2 | Advertising- Advertising Vs Publicity – Role of advertising- Limitations of advertising – Ethics in Advertising- ASCI | 3 | 5 |
| | 4.3 | Sales Promotion- Objectives- Sales Promotion Tools for Dealer Promotions, Consumer Level and Sales Force Level Promotions | 2 | 5 |
| | 4.4 | Role Play and Case Studies related to advertisements- Video Presentations of different types of advertisements and effects- Role Plays on Personal Selling etc. – Ad Copy Creation etc. | 8P | 4,5,6 |
| 5 | 5 | Teacher Specific Module | | |

| | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|---|-------------------------|-----------------------|-----------|---|---------------|---------------------------------|-------------------------|-------|-------------------------------------|--------------|-----|------------|--------------------------------------|--------------|-----|-------------|-------|--|--|----------|
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture Discussion Session: Collaborative/ Small Group Learning: Flipped Classroom- Video Presentation Content writing Case study discussions Role Play Industrial Visits and Field Study | | | | | | | | | | | | | | | | | | | | |
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) - 30 marks (a) MCQ test / Viva Voce (b) Case Studies (c) Role Plays OR Video Presentations (d) Discussions and Quiz (e) Presentations on Trends in the marketing field OR Creating ads or ad copies etc. | | | | | | | | | | | | | | | | | | | | |
| | B. End Semester examination – 70 marks <table><tr><td>Mode</td><td>Time in Hours Maximum</td></tr><tr><td>MCQ Based</td><td>1</td></tr></table> <table><tr><td>Question Type</td><td>Number of questions to answered</td><td>Answer word/ page limit</td><td>Marks</td></tr><tr><td>Section A-Multiple Choice Questions</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1= 20</td></tr><tr><td>Section B- Multiple Choice Questions</td><td>25 out of 27</td><td>MCQ</td><td>25 x 2 = 50</td></tr><tr><td colspan="3">Total</td><td>70 marks</td></tr></table> | 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 |
| 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 | | | | | | | | | | | | | | | | | | |

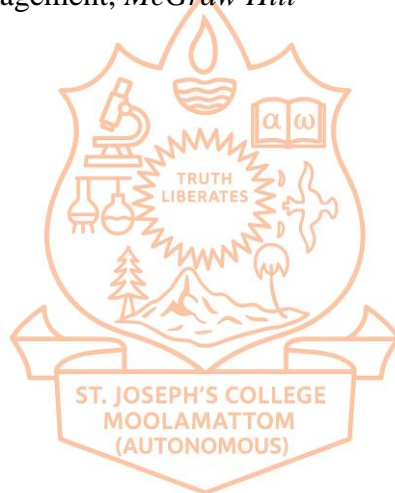
References

1. Sherlekar S A and Krishnamoorthy R, Marketing Management; Concepts and Cases, *Himalaya Publishing House*
2. Pillai R S N and Bagavathi, Marketing Management, *S Chand and Company*

3. Saxena, Rajan, Marketing Management, *McGraw Hill*
4. Ramaswamy V S, Marketing Management, *Mac Millan India*
5. Nair, Rajanand Gupta C B, Marketing Management: Text and Cases, *Sultan Chand & Sons*
6. Sontakki C N, Marketing Management: *Kalyani Publishers*

Suggested Readings

1. Kotler, Philip and Keller, Kevin Lane, Marketing Management, *Pearson*
2. Kotler, Philip, Marketing 4.0: Moving from Traditional to Digital, *Wiley*
3. Stanton, Willima J, Etzel, Michael Jandwalker, Bruce J, Fundamentals of Marketing Management, *McGraw Hill*





St. Joseph's College Moolamattom (Autonomous)

| | | | | | |
|-------------------------------|---|----------------|-----------------|------------------|---------------|
| Programme | | | | | |
| Course Name | BUSINESS AND SUSTAINABLE DEVELOPMENT | | | | |
| Type of Course | DSC B | | | | |
| Course Code | SJC2DSCBST100 | | | | |
| Course Level | 100 | | | | |
| Course Summary | This course provides an understanding on the need for sustainable practices in business and various strategies adopted by business organisations to ensure sustainability. The course also provides an understanding on the Sustainable Development Goals | | | | |
| Semester | 2 | Credits | | | Total |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others |
| | | 3 | 0 | 1 | 0 |
| Pre-requisites, if any | Basic understanding on the concept of business and its responsibilities | | | | |

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 | Understand the concept of sustainability and various sustainable business practices | Understand | 1,2,3,7 |
| 2 | Develop an understanding and application of the Sustainable Development Goals and application in decisions making | Understand | 1,2,3,6, 7,8,10 |
| 3 | Evaluate and appreciate the strategies and instruments relating to sustainable Finance, Investment and Accounting | Appreciate | 1,2,3,6, 7,8,10 |
| 4 | Identify and apply various sustainable practices | Apply | 1,2,3,6, 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 and Sustainability | 1.1 | Environment of business - Social, Economic, Political, Cultural and Legal- | 3 | 1 |
| | 1.2 | Sustainable Development- Meaning, Importance and History- Components- Feasibility of Sustainable development- | 3 | 1 |
| | 1.3 | Sustainability and international conventions and agreements- Sustainable development framework in India | 3 | 1 |
| | 1.4 | Concept of Bottom of the Pyramid - Triple Bottom line and three pillars | 3 | 4 |
| | 1.5 | Ecopreneurship, social entrepreneurship Sustainopreneurship (Entrepreneurship with sustainable ideas), | 3 | 4 |
| | 1.6 | Group activities and discussions based on sustainable business ideas and practices | 5P | 4 |
| 2. Sustainable Development Goals and Business Role | 2.1 | Sustainable Development Goals- From MDGs to SDGs – Role of UNDP | 2 | 2 |
| | 2.2 | SDGs 1 to 17 – a brief overview- SDGs in India- Key performance indicators- | 5 | 2 |
| | 2.3 | Role of business in sustainability- Challenges in creation of green economy- | 3 | 2, 4 |
| | 2.4 | Sustainability in decision making in connection with marketing – Green marketing | 3 | 2,5 |
| | 2.5 | Concept of Biomimetics or Biomimicry and its role in sustainability | 2 | 3,4 |
| | 2.6 | Presentation/ exhibitions/ seminars etc. based on the idea of sustainability and environmentally friendly activities (in association with fora like IIC, IEDC, Clubs and associations etc.) | 8 P | 2,3,4 |
| | 2.7 | Project ideas with sustainability | 5P | 4 |
| 3. Emerging Trends in sustainable finance and investments | 3.1 | Sustainable Finance and Investment- Fundamentals and Pillars of Sustainable finance-Instruments | 3 | 3 |
| | 3.2 | Responsible investments – Green bonds – Operational mechanism and merits - Masala | 2 | 3, |

| | | | | |
|--|-----|--|----|------|
| | | Green bonds | | |
| | 3.3 | Carbon Credits- Importance- Socially Responsible Mutual Funds | 2 | 3 |
| | 3.4 | Discussions on research articles/ books etc. focusing on green initiatives/ sustainability etc. | 4P | 3,4 |
| | 3.5 | Discussions and suggestions of implementation of SDG in the institution | 5P | 4 |
| 4. Accounting and Sustainability , Application of Sustainability in Business | 4.1 | Green Accounting and Social Accounting | 3 | 3, 5 |
| | 4.2 | Corporate Financial Reporting- Sustainability Reporting and Triple Bottom Line Reporting | 3 | 3 |
| | 4.3 | Sustainability Accounting Standards Board- Guiding Principles- Scope | 2 | 3 |
| | 4.4 | Discussions on research articles/ books etc. On Developments in accounting related to environment and sustainability | 3P | 4 |
| 5 | 5 | Teacher Specific Module | | |

| | |
|---------------------------------------|--|
| Teaching and Learning Approach | Classroom procedure (Mode of Transaction) |
| | <ul style="list-style-type: none"> • Activity Learning • Reflective Learning • Experimental Learning • Flip Classroom • Industrial Visits • Discussions and Presentations • Seminars and exhibitions • Video Presentations |

| Assessment Types | <p>MODE OF ASSESSMENT</p> <p>A. Continuous Comprehensive Assessment (CCA) – 30 marks</p> <p>(a) MCQ test</p> <p>(b) Case Study/ Presentation based on Sustainability goals identified from UNDP site and presenting the initiatives of any selected undertaking or organisation OR Report on the Smart City Development schemes in India OR Case Study or presentation on green initiatives by a set of selected company OR areas relating to sustainability OR Programmes carried out in India and Kerala with focus on sustainability OR discuss and prepare a report on the activities that can be performed by the students of the subject association to promote and implement sustainability based on the sustainability goals OR Report presentation on the developments like Green Bonds, Masala bonds etc. OR Comparative report and presentation on the triple bottom reporting or sustainability reporting etc. OR Report and presentation on environmental protection legislations in India OR conducting exhibitions OR Video making and presentations etc. (The best 2 activities shall be considered)</p> | | | | | | |
|-----------------------------------|--|------|---------------|-----------------------------------|----------|-----------------|--|
| | <p>B. End Semester examination – 70 marks</p> <table border="1" data-bbox="507 1093 1310 1272"> <thead> <tr> <th>Mode</th><th>Time in Hours</th></tr> </thead> <tbody> <tr> <td>Project & Presentation – 50 marks</td><td>As fixed</td></tr> <tr> <td>Viva – 20 marks</td><td></td></tr> </tbody> </table> <ul style="list-style-type: none"> The students shall prepare a short project report of 15 to 25 pages, and the work can be carried out individually or as a group activity. The report can be a printed one or a video-based presentation and shall be based on the concept of sustainability / sustainable ideas/ sustainable business development. There shall be a presentation of the report. The evaluation of the report for 30 marks and presentation for 20 marks shall be carried out by Internal examiner(s) as decided by the Department Council and the HoD. The evaluation shall consider the idea presented, or the practices reported, the content, references, etc. Besides, there shall be viva voce examination based on the modules for 20 marks | Mode | Time in Hours | Project & Presentation – 50 marks | As fixed | Viva – 20 marks | |
| Mode | Time in Hours | | | | | | |
| Project & Presentation – 50 marks | As fixed | | | | | | |
| Viva – 20 marks | | | | | | | |

References

1. Amarchand, Government and Business, *Tata McGraw Hill*
2. Jha R and Bhanumurthy, K.V.— Environmental Sustainability – Consumption Approach-Routledge, London.
3. Trivedi, V. and Shrivastava, V.K., Environment and Social Concern, *Concept*

Publishing

Suggested Readings

1. Reid, D.(1995). *Sustainable Development: An Introductory Guide*. London: Earthscan
2. Edwards, A.R., & Orr, D.W.(2005). *The Sustainability Revolution: Portrait of a Paradigm Shift*. British Columbia: New Society Publishers.
3. Prahlad C K, *Fortune at the Bottom of the Pyramid: Eradicating Poverty through Profits*, *Prentice Hall*
4. Naik, I.S.—*Environmental Movements, State and Civil Society* *Rawat Publications*.
5. <http://www.sacep.org/pdf/Reports-Technical/2002-UNEP-SACEP-Law-Handbook-India.pdf>
6. <https://www.undp.org>
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St. Joseph's College Moolamattom (Autonomous)

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|-------------------------------|--|----------------|----------|-----------|--------------------|
| Programme | | | | | |
| Course Name | ENTREPRENEURSHIP AND STARTUPS | | | | |
| Type of Course | DSC B | | | | |
| Course Code | SJC3DSCBST200 | | | | |
| Course Level | 200 | | | | |
| Course Summary | The course is intended to provide learners with an expansive idea on the importance, scope, skills sets and role of entrepreneurs. The course is designed to instill motivation among the learners to pitch their ideas and turn the same to successful ventures. Insightful knowledge and understanding on the stages like idea generation, business plan development, support systems etc. are provided through participative and experiential learning. | | | | |
| Semester | 3 | Credits | | | Total Hours |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others |
| | | 3 | - | 1 | 0 |
| Pre-requisites, if any | Basic idea of business, its objectives and types of business organisation. | | | | |

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 deep understanding of entrepreneurial concepts, journey and generation of ideas | Understand | 1 |
| 2 | Develop an understanding on successful business models | Understand, | 1,6,7 |
| 3 | Effectively manage financial aspects of a new venture and Formulate and execute plans tailored to startup needs. | Evaluate, Create | 1,6 |
| 4 | Understand and Analyze the support systems and schemes for entrepreneurship | Analyse | 1,2 |
| 5 | Develop ideas, model plans, participate in entrepreneurial related activities | Skill | 2,9 |
| *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. |
|--|-------|---|-----|--------|
| 5. Entrepreneurship – Introduction, Ideation and Business Models | 1.1 | Meaning and characteristics of entrepreneurship - Business as a money/ income generating affair - functions of an entrepreneurs | 1 | 1 |
| | 1.2 | Entrepreneurial classifications | 1 | 1 |
| | 1.3 | Importance of entrepreneurship in diverse fields- Economic Growth, Innovation and Creativity, Job Creation, Adaptability and Resilience, Diversity and Inclusion, Technology Advancement, Community Development, Global Competitiveness, Social Impact, Continuous Learning, and Improvement | 1 | 1 |
| | 1.4 | Entrepreneurial Journey – From inspiration to launch | 1 | 1 |
| | 1.5 | Developing an entrepreneurial mindset - Embrace Risk and Uncertainty, cultivate a Growth Mindset, develop a Bias for Action, Value Creativity and Innovation, Build Resilience, Adopt an Opportunity - Oriented Mindset, Emphasize Customer – Centric Thinking, Foster a Network of Relationships, Value Continuous Learning, Practice Adaptability | 2 | 1,2 |
| | 1.5 | Introduction to various Business models: B2B, B2C, C2C, C2B, B2B2C, B2C. | 1 | 1,2 |
| | 1.6 | Retail model manufacturing model, manufacturing model, fee for Service model, subscription model, bundling model, product as a Service model, leasing model, franchise model. | 1 | 1,2 |
| | 1.7 | Startups and Models for Startups – Marketplace models, on demand models, disintermediation model, subscription model, freemium model, virtual good model and reseller models | 2 | 1,2 |
| | 1.8 | Case Studies - Success Stories of Entrepreneurs and failure stories of entrepreneurs Case Studies, Field Trips, Interviews- Start-up enterprises, local enterprises, inspiring stories of young and student entrepreneur | 10P | 1,2,5 |
| 2. Nurturing Ideas and Crafting Business Plans | 2.1 | Creativity, Innovation and Invention – Differences - Stages of creativity – Types of innovation - Disruptions and Strategies of disruptions | 3 | 1,2 |

| | | | | |
|--|-----|---|------------|---------|
| | 2.2 | Ideation phase-Techniques for generating business ideas - Problem-Solving Approach, Market Research, Observation and Empathy, SWOT Analysis, Brainstorming Sessions, Mind Mapping, SCAMPER Technique, Role Reversal, Trend Analysis, Customer Feedback and Surveys, Networking and Discussions, Franchise and Licensing Opportunities, Environmental Scanning, Hobbies and Interests, Cross-Industry Inspiration | 3 | 1,2 |
| | 2.3 | Methods for validating business ideas- | 2 | 1,2 |
| | 2.4 | Identifying market opportunities, Creating a marketing strategy - Identify the criteria that must be considered when studying a market | 1 | 1,2,3 |
| | 2.5 | Idea generation and Idea Presentation activities | 6P | 1,2,3,5 |
| 3. Business Plan Development, Monetisation and Funding Options | 3.1 | Introduction to Business Plan Development - Importance of a Business Plan, Components of a Business Plan Executive Summary to Projections | 3 | 3 |
| | 3.2 | Introduction to Pitching and Presentation Importance of Effective Pitching, Elements of a Successful Pitch, Knowing Your Audience Elevator Pitching, Analyzing successful pitches Crafting and practicing an elevator pitch Identifying key elements of effective communication | 3 | 3 |
| | 3.3 | Monetisation and Bootstrapping – Advantages and Stages of bootstrapping | 3 | 3 |
| | 3.4 | Incubators and Start-Ups- Stage-wise sources of finance for start ups-Methods of financing start ups-Self funding, Crowd Funding, Angel Funding, Funding from incubators and accelerators, venture capital, Loan and other sources- Govt support for startups - Cluster Development | 4 | 3,4 |
| | 3.5 | Preparation and Presentation of Business Plans | 8P | 3,5 |
| 4. Entrepreneurial Support in India | 4.1 | Entrepreneurial Education and training - Entrepreneurship Development Programmes - Objectives and Methodology | 3 | 4 |
| | 4.2 | Schemes to promote startups – StartUp India - Kerala Start up mission | 2 | 4 |
| | 4.3 | Schemes - initiatives and assistance- Green Channel clearances - Bridge Capital – Seed Capital Assistance | 2 | 4 |
| | 4.4 | Special Institutions for Entrepreneurial Development and assistance in India, Functions of EDII and DIC | 1 | 4 |
| | 4.6 | How to register various forms of business ie; sole proprietorship with local Panchayat – partnership and LLP under the Partnership Act and LLP Act respectively- Private company and Public limited company and sec 8 | 4 T+ 6P | 4,5 |

| | | | | |
|---|-----|---|---|---|
| | | Companies under Companies Act. Registration of Incubation Centres | | |
| | 4.7 | Government efforts to foster and motivate entrepreneurship in Colleges – Institution Innovation Council, IEDC, ED Clubs, YIP etc. – Understanding and Participation | 1 | 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• Collaborative learning• Experiential learning• Problem - based learning• Interdisciplinary learning• Games and Simulations• Reflective Practice• Flip-Classroom• Role play• Interaction with entrepreneurs• Industrial Visit• Idea Presentation | | | | | | | | |
|--------------------------------|--|-------------------------|-----------------------|---------------------|---|---------------|------------------------|-------------------------|-------|
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) – 30 marks <ul style="list-style-type: none">(a) MCQ based test(b) Idea presentation in classrooms or fests(c) Prototype/ Design/ Art/ Instruments/ Apps OR Preparing and presenting Business Plans OR Paper presentations in seminars or workshops related to Entrepreneurship.(d) Identify scalable business from nearby locality by way of field trips, interviews etc. and presentation of report OR Case Study of successful entrepreneurs OR Report of presentation and participation in the activities of IIC, IEDC, ED Club etc. | | | | | | | | |
| | B. End Semester examination – 70 marks <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>Written Examination</td><td>2</td></tr></table> <table><tr><th>Question Type</th><th>Number of questions to</th><th>Answer word/ page limit</th><th>Marks</th></tr></table> | Mode | Time in Hours Maximum | Written Examination | 2 | Question Type | Number of questions to | Answer word/ page limit | Marks |
| Mode | Time in Hours Maximum | | | | | | | | |
| Written Examination | 2 | | | | | | | | |
| Question Type | Number of questions to | Answer word/ page limit | Marks | | | | | | |

| | | | | | |
|--|--|---|--------------|-----------------------------|-------------------|
| | | | answered | | |
| | | Section A - Very Short Answer | 10 out of 12 | Word, Phrase, or a Sentence | 10 x 1= 10 marks |
| | | Section B - Case Study/ Situation Analysis | 1 out of 3 | Question Based | 1 x 30 = 30 marks |
| | | Section C- Project Report or Business Idea Presentation | 1 out of 3 | Question Based | 1x 30= 30 marks |
| | | Total | | | 70 marks |

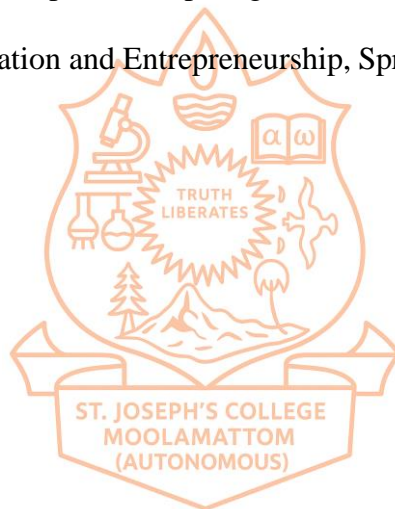
References

1. Desai, Vasanth, Small Business Entrepreneurship, Himalaya Publications
2. Gupta C B, Sreenivasan N. P, Entrepreneurial Development, Sultan Chand Publications
3. Khanka S S, Entrepreneurial Development, S Chand Publishing
4. Sood S K and Aroa, Renu, Fundamentals of Entrepreneurship and Small Business, Kalyani Publishers
5. Roy, Rajeev, Entrepreneurship, Oxford University press

Suggested Readings

1. Zero to One: Notes on Startups, or How to 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

7. The Innovator's Solution: Creating and Sustaining Successful Growth by Clayton M Chrisensen.
8. Trajectory: Startup: Ideation to Product/ Market Fit by Dave Parker.
9. The Minimalist Entrepreneur: How Great Founders Do More with Less by Sahil Lavingia.
10. <https://www.startupindia.gov.in/>
11. <https://startupmission.kerala.gov.in/>
12. <https://www.msde.gov.in/>
13. The Journal of Entrepreneurship, Sage Journals
14. Journal of Innovation and Entrepreneurship, Springer





St. Joseph's College Moolamattom (Autonomous)

| | | | | | | |
|-------------------------------|--|---------|----------|-----------|--------|-------|
| Programme | | | | | | |
| Course Name | ENTREPRENEURSHIP AND STARTUPS | | | | | |
| Type of Course | DSC C | | | | | |
| Course Code | SJC4DSCBST200 | | | | | |
| Course Level | 200 | | | | | |
| Course Summary | The course is intended to provide learners with an expansive idea on the importance, scope, skills sets and role of entrepreneurs. The course is designed to instill motivation among the learners to pitch their ideas and turn the same into successful ventures. Insightful knowledge and understanding on the stages like idea generation, business plan development, support systems etc. are provided through participative and experiential learning. | | | | | |
| Semester | 4 | Credits | | | 4 | Total |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | Hours |
| | | 3 | 0 | 1 | 0 | 75 |
| Pre-requisites, if any | Basic idea of business, its objectives and types of business organisation. | | | | | |

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 deep understanding of entrepreneurial concepts, journey and generation of ideas | Understand | 1 |
| 2 | Develop an understanding on successful business Models | Understand, | 1,6,7 |
| 3 | Effectively manage financial aspects of a new venture and Formulate and execute plans tailored to startup needs. | Evaluate, Create | 1,6 |
| 4 | Understand and Analyse the support systems and schemes for entrepreneurship | Analyse | 1,2 |
| 5 | Develop ideas, model plans, participate in entrepreneurial related activities | Skill | 2,9 |
| *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. |
|--|-------|---|-----|--------|
| 6. Entrepreneurship – Introduction, Ideation and Business Models | 1.1 | Meaning and characteristics of entrepreneurship - Business as a money/ income generating affair - functions of an entrepreneur | 1 | 1 |
| | 1.2 | Entrepreneurial classifications | 1 | 1 |
| | 1.3 | Importance of entrepreneurship in diverse fields- Economic Growth, Innovation and Creativity, Job Creation, Adaptability and Resilience, Diversity and Inclusion, Technology Advancement, Community Development, Global Competitiveness, Social Impact, Continuous Learning, and Improvement | 1 | 1 |
| | 1.4 | Entrepreneurial Journey – From inspiration to launch | 1 | 1 |
| | 1.5 | Developing an entrepreneurial mindset - Embrace Risk and Uncertainty, cultivate a Growth Mindset, develop a Bias for Action, Value Creativity and Innovation, Build Resilience, Adopt an Opportunity - Oriented Mindset, Emphasize Customer – Centric Thinking, Foster a Network of Relationships, Value Continuous Learning, Practice Adaptability | 2 | 1,2 |
| | 1.5 | Introduction to various Business models: B2B, B2C, C2C, C2B, B2B2C, B2C. | 1 | 1,2 |
| | 1.6 | Retail model manufacturing model, manufacturing model, fee for Service model, subscription model, bundling model, product as a Service model, leasing model, franchise model. | 1 | 1,2 |
| | 1.7 | Startups and Models for Startups – Marketplace models, on demand models, disintermediation model, subscription model, freemium model, virtual good model and reseller Models | 2 | 1,2 |
| | 1.8 | Case Studies - Success Stories of Entrepreneurs and failure stories of entrepreneurs Case Studies, Field Trips, Interviews- Start-up enterprises, local enterprises, inspiring stories of young and student Entrepreneur | 10P | 1,2,5 |
| 2. Nurturing Ideas and Crafting Business Plans | 2.1 | Creativity, Innovation and Invention – Differences - Stages of creativity – Types of innovation - Disruptions and Strategies of disruptions | 3 | 1,2 |

| | | | | |
|--|-----|---|------------|---------|
| | 2.2 | Ideation phase-Techniques for generating business ideas - Problem-Solving Approach, Market Research, Observation and Empathy, SWOT Analysis, Brainstorming Sessions, Mind Mapping, SCAMPER Technique, Role Reversal, Trend Analysis, Customer Feedback and Surveys, Networking and Discussions, Franchise and Licensing Opportunities, Environmental Scanning, Hobbies and Interests, Cross-Industry Inspiration | 3 | 1,2 |
| | 2.3 | Methods for validating business ideas- | 2 | 1,2 |
| | 2.4 | Identifying market opportunities, Creating a marketing strategy - Identify the criteria that must be considered when studying a market | 1 | 1,2,3 |
| | 2.5 | Idea generation and Idea Presentation activities | 6P | 1,2,3,5 |
| 3. Business Plan Development, Monetisation and Funding Options | 3.1 | Introduction to Business Plan Development - Importance of a Business Plan, Components of a Business Plan Executive Summary to Projections | 3 | 3 |
| | 3.2 | Introduction to Pitching and Presentation Importance of Effective Pitching, Elements of a Successful Pitch, Knowing Your Audience Elevator Pitching, Analyzing successful pitches Crafting and practicing an elevator pitch Identifying key elements of effective communication | 3 | 3 |
| | 3.3 | Monetisation and Bootstrapping – Advantages and Stages of bootstrapping | 3 | 3 |
| | 3.4 | Incubators and Start-Ups- Stage-wise sources of finance for start ups-Methods of financing start ups-Self funding, Crowd Funding, Angel Funding, Funding from incubators and accelerators, venture capital, Loan and other sources- Govt support for startups - Cluster Development | 4 | 3,4 |
| | 3.5 | Preparation and Presentation of Business Plans | 8P | 3,5 |
| 4. Entrepreneurial Support in India | 4.1 | Entrepreneurial Education and training - Entrepreneurship Development Programmes - Objectives and Methodology | 3 | 4 |
| | 4.2 | Schemes to promote startups – StartUp India - Kerala Start up mission | 2 | 4 |
| | 4.3 | Schemes - initiatives and assistance- Green Channel clearances - Bridge Capital – Seed Capital Assistance | 2 | 4 |
| | 4.4 | Special Institutions for Entrepreneurial Development and assistance in India, Functions of EDII and DIC | 1 | 4 |
| | 4.6 | How to register various forms of business ie; sole proprietorship with local Panchayat – partnership and LLP under the Partnership Act and LLP Act respectively- Private company and Public limited company and sec 8 | 4 T+ 6P | 4,5 |

| | | | | |
|---|-----|---|---|---|
| | | Companies under Companies Act. Registration of Incubation Centres | | |
| | 4.7 | Government efforts to foster and motivate entrepreneurship in Colleges – Institution Innovation Council, IEDC, ED Clubs, YIP etc. – Understanding and Participation | 1 | 5 |
| 5 | 5 | 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• Games and Simulations• Reflective Practice• Flip-Classroom• Role play• Interaction with entrepreneurs• Industrial Visit• Idea Presentation | | | | | | | | |
|--------------------------------|--|-------------------------|-----------------------|---------------------|---|---------------|------------------------|-------------------------|-------|
| Assessment Types | <p>MODE OF ASSESSMENT</p> <p>A. Continuous Comprehensive Assessment (CCA) – 30 marks</p> <p>(a) MCQ based tests</p> <p>(b) Idea presentation in classrooms or fests</p> <p>(c) Prototype/ Design/ Art/ Instruments/ Apps OR Preparing and presenting Business Plans OR Paper presentations in seminars or workshops related to Entrepreneurship.</p> <p>(d) Identify scalable business from nearby locality by way of field trips, interviews etc. and presentation of report OR Case Study of successful entrepreneurs OR Report of presentation and participation in the activities of IIC, IEDC, ED Club etc.</p> | | | | | | | | |
| | <p>B. End Semester examination – 70 marks</p> <table><tr><th>Mode</th><th>Time in Hours Maximum</th></tr><tr><td>Written Examination</td><td>2</td></tr></table> <table><tr><th>Question Type</th><th>Number of questions to</th><th>Answer word/ page limit</th><th>Marks</th></tr></table> | Mode | Time in Hours Maximum | Written Examination | 2 | Question Type | Number of questions to | Answer word/ page limit | Marks |
| Mode | Time in Hours Maximum | | | | | | | | |
| Written Examination | 2 | | | | | | | | |
| Question Type | Number of questions to | Answer word/ page limit | Marks | | | | | | |

| | | | | | |
|--|--|---|--------------|-----------------------------|-------------------|
| | | | answered | | |
| | | Section A - Very Short Answer | 10 out of 12 | Word, Phrase, or a Sentence | 10 x 1= 10 marks |
| | | Section B - Case Study/ Situation Analysis | 1 out of 3 | Question Based | 1 x 30 = 30 marks |
| | | Section C- Project Report or Business Idea Presentation | 1 out of 3 | Question Based | 1x 30= 30 marks |
| | | Total | | | 70 marks |

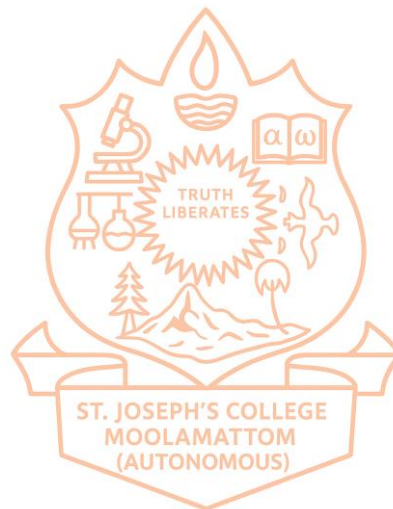
References

1. Desai, Vasanth, *Small Business Entrepreneurship*, Himalaya Publications
2. Gupta C B, Sreenivasan N. P, *Entrepreneurial Development*, Sultan Chand Publications
3. Khanka S S, *Entrepreneurial Development*, S Chand Publishing
4. Sood S K and Aroa, Renu, *Fundamentals of Entrepreneurship and Small Business*, Kalyani Publishers
5. Roy, Rajeev, *Entrepreneurship*, Oxford University press

Suggested Readings

1. Zero to One: Notes on Startups, or How to 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
1. India as Global Start-up Hub: Mission with Passion by C B Rao
2. Elon Musk: Tesla, Space X, and the Quest for a Fantastic Future by Ashlee Vance
3. Steve Jobs by Walter Isaacson
4. Innovation and Entrepreneurship: Practice and Principles by Peter F Drucker
5. The Innovator's Solution: Creating and Sustaining Successful Growth by Clayton M Christensen.

6. Trajectory: Startup: Ideation to Product/ Market Fit by Dave Parker.
7. The Minimalist Entrepreneur: How Great Founders Do More with Less by Sahil Lavingia.
8. <https://www.startupindia.gov.in/>
9. <https://startupmission.kerala.gov.in/>
10. <https://www.msde.gov.in/>
11. The Journal of Entrepreneurship, Sage Journals
12. Journal of Innovation and Entrepreneurship, Springer



ST. JOSEPH'S COLLEGE MOOLAMATTOM (AUTONOMOUS)

UNDERGRADUATE PROGRAMMES (HONOURS) SYLLABUS

SJC-UGP (Honours) (2025 Admission Onwards)



Faculty: Technology and Applied Sciences
Expert Committee: Computer Application
Subject: Computer Application

St. Joseph's College Moolamattom (Autonomous)
Arakulam – 685591, Kerala, India

Syllabus Index

Name of the Minor: Computer Application

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 |
| SJC1DSCCMA101 | Introduction to Web Designing | DSC B | 4 | 5 | 3 | 0 | 2 | 0 |

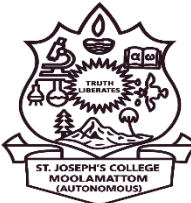
L — Lecture, T — Tutorial, P — Practical/Practicum, O — Others

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 |
| SJC2DSCCMA100 | AI-Powered Presentation Tools and Techniques | DSC B | 4 | 5 | 3 | 0 | 2 | 0 |

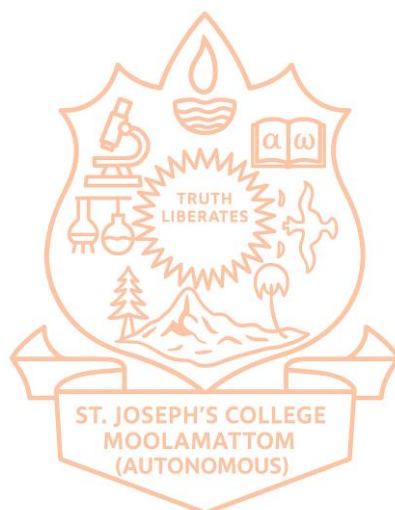
Semester: 3

| Course Code | Title of the Course | Type of the Course DSC, MDC, SEC etc. | Credit | Hours/ week | Hour Distribution /week | | | |
|---------------|---------------------------------|--|--------|-------------|-------------------------|---|---|---|
| | | | | | L | T | P | O |
| SJC3DSCCMA200 | AI Techniques for Data Analysis | DSC B | 4 | 5 | 3 | 0 | 2 | 0 |

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|  | <div>St.Joseph's College,Moolamattam</div> <div>(Autonomous)</div> | | | | | |
| Programme | | | | | | |
| Course Name | Introduction to Web Designing | | | | | |
| Type of Course | DSC B | | | | | |
| Course Code | SJC1DSCCMA101 | | | | | |
| Course Level | 100 | | | | | |
| Course Summary | This course equips participants with the skills to design web pages using web technologies such as HTML5 and Cascading Style Sheets. | | | | | |
| Semester | 1 | Credits | | | 4 | Total Hours |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | Others | |
| | | 3 | 0 | 1 | 0 | |
| Pre-requisites, if any | | | | | | |

| CO No. | Expected Course Outcome | Learning Domains * | PO No |
|--------|-------------------------|--------------------|-------|
|--------|-------------------------|--------------------|-------|

| | | | |
|---|--|---|---|
| 1 | Describe the fundamentals of World Wide Web and the basic HTML tags. | U | 1 |
| 2 | Illustrate Form tag, its attributes and HTML 5 features. | U | 1 |
| 3 | Illustrate the features of Cascading Style Sheets and its application in web design. | U | 1 |
| 4 | Design webpages using HTML and Cascading Style Sheets. | A | 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 | 1.1 | Introduction to Web Designing - World Wide Web (WWW)- Evolution and History of WWW, Web Pages and Contents, Web Servers, Web Browsers, URLs, Scripting Languages. | 5 | 1 |
| | 1.2 | HTML (Hypertext Markup Language)- Introduction - History of HTML, tags and attributes, HTML tag vs element, HTML attributes, comments. General Structure of HTML document. | 5 | 1 |
| | 1.3 | Basic Formatting Tags, Heading tags, Paragraph Tags, Grouping Using Div Span, Lists, Images, Hyperlink, Tables, iFrame, Font, Colors, Marquees. | 5 | 1 |
| 2 | 2.1 | Form-text input controls, checkbox control, radio button control, select box control, file upload box control, button controls, hidden form controls, Headers- title, base, link, style, script, meta. | 8 | 2 |
| | 2.2 | Introduction to HTML5: header, footer, selection, article, aside, navi, progress, audio, video, embed, source, various input type attributes. | 7 | 2 |
| 3 | 3.1 | Cascading Stylesheets (CSS)-Introduction, Benefits of CSS, CSS Syntax | 5 | 3 |
| | 3.2 | Types of Style Sheets - External style sheet, Internal style sheet, Inline style sheet | 5 | 3 |
| | 3.3 | Selectors, CSS ID and Class, CSS Styling (Background, Text Format, Controlling Fonts), CSS box model. | 5 | 3 |

| | | | | |
|---|--------------|--|----|---|
| 4 | Lab Practice | | | |
| | 4.1 | <ul style="list-style-type: none"> • Create a basic HTML page with the necessary elements. • Create a web page with ordered list and unordered list with at least three list item each • Create webpage with list of websites and create clickable hyperlink to each website • Creating a simple contact form with fields for name, email, subject, and message • Create a set of radio buttons and checkboxes with appropriate labels • Create an HTML document and apply inline CSS styles to different elements (e.g., text color, background color, font size) • Create an external CSS file and link it to an HTML document to apply these styles into the HTML document | 30 | 4 |
| 5 | | Teacher Specific Content | | |

| | |
|---------------------------------------|---|
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture, Practical |
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) CCA for Theory: 25 Marks <ol style="list-style-type: none"> 1. Written test 2. Assignments CCA for Practical: 15 Marks <ol style="list-style-type: none"> 1. Practical assignments 2. Lab Record 3. Observation of practical skills 4. Viva |

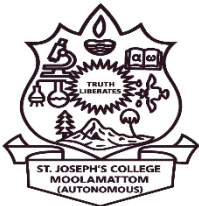
| | |
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| | <p>B. Semester End Examination ESE for Theory: 50 Marks</p> <p>Written Test (50 Marks) (1.5 Hrs) Part A: Very Short Answer Questions (Answer all) – (10*1=10 Marks) Part B: Short Answer Questions (4 out of 6 Questions) - (4*5=20 Marks) Part C: Essay Questions (2 out of 3 Questions) – (2*10=20 Marks)</p> <p>ESE for Practical: 35 Marks (1.5 Hrs) 1. Practical test (20 marks) <ul style="list-style-type: none"> • Design a website using HTML and CSS 2. Viva- 5 Marks 3. Record- 10 Marks</p> |
|--|--|

REFERENCES

1. Thomas A Powell, “HTML & CSS- The Complete Reference”, 5th Ed., McGraw-Hill Publishers.

SUGGESTED READINGS

1. John Dean, “Web Programming With HTML5, CSS, And Javascript”, Jones and Bartlett Publishers, Inc, 2018
Don Duckett, “HTML & CSS – Design and Build Websites

| | | | | | |
|---|--|---------|----------|-----------|-------------|
|  | <div>St. Joseph's College, Moolamattam</div> <div>(Autonomous)</div> | | | | |
| Programme | | | | | |
| Course Name | AI-Powered Presentation Tools and Techniques | | | | |
| Type of Course | DSC B | | | | |
| Course Code | SJC2DSCCMA100 | | | | |
| Course Level | 100 | | | | |
| Course Summary | This course equips participants to proficiently create, design, and deliver compelling presentations through the utilization of LibreOffice Impress and Google Slides, incorporating AI. | | | | |
| Semester | 2 | Credits | | | Total Hours |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | |
| | | 3 | 0 | 1 | |
| | | | 0 | | 75 |
| Pre-requisites, if any | | | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains * | PO No |
|--|---|--------------------|-------|
| 1 | Demonstrate the open-source LibreOffice Impress to create and design presentations. | U | 1 |
| 2 | Summarize the features of Cloud-based presentation software, Google Slides and its purpose in collaborative presentations. | U | 1 |
| 3 | Illustrate the integration of AI to presentation tools for and creating professional presentations. | U | 1 |
| 4 | Create, design, and deliver effective presentations using LibreOffice Impress and Google Slides with the integration of AI. | A | 2 |
| <i>*Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)</i> | | | |

COURSE CONTENT

Content for Classroom transaction (Units)

| Module | Units | Course description | Hrs | CO No. |
|--------|---------------|--|-----|--------|
| 1 | Libre Impress | | | |
| | 1.1 | Overview of the software, its purpose, and benefits. Basic Interface: Understanding the main interface, menus, and toolbars. Creating Presentations: Creating new presentations, saving, and opening existing ones. | 5 | 1 |
| | 1.2 | Slides and Layouts: Working with different slide layouts, Adding and formatting text, images, and other media. Design and Themes: Applying themes and customizing the design of slides, Modifying background colors and styles. | 5 | 1 |
| | 1.3 | Animations and Transitions: Adding animations to text and objects, applying slide transitions to enhance the presentation. Charts and Graphs: Creating and editing charts and graphs within Impress. | 5 | 1 |
| 2 | Google Slides | | | |
| | 2.1 | Overview of the software, its purpose, and benefits. Basic Interface: Understanding the main interface, menus, and toolbars, Managing slides and presentation settings. Creating Presentations, Saving and organizing presentations in Google Drive, Importing and converting presentations from other formats. | 5 | 2 |
| | 2.2 | Slides and Layouts, Adding and formatting text, images, and shapes, Arranging and organizing slides. Design and Themes: Applying themes, Customizing slide backgrounds, colors, and fonts. Animations and Transitions, Slide transitions. Charts and Graphs: Creating and editing charts and graphs within Google Slides, Importing data for dynamic charts. | 5 | 2 |
| | 2.3 | Advanced Features: Utilizing advanced formatting options, Incorporating multimedia elements (audio, video), Customizing speaker notes, Using | 5 | 2 |

| | | | | |
|---|---------------------------|--|----|---|
| | | add-ons for extended functionality- Plus AI, MagicSlides, and SlidesAI.io. | | |
| 3 | AI Tools for Presentation | | | |
| | 3.1 | AI-Enhanced Presentation -Integrating AI in to the presentation- Intelligent Design and Layout, AI- driven Content Creation, Designing Visuals with AI, Enhancing Delivery with AI. | 6 | 3 |
| | 3.2 | A Step-by-Step Guide to Create a Presentation with AI: Choose AI presentation tool, Prepare the content, Feed the content to the tool, Generate slides, Refine slides, and Present. | 6 | 3 |
| | 3.3 | AI presentation tools-AI powered Slide Design Assistants: Canva's Magic Design, Google Slides's Plus AI, MagicSlides, and SlidesAI.io- Simplified AI, Gamma AI, Tome. | 3 | 3 |
| 4 | Lab Practice | | | |
| | 4.1 | <p>Libre Impress</p> <p>Create a new presentation with a title slide and three content slides. Save the presentation in different formats, Choose a specific slide layout and add formatted text, an image, and a bulleted list to demonstrate the flexibility of slide layouts, Apply a predefined theme to your presentation and customize it by changing the background color and font style, Apply an entrance animation to a specific text box on a slide and set a slide transition effect between two slides, Create a bar chart representing fictional data and customize its appearance (e.g., color, labels), Apply a special effect (e.g., shadow or reflection) to an object on a slide.</p> | 15 | 4 |
| | 4.2 | <p>Google Slides</p> <p>Add a new blank slide and insert an image into the presentation, Rearrange the order of slides in your presentation using the slide sorter view, Create a new presentation, save it to Google Drive, and organize it into a specific folder, Choose a unique slide layout and add formatted text, an image, and a shape to demonstrate flexibility, Apply a predefined theme to your presentation and customize it by changing the background color and font style, Apply an animation to a specific text box and set a slide transition effect between two slides,</p> | 15 | 4 |

| | | | | |
|---|--|--|--|--|
| | | Create a bar chart representing data and customize its appearance, Embed an audio or video file into a slide, Explore and install a relevant add-on to extend the functionality of Google Slides. Create a presentation using AI add-ons in Google Slides | | |
| 5 | | Teacher Specific Content | | |

| | |
|---------------------------------------|--|
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture, Practical |
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) CCA for Theory: 25 Marks <ol style="list-style-type: none"> 1. Written test 2. MCQ 3. Assignments CCA for Practical: 15 Marks <ol style="list-style-type: none"> 1. Practical assignments 2. Lab Record 3. Observation of practical skills 4. Viva |
| | B. Semester End Examination ESE for Theory: 50 Marks Written Test (50 Marks) (1.5 Hrs) Part A: MCQ (Answer all) - (20*1=20 Marks) Part B: Short Answer Questions (10 out of 12 Questions) (10*3=30 Marks) ESE for Practical: 35 Marks (1.5 Hrs) Practical test: One Question (Covers topics from Libre Office Impress or Google Slides) <ol style="list-style-type: none"> 1. Procedure- 10 Marks 2. Output- 10 Marks 3. Viva- 5 Marks 4. Record- 10 Marks |

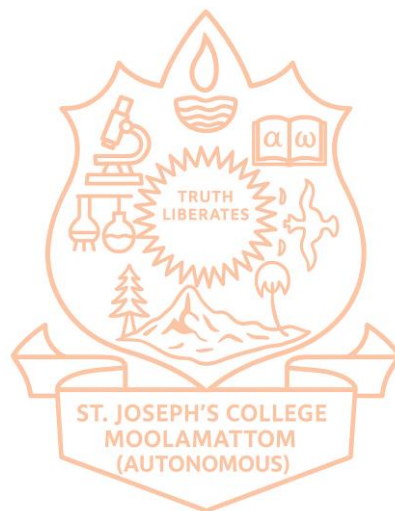
REFERENCES

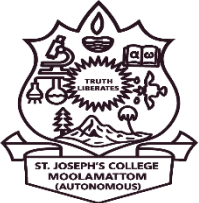
1. "LibreOffice 6.4 Getting Started Guide", The LibreOffice Documentation Team.

2. "Google Slides: The Comprehensive Guide", Scott La Counte.

SUGGESTED READINGS

1. "LibreOffice 6.4 - The Complete Guide (Mastery Series)", Nuno Tavares
2. "Google Workspace for Beginners", Heather Buchana



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|---|--|----------------|-----------------|------------------|--------------------|
|  | St. Joseph's College, Moolamattam (Autonomous) | | | | |
| Programme | | | | | |
| Course Name | AI Techniques for Data Analysis | | | | |
| Type of Course | DSC B | | | | |
| Course Code | SJC3DSCCMA200 | | | | |
| Course Level | 200 | | | | |
| Course Summary | This course provides a comprehensive introduction to AI techniques for data analysis, covering fundamental Python programming, data manipulation, visualization, and practical applications in real-world data analytics projects. | | | | |
| Semester | 3 | Credits | | | Total Hours |
| Course Details | Learning Approach | Lecture | Tutorial | Practical | |
| | | 3 | 0 | 1 | 75 |
| Pre-requisites, if any | Nil | | | | |

COURSE OUTCOMES (CO)

| CO No. | Expected Course Outcome | Learning Domains * | PO No |
|--|--|--------------------|-------|
| 1 | Summarize the fundamental concepts of Artificial Intelligence, data analysis, various data analytic tools and AI techniques in data analytics. | U | 1 |
| 2 | Demonstrate Python programming fundamentals, data structures, Numpy and Pandas libraries. | U | 1 |
| 3 | Illustrate Data Analysis Lifecycle using Python libraries. | U | 1 |
| 4 | Apply Python libraries to perform various Data Analytics tasks. | A | 2 |
| <i>*Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)</i> | | | |

COURSE CONTENT

Content for Classroom transaction (Units)

| Module | Units | Course description | Hrs | CO No. |
|--------|----------------------------|---|-----|--------|
| 1 | Introduction | | | |
| | 1.1 | Definition and scope of Artificial Intelligence (AI), Historical background and milestones in AI development, Applications of AI in different fields, Ethical considerations and societal impact of AI. | 4 | 1 |
| | 1.2 | Introduction to Data Analysis: Sources and nature of data, Classification of data (Structured, Semi-structured, Unstructured), Characteristics of data, Introduction to Big Data platform. | 3 | 1 |
| | 1.3 | Data Analysis vs Data Analytics, Need of Data Analytics, Data Analytic Process and Tools, Modern Data Analytic Tools, Common AI techniques used in Data Analytics, Applications of Data Analytics, Future trends in AI analytics. | 5 | 1 |
| 2 | Python Fundamentals | | | |
| | 2.1 | Python- A Data Analysis Tool- Basic Python syntax: variables, data types, operators. | 3 | 2 |
| | 2.2 | Control structures- Selective statements – if, if-else, nested if, if –elif ladder statements, Iterative statements - while, for. | 4 | 2 |
| | 2.3 | Python Packages- Introduction to Numpy- Working with arrays, Introduction to Pandas- Data Manipulation and analysis. | 5 | 2 |
| | 2.4 | Introduction to Python Data Structures- List, Tuple, Dictionary, Sets and Data Frame. | 4 | 2 |

| | | | | |
|---|---------------------------------|---|---|---|
| 3 | Python for Data Analysis | | | |
| | 3.1 | Data Analysis Life Cycle- Data Collection, Data Preparation, Data Exploration, Data Visualization and Interpretation. | 3 | 3 |
| | 3.2 | Loading and Handling Data using Python libraries- Reading CSV files, Handling missing data and outliers. | 4 | 3 |
| | 3.3 | Data manipulation-Indexing, Selection, Filtering, Reshaping-Summarizing and Computing Descriptive Statistics-Data Transformation. | 6 | 3 |
| | 3.4 | Data Visualization using matplotlib - bar plot, line plot, histogram, pie chart, and scatter plot. | 4 | 3 |
| 4 | Lab Practice | | | |
| | 4.1 | Demonstration of the usage of variables, data types, operators, branching and looping statements and Data Structures. | 6 | 4 |
| | 4.2 | Implementation of Nddarray Basic Operations - Indexing, Slicing and Iterating, Shape Manipulation, Array Manipulation. | 6 | 4 |
| | 4.3 | Implementation of DataFrames, Data manipulation-Indexing, Selection, Filtering, Reshaping, Descriptive Statistics – count(), sum(), mean(), median(), mode(), std(), min(), max() and cumsum(). | 6 | 4 |
| | 4.4 | Reading from csv files, Data cleaning, Inserting columns into DataFrames, Deleting columns from DataFrame, Concatenating DataFrame, Writing back to csv files. | 6 | 4 |
| | 4.5 | Data Visualization using matplotlib - bar plot, line plot, histogram, pie chart, and scatter plot. | 6 | 4 |
| 5 | | Teacher Specific Content | | |

| | |
|---------------------------------------|---|
| Teaching and Learning Approach | Classroom Procedure (Mode of transaction) Lecture, Practical |
| Assessment Types | MODE OF ASSESSMENT A. Continuous Comprehensive Assessment (CCA) CCA for Theory: 25 Marks <ol style="list-style-type: none"> 1. Written test 2. Assignments CCA for Practical: 15 Marks <ol style="list-style-type: none"> 1. Practical assignments 2. Lab Record 3. Observation of practical skills 4. Viva |
| | B. Semester End Examination ESE for Theory: 50 Marks (1.5 Hrs) Written Test (50 Marks) Part A: Very Short Answer Questions (Answer all) - (10*1=10 Marks) Part B: Short Answer Questions (4 out of 6 Questions) - (4*5=20 Marks) Part C: Essay Questions (2 out of 3 Questions) - (2*10=20 Marks) ESE for Practical: 35 Marks (1.5 Hrs) Practical test: Two Questions <ol style="list-style-type: none"> a. Question1: Covers topics from Python Control structures and Data structures b. Question2: Covers topics from loading and handling datasets, Data Manipulation, Descriptive Statistics and Visualization. <ol style="list-style-type: none"> 1. Code - 10 Marks 2. Output - 10 Marks 3. Viva - 5 Marks 4. Record - 10 Marks |

REFERENCES

1. Stuart Russell and Peter Norvig, "Artificial Intelligence: A Modern Approach", 3rd Edition, Pearson Education, 2010.
2. Wes McKinney, "Python for Data Analysis" 1st Edition, O'Reilly, 2013.

SUGGESTED READINGS

1. Fabio Nelli, "Python Data Analytics Data Analysis and Science Using Pandas, Matplotlib, and the Python Programming Language", 1st Edition, 2015, Apress.

