



# **STUDENT HANDBOOK** **2023-2024**

## **Bachelor of Commerce**

**BUSINESS SCHOOL**

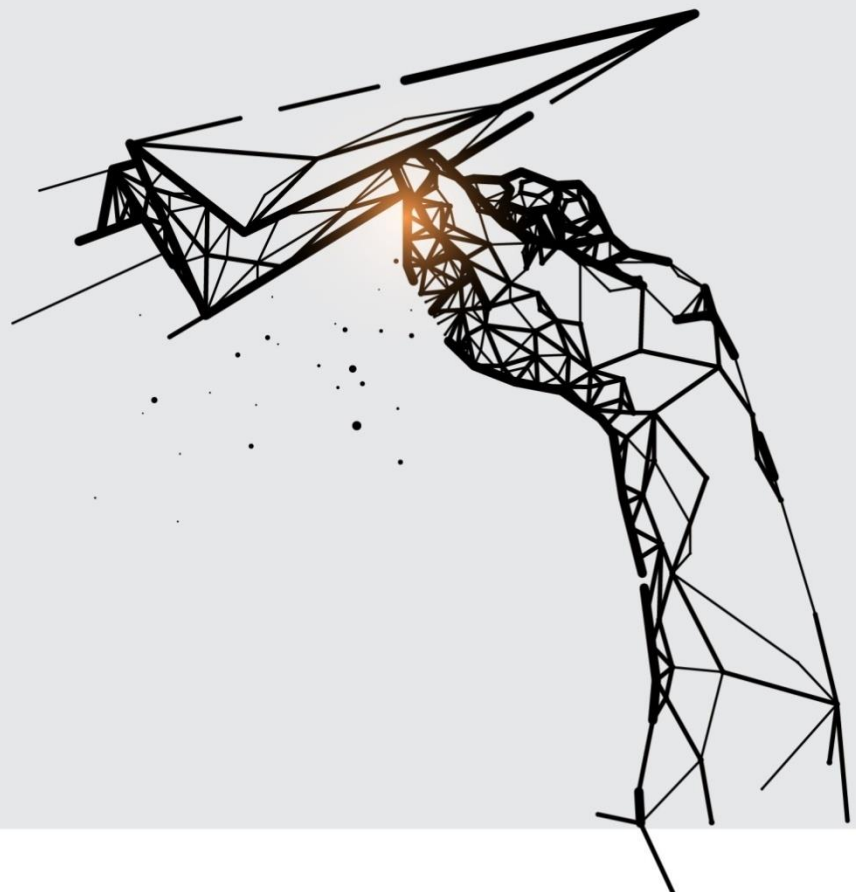
[www.kluniversity.in](http://www.kluniversity.in)

**VISION**

To be a globally renowned university.

**MISSION**

To impart quality higher education and to undertake research and extension with emphasis on application and innovation that cater to the emerging societal needs through all-round development of students of all sections enabling them to be globally competitive and socially responsible citizens with intrinsic values.





**CATEGORY 1  
UNIVERSITY**

BY MHRD, Govt. of India

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**KL ACCREDITED BY  
NAAC WITH A++**

GRADE

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**nirf** NATIONAL  
INSTITUTIONAL  
RANKING  
FRAMEWORK  
**2023**

**RANKED 28**  
AMONG ALL  
UNIVERSITIES

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**43 YEARS OF  
EDUCATIONAL  
LEADERSHIP**

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**Koneru Satyanarayana,**  
*Chancellor*

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Sri Koneru Satyanarayana, BE, FIE, FIETE, MIEEE graduated in Electronics and Communication Engineering in the year 1977. Along with Sri Koneru Lakshmaiah, he is the co-founder of the Institute which was established in the year 1980. He is an educationist of eminence and also an industrialist of great repute. He runs a number of industries in and around Vijayawada.

**Dr. K. S. Jagannatha Rao**  
*Pro-Chancellor*

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Prof. K. S. Jagannatha Rao was one of the leading scientists in neuroscience research in globe. He was the Director on Institute for Scientific Research and Technological Advances (INDICASAT AIP), Republic Panama and contributed lot in building innovation in higher education and research in Panama since 2010. He played a key role in building PRISM (Panamanian Research Institutes of Science and Medicine) in Latin America. Dr. Rao has his research area on Brain Research and established Alzheimer's Centre and published 165 papers in leading Biochemistry and Neuroscience Journals, supervised 19 Ph.D students. He is also adjunct faculty of Biomedical Informatics of UTHS, Houston, and Advisory Board Member of UT- El Paso Minority Health NIH program, USA and Adjunct Faculty, Methodist Research Institute, Houston, USA. He was elected Member of Panamanian Association for the Advancement of Science (APANAC) - Considered as National Science Academy of Panama. He received his undergraduate and Ph.D degrees from Sri Venkateswara University, Tirupati. Later, joined in Central Food Technological Research Institute, Mysore. He received Sir C. V. Raman Award by Karnataka State Council of Science and Technology, 2003.



**Prof. G P S Varma**  
*Vice-Chancellor*



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Prof. G P S Varma, Vice-Chancellor, KLEF, is one of the most widely experienced leaders in Indian higher education, known for his commitment to expanding student opportunity, catalyzing academic innovation, and encouraging university's civic engagement and service to society. He adorned the position of Chairman, ISTE (Indian Society for Technical Education)- AP State, TSEM CET Test Committee Member-2021 nominated By Telangana State Govt, APEAMCET Admission Committee Member in 2016 by Andhra Pradesh State Council of Higher Education, Govt. of Andhra Pradesh. He has been a very farsighted Peer Team Visit Member for National Assessment and Accreditation Council (NAAC), Expert Committee Member for University Grants Commission (UGC) Autonomous Visits. He has been an Advisory Council Member for (CEGR) Centre for Education Growth, and Research India International Centre, New Delhi, and Board Member for Big-Data Analytics Forum.



**Dr. A. V. S. Prasad**  
*Pro-Vice Chancellor*

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Dr. A. V. S. Prasad, M.E and Ph.D from JNTU, Hyderabad is a professor in Civil Engineering. He has a rich experience of 33 years in academics which includes 26 years in administration at various cadres ranging from Head of Department, Dean, Principal, Director and Pro-Vice Chancellor. He has served as Director of Audisankara group of institutions and Narayana Group of Institutions for 18 years and was instrumental in getting these institutions accredited by NAAC, NBA, Autonomous and gained many laurels from the State Government, JNTU etc. He has served as Pro-Vice Chancellor of KL University for 3 years.

He has extensive knowledge of administrative system, maintaining statutory norms of bodies like AICTE, UGC etc and has a good understanding of NBA, NAAC procedures and norms. He served as Member, Chairman of Board of Studies at JNTU(A), KLCE(Autonomous) and KL University.

**Dr. Venkatram Nidumolu**  
*Pro-Vice Chancellor*

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Dr. Venkatram Nidumolu, Pro-Vice Chancellor is High performing, strategic thinking professional with more than 15years of administration experience and 20 years of teaching experience in KLEF and 30 years overall experience in the higher education sector. He graduated in B.Tech (ECE) from Acharya Nagarjuna University, pursued M.S degree from BITS, PILANI in software Systems. He received Ph.D award from Acharya Nagarjuna University. He held the positions like HOD, Joint Register, Principal, and Dean-Academics before becoming Pro-Vice Chancellor. He was core member of all NBA, NAAC, & other accreditations since 2004 and he has good experience in handling of quality issues and assessment related practices.



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## Acronyms

<b>Sl No</b>	<b>Acronyms</b>	<b>Full Form</b>
1	KLEF	Koneru Lakshmaiah Education Foundation
2	CET	Common Entrance Test
3	KLEEE	KLEF Engineering Entrance Examination
4	JEE	Joint Entrance Examination
5	BT	Biotechnology
6	CE	Civil Engineering
7	CS	Computer Science &Engineering
8	EC	Electronics & Communication Engineering
9	EE	Electrical & Electronics Engineering
10	CM	Computer Engineering
11	ME	Mechanical Engineering
12	AD	Artificial Intelligence & Data Science
13	CI	Computer Science & Information Technology
14	CGPA	Cumulative Grade Point Average
15	SGPA	Semester Grade Point Average
16	LTPS	Lecture, Tutorial Practical, Skill
17	SEE	Semester-End Examinations
18	SIE	Semester-In Examinations
19	OJET	On-the-job Engineering Training
20	IRP	Industrial Relations and Placements
21	PS	Practice-School
22	OPAC	Online Public Access Catalog
23	QCM	Quality Circle Meeting
24	MOOC	Massive Open Online Course
25	MOU	Memorandum of Understanding
26	OD	On Duty
27	(A,B]	Between A and B excluding value A and including value B
28	COE	Controller of Examinations

29	VLSI	Very Large-Scale Integration
30	MTech	Master of Technology
31	COA	Council of Architecture
32	JEE	Joint Entrance Examination
33	NATA	National Aptitude in Architecture
34	PC	Professional Core
35	BSAE	Building Science and Applied Engineering
36	PE	Professional Elective
37	PAECC	Professional Ability Enhancement Compulsory Courses
38	SEC	Skill Enhancement Course
39	OE	Open Elective
40	CTIS	Cloud Technology and Information Security
41	DS	Data Science
42	IoT	Internet of Things
43	IPA	Intelligent Process Automation
44	PCI	Pharmacy Council of India
45	PY	Pharmacy
46	B. Com (H)	Bachelor of Commerce with Honors
47	ACCA	Association of Chartered Certified Accountants
48	HM	Hotel Management
49	BTK	Basic Training Kitchen
50	QTK	Quantitative Training Kitchen
51	ATK	Advanced Training Kitchen
52	MBA	Master of Business Administration
53	BBA	Bachelor of Business Administration
54	MSc (F&C)	Master of Science (Finance & Control)
55	BA	Bachelor of Arts
56	M.Sc.	Master of Science



## CHAPTER 1

### **Introduction**

The President of Koneru Lakshmaiah Education foundation, Er. Koneru Satyanarayana, along with Late Sri.Koneru Lakshmaiah, founded the K L College of Engineering in the Academic year 1980-81. With the mighty vision and restless efforts of Er. Koneru Satyanarayana K L College of Engineering carved a niche for itself through excellence in engineering education, discipline and record numbers of placements and was the leading college in the state of AP. K L College of Engineering achieved NBA Accreditation for all its B.Tech. Programs in 2004 and later re-accredited in 2007. K L College of Engineering was transformed into an autonomous engineering college in the year 2006. In 2008 this college received a record grade of 3.76 on a 4 points scale with “A” Grade from NAAC; and in February 2009, the college, and Accredited by National Assessment and Accreditation Council (NAAC) of UGC as ‘A<sup>++</sup>’ with highest Grade of 3.57 CGPA on 4-point scale in 2018, through its founding society “Koneru Lakshmaiah Education Foundation” was recognized as Deemed to be University by the MHRD-Govt. of India, Under Section 3 of UGC Act 1956. This Deemed to be University is namedas “KLEF”.

### **Location**

KLEFis situated in a spacious 100-acre campus on the banks of Buckingham Canal of river Krishna, eight kilometers from Vijayawada city. Built within a rural setting of lush green fields, the institute is a virtual paradise of pristine nature and idyllic beauty. The campus has been aptly named "Green Fields" and the splendid avenue of trees and gardens bear testimony to the importance of ecology and environment. The campus ambience is most befitting for scholastic pursuits. The University is situated in a built-up area of around 15, 00,000 S.Ft.

### **Facilities**

#### **Central Library: E-Resources**

The Central Library is the largest and holds materials to serve the whole University community. It has materials relevant to the Engineering, Science & Humanities courses offered by the University. The library system contains more than one lakh and fifty thousand books and periodicals on all subjects related to the teaching and research interests of the University staff and students. The library has over 65,926 electronic journal titles, academic databases and 15,19,512 e-Books are is available on campus.

## The Data Centre

A State-of-the-Art Data center with advanced servers provides a highly interactive learning environment with full-fledged hardware and software training facilities.

### Physical Education- Sports Facilities

KLEF encourages students to explore their latent talents by providing good games and sports facilities. The institute is equipped with the following.

<b>Sport/Game</b>	<b>No.of Courts</b>	<b>Sport/Game</b>	<b>No.of Courts</b>
Athletic track	1	Handball Court	1
Hockey Field	1	Netball Courts	2
Badminton Courts	4	Throw ball courts	2
Tennikoit Courts	2	Beach Volleyball Court	1
Cricket Field with Net practice	3	Football Field	1
Volleyball Courts	2	Basketball Courts	2
Tennis Courts	2	Kabaddi Courts	2
Kho Kho Court	1	Table Tennis	6
Soft Ball	1	Chess	20
Archery	1	Caroms	12

The University had a State-of- the - Art Indoor stadium of 30000 sq.ft with:

- 4 wooden Shuttle Courts/ Basket ball Court
- Yoga and Meditation Centre
- Dramatics
- 8 Table Tennis Tables
- Hobby Centre
- Gymnasium for Girls
- Gymnasium for Boys
- Multipurpose room with Chess, Caroms, etc.
- Power lifting/Weightlifting

### Accommodation- Hostels

- KLEF has separate hostels for boys and girls with well furnished rooms and modern amenities.
- The overall atmosphere is very conducive for the students to concentrate on their studies.

- A state-of-the-art kitchen and spacious dining area has been provided for both the hostels.
- Generators have been provided as power backup. Emphasis has been laid on hygiene and cleanliness for healthy living. A customized menu caters to the student needs, it keeps changing according to their tastes.
- Teaching staff will have to address the academic and personal problems of the students. Round-the-clock security, communication, dispensary facilities are also available.

#### **Facilities in the hostels**

- Protected drinking water
- State of the art kitchen, dining hall
- Newspapers, telephones, toilets and bathrooms are well maintained.
- Every student in the hostel is provided with a cot, study table, chair and a rack.
- Fan and light are also provided in each room.
- Gas & Steam based hygienic food preparation.
- Palatable regional, national and international cuisines
- Cleanliness and Safety STD/ISD Facilities
- Medical Kits and First Aid Boxes Soft drinks, snacks, Fruits, etc.
- Laundry Stationary shop

#### **Hostel Rules and Regulations**

- Students are hereby informed that while staying in the hostel, it is essential to be responsible for maintaining dignity by upholding discipline.
- They must be obedient to the hostel warden/floor in –charges. Valuable items like jewelry etc. should not be kept with students while staying in the hostel.
- It is student’s own responsibility to safeguard her/his Laptops, Money by locking suitcases and bags.
- If any loss is found, management will not take any responsibility. Students must intimate to the hostel authorities before giving police complaints against losses.
- Students are not allowed to indulge in smoking; consumption of Alcohol, Narcotic drugs etc., and defaulters will be strictly viewed upon.
- Students are directed that after locking their rooms they must hand over the keys to security and can collect them on returning to the hostel.
- Students must switch off Fans, Lights, Geysers, A/C’s etc., before leaving their rooms.
- Visitors are not allowed inside the hostel at any time; however, they are allowed into the visitor’s hall with the prior permission of the warden.
- Only family members listed by the parents are allowed to contact the student. Visiting hours are up to 7.30 pm only and after 7.30 pm visitors are required to leave the premises.
- Hostel students are not allowed to come into the hostel after 3.00 pm for morning shift

students and 6.00pm for day shift students.

- Those students who are utilizing the computer lab, library etc., after the times specified must submit the permission slip to the security while entering the hostel.
- During public holiday outings, those who seek permission to leave the hostel will have to obtain written permission from the warden. Permission will be given only to those students who get permission from parents to leave the hostel during holidays/outings.
- Moving out of campus without permission is strictly prohibited. Strict study hours from 7.30 am to 10.30 pm shall be maintained in the hostel.
- The hostellers must be in their allotted rooms during study hours. The general complaints of any kind should be noted in the complaint register, which is available at the hostel office.
- Registered complaints will only be entertained. Any health problem should be brought to the notice of Warden/Floor In – charge for necessary treatment.

### **Transportation**

The institution runs 80 buses covering all the important points in Vijayawada City, Mangalagiri, Guntur & Tenali towns with a total seating capacity of 4000 students in two shifts. Transport is available 24 hrs, In case of any emergency in the institute /hostels. Transportation is available for conducting industrial tours and visits etc. Regular transport facility available up to 10PM.

### **Healthcare**

A full-fledged health center with all the facilities is established to cater the needs of the students, staff, Faculty and the public in the adopted villages. It consists of three doctors (Homoeopathy, Ayurvedic & Allopathy).

### **Cafeteria**

KLEF has a spacious canteen with the latest equipment and hygienic environment which provides quality food and prompts service and caters to the needs of all the students and staff. A central cafeteria of 1500 Sq.m. is available on the campus. Mini cafes and fast-food centers are available in various blocks. The canteen is open from 6:30 a.m. to 8:30 p.m. There is a wide variety of North- Indian and South-Indian cuisine and the students enjoy the pleasure of eating during the breaks. Cool aqua water for drinking is available.

### **Placements**

KLEF has meticulously planned to make all its outgoing students employed. The University had installed the infrastructure, employed well experienced faculty, designed and delivered programs that help to enhance the communication and soft skills which are required for making the students employable. An excellent system is in place that considers all the issues that make a student employable. The University has been successful for the last 7 years in employing all the students who have registered and eligible for placement through its offices located across the country. About 50 trained personnel work extensively to make the students ready for recruitment by the industry.

## **Counselling & Career Guidance**

A special Counseling Cell consisting of professional student counselors, psychologists, and Professors counsels/helps the students in preparing themselves to cope with studies, perform well in the tests & various competitions. This Cell provides its services to the students in getting the solutions for their personal problems and provides career guidance with the help of the Industrial Relations and Placements (IRP) department. A group of 20 students are allotted to each faculty member who counsels them regularly and acts as their mentor.

## **Social Service Wing**

KLEF has a social service wing which is used to channelize the social service activities of the faculty, staff and students. It has adopted 5 nearby villages and conducts activities like medical camps, literacy camps and educates the villagers regarding hygiene and health care on a regular basis.

## **NSS/NCC wings**

NCC/NSS is a credit course designed with an intent to transform NCC/NSS activities into curricular activities from an extracurricular thereby providing credits to students involved in NCC/NSS along with other attended advantages to the students in the university.

## **Hobby Clubs**

Wholly and solely managed by the students, contributed much to the cultural life of the campus and to the cultural evolution of the students. Few student bodies and clubs operate in the campus like music society, dance club, drama society, literary and debating club, English press club, drawing club, painting club, mime club, computer club etc. Students manage entire activities and budget of the organization for the entire semester in advance. Around 4000 students are active members of the Hobby Clubs.

## **Life Skills and Inner Engineering**

KLEF feels that it is its responsibility to mold the students as good human beings, contributing to the country and to society by producing responsible citizens. Along with the regular programs every student admitted into KLEF undergoes a one-week special life skills /orientation program. Through this program, KLEF is producing the students with clarity of thoughts and charity at heart. Strict regularity, implicit obedience, courtesy in speech and conduct, cleanliness in dress. Life skills and inner engineering teach a student his/her obligation towards GOD, himself /herself his/her country and fellow human beings. Every student is encouraged to practice his/her own religious faith and be tolerant and respectful towards other religions.

## **Technical Festival**

KLEF organizes various programs for the all-round development of the students. The technical festival and project exhibition is organized in the odd semester (October) every year to elicit the innovative ideas and technical skills of the students.

## **Cultural Festival**

The cultural festival in the even semester (February) of every year is the best platform for the students to exhibit their talents and creativity. Through these festivals KLEF is imparting organizational skills, leadership skills, competitive spirit, and team behavior skills to our



students. Along with the knowledge, KLEF festivals provide recreation to the student community.

### **Center for Innovation, Incubation and Entrepreneurship (CIIE)**

KLEF being a pioneering institute supporting Academics and Research in Engineering, Science and Technology is endowed with the entire infrastructure and highly experienced faculty, has a Centre for Innovation, Incubation and Entrepreneurship (CIIE) that comprises of: Innovation Centre which aims to inculcate a spirit of innovation. Incubation Centre which aims to incubate innovations through prototype product development. Entrepreneurship Development Centre (EDC) which aims at fostering entrepreneurial skills among the students.

### **BUSINESS SCHOOL:**

Established in the year 2006, Bachelor of Commerce is one of the distinguished units for its academic excellence and corporate collaborations. The department is open to innovations and novel strategies since its inception and has embraced modernity in every aspect. Our graduate and masters' programs are unique by including features like:

- International Certifications.
- Multiple Entries and Exit options
- Lateral Entry for Eligible Programs
- Choice Based Specialization
- Integrated Programs
- Global partnerships
- Credit Transfer Program

The emphasis of the program is to nurture students into competitive commerce professionals and also impart specialized skill-sets in the areas of finance, accounting and taxation. This program envisages effective teaching in commerce using innovative teaching and learning methods such as live projects, classroom discussions, practical training through summer internships and fieldwork. We also offer intellectual depth, abundant resources and individual attention to our students.

### **VISION**

To be the global leader in the field of Commerce for professional excellence.

### **MISSION**

Imparting quality education through corporate exposure to enable the students to be the socially responsible best professionals, equip the students with research through pragmatic

learning and make them future ready to deal with global professional and corporate challenges efficiently.

### **Department Vision & Mission**

- M1: To be involved in consultancy services in the areas of accounting, finance and taxation.
- M2: After examining the current needs of the market the department is actively focusing on summer internship and industrial training.
- M3: To impart quality higher education and to undertake research and extension with emphasis on application and innovation that cater to emerging societal needs through all-round development of students of all sections enabling them to be globally competitive and responsible citizens with intrinsic values.

### **Classrooms**

Comfortable classrooms with adequate seating capacity are available at the department of commerce. The classrooms are well equipped for digital method of teaching. Projectors, speakers are pre-installed to give best mode of teaching

## **CHAPTER 2**

### **PROGRAMME EDUCATIONAL OBJECTIVES (PEOs) AND PROGRAM OUTCOMES (Pos)**

#### **PROGRAMME EDUCATIONAL OBJECTIVES**

Will become successful accounting, tax and finance professionals in the global corporate world. Be recognized for quantitative, qualitative, cognitive and analytical skills to identify, analyze, and solve business problems in the global dynamic environment. Be known for their strong commitment to the organization and society through display of professional ethics, human dignity and empathy in their profession.

#### **PROGRAMME OUTCOMES (POs)**

PO1: Lay a strong foundation in accounting & finance.

PO2: Create confidence in the student to adept emerging trends of commerce globally.

PO3: Enable students to be critical thinker for problem solving.

PO4: Impart leadership qualities in students for decision making.

PO5: Nurture student to be a corporate socially responsible person.

PO6: Empower the student with global standards in the area of accounting, Tax and finance for global employability.

PO7: Enable the students for establishing sustainable corporate business environment.

PO8: Make the students ethically good to use the technology, systems and procedures.

PO9: Enable the students to know the gap between theory and practice, so as to provide solutions to the business and social problems.

PO10: Enrich the skills and techniques of communication for lifelong learning in business and personal life

#### **PROGRAMME SPECIFIC OUTCOMES (PSOs)**

1. To introduce the students to the world of trade and commerce
2. To make the student competent to deal with Accounting and Finance practices.
3. To make commerce students professional auditors and tax practitioners.

## CHAPTER 3

### PROGRAMS LIST AND ELIGIBILITY CRITERIA

Program	Duration	Eligibility	Percentage of Marks in the Qualifying Exam
B.Com	3 Years	10+2	50%

Admissions will be done on the basis of ranks obtained in KLBS and Marks/Grades obtained in the qualifying examination and personal interview. Admissions shall be made either on the basis of merit rank obtained by the qualifying candidates at an Entrance Test (written or oral interview) conducted by the KL University subject to reservations prescribed by the University or Government policies from time to time. For foreign students who wish to study at the University, please refer to the —Foreign Student Admission Procedures‡ stated separately and comply with the study requirements recommended by the Ministry of Human Resource Development, Govt. of India.

## CHAPTER 4

### ACADEMIC REGULATIONS

This document supplements the KLEF rules and regulations to assist all students. It is required that every individual must abide by these regulations. The regulations stated in this document are subject to change or can be relaxed/modified without prior notice at the discretion of the Hon'ble Vice Chancellor.

#### Terminology

- **Academic Council:** The Academic Council is the highest academic body of the University and is responsible for the maintenance of standards of instruction, education and examination within the University. The Academic Council is an authority as per UGC regulations and it has the right to take decisions on all academic matters including academic research.
- **Academic Year:** It is the period necessary to complete an actual course of study within a year. It comprises of two consecutive semesters i.e., Odd and Even Semester.
- **Academic Pathways:** Students of all programs of study are given the opportunity to choose their career pathways viz. Employability, Innovation and Research. Each of these pathways prepares the students in a unique way, enabling them to achieve the heights of their career.
- **Acceleration:** Enables advanced learners to overload themselves to create free time to concentrate on the work aligned with their career track. Internship semester, semester abroad program or prototype semester are the options available for the students.
- **Academic Bank of Credits (ABC):** It helps the students to digitally store their academic credits from any higher education institute registered under ABC in order to award Certificate / Diploma / Degree / Honors based on the credits earned by the student. All the credits acquired by the students are stored digitally by registering into Academic Bank of Credits (ABC) portal.

It also supports retaining the credits for a shelf period and continues their program study with multiple breaks over.

- **Backlog Course:** A course is considered to be a backlog if the student has obtained a failure grade (F).
- **Betterment:** Betterment is a way that contributes towards improving the students' grade in any course(s). It can be done by either (a) re-appearing or (b) re-registering for the course.
- **Board of Studies:** Board of Studies (BOS) is an authority as defined in UGC regulations, constituted by Vice Chancellor for each of the department separately. They are responsible for curriculum design and update in respect of all the programs offered by a department.



- **Branch of Study:** It is a branch of knowledge, an area of study or a specific program (like B.Com, BBA.B.Tech., etc.)
- **Certificate course:** It is a course that makes a student gain hands-on expertise and skills required for holistic development. It is a mandatory, non-credited course for the award of degree.
- **Choice Based Credit System:** The institute adopts Choice Based Credit System (CBCS) on all the programs offered by it which enables the students to choose their courses, teachers and timings during their registration. This enables the students to decide on the courses to be done by them in a specific semester according to their interests in other activities.
- **Compulsory course:** Course required to be undertaken for the award of the degree as per the program.
- **Course Handout:** Course Handout is a document which gives a complete plan of the course. It contains the details of the course viz. Course title, Course code, Pre-requisite, Credit structure, team of instructors, Course objectives, Course rationale, Course Outcomes and the relevant syllabus, textbook(s) and reference books, Course delivery plan and session plan, evaluation method, chamber consultation hour, course notices and other course related aspects. In essence, course handout is an agreement between students (learners) and the instructor.
- **Course Outcomes:** The essential skills that need to be acquired by every student through a course.
- **Course Withdrawal:** Withdrawing from a Course means that a student can drop from a course within the first week of the odd or even Semester (there is no withdrawal for summer semester). However, s/he can choose a substitute course in place of it by exercising the option within 5 working days from the date of withdrawal.
- **Course:** A course is a subject offered by the University for learning in a particular semester.
- **Credit Point:** It is the product of grade point and number of credits for a course.
- **Credit Transfer:** The procedure of granting credit(s) to a student for course(s) undertaken at another institution.
- **Credit:** A credit is a unit that gives weight to the value, level or time requirements of an academic course. The number of 'Contact Hours' in a week of a particular course determines its credit value. One credit is equivalent to one lecture hour per week or two hours per week of tutorials/ self-learning/ practical/ field work during a semester.
- **Cumulative Grade Point Average (CGPA):** It is a measure of cumulative performance of a student over all the completed semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

- **Curriculum:** Curriculum is a standards-based sequence of planned experiences where students practice and achieve proficiency in content and applied learning skills. Curriculum is the central guide for all educators as to what is essential for teaching and learning, so that every student has access to rigorous academic experiences.
- **Deceleration:** Students may opt for a smaller number of courses in a semester or distribute the selection of courses across regular and summer semesters in order to cope up with their learning pace or to take part in other activities like innovative projects, pursuing their start-ups or doing research work.
- **Degree:** A student who fulfils all the Program requirements is eligible to receive a degree.
- **Department:** An academic entity that conducts relevant curricular and co-curricular activities, involving both teaching and non-teaching staff and other resources.
- **Detention in a course:** Student who does not obtain minimum prescribed attendance in a course shall be detained in that course. Refer to Attendance & Detention Policy.
- **Dropping from the Semester:** A student who doesn't want to register for the semester should do so in writing in a prescribed format before commencement of the semester.
- **Elective Course:** A course that can be chosen from a set of courses. An elective can be Professional Elective, Open Elective, Management Elective and Humanities Elective.
- **ERP:** ERP (Enterprise Resource Planning) system is a comprehensive software solution designed to streamline and automate various administrative, academic, and financial processes within the University. It manages student information, including admissions, registration, enrollment, attendance, grades, and academic records.
- **Evaluation:** Evaluation is the process of judging the academic work done by the student in her/his courses. It is done through a combination of continuous in-semester assessment and semester end examinations.
- **Grade Point:** It is a numerical weight allotted to each letter grade on a 10 - point scale.
- **Grade:** It is an index of the performance of the students in a said course. Grades are denoted by alphabets.
- **Humanities Elective:** A course offered in the area of Liberal Arts. In-Semester Evaluation: Summative assessments used to evaluate student learning, acquired skills, and academic attainment during a course.
- **Legal Institution Visit:** Visit to a legal institution such as court, tribunals, law commissions as per the academic requirement.
- **LMS:** LMS stands for Learning Management System. It is a platform used in the institution to manage and deliver courses. Students can access learning resources, participate in online discussions, submit assignments, take assessments, and communicate with their instructors and peers.

- **Make-up Test:** An additional test scheduled on a date other than the originally scheduled date.
- **Multi-Section Course:** Course taught for more than one section.
- **Overloading:** Registering for more number of credits than normally prescribed by the Program in a semester.
- **Pre-requisite:** A course, the knowledge of which is required for registration into higher level course.
- **Professional Core:** The courses that are essential constituents of legal discipline are categorized as Professional Core courses.
- **Professional Elective:** A course that is discipline centric. An appropriate choice of minimum Number of such electives as specified in the program will lead to a degree with specialization.
- **Program Educational Objectives:** The broad career, professional, personal goals that every student will achieve through a strategic and sequential action plan.
- **Program Outcomes:** Program outcomes are statements that describe what students are expected to know or be able to do at the end of a program of study. They are often seen as the knowledge and skills students will have obtained by the time they have received their intended degree.
- **Program:** A set of courses offered by the Department. A student can opt and complete the stipulated minimum credits to qualify for the award of a degree in that Program.
- **Project:** A 'project' means and includes case study, research paper, article as suitable to the objectives of the Course and at the discretion of the Course Coordinator.
- **Registration:** Process of enrolling into a set of courses in a semester/ term of the Program.
- **Re-Registration:** Student who are detained in courses due to attendance or marks criteria as per their regulation are given a chance to re-register for the same and complete it during the summer term.
- **Semester End Examinations:** It is an examination conducted at the end of a course of study.
- **Semester:** It is a period of study consisting of 16+1 weeks of academic work equivalent to normally 90 working days including examination and preparation holidays. The odd Semester starts normally in July and even semester in December.
- **Seminar Paper:** A 'seminar paper' is a research report written by students under the supervision of Research Guide that evolves their course-based knowledge, accounting for a grade on the topics of contemporary relevance and of interest. It is a credit-based course.
- **Single Section Course:** Course taught for a single section.

- **Social Service:** An activity designed to promote social awareness and generate well-being; to improve the life and living conditions of the society.
- **Student Outcomes:** The essential skill sets that need to be acquired by every student during her/his program of study. These skill sets are in the areas of employability, entrepreneurial, social and behavioural.
- **Substitution of Elective course:** Replacing an elective course with another elective course as opted by the student.
- **Summer term:** The term during which courses are offered from May to July. Summer term is not a student's right and will be offered at the discretion of the University.
- **Supplementary:** A student can reappear only in the semester end examination for the Theory component of a course, subject to the regulations contained herein.
- **Under loading:** Registering for lesser number of credits than normally prescribed for a semester in that Program.

### **Academic Instructions**

- Student should communicate in English with faculty and other students while he/ she is in campus.
- Students are expected to wish/greet all officials of the KLEF with due respect.
- Students should be courteous and polite while communicating with all Faculty & staff.
- Students should maintain silence and/or speak in a polite way in and around the classrooms, library, laboratories, and offices of the Deans, Program Chairs, Senior Officials, faculty rooms and corridors of academic buildings.
- It must be noted that shouting, talking in loud voice or in chorus, using indecent, abusive and discourteous language anywhere within the institution premises are considered serious acts of indiscipline and are punishable.
- Students should not loiter during the free time in the university campus.
- Students should not issue any public or press statement, send letters to editors, government, public servants or notaries without prior permission and approval of the Registrar of KLEF in writing.
- Students should keep the status, dignity, prestige and reputation of KLEF high and not engage in anything that might directly or indirectly undermine the standing of the institution.
- Students must always adhere to a prescribed/decent dress code befitting the dignity of a technical/professional student within the campus.
- Ragging of any student is a serious act of indiscipline and has been totally banned by the Hon'ble Supreme Court of India.

- A student found involved in any form of ragging, verbal or physical, inside or outside the institutional campus, hostels, or buses shall be treated as per the anti-ragging rules of the KLEF.
- Students must not be involved in quarreling or fighting or any indecent verbal or physical activity among themselves, or with staff and faculty or visitors.
- Direct or indirect involvement in any such activity will be considered as serious breach of discipline and strict disciplinary action will be taken against the students that engage in such activities.
- Students are not allowed to sit on the steps, boundary walls on the higher floors of any building, or engage in gossiping, making noise or any other such activity.

### **Working Hours**

The University operates between 7:20am to 5:00pm (in shifts) on all weekdays.

### **Class Environment**

The institute is a community of learners. Students have a responsibility of creating and maintaining an environment that supports effective learning to receive effective instructions in classrooms and laboratories. KLEF expects students to conduct themselves in an orderly and cooperative manner by adhering to University Rules & Regulations.

### **Registration Process**

For every course, the student must undertake the registration process prior to commencement of the course work, based on the following conditions:

- Registration into a course will be permitted only for such courses, which are offered by KLEF in that semester.
- A student must clear the pre-requisite(s) if any, to register into a course.
- KLEF reserves the right to register.
- Registration for add/drop/change of a course will be permitted only within one week from the scheduled date of commencement of classes.
- Students can register up to a maximum of 25 credits of their choice in a semester to meet their Program requirements.
- Students, who wish to register for additional credits through Overloading or less credits through Under loading, must seek prior permission from Dean-Academics.
- Students who have opted for minor degree, honors degree, can register for a greater number of credits in a semester through Overloading (subjected to guidelines appropriate to compliance on eligibility).
- KLEF reserves the right to withdraw within one week of the commencement of the semester any elective course offered, if adequate number of students have not registered or for any



other administrative reasons. In such cases, the students are permitted to register for any other elective course of their choice provided they have fulfilled the eligibility conditions.

- KLEF reserves the right to cancel the registration of a student from a course or a semester or debar from the degree on disciplinary / plagiarism grounds.
- A student is solely responsible to ensure that all conditions for proper registration are satisfied. If, there is any clash in the timetable, it should be immediately brought to the notice of the Department Year coordinator for necessary corrective action. The registration may be cancelled for a course or the entire semester either by KLEF if any irregularity is found at a later stage.

### **Student Course Registration Process**

To complete the student registration, student login to new ERP portal with their valid login credentials. After login student should click on Academic Registrations Student Course Registration. Now Student can view the courses and sections in dropdown menus. Student can select the sections against the courses on their own choice as mentioned in the following screen shot. Student can view the time table on top of the selection of each course and section. After completing the selection student need to click on Save to save the timetable. After duly verifying the timetable student needs to click on Submit to complete the Registration process. On successful completion of registration, a pop-up message, “Student Registration Successfully Completed” appears.

## CHAPTER 5

### PROGRAM CURRICULUM

#### Program Curriculum

For an academic program the curriculum is the basic framework that will stipulate the credits, category, course code, course title, course delivery (Lectures / Tutorials / Practice / Skill / Project/ Case Study /etc.), in the Choice Based Credit System. However, all such are essentially designed, implemented and assessed in Outcome Based Education Framework.

#### Program Structure

- An Academic Year is made of two semesters each is of, approximately 16+1 week duration and each semester is classified as:
  - Odd Semester (July–December)
  - Even Semester (December –May).
    - KLEF may offer summer term between May and June.
    - Students have the flexibility to choose courses of their own choice prescribed by the institution.
    - Student can register for a maximum of 25 credits per semester. This is not applicable when student exercises the overloading option.

#### Course Structure

- Every course has a Lecture-Tutorial-Practice-Skill (L-T-P-S) component attached to it.
- Based upon the L-T-P-S structure the credits are allotted to a course using the following criteria.
  - Every 1 hour of Lecture / Tutorial session is equivalent to one credit.
  - Every 2 hours of Practical session is equivalent to one credit.
  - Every 4 hours of skill-based practice is equivalent to one credit.

#### Course Classification

- **Humanities Arts & Social Science Courses (HAS):** Humanities, arts, and social sciences (HAS) courses are a broad field of study that encompasses the study of human culture and society. These courses focus on developing students' critical thinking, problem-solving, and communication skills. These skills are valuable in a variety of careers, and they can also help students become more engaged citizens.

▪ **Management Courses (MNG):** Management courses is a field of study that focuses on educating and preparing students with the needed knowledge and skills, analytical ability as well as a managerial perspective that is needed in the highly competitive business environment.

▪ **Professional Core Courses (PCC):** Professional core courses are a set of courses that are essential for all law students. These courses provide students with the knowledge and skills they need to be successful in their chosen Commerce discipline.

▪ **Professional Elective Courses (PEC):** Professional electives are a set of courses that are chosen by students to supplement their commerce education. Professional electives are a great way for students to customize their commerce education and prepare for their future careers. By choosing electives that are relevant to their interests and goals, students can gain the knowledge and skills they need to be successful in their chosen field.

▪ **Open Elective Courses (OEC):** Open electives are a set of courses that are not specifically related to law, but that can provide students with knowledge and skills that are valuable in a variety of fields. Open electives are a great way for students to broaden their horizons and explore their interests outside of commerce. By choosing electives that are relevant to their interests and goals, students can gain the knowledge and skills they need to be successful in a variety of fields.

▪ **Skill Development Courses (SDC):** Skill courses can provide students with the knowledge and skills which would enhance their commerce and managerial proficiency, especially for students who are interested in pursuing a career in a particular field.

▪ **Project Research & Internships (PRI):** Project, Research and Internships can help students gain a better understanding of their chosen field by giving them the opportunity to apply their knowledge and skills to real-world problems. These can help students explore their interests by giving them the opportunity to work on projects that they are passionate about.

▪ **Value-Added Courses (VAC):** Courses leading to certification and those which are conducted exclusively for employability are referred to as value added courses. Though “Satisfactory” completion of value-added courses doesn’t acquire any credit but they are part of the graduation requirements.

### **Course Precedence**

The following are the guidelines for registering into courses with pre-requisites.

- Every course may have one or more of its preceding course(s) as pre- requisite(s).
- To register for a course, the student must successfully be promoted in these course(s) earmarked as pre-requisite(s) for that course.

## CHAPTER 6

### ACADEMIC FLEXIBILITIES

#### Major Flexibilities:

**Honors degree** can be awarded if students complete additional courses from their core program and earn 20 extra credits or Students may acquire 20 credits extra by doing advanced courses.

**Honors through Research degree** offers students the chance to explore their chosen field of study in greater depth, cultivate valuable research skills, and make meaningful contributions to their specific area of interest. Students can be awarded this Degree upon fulfilling the requirement of earning an additional 20 credits through advanced coursework. The breakdown of these credits includes 10 credits from core courses, 4 credits from a skill development course, and 6 credits from project work.

**Honors through Innovation** emphasize the exploration of innovative ideas, problem-solving, and creative thinking within a particular field of study. It may provide opportunities for students to engage in innovative projects, research, or entrepreneurial activities. Students can be awarded their degree upon successful completion of additional courses from their core program and earning an extra 20 credits through advanced coursework. Specifically, this entails completing 10 credits from core courses, 6 credits from a skill development course, and 4 credits from project work.

**Honors through Experiential Learning** focuses on hands-on, practical experiences that complement and enhance traditional classroom learning. Students will be eligible for the degree upon the successful completion of additional courses from their core program and the attainment of 20 extra credits through advanced coursework. Specifically, this includes obtaining 10 credits from core courses, 6 credits from a skill development course, and 4 credits from project work.

For the above said categories, if a student fails to meet the CGPA and SGPA requirements, at any point after registration, s/he will be dropped from the list of students eligible for the specified Degree, then student will receive B.Tech Degree only. However, such students will receive a separate grade sheet mentioning the additional courses completed by them.

#### Program Add-ons:

**Specialization:** Specialization degree can be awarded if Student completes five professional electives and one skill development course in the same track and/or earns minimum of 17 credits from the Professional elective courses.

**Minor:** Minor degree can be awarded if student fulfills all the program requirements of their discipline and are successful in completing a specified set of courses from another discipline through which they earn an additional 20 credits are eligible to get minor degree in that discipline.

**Double Major:** Double Major degree can be awarded if student earns 30 additional credits to meet the requirements of both majors.

	No Major Flexibility	Major Flexibility Honors	Major Flexibility Honors through Research	Major Flexibility Honors through Innovation	Major Flexibility Honors through Experiential Learning
No Program Add-On	B.Com	B.Com. (Honors)	B.Com. (Honors through Research)	B.Com. (Honors through Innovation)	B.Com. (Honors through Experiential Learning)
Program Add-On Specialization	B.Com with Specialization	B.Com. (Honors) with Specialization	B.Com. (Honors through Research) with Specialization	B.Com (Honors through innovation) with Specialization	B.Com. (Honors through Experiential Learning) with Specialization
Program Add-On Minor	B.Com. with Minor	B.Com. (Honors) with Minor	B.Com. (Honors through Research) with Minor	B.Com. (Honors through Innovation) with Minor	B.Com. (Honors through Experiential Learning) with Minor
Program Add-on Double Major	B.Com. with Second Major	B.Com. (Honors) with Second Major	B.Com. (Honors through Research) with Second Major	B.Com. (Honors through innovation) with Second Major	B.Com. (Honors through Experiential Learning) with Second Major

## CHAPTER 7

### REQUIREMENTS FOR THE AWARD OF DEGREE

The Candidates who are admitted to the Undergraduate program B.Com will be awarded the degree subject to the fulfilment of all the requirements as specified in the above table of academic flexibilities given.

The student is awarded a B.Com degree provided she/he

1. Must successfully earn 120 credits, as stipulated in the program structure.
2. Must successfully complete minimum three (3) certificate courses in discipline domain areas.
3. Must have successfully obtained a minimum CGPA of 5.25 at the end of the program.
4. Must have finished all the above-mentioned requirements in less than twice the period mentioned in the Academic structure for each program, which includes deceleration period chosen by the student, deceleration imposed by KLEF or debarred from the KLEF.

#### Award of Degree

A student having cleared all the courses and met all the requirements for the award of degree with:

- $5.25 \leq \text{CGPA} < 5.75$  will be awarded Pass Class.
- $5.75 \leq \text{CGPA} < 6.75$  will be awarded Second-Class.
- $6.75 \leq \text{CGPA} < 7.75$  will be awarded First Class.
- $\text{CGPA} \geq 7.75$  will be awarded First class with Distinction provided the student has cleared all the courses in first attempt and must have fulfilled all the program requirements within the specified minimum years duration.

#### Multiple Entry and Multiple Exit

Students have the flexibility to enrol in a degree program, and if they choose to exit the program at a certain point, they can still receive a formal qualification based on the completed coursework or credits. This enables students to have recognized certifications even if they are unable to complete the full program. It allows the students to gain formal qualifications at different stages while providing opportunities for further educational advancement as per their personal circumstances and goals. This offers students multiple exit options, so that they can rejoin the course after a break. Students who opt to exit after

completion of the first year and have secured 41 credits will be awarded a UG certificate if, in addition, they complete one vocational course of 4 credits during the summer vacation of the first year. Students who opt to exit after completion of the second year and have secured 83 credits will be awarded the UG diploma if, in addition, they complete one vocational course of 4 credits during the summer vacation of the second year. Students who wish to undergo a 3-year UG programme will be awarded UG Degree in the Major discipline after successful completion of three years, securing 125 credits and satisfying the minimum credit requirement as per the regulation. A four-year UG Engineering degree in the major discipline will be awarded to those who complete a four-year degree programme with 165 credits and have satisfied the credit requirements as per the regulation. An additional 20 credits leading to a total of 185 credits leads to an Honors degree. Students have the choice to focus their Honors degree additionally on “Research” or “Innovation” or “Experiential Learning”. Exiting students will get a certificate upon completing one year, a diploma certificate after two years, a degree certificate after three years and an Engineering degree after four years.

## CHAPTER 8

### ATTENDANCE RULES AND DETENTION POLICY

#### Attendance policy for promotion in a course:

The student must maintain minimum 85% of attendance to be promoted in a course and to appear for Semester End Examination. In case of medical exigencies, the student/parent should inform the principal within a week by submitting necessary proofs and in such cases the attendance can be condoned up to an extent of 10% by Principal on the recommendation of the committee established for condonation.

Attendance in a course shall be counted from the date of commencement of the class work only and not from the date of his/her registration.

Attendance for the students who are transferred from other institutes and for new admissions, attendance must be considered from the date of his/her admission.

In case of attendance falling marginally below 75% due to severe medical reasons or any other valid reasons, the Principal / Program chair may bring such cases, along with valid and adequate evidence to the notice of the Dean Academics. The condonation board formed by Vice-Chancellor under the chairmanship of Dean-Academics will consider any further relaxation in attendance from the minimum attendance percentage requirement condition after going through case by case.

Attendance based Marks: There are no specific marks attached to attendance as such, however, if the Course Coordinator of a course desires to award certain marks, for attendance in a course, She/he can do so based on following guidelines, which thereby must be clearly reflected in the respective course handouts which should duly be approved by the Dean Academics. For any course, not more than 5% marks can be allotted for attendance.

The distribution of marks for attendance is [85,88]=1 mark, [89,91]=2marks, [92,94]=3marks,[95,97]=4marks and [98,100]=5marks, below 85%, even in case of condonation,"0" marks. The marks, if allotted for attendance will have to be considered for all L-T-P-S components of a course cumulatively but not specifically for theory component for any course.

Attendance Waiver: Students maintaining a CGPA  $\geq 9.00$  and SGPA  $\geq 9.00$  in the latest completed semester get a waiver for attendance in the following semester. Students who thus utilize an attendance waiver will be awarded the marks allocated for attendance (if any) based on their performance in an advanced assignment specified by the course coordinator (emerging topics related to the course). S/he can appear in all assessments and evaluation components without being marked ineligible due to attendance-based regulations.

Attendance Condonation for Participation in KLEF / National / International Events: Only those students nominated / sponsored by the KLEF to represent in various forums like seminars / conferences / workshops / competitions or taking part in co- curricular / extra-curricular events will be given compensatory attendance provided the student applies in writing for such a leave in advance and obtain sanction from the Principal basing on the



recommendations of the Head of the Department (HOD) for academic related requests; or from the Dean Student Affairs for extracurricular related requests. For participation in the KLEF's placement process the names of students will be forwarded by the placement cell in-charge to the respective Heads of the Departments. Students participating in KLEF/National/International events like technical fests, workshops, conferences etc., will be condoned for 10% of total classes conducted for each course in the semester. This condonation is not applicable for summer term.

### **Course Based Detention Policy:**

In any course, a student must maintain a minimum attendance as per the attendance policy for promotion in a course, to be eligible for appearing in the Sem-End examination. Failing to fulfill this condition, will deem such student to be detained in that course and become ineligible to take semester end exam.

### **Eligibility for appearing Semester – End Examination:**

A Student registered for a course and maintained minimum attendance of 85% is eligible to write the Semester-End Examination for that course unless found ineligible due to one or more of the following reasons:

- Shortfall of attendance
- Acts of indiscipline
- withdrawal from a course

### **Absence in Assessment and Examination**

If a student fails to take any formative assessment component (due to ill-health or any valid reason), no second chance will be given, and zero marks will be awarded for the same. In cases of excused absence, the instructor may provide an opportunity to the student to reappear in quizzes or assignments or any other internal assessment criteria based on the approval from the principal & the concerned Head of the Department in written.

If a student fails to write Semester-In Exam-I or obtained less than 50% marks in Semester-In Exam-I, he must attend remedial classes and maintain a minimum 85% of attendance in remedial classes to be eligible for Make-up test for Semester-In exam-I. The marks scored in such remedial makeup will be considered. Further, the number of remedial classes to be conducted shall be 50% of regular classes held till the SEM-In exam-I. However, there is no make-up test for Semester-In Exam-II or for the Laboratory exams.

A student's absence for a Semester-In Exams under the following circumstances are only considered for makeup test:

Pre-approved participation in University/State/National/International co- curricular and extra-curricular activities

Ill health and medical emergencies for the student leading to hospitalization with certification by the doctor stating inability of student to attend Semester-In exams clearly within the necessary dates.

Death of immediate family member

### **Remedial Classes**

The following categories of students are recommended to attend Remedial classes:

- Students who did not attend or obtain a minimum of 60% marks in the Semester-In exam1.
- Students those for whom CO1/CO2 is (are) not attained in Semester-In Exam 1
- Any other student may also be permitted to attend remedial classes as per the discretion of the Principal.

The following are the guidelines to conduct remedial classes:

- Remedial classes which are scheduled to be conducted usually one- or two- weeks post conclusion of Semester-In exam1.
- The number of remedial classes to be conducted shall be 50% of regular classes held till the Semester-In exam-I.
- Remedial classes **MUST NOT** be scheduled during regular class work hours.

## CHAPTER 9

### ASSESSMENT AND EVALUATION PROCESS

The assessment is conducted in formative and summative modes with a weightage of 60% for Semester-In evaluation and 40% for Semester-End Evaluation. The distribution of weightage for various components of formative and summative modes are decided and notified by the course coordinator through the course handout after approval by the Dean Academics, prior to the beginning of the semester. Students are advised to refer the course handout to get more detailed information on assessment.

- Semester-In Examination and the Semester-End Examinations will be conducted as per the Academic Calendar.
- Students may have to take more than one examination in a day during Sem-In exams, Semester-End Examinations /Supplementary examinations.
- Examinations may be conducted on consecutive days, beyond working hours and during holidays.

#### Semester-In Evaluation

The following are the guidelines for the Semester-In evaluation:

- The process of evaluation is continuous throughout the semester.
- The distribution of marks for Semester-In evaluation is 60% of aggregate marks of the courses.
- To maintain transparency in evaluation, answer scripts are shown to the students for verification, within one week of conduct of exam. If there is any discrepancy in evaluation, the student can request the course-coordinator to re-evaluate.
- The solution key and scheme of evaluation for all examinations are displayed by the Course-Coordinator in the appropriate web portal of the course, on the day of the conduct of examination.
- In case the student is unable to appear for any evaluation component owing to hospitalization, participation in extra/ co-curricular activities representing KLEF/ state/ country; the Dean Academics can permit to conduct of re- examination for such students.
- In case a student has missed any of the two in-semester evaluations, S/he is eligible for and will be provided with an opportunity of appearing for re- examination.

#### Semester End Examination

- The distribution of marks for Semester-End evaluation is 40% of aggregate marks of the Course.

- The pattern and duration of Sem End examination are decided and notified by the Course Coordinator through the Course handout, after approval from the Dean Academics.
- To maintain transparency in evaluation, answer scripts are shown to the students for verification. If there is any discrepancy in evaluation, the student can request the Controller of Examinations to re-evaluate.
- If a student earns 'F' grade in any of the courses of a semester, an instant supplementary exam (for only Semester End Exam component) will be provided within a fortnight of the declaration of the results.

### **Assessment of Project/Research-Based Subjects**

All project or research-based subjects must have a defined time limit for completion. The specific time limits and schedule for monitoring and evaluating student performance will be announced each term. The final project report, after obtaining a plagiarism certificate, will be considered, and evaluated by the panel of examiners. Student project reports must follow the guidelines prescribed by the Dean of Academics.

### **Absence in Assessment and Examination**

If a student fails to take any formative assessment component (due to ill-health or any valid reason), no second chance will be given, and zero marks will be awarded for the same. In cases of excused absence, the instructor may provide an opportunity to the student to reappear in quizzes or assignments or any other internal assessment criteria based on the approval from the principal & the concerned Head of the Department in written. If a student fails to write Sem-In Exam-I or obtained less than 50% marks in Sem-In Exam-I, he must attend remedial classes and maintain a minimum 85% of attendance in remedial classes to be eligible for Make-up test for Sem-In exam-I. Further, the number of remedial classes to be conducted shall be 50% of regular classes held till the Sem-In exam-I. However, there is no make-up test for Sem-In Exam-II or for the Laboratory exams.

A student's absence for Sem-In exams under the following circumstances are only considered for makeup test.

- Pre-approved participation in University/State/National/International co- curricular and extra-curricular activities.
- Ill health and medical emergencies for the student leading to hospitalization with certification by the doctor stating inability of student to attend Sem-In exams clearly within the necessary dates.
- Death of immediate family member

## **Remedial Classes and Remedial Exam**

**The following categories of students are recommended to attend Remedial classes:**

- Students who did not attend or obtain a minimum of 60% marks in the Sem-In examination-1.
- Students for whom the learning objectives of CO1/CO2 are not attained in the Sem-In examination-1.
- Any other student may also be permitted to attend remedial classes as per the discretion of the Principal.

**The following are the guidelines to conduct remedial classes:**

- Remedial classes are scheduled to be conducted usually one- or two- weeks after the conclusion of Sem-In exam-1.
- The number of remedial classes to be conducted shall be 50% of regular classes held until the Sem-In exam-I.
- Remedial classes MUST NOT be scheduled during regular class work hours.

**The following are the guidelines for remedial exams:**

- Students attending remedial classes must maintain attendance of minimum 80% in classes conducted under remedial classes, without fail for being eligible for attending remedial exam.
- After conduction of remedial test, the Sem-in exam-1 marks will be updated by considering the weightage of 75% of marks obtained by student in remedial exam, and 25 % of marks obtained by student in regular exam; with a CAP of 75% in overall marks.

## **Grading Process**

At the end of all evaluation components based on the performance of the student, each student is awarded grade based on absolute/relative grading system. Relative grading is only applicable to a section of a course in which the number of registered students is greater than or equal to 25. Choice of grading system is decided by the Course-Coordinator with due approval of Dean Academics and is specified in the course handout.

## Absolute Grading

The list of absolute grades and its connotation are given below

Performance	Letter Grade	Grade Point	Percentage of marks
Outstanding	O	10	90-100
Excellent	A+	9	80-89
Very Good	A	8	70-79
Good	B+	7	60-69
Above Average	B	6	50-59
Average	C	5	46-49
Pass	P	4	40-45
Fail	F	0	0-39
Absent	AB	0	Absent

## Relative Grading

The following table lists the grades and its connotation for relative grading:

Letter Grade	Grade Point	Grade Calculation
O	10	total marks $\geq 90\%$ and total marks $\geq \text{mean} + 1.50\sigma$
A+	9	$\mu + 0.50\sigma \leq \text{total marks} < \mu + 1.50\sigma$
A	8	$\mu \leq \text{total marks} < \mu + 0.50\sigma$
B+	7	$\mu - 0.50\sigma \leq \text{total marks} < \mu$
B	6	$\mu - 1.00\sigma \leq \text{total marks} < \mu - 0.50\sigma$
C	5	$\mu - 1.25\sigma \leq \text{total marks} < \mu - 1.00\sigma$
P	4	$\mu - 1.50\sigma \leq \text{total marks} < \mu - 1.25\sigma$ or $\geq 40$
F	0	total marks $< \mu - 1.50\sigma$ or total marks $\leq 39$
AB	0	Absent

$\mu$  is the mean mark of the class excluding the marks of those students who scored  $\geq 90\%$  and  $\leq 40\%$  after rounding the percentages to the next highest integer.  $\sigma$  is the standard deviation of the marks.

### **SGPA and CGPA**

The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses and the sum of the number of credits of all the courses undergone by a student, in a semester. Where 'Ci' is the number of credits of the ith course and 'Gi' is the grade point scored by the student in the ith course. The CGPA is also calculated in the same manner considering all the courses undergone by a student over all the semesters of a program, where 'Si' is the SGPA of the ith semester and 'Ci' is the total number of credits in that semester.

- The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.
- CGPA can be converted to percentage of marks:  $10 \times \text{CGPA} - 7.5$
- A student appearing for a course having practical integrated with theory and in case obtains less than 40% in either of practical or theory component of semester end examination, and in such case the student must reappear for the component only in which he has secured less than 40%. Till successful attainment of minimum 40% of both components, the student remains in the F grade for that course.
- At the end of each semester, the KLEF issues a grade sheet indicating the SGPA and CGPA of the student. However, grade sheets will not be issued to the student if he/she has any outstanding dues.

### **Betterment**

A student may reappear for semester end examination for betterment only in the theory part of the course for improving the grade, subject to the condition that, the student has passed the course, his/her CGPA is  $\leq 6.75$  and the grade in the respective course to be equal to or lower than "C". In the case of reappearing for a course, the best of the two grades will be considered. A Student can reregister in any course in any semester during the program for improvement of grade if the current grade in the course is lower than B+ and with due approval from Dean Academics in accordance with academic regulations. A student cannot reappear for semester end examination in courses with their L-T/ST-P-S Structure like 0-0-X-X, Project, and Seminar Paper.

### **Rustication**

A student may be rusticated from the KLEF on disciplinary grounds, based on the recommendations of any empowered committee, by the Vice Chancellor.

### **Award of Medals**

KLEF awards Gold and Silver medals to the top two candidates in each program after successful completion of their study. The medals are awarded based on their CGPA during the Annual Convocation with the following constraints:

- The grade obtained through betterment/ supplementary will not be considered for this award.
- S/he must have obtained first class with distinction for the award of Gold or Silver-medal.

### **Academic Bank of Credits**

ABC helps the students to digitally store their academic credits from any higher education institute registered under ABC in order to award Certificate/Diploma/Degree/Honors based on the credits earned by the student. All the credits acquired by the students are stored digitally by registering into Academic Bank of Credits (ABC) portal. It also supports retaining the credits for a shelf period and continue their program study with multiple breakovers. Students may exit from their current program of study due to any unforeseen reasons or to focus on their chosen career path. In such cases, the student may break for a period of time (preferably not in the middle of an academic year) and may continue with the program of study at a later stage. Moreover, students must be able to complete their program by not exceeding the maximum duration of the program. If not, they may be issued with a Certificate, diploma, degree or honors based on the credits acquired over the period of time for all the programs approved by UGC.



## CHAPTER 10

### PROMOTION

#### **Credit Transfer between KLEF and other Institution**

**Credit transfer from KLEF to other institutions:** Student studying in KLEF can take transfer to another institution under the following conditions:

- ✓ KLEF has signed MOU with the institution.
- ✓ However, a student, after seeking transfer from KLEF can return to KLEF after a semester or year. Based on courses done in the other institution, equivalent credits shall be awarded to such students.

**Credit transfer from another institution to KLEF:** A student studying in another institution can take transfer to KLEF under the following conditions:

- ✓ When a student seeks transfer, equivalent credits will be assigned to the student based on the courses studied by the student.
- ✓ The student, when transferred from other institutions, has to stick to the rules and regulations of KLEF.
- ✓ To graduate from KLEF, a student must study at least half of the minimum duration prescribed for a program at KLEF.

#### **Credit Transfer through MOOCs**

Undergraduate students can get credits for MOOCs courses recommended by KLEF up to a maximum of 20% of their minimum credits required for graduation. The discretion of allocation of MOOCs courses equivalent to the courses in the curriculum lies with the office of the Dean Academics.

A student may also be permitted to obtain 20 credits through MOOCs in addition to the minimum credits required for graduation. These 20 credits can also be utilized to acquire a Minor degree or an Honors degree if the courses are pronounced equivalent to those specified for the respective degrees by the office of the Dean Academics. These additional credits through MOOCs if to be considered for CGPA/Minor/Honors degree must be approved by Dean Academics prior to enrolment in the respective MOOCs.

Students acquiring additional credits for Honors / Minor degree must adhere to the rules governing the award of the respective degree, otherwise, a student applying for registering into additional credits through MOOCs must possess a minimum CGPA of 7.5 till that semester.

## CHAPTER 11

### STUDENT COUNSELLING AND FEEDBACK

#### **Student Counselling**

Effective academic counselling, career counselling, and personal counselling foster student success and are an integral part of the institutional environment. Academic counselling provides students with clear pathways for successful and timely completion of their academic goals, through either degree or certificate programs at two-year colleges or transfer to four-year colleges or universities. Career counselling provides information about a wide variety of employment opportunities available in chemistry-based careers. Personal counselling leads to successful completion of educational and career goals with good moral and ethics. Mentors, Advisers, counsellors, and faculty members should help students (UG and PG) develop educational goals and guide their professional development via networking opportunities, confidence building, and career planning. A strong collaboration among faculty, counsellors, and advisers at the institution and their students and parents should be fostered and sustained in order to increase students' successful graduation, transfer, job placement, and achievement of career goals. The following are the various parameters that are taken into consideration in the respective counselling process:

#### **Academic Counselling**

A mentor or counsellor pays personal attention to and monitors student's academic progress. Students meet the allotted counsellor every fortnight and counsellor records the academic issues faced by the students, if any. The academic progress of the student is tracked by the counselor and the same is informed to the parents of the students every month. A consolidated counselling report is submitted by the Department Academic Counselling Board to the Office of Dean Academics through the Professor In-Charge of the Department. Office of Dean Academics discusses with the departments to understand the various aspects that contribute to the development of the students and the ways to address & resolve the issues faced by their students. The outcome of the meeting may be in identifying the best practices to be adopted by the mentors to effectively guide the students, training to be adopted for students and mentors, the repeat sessions to be arranged in consultation with psychologists, teaching learning practices to be improved, etc.

#### **Career Counselling**

The skill development and student progression division play an exemplary role in the overall progress and career growth of the students. SWEAR (Strengths, Weakness, Eligibility, Availability and Resources) analysis is done for the students at regular intervals in order to identify their strengths, weaknesses, interests, career category of interest (employability, research or entrepreneurship), pre-existing knowledge, aspects to improve, etc. The survey results are analysed and necessary insights are derived from it for the appropriate planning by the skill development and student progression division and communicated to the departments.

Necessary training programs in areas like soft skills, communication, life skills like yoga, meditation are arranged under the aegis of skill and sports division through experts from appropriate industry as trainers.

### **Psychological Counselling**

Mentors are encouraged to guide the students on various aspects mentioned below to ensure the overall development of the students. Mentors are given necessary professional development programs to effectively guide the students on these aspects to ensure the holistic development of the students. As the students go to the mentor for regular interaction as a part of their timetable, they establish a good connection with them and be ready to listen to the mentor on the areas they should focus upon in order to excel well in academics. Some of the various aspects the mentor advises the students upon are time management, classroom activities, anti-ragging policy, positive attitude, human values, motivational lectures, self-awareness, gender sensitization, family relations, peer relations, physical-emotional-mental health, sports, cultural activities, hostel room/home related. In spite of the best efforts of the mentor in guiding the students on the aspects mentioned above, in some of the cases the students may need the support of the psychologists to overcome their mental health issues. In such cases, the mentors are required to recommend those students to the psychologists for further action. Based on the counselling feedback received from the counsellors, the department chair recommends the student for personal or psychological counselling by psychologists, if required for the improvement of student's academic progress and behavioural process. The University appointed psychologists will counsel the student and provide few recommendations to improve the personal attitude and professional career growth. The same will be forwarded to the parents of the student.

### **Feedback System**

Monitoring of feedback is a continuous process. Feedback is obtained from students and parents on various aspects. Feedback is taken through personal interaction with students, interaction with parents in addition to mid-semester and end-semester feedback. The following are the different feedbacks:

- **Student General Feedback:** General Feedback is taken from the students on the aspects like Course Contents, Teaching Learning Process, Outcomes, Resources and Evaluation twice in every semester (Mid semester and End Semester Feedback) in a structured format floated by Office of Dean Academics.
- **Student Satisfaction Survey:** Student Satisfaction Survey to all innovative methods and approaches should be recorded at appropriate intervals and the process should be refined based on that. Students should be sensitized on the process and methods and their understanding of the same should be assured.
- **Student Exit Feedback:** Exit feedback is taken from the final year students on the aspects like entrance test, admission process, Course Contents, Teaching Learning Process, Outcomes, Resources and Evaluation, placements etc.

- Stakeholders Feedback: Stakeholders feedback for design and review of syllabus is taken at the end of every semester from Students, Alumni, Academic Peers, Parents and Industry Personnel.
- Faculty Satisfaction Survey: Satisfaction Survey is taken from the existing faculty on Course Contents, Teaching Learning Process, Outcomes, Resources and Evaluation once in every semester in a structured format floated by Office of Dean Academics.

The feedback collected from students and other stakeholders will be duly analyzed, classified, summarized and finally, a consolidated Action Taken Report will be prepared over the collective issues raised by the students and the stakeholders in the feedback. The finalized Action Taken Report will be forwarded to the Board of Studies and after obtaining approval in the Academic Council, suggested amendments will be made to the curriculum.

## CHAPTER 12

### PROGRAM STRUCTURE

DEPARTMENT OF COMMERCE										
NAME OF THE PROGRAMME: B. Com										
2023-24 COURSE STRUCTURE										
S.NO	COURSE CODE	COURSE NAME	Type	L	T	P	S	CR	CH	Pre-Requisite
<b>SEMESTER - I</b>										
1	23UC1101	Integrated Professional English	HAS	0	0	4	0	2	4	
2	23CM1101	Economics for Money and Banking	PCC	3	0	0	0	3	3	
3	23ACCA BT	Business Technology(ACCA)	PCC	4	0	0	0	4	4	
4	23CM1102	Cost Accounting	PCC	2	1	0	0	3	3	
5	23ACCA FA	Financial Accounting (ACCA)	PCC	3	2	0	0	5	5	
6	23CM1104	Excel Primer	SDC	0	0	0	4	1	4	
7	23UC0010	Universal Human values and professional Ethics	HAS	2	0	0	0	2	2	
<b>TOTAL</b>				11	5	4	4	<b>20</b>	<b>25</b>	
<b>SEMESTER - II</b>										
8	23UC1202	English Proficiency (common)	HAS	0	0	4	0	2	4	23UC1101
9	23ACCA LW	Corporate and Business law(ACCA) (common)	PCC	4	0	0	0	4	4	
10	22CM1203	Data analysis with Excel (common)	SDC	0	0	0	4	1	4	23CM1104
11	22CM1204	Business Mathematics & Statistics (common)	BSC	3	1	0	0	4	4	
12	23ACCA FR	Financial Reporting (ACCA)	PEC 1	3	2	0	0	5	5	23ACCA FA
	23CM1205	Individual Taxation (only for CA)	PEC 1	2	2	0	4	5	8	
	22CM1206	Advanced Cost Accounting (Gnl)	PEC 1	3	2	0	0	5		23CM1102
13	22UC0021	Social Immersive Learning 1	SIL	0	0	0	4	1	4	
14	22PT1201	Practice School / SIP	SDC	0	0	2	4	2	6	
<b>TOTAL</b>				13	4	6	8	<b>19</b>	<b>31</b>	
<b>SEMESTER - III</b>										
15	23UC2103	Essential Skills for Employability (common)	HAS	0	0	4	0	2	4	23UC1202
16	22CM2101	Banking Law and Practice (common)	PCC	2	0	0	0	2	2	
17	22CM2102	Strategic Corporate Accounting	PCC	2	1	0	0	3	3	
18	22CM2103	Business Valuation (common)	PCC	2	1	0	0	3	3	
19	23ACCA MA	Management Accounting (ACCA)	PEC 2	3	2	0	0	5	5	
	22CM2104	DBMS (CA)	PEC 2	3	0	4	0	5	7	
	22CM2105	Corporate Accounting (Gnl)	PEC 2	3	2	0	0	5	5	

20	23ACCAF	Financial Management(ACCA)	PEC 3	3	2	0	0	5	5	
	23CM2106	Enrolled agent representation & procedures(CA)	PEC 3	2	2	0	4	5	8	23CM1205
	22CM2107	Income tax law & practice (only for general)	PEC 3	3	2	0	0	5	5	
		Open elective	OEC					3		
21	22UC0022	Social Immersive Learning 2	SIL	0	0	0	4	1	4	
		<b>TOTAL</b>		15	6	4	0	<b>26</b>	<b>24</b>	
		<b>SEMESTER - IV</b>								
22	22UC2204	Corporate readiness Skills	HAS	0	0	4	0	2	4	23UC2103
23	22CM2201	Corporate report writing	PCC	2	0	0	0	2	2	
24	22CM2202	Business Analytics	PCC	2	0	2	0	3	4	
25	23ACCA PM	Performance Management (ACCA)	PEC 4	3	2	0	0	5	5	
	22CM2203	Block Chain Accounting (CA)	PEC 4	3	0	4	0	5	7	
	22CM2204	Corporate Finance (Gnl)	PEC 4	3	2	0	0	5	5	
26	23ACCA AS	Audit and Assurance (ACCA)	PEC 5	4	0	0	0	4	4	
	22CM2205	Cloud accounting (CA)	PEC 5	3	0	2	0	4	5	
	22CM2206	Principles of Auditing (Gnl)	PEC 5	4	0	0	0	4	4	
27	23ACCA TX	Taxation (ACCA)	PEC 6	3	2	0	0	5	5	
	23CM2207	Business Taxation - I (CA)	PEC 6	2	2	0	4	5	8	
	22CM2208	Assessment of Direct Taxes(Gnl)	PEC 6	3	2	0	0	5	5	22CM2107
28	22UC0023	Social Immersive Learning 3	SIL	0	0	0	4	1	4	
29	22PT2201	Practice School / SIP	SDC	0	0	2	4	2	6	
		<b>TOTAL</b>						<b>25</b>	<b>39</b>	
		<b>SEMESTER - V</b>								
30	23FL3055	Foreign Language (German)	HAS	2	0	0	0	2	2	
31	23UC0009	Ecology & Environment	BSC	2	0	0	0	0	2	
32	22CM3101	Business Strategy	PCC	3	0	0	0	3	3	
33	22CM3102	Goods and Service Tax	PCC	2	1	0	0	3	3	
34	22CM3103	Financial Analytics	PCC	2	0	2	0	3	4	22CM2202
35	22CM3104	Security Analysis & Portfolio Management	PCC	2	1	0	0	3	3	
36	23ACCA SL	Strategic Business Leader (ACCA)	PEC 7	3	2	0	0	5	5	
	22CM3105	E-Commerce & web designing (CA)	PEC 7	3	0	4	0	5	7	
	22CM3106	Accounting & Reporting Standards(Gnl)	PEC 7	3	2	0	0	5	5	
37	23ACCA SR	Strategic Business Reporting (ACCA)	PEC 8	3	2	0	0	5	5	23ACCA FR
	23CM3107	EA- Business Taxation - II (CA)	PEC 8	2	2	0	4	5	8	23CM2207
	22CM3108	Accounting Information System (Gnl)	PEC 8	3	0	4	0	5	7	

		<b>Open elective</b>	<b>OEC</b>						<b>3</b>	<b>3</b>	
		<b>TOTAL</b>							<b>27</b>	<b>27</b>	
		<b>SEMESTER - VI</b>									
38	23ACCA AA	Advanced Audit & Assurance (ACCA)	PEC 9	4	0	0	0	4	4		23ACCA AS
39	23ACCA AF	Advanced Financial Management(ACCA)	PEC 9	3	2	0	0	5	5		23ACCAF
40	22PT3201	Industrial Training ( CA & Gnl )	PEC 9	0	0	10	20	9	30		
		<b>TOTAL</b>						<b>9</b>	<b>11</b>		
		<b>Credits required for the attainment of degree</b>						<b>123</b>	<b>157</b>		



































## CHAPTER 14

### SYLLABUS

#### INTEGRATED PROFESSIONAL ENGLISH

COURSE CODE	23UC1101	MODE	R	LTPS	0-0-4-0	PRE-REQUISITE	Nil
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#### COURSE OUTCOMES:

CO No	Course Outcomes	PO No	BT L
CO 1	Apply the practical knowledge of using action words in sentence construction.	1	3
CO 2	Apply and analyse the right kind of pronunciation with regards to speech sounds and able to get different types of pronunciations.	2	3
CO 3	Apply the concept of fundamental principle of counting to solve the problems on linear, circular permutations and also for the problems on selections. Apply the concept of probability, while doing the problems on Leap year & Non-Leap year problems, coins, dice, balls and cards.	3	3
CO 4	Analyze the given conditions and finding out all the possible arrangements in linear & circular order. Analyze the given numbers or letters to find out the hidden analogy and apply that analogy to find solutions. Finding the odd man out by observing the principle which makes the others similar.	5	4

#### Syllabus:

**Interactive Grammar:** Action Words-Modifiers, Intensifiers, Connectives - 5 Passages- 5 Worksheets (Revision tests of Bridge Course topics) -Parsing. Sentence Skills: Tense, Voice, Case, Gender, Reported Speech, Syntax, Types of Sentences, Syntactic Ordering.

**Introduction to the Sounds of English:** Basic English Sounds, Distinctive Sounds of English, Assimilation, Contraction, Elision, Twinning, Stress, Syllables, Word- stress, Tone and Intonation- Rising, Falling, Rise-fall and Fall-rise.

**Language Laboratory Interactive:** Esca talk, JAM, Ranking, Shrinking Story, Desperate Decision, Listening for Specifics, Pronunciation Practice.

**Quantitative Aptitude:** Permutations and Combinations, Probability

**Reasoning:** Number and Letter Analogy, Odd Man out, Analytical Reasoning-I

**Reference Books:**

- 1.Kerry Patterson, Joseph Grenny, Ron McMillan:*Crucial Conversations: Tools for Talking When Stakes Are High*.Switzler: Paperback – Animated, September 9, 2011.
- 2.Douglas Stone, Bruce Patton, Sheila Heen, and Roger Fisher :*Difficult Conversations: How to Have Conversations that Matter the Most* .Paperback – November 2, 2010
1. R.K. Bansal, J.B. Harrison: *Spoken English*. Delhi: Orient Black Swan.2009.
2. Language Laboratory Teacher Manual, KLEFU

**ECONOMICS FOR MONEY AND BANKING**

COURSE CODE	23CM1101	MODE	Adv	LTPS	3-0-0-0	PRE-REQUISITE	Nil
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**COURSE OUTCOMES:**

CO NO	Course Outcome (CO)	PO/PSO	Blooms Taxonomy Level (BTL)
CO1	Nature and Scope of Business Economics:	PO3	2
CO2	Demand Analysis: Meaning and definition of demand, determinants of demand, .	PO8	3
CO3	Production & Cost Analysis: Concept of production function, short run production functions and long run production,	PO10	3
CO4	Market Classification: Perfect competition: features, price-output determination in short run, price-output determination in long run,	PO9	3

**Syllabus:**

Competency-1: Nature and Scope of Business Economics, Meaning, characteristics, scope, and subject matter of business economics. Relationship with other disciplines. Fundamental principles of business economics: Opportunity cost principle, Incremental principle, Principle of time perspective, Discounting principle Equi-marginal principle, Role and responsibilities of a business economist.

Competency-2: Demand Analysis, Meaning and definition of demand. Determinants of demand. Law of demand and its exceptions. Elasticity of demand: Price elasticity of demand, Income elasticity of demand, Cross elasticity of demand. Demand forecasting: Meaning and definitions. Methods of demand forecasting. Criteria of good forecasting methods.

Competency-3: Production & Cost Analysis, Concept of production function. Short-run and long-run production functions. Internal and external economies of scale. Cost: Meaning Money, real, opportunity, implicit, and explicit. Short–run costs, total cost, fixed cost. Economics of scale.



Revenue: Meaning. Total revenue, average revenue, and marginal revenue. Break-even analysis and break-even chart.

Competency-4: Market Classification Perfect competition: Features. Price-output determination in short run. Price-output determination in long run. Monopoly: Features. Price-output determination in short run. Price-output determination in long run. Monopolistic competition: Features. Price-output determination in short run. Price-output determination in long run. Oligopoly: Features. Price-output determination.

### BUSINESS TECHNOLOGY (ACCA)

COURSE CODE	23ACCABT	MODE	R	LTPS	4-0-0-0	PRE-REQUISITE	Nil
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### COURSE OUTCOMES:

CO No	Course Outcomes	PO No	B T L
CO 1	To understand business organization types, structure, functions and governance	1	2
CO 2	To apply the accounting reporting systems, control and compliance	3	3
CO 3	To apply the knowledge in professional ethics in accounting and business	1	3
CO 4	To develop personal effectiveness and communication	3	3

### Syllabus:

#### COMPETENCY -I

**The business organisation, its stakeholders and the external environment** - The purpose and types of business organisation, Stakeholders in business organisations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors. **Business organizational structure, functions and governance** - The formal and informal business organisation, Business organizational structure and design, Organizational culture in business, Committees in business organisations, Governance and social responsibility in business.

## **COMPETENCY - II**

**Accounting and reporting systems, controls and compliance** - The relationship between accounting and other business functions, Accounting and finance functions within business organisations, Principles of law and regulation governing accounting and auditing, The sources and purpose of internal and external financial information, provided by business, Financial systems, procedures and related IT applications, Internal controls, authorization, security of data and compliance within business, Fraud and fraudulent behaviour and their prevention in business, including money laundering.

## **COMETENCY -III**

**Professional ethics in accounting and business** - Fundamental principles of ethical behaviour, The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics, Ethical conflicts and dilemmas. **Leading and managing individuals and teams** - Leadership, management and supervision, Recruitment and selection of employees, Individual and group behaviour in business organisations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance.

## **COMPETENY -IV**

**Personal effectiveness and communication** - Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral, communicating in business.

### **Reference Books:**

1. Accountant in Business - BPP Learning Media
2. Accountant in Business - Kaplan Publishing
3. Accountant in Business - Becker Professional Education
4. Accountant in Business - London School of Business and Finance
5. Accountant in Business - Emile Woolf International

## COST ACCOUNTING

COURSE CODE	23CM1102	MODE	Adv	LTPS	2-1-0-0	PRE-REQUISITE	Nil
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### COURSE OUTCOMES:

CO No	Course Outcomes	PO No	BT L
CO 1	To understand the Nature, Source And Purpose Of Management Information	1	2
CO 2	To apply the data analysis, statistical and forecasting techniques	3	3
CO 3	To apply various cost accounting techniques	1	3
CO 4	To demonstrate various cost accounting methods.	3	3

**Competency I:** The nature, source and purpose of management information: Accounting for management, Sources of data, Cost classification, Presenting information.

**Competency II:** Data analysis and statistical techniques: Sampling methods, Forecasting techniques, Summarising and analysing data, Spreadsheets.

**Competency III:** Cost accounting techniques - Accounting for material – Methods of Issue of material – Stock levels – EOQ.

**E**

**Competency IV:** Accounting for Labour and overheads – Different wage payment methods, machine hour rate, labour hour rate – Under and over recovery of overheads.

### Reference books:

1. Cost Accounting: Jain & Narang
2. Cost Accounting: S. N. Maheswari

## FINANCIAL ACCOUNTING (ACCA)

COURSE CODE	23ACCAFA	MODE	R	LTPS	3-2-0-0	PRE-REQUISITE	Nil
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### COURSE OUTCOMES:

CO No	Course Outcomes	PO No	BT L
CO 1	To understand the context and purpose of financial reporting	1	2
CO 2	To apply the use of double-entry and accounting systems	3	3
CO 3	To apply impart knowledge in preparation of trial balance	1	3
CO 4	To demonstrate control accounts and incomplete records	3	3

#### Competency level-I

The context and purpose of financial reporting - The scope and purpose of financial statements for external reporting, Users' and stakeholders' needs, The main elements of financial reports, The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards), Duties and responsibilities of those charged with governance. The qualitative characteristics of financial information - The qualitative characteristics of financial information.

The use of double-entry and accounting systems -Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information, Ledger accounts, books of prime entry, and journals. Recording transactions and events -Sales and purchases, Cash, Inventory, Tangible non-current assets, Depreciation, Intangible non-current assets and amortization, Accruals and prepayments, Receivables and payables, Provisions and contingencies, Capital structure and finance costs. Preparing a trial balance - Trial balance, Correction of errors, Control accounts and reconciliations, Bank reconciliations, Suspense accounts.

Preparing basic financial statements - Statements of financial position, Statements of profit or loss and other comprehensive income, Disclosure notes, Events after the reporting period, Statements of cash flows, incomplete records.

#### Competency level-II

Preparing simple consolidated financial statements – Subsidiaries – Define and describes the following terms in the context of group accounting: Parent, Subsidiary, Control, Consolidated or group financial statements, Non-controlling interest, Trade / simple investment. Identify subsidiaries within a group structure. Describe the components of and prepare a consolidated statement of financial position or extracts thereof including: Fair value adjustments at acquisition

on land and buildings (excluding depreciation adjustments), Fair value of consideration transferred from cash and shares (excluding deferred and contingent consideration), Elimination of intra-group trading balances (excluding cash and goods in transit), Removal of unrealised profit arising on intra-group trading, Acquisition of subsidiaries part way through the financial year,

### **Competency level-III**

Calculate goodwill(excluding impairment of goodwill) using the full goodwill method only.

Describe the components of and prepare a consolidated statement of profit or loss or extracts there of including: Elimination of intra-group trading balances (excluding cash and goods in transit), Removal of unrealised profit arising on intra-group trading, Acquisition of subsidiaries part way through the financial year. Associates - Define and identify an associate and significant influence and identify the situations where significant influence or participating interest exists, Describe the key features of a parent-associate relationship and be able to identify an associate within a group structure, Describe the principle of equity accounting.

### **Competency level-IV**

Interpretation of financial statements - Importance and purpose of analysis of financial statements - Describe how the interpretation and analysis of financial statements is used in a business environment, explain the purpose of interpretation of ratios.

Ratios - Calculate key accounting ratios: Profitability, Liquidity, Efficiency, and Position. Explain the interrelationships between ratios.

Analysis of financial statements - Calculate and interpret the relationship between the elements of the financial statements with regard to profitability, liquidity, efficient use of resources and financial position, Draw valid conclusions from the information contained within the financial statements and present these to the appropriate user of the financial statements

## **SKILL DEVELOPMENT**

1. Identify the users of financial statements
2. Computation of Goodwill in a consolidation environment
3. Prepare basic financial statements
4. Interpret financial statements using ratios.

Reference books:

1. Financial Accounting - BPP Learning Media
2. Financial Accounting - Kaplan Publishing
3. Financial Accounting- Becker Professional Education
4. Financial Accounting–London School of Business and Finance
5. Jain, S. P., &Narang, K. L. (2015). ADVANCE ACCOUNTANCY (Corporate Accounting). New Delhi: Kalyani Publishers.

## EXCEL PRIMER

COURSE CODE	23CM1104	MODE	R	LTPS	0-0-0-4	PRE-REQUISITE	Nil
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### COURSE OUTCOMES:

CO Number	CO	PO	BTL
CO-1	Understand basics of Excel	1	2
CO-2	To demonstrate Data analysis and preparing and gearing data	3	3
CO-3	To apply Data maintenance and interpretation	5	3
CO-3	To analyse Short cuts and filtering of data	7	4

**Getting Started with Excel;** Identify the Elements of the Excel Interface; Navigate and Select Cells in Worksheets; Customize the Excel Interface; Create a Basic Worksheet; Performing Calculations in an Excel Worksheet; Create Formulas in a Worksheet; Insert Functions in a Worksheet; Reuse Formulas; Modifying an Excel Worksheet; Edit Worksheet Data; Find and Replace Data; Manipulate Worksheet Elements

**Modifying the Appearance of a Worksheet;** Apply Font Properties; Add Borders and Colours to Cells; Align Content in a Cell; Apply Number Formatting; Apply Cell Styles; Managing an Excel Workbook; Manage Worksheets; View Worksheets and Workbooks; Printing Excel Workbooks; Define the Page Layout; Print a Workbook

**Managing Workbooks;** Using Workbook Views; Selecting and Switching Between Worksheets; Inserting and Deleting Worksheets; Renaming, Moving, and Copying Worksheets; Splitting and Freezing a Window; Creating Headers and Footers; Hiding Rows, Columns, Worksheets, and Windows; Setting the Print Area; Adjusting Page Margins and Orientation; Adding Print Titles, Gridlines, and Row and Column Headings; Adjusting Paper Size and Print Scale; Printing a Selection, Multiple Worksheets, and Workbooks; Working with Multiple Workbook Windows; Creating a Template

**Functions and Formulas;** Formulas with Multiple Operators; Inserting and Editing a Function; Auto Calculate and Manual Calculation; Displaying and Tracing Formulas; Understanding Formula Errors;

Using Logical Functions (IF); Sorting by One Column; Sorting by colours or Icons; Sorting by Multiple Columns; Sorting by a Custom List; Filtering Data; Creating a Custom AutoFilter; Using an Advanced Filter; Working with Tables; Creating a Table; Adding and Removing Data; Working with the Total Row; Sorting a Table; Filtering a Table; Removing Duplicate Rows of Data; Formatting the Table; Using Data Validation; Summarizing a Table with a PivotTable; Converting to a Range

### TEXT BOOKS

1. Excel for Beginners- M.L. Humphret
2. Excel 2016 Essential Skills-Rob collie

### REFERANCE BOOKS

1. Easy Steps -Michael Price
2. Introduction to Excel sheet-Eric Gale

### UNIVERSAL HUMAN VALUES AND PROFESSIONAL ETHICS

COURSE CODE	23UC0010	MODE	R	LTPS	2-0-0-0	PRE-REQUISITE	Nil
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### COURSE OUTCOMES:

CO No:	CO	PO	BTL
CO1	Understand and identify the basic aspiration of human beings	6	2
CO2	Envisage the roadmap to fulfill the basic aspiration of human beings.	7	4
CO3	Analyze the profession and his role in this existence.	7	4

### Syllabus:

**Introduction to Value Education:** Understanding Value Education, Self-exploration as the Process for Value Education, Continuous Happiness and Prosperity - The Basic Human Aspirations, Right Understanding, Relationship and Physical Facilities, Happiness and Prosperity – Current Scenario, Method to fulfill the Basic Human Aspirations.

**Harmony in the Human Being:** Understanding the Human Being as Co-existence of Self ('I') and Body, Discriminating between the Needs of the Self and the Body, The Body as an Instrument of 'I', Understand Harmony in the Self ('I'), Harmony of the Self ('I') with the Body, Program to Ensure Sanyam and Svasthya.

**Harmony in the Family and Society:** Harmony in the Family - the Basic Unit of Human Interaction, Values in Human-to-Human Relationships, 'Trust' – the Foundational Value in Relationships,

‘Respect’ – as the Right Evaluation, Understand Harmony in the Society, Vision for the Universal Human Order.

**Harmony in the Nature (Existence):** Understand Harmony in the Nature, Interconnectedness, Self-regulation and Mutual Fulfillment among the Four Orders of Nature, Realizing ‘Existence is Co-existence’ at All Levels, The Holistic Perception of Harmony in Existence.

**Implications of the Right Understanding – a Look at Professional Ethics:** Natural Acceptance of Human Values, Definitiveness of (Ethical) Human Conduct, A Basis for Humanistic Education, Humanistic Constitution and Universal Human Order, Competence in Professional Ethics, Holistic Technologies, Production Systems and Management Models - Typical Case Studies, Strategies for Transition towards Value-based Life and Profession.

**Text Book:**

1.R R Gaur, R Sangal and G P Bagaria, “A Foundation Course in Human Values and Professional Ethics”, 1<sup>st</sup> Ed, Excel Books.

**ENGLISH PROFICIENCY (COMMON)**

COURSE CODE	23UC1202	MODE	R	LTPS	0-0-4-0	PRE-REQUISITE	23UC1101
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**COURSE OUTCOMES:**

NO	Course Outcome (CO)	PO/PSO	Domains Taxonomy Level (BTL)
CO1	Demonstrating different interpersonal skills for employability	2	2
CO2	Distinguishing business essential skills	4	2
CO3	Identifying social media and corporate communication skills	5	2
CO4	Applying analytical thinking skills	5	3

**SYLLABUS:**

**COMPETENCY: 1**

Job description- Advice on job applications – getting the right job- importance of doing a job interview - Launching and promoting a new product-Persuasive and negotiation skills -Types of emails: giving information, making an enquiry, answering enquiries -Marketing Report



**COMPETENCY 2:**

Becoming an entrepreneur- buying a franchise- franchising start -up -presenting business idea- signaling parts of presentation - arranging business travel- business conferences and meetings- spending sales budget

**COMPETENCY 3:**

Social media and business- introducing company using social media- staff survey- survey report- offshoring and outsourcing- customer satisfaction and loyalty- communication with customers- corresponding with customers- business across cultures

**COMPETENCY 4:**

Underlying assumptions, finding the conclusions, Argument strengthening, Argument weakening, finding the fallacies

**REFERENCE BOOKS:**

- R1. Business Benchmark Book- Upper Intermediate - 2<sup>nd</sup> edition Cambridge Press 2019.
- R2. Business Benchmark Book- Pre-Intermediate to Intermediate- 2<sup>nd</sup> edition Cambridge Press 2019.
- R3. Business Benchmark Book-Upper Intermediate: 2<sup>nd</sup> Edition Cambridge Press, 2019
- R4. Pillai, Sabina, et.al, Soft Skills and Employability Skills, New Delhi: CUP. 2018. Print.
- R5. Peterson, Reading Skill, New York: Peterson. 2007
- R6. Verbal and Non-Verbal Reasoning, R. S. Aggarwal, S Chand Publications.
- R7. R S Agarwal, S Chand, 'A modern approach to Logical reasoning'  
GRE Barron's, Mc Graw Hills
- R8. Logical Reasoning, Edgar Thorpe, Pearson Publications

**Web Links:**

1. <https://www.cambridgeenglish.org/>
2. <https://learnenglish.britishcouncil.org>,
3. <https://apps.apple.com/in/app/bec-from-cambridge/id1351207688>
4. <https://play.google.com/store/apps/details?id=com.liqvid.bec>
5. <https://www.cambridgeenglish.org/exams-and-tests/business-preliminary/exam-format/>
6. <https://www.cambridgeenglish.org/exams-and-tests/business-preliminary/preparation/>
7. [www.bbclearningenglish.com](http://www.bbclearningenglish.com)
8. [www.indiabix.com](http://www.indiabix.com)
9. [www.freshersworld.com](http://www.freshersworld.com)
10. [www.managementparadise.com](http://www.managementparadise.com)
11. [www.coolavenues.com](http://www.coolavenues.com)
12. [www.indiaedu.com/entrance-exams/cat.../books.html](http://www.indiaedu.com/entrance-exams/cat.../books.html)

## CORPORATE AND BUSINESS LAW (ACCA) (COMMON)

COURSE CODE	23ACCALW	MODE	R	LTPS	4-0-0-0	PRE-REQUISITE	Nil
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### COURSE OUTCOMES:

No	Course Outcomes	No	BTL
1	understand essential elements of legal system	1	2
2	Knowledge of essential elements for formation of contract	2	3
3	apply corporate and legal personality	3	3
4	Identify essentials of insolvency law	3	3

### Syllabus:

#### Competency I

**Essential elements of the legal system**-Law and the legal system-Sources of law-The law of obligations-Formation of contract-Content of contracts-Breach of contract and remedies

#### Competency II

**The law of torts and professional negligence**-Employment law-Contract of employment-Dismissal and redundancy-Agency law-Partnerships Act.

#### Competency III

**Corporations and legal personality**-The formation and constitution of a company-Capital and the financing of companies-Share capital-Loan capital-Capital maintenance and dividend law-Management, administration and the regulation of companies-Company directors-Other company officers-Company meetings and resolutions

#### Competency IV

**Insolvency law**- Insolvency and administration-Corporate fraudulent and criminal behavior Fraudulent and criminal behavior

### Reference Books:

1. Tulsian,P.C., Business Law, TMH
2. Chandra P.R., Business Law, Galgotia
3. Mathur, Satish B., Business Law, TMH
4. Kapoor, N.D., Business Law, Sultan Chand
5. Gulshan, S.S., Business Law, Excel Books
6. Kapoor, N.D., Corporate Law, Sultan Chand
7. Sen & Mitra, Commercial Law including Company

## DATA ANALYSIS WITH EXCEL (COMMON)

COURSE CODE	22CM1203	MODE	Adv	LTPS	0-0-0-4	PRE-REQUISITE	23CM1104
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### COURSE OUTCOMES:

CO Number	CO	PO	BTL
CO-1	Understand basics of Advance excel	1	2
CO-2	To apply technical skills in business domain	3	3
CO-3	To analyse descriptive and Inferential statistics	5	4
CO-4	To evaluate financial data and interpret results	7	5

**Course Rationales:** This course provides all the tools necessary to create and use basic spreadsheets. Students will receive an overview of the interface and learn the various methods for entering and editing data. Additionally, students will learn the various ways to write simple formulas.

**Spreadsheet; Excel Rows and Columns;** Enter Text and numbers in a cell; Edit text in a cell; Centre text and numbers; Font Formatting excel; Change the colour of a cell; Save work in excel; Currency symbols in excel; Merge cells; Auto fill in excel; Adding Simple Addition formula; The Sum Function in excel; Copy and Paste; Special; Multiply in excel; Add a comment to a cell

**Sort data in excel; Create an excel chart;** Move and Resize your chart; Charts Styles and Layouts; Chart Titles and Series Titles; Chart Layout Panel in Excel; The Format chart Panel; Create Pie chart in Excel; Add Labels to a Pie Chart; Format Pie chart segments; Create a 2D line Chart in Excel; Format your Axis titles; Predict the future with a Trendline chart; Sparkline charts

**The SUM Function;** Multiply in excel; Subtract and Divide; Combine the Arithmetic Operators; A Budget Spread Sheet; The Average Function; The Date Function; Time Functions in Excel; A Time table Project; Financial Projects; The Student Averages Project; The IF Function; Conditional Formatting in excel; Count IF; Count IFS; SUMIF; SUMIFS

**Flash Fill; Data Tables in Excel;** A Second Data Table; Excel Scenarios; Goal Seek; Absolute Cell References; Named Ranges in Excel; Create a Custom Name in Excel; More on Named Ranges; Excel Pivot Tables; Pivot Tables, Reference other Worksheets; The LOOKUP Function; The VLOOKUP Function in Excel; Searching with MATCH and INDEX; Create a Business Invoice;

Excel Business Invoice, Create an Excel Template; Data Forms in Excel; Drop Down Lists in Excel; Array Formulas Intermediate Excel; Frequency Distribution Intermediate Excel; Hyperlinks in Excel; Object Linking and Embedding; Insert Drawing Objects

**REFERANCE BOOKS:**

- 1.The Basic concepts of MS EXCEL, Sudhir Kumar
- 2.Pivot table data crunching, Mr Bill Jelen ,Michael Alexander
- 3.Microsoft excel data Analysis ,Microsoft excel 2019, Dummies

**TEXT BOOKS**

- 1.Microsoft excel 2016 bible , John Walkenbach
- 2.Excel Dashboards and Reports, Hendry jone
- 3.Predictive Analytics of Microsoft Excel, Advanced Microsoft Excel ,Johan slave

**BUSINESS MATHEMATICS & STATISTICS (COMMON)**

COURSE CODE	22CM1204	MODE	Adv	LTPS	3-1-0-0	PRE-REQUISITE	Nil
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**COURSE OUTCOMES:**

CO No	Course Outcomes	PO No	BTL
CO 1	To demonstrate the fundamentals of set theory and matrices	1	3
CO 2	To apply the progressions to various business situations	4	3
CO 3	To have knowledge about derivatives and their applications	5	3
CO 4	To understand the elements of matrix algebra	7	3

**Syllabus:**

**Competency I: Set theory** - Variation – indices – Logarithms – Permutation and combinations – basic concepts – Linear simultaneous equations – Quadratic Equations – Solution of Linear inequalities (by geometric method only;

Determinants and matrices: Types of Matrices – Scalar Multiplication of a Matrix – Equality of Matrices – Matrix operations – Transpose of a Matrix – Determinants of a Square Matrix – Inverse of a Matrix – Solutions of Simultaneous equations with the inverse of a Matrix – Rank of a Matrix

**Competency 2: Introduction to Financial Mathematics:** Progressions – Arithmetic Progressions – Geometric Progressions and sums of their first n terms – Problems with Business applications - Simple Interest – Compound Interest – interest compounded more than once a year nominal, effective and continuous rates of interest – Immediate (ordinary) annuity, its present value and future value - Equated Monthly Installments (EMI) using reducing interest system amortization of loans – Sinking fund – Depreciation of Assets.

**Competency 3: Statistical representation of data:** Frequency distribution – Graphical Representation of Frequency distribution; **Measures of central Tendency and dispersion:** Mean, Median, Mode – Mean deviation -quartiles and Quartile Deviation – Standard deviation – Co-efficient of variation, Coefficient of Quartile deviation; **Correlation and Regression:** Scatter diagram – Karl Pearson’s Coefficient of Correlation – Rank Correlation – Regression lines, Regression equations, Regression coefficients

**Competency 4: Probability and Sampling:** Definitions and rules for probability, conditional probability independence of events, Bayes’ theorem, and random variables. Probability distributions: Binomial, Poisson and Normal distributions. Introduction to R Programming

Sampling: Introduction to sampling, Basic Concepts, Types of Sampling. Sampling distributions, sampling distribution of mean and proportion, application of Central Limit Theorem. determining the sample size.

**Text Books:**

1. D.C. Snacheti & V.K. Kapoor, Business Mathematics, Sultan Chand & Sons , 2005, 7<sup>th</sup> Edition, New Delhi.

**Reference Books:**

1. Alpha Chiang, Mathematics for Economists, Tata McGraw-Hill, 2009, 10<sup>th</sup> Edition, New Delhi.
2. Taro Yamane, Mathematics for Economists, Prentice Hall of India Pvt Ltd, 2008, 2<sup>nd</sup> Edition, New Delhi.
3. J.D. Gupta, P.K. Gupta & Man Mohan, Mathematics for Business and Economics, Tata McGraw Hills, 2005, 4<sup>th</sup> Edition, New Delhi.
4. K.B. Akhilesh & S. Subrahmanyam, Mathematics and Statistics for Management, Vikas Publication, 2009, 2<sup>nd</sup> Edition, New Delhi.

## FINANCIAL REPORTING (ACCA)

COURSE CODE	23ACCAFR	MODE	R	LTPS	3-2-0-0	PRE-REQUISITE	23ACCA FA
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### COURSE OUTCOMES:

CO No	Course Outcomes	PO No	L
CO 1	To identify of conceptual and regulatory framework for financial reporting	1	3
CO 2	To demonstrate the importance of accounting transactions in financial statements	2	3
CO 3	To apply the financial statements procedure to various business entities	3	3
CO 4	To make use of the preparation of financial statements	3	3

### Syllabus:

#### Competency I

**The conceptual and regulatory framework for financial reporting** - The need for a conceptual framework and the characteristics of useful information, Recognition and measurement, Regulatory framework, The concepts and principles of groups and consolidated financial statements.

#### Competency II

**Accounting for transactions in financial statements** - Tangible non-current assets, Intangible assets, Impairment of assets, Inventory and biological assets, Financial instruments, Leasing, Provisions and events after the reporting period, Taxation, Reporting financial performance, Revenue, Government grants, Foreign currency transactions.

#### Competency III

**Analysing and interpreting the financial statements of single entities and groups** - Limitations of financial statements, Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs, Limitations of interpretation techniques, Specialized, not-for-profit, and public sector entities.

#### Competency IV

**Preparation of financial statements** - Preparation of single entity financial statements - Preparation of consolidated financial statements including an associate

**Reference books:**

1. Financial Reporting - BPP Learning Media
2. Financial Reporting - Kaplan Publishing
3. Financial Reporting - Becker Professional Education
4. Financial Reporting - London School of Business and Finance
5. Financial Reporting - Emile Woolf International

**INDIVIDUAL TAXATION (ONLY FOR CA)**

COURSE CODE	23CM1205	MODE	R	LTPS	2-2-0-4	PRE-REQUISITE	Nil
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**COURSE OUTCOMES:**

CO No	Course Outcomes	No	BTL
CO 1	Know the basics of Income tax.	1	3
CO 2	Apply the treatment of Income from Salary.	2	3
CO 3	Demonstrate how to compute Income from House Property	3	3
CO 4	Apply the knowledge to compute Income from Business, capital and other sources	3	3

**Syllabus:****Competency I**

**Competency–I:Introduction:**Meaningandtermsused:Person,Assessee,Previousyear, Assessment year, Income, Gross Total Income, Total Income, Agricultural Income, and Exempted Income – Fully exempted – Partially Exempted-ResidentialStatus:RulesfordeterminingresidentialstatusofIndividual,HUF,Firm and Company, need to determine residential status, Incidence of tax and residential status, Practical problems.

**Competency – II: Income from Salary:** Salary, Allowances, perquisites and retirement benefits, deductions, computation of salary income.

**Competency – III: Income from House Property:** Annual Value, let out property, self occupied properties, deductions, computation of house property income.

**Competency–IV: Income from Business:** Depreciation and other permissible deductions, Disallowable expenses, income and expenses of illegal business, computation of Business income-Income from Profession: Computation of Doctors, Lawyers, Chartered Accountants, Engineers. Capital gains: MeaningofCapitalassets, typesofcapitalassets, transfer, andcostofacquisition, cost of improvement, sellingexpenses, andtreatmentofadvancemoneyreceived, exemptions, computationofcapitalgains.–Income from other

sources: Specific income, deductions, grossing- up, computation of income from other sources, practical problems.

**Text Book:**

1. Students’ Guide to Income Tax, Ahaja and Gupta, Bharat Publications
2. Direct Taxes, Vinod K Singhanian, TaxmenPublication

**Reference Books:**

1. BhaghavathiPrasad, LawandPracticeofIncometax, NewAgeInternationalPublisherNewDelhi.
2. Vinod K. Singhanian, Direct Taxes Law and Practices, Taxmann Publications,, NewDelhi.
3. Government of India- Latest Income Tax Manual
4. Income Tax Act and Latest Finance Act

**ADVANCED COST ACCOUNTING (GNL)**

COURSE CODE	22CM1206	MODE	R	LTPS	3-2-0-0	PRE-REQUISITE	23CM1102
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**COURSE OUTCOMES:**

CO No	CO	PO	BTL
C1	Understand various cost accounting methods	1	2
C2	Preparation of various budgets and apply various capital budgeting techniques	3	3
C3	Apply the concept of Standard costing techniques to analyze the variance	1	3
C4	apply the concept of performance measurement to monitor the performance	3	3

**Competency I:** Cost accounting methods – Absorption and Marginal Costing – alternative cost accounting principles.

**Competency II:** Budgeting: Nature and purpose of budgeting – Budget preparation – Flexible budgets – Capital budgeting and discounted cash flows – Budgetary control and reporting – Behavioural aspects of budgeting.

**Competency III:** Standard Costing : Standard costing system – Variance calculations and analysis.

**Competency IV:** Performance measurement – An Overview – Application of performance measurement – Cost reductions and value enhancement – Monitoring performance and reporting.

**Text Books:**

1. S.P. Jain & K.L. Narang - Cost and Management Accounting; Kalyan Publishers, 23, Daryaganj, New



Delhi - 110002.

2. V.K.Saxena & C.D.Vashist: Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj, New Delhi-110002.

3. PC TULSIAN Cost accounting- McGraw-Hill Education (India) Ltd, .B -4, Sector 63, Gautam Budh Nagar, Noida – 201301.

**Reference Books:**

1. M.N. Arora-Cost and Management Accounting (Theory and Problems); Himalaya Publishing House,

2. Ramdoot, Dr. Bhalerao Marg, Kelewadi, Girgaon, Mumbai-400004.

3. S.N.Maheshwari-Cost and Management Accounting; Sultan Chand & Sons, 23 Daryaganj, New Delhi - 110002.

4. I.M. Pandey - Management Accounting; Vikas Publishing House (P) Ltd, .A-22, Sector 4, Noida – 201301

5. Ravi M. Kishore –Advanced Management Accounting; Taxmann’s, Taxmann Publication (P) Ltd. 59/32, New Rohtak Road, New Delhi–110005.

6. M.Y. Khan & P.K. Jain – Theory and Problems of Management and Cost Accounting; Mc Graw –Hill Education (India) Ltd. B-4, Sector 63, Gautam Budh Nagar, Noida – 201301.

7. Jawaharlal – Cost Accounting; Mc Graw – Hill Education (India) Ltd .B-4, Sector 63, Gautam Budh Nagar, Noida – 201301.

8. C.T. Horngren – Cost and Management Accounting –A Managerial Emphasis; Pearson Education Asia, 482, F.I.E. Patparganj, Delhi - 110092.

9. B.M. Lal INigam & I.C.Jain – Cost Accounting Principles and Practice; Prentice Hall of India, M-97, Connaught Circus, New Delhi-110001

**SOCIAL IMMERSIVE LEARNING 1**

COURSE CODE	22UC0021	MODE	R	LTPS	0-0-0-4	PRE-REQUISITE	Nil
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**PRACTICE SCHOOL / SIP**

COURSE CODE	22PT1201	MODE	R	LTPS	0-0-2-4	PRE-REQUISITE	Nil
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**ESSENTIAL SKILLS FOR EMPLOYABILITY (COMMON)**

COURSE CODE	23UC2103	MODE	R	LTPS	0-0-4-0	PRE-REQUISITE	23UC1202
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**COURSE OUTCOMES:**

CO No	Course Outcomes	PO N	BTL
CO 1	Identify and organize sentence structures based on grammar	4	2
CO 2	Illustrate specific writing styles	5	2
CO 3	Relate intrapersonal skills	6	2
CO 4	Interpret interpersonal skills for developing oral communication	7	2

**Syllabus:**

Grammar: Tenses, Voice, Reported Speech, Spotting Errors, Sentence Improvement, Sentence Rearrangement

Writing Skills: Cloze Test, Passage Completion, E-mail writing, Paragraph writing, Essay writing

Life Skills: SWOC, Self-awareness, Attitude, Self-Confidence, Grooming, Intrapersonal skills and interpersonal skills

Oral Communication Skills: Speaking from the script through JAM & Extempore, Product & Process Description through JAM & Extempore, Transactional Analysis, Persuasion & Negotiation, Etiquettes, Listening Skills

**Text Books:**

Objective English for Competitive Examination by Hari Mohan Prasad and Uma Sinha, McGraw Hill Education, 2017.

English Language Communication Skills, Cengage, 2014.

Soft skills and professional communication skills – Francis Peter S.J. Tata McGraw Hill Education Private Limited New Delhi 2012.

Managerial Skills – K. Alex, S. Chand & Company Pvt. Ltd, New Delhi 2013.

**Reference Books:**

R1. Soft Skills by Dr. Alex S CHAND publications

R2. Objective English by Showarick Thrope, Pearson

**Weblinks:**

[WWW.indiabix.com](http://WWW.indiabix.com)

[WWW.freshersworld.com](http://WWW.freshersworld.com)

[WWW.managementparadise.com](http://WWW.managementparadise.com)

[WWW.coolavenues.com](http://WWW.coolavenues.com)

[WWW.indiaedu.com/entrance-exams/cat.../books.html](http://WWW.indiaedu.com/entrance-exams/cat.../books.html)

[WWW.mycatprep.com](http://WWW.mycatprep.com)

[WWW.bokboon.com](http://WWW.bokboon.com)

### **BANKING LAW AND PRACTICE (COMMON)**

COURSE CODE	22CM2101	MODE	Adv	LTPS	2-0-0-0	PRE-REQUISITE	Nil
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### **COURSE OUTCOMES:**

CO No.	CO	PO	BTL
CO 1	Know the basics of Banking Regulation Act, Role of Commercial Banks and RBI.	1	2
CO 2	Apply the present banking principles to the Present banking system in India.	2	3
CO 3	Demonstrate the Bank and customer relationship and borrowing and lending of money.	3	3
CO 4	Apply knowledge about Negotiable Instruments Act for practical situations	3	3

### **Syllabus:**

#### **Competency – I:**

**Origin of banks**–Evolution of Banking in India - Meaning -Definition of Bank-Features of Banking Banking Regulation Act, 1949 - Role of Banks in Economic Development -

**Commercial Banks** – Public sector banks-private sector banks- -Unit banking-Branch banking-Functions of commercial banks - Role of commercial Banks in a developing economy

#### **Competency Level - II:**

**Present Banking system in India:** Cooperative Banks - structure of cooperative banks- functions - Regional Rural Banks - establishment , objects & functions --Corporate banking - need & Importance - NABARD - Functions-achievements. RBI - Functions - monetary policy.

E - Banking – ATM Cards, Debit cards, Personal Identification Number - Online enquiry and update facility Electronic Fund Transfer-Electronic Clearing System.

### **Competency-III:**

Relationship between Banker and customer –Definition of Banker & Customer – Banker & customer relationship – Different types of accounts - Opening of an Account - Types of customers (Individuals, firms, HUF, Trusts, and Companies) - Importance of customer relations – General and special, Customer grievances and redressal - Ombudsman. - Principles of lending - Types of Borrowings - Precautions to be taken by a banker while lending money.

### **Competency – IV**

Negotiable Instruments –Meaning – Characteristics – types - Promissory Note - Bills of Exchange, Cheque –Holder in Due Course – Crossing - Endorsement - Material Alteration - collecting banker- precautions to be taken by the collecting banker – Duties and responsibilities of collecting banker -Paying Banker –Role of paying banker – Rights & Duties of paying Banker - Statutory Protection to the paying banker - Dishonour of Cheques.

### **Text Book**

1. Dr. P. K. Srivastava, Banking Theory and Practice, Himalaya Publishing House, 2010, 10<sup>th</sup> Edition, Mumbai.

### **Reference Books:**

1. Banking Law, Theory and Practice - Sundaram and Varshney - Sultan Chand Co.
2. Banking and Financial Systems - B. Santhanam (Margham Publishers)
3. Banking Law, Theory and Practice - S.N. Maheswari - Kalyani Publication.
4. Indian Banking - Parameswaran - S. Chand and Co.
5. Banking Law, Theory and Practice – Tanon
6. Banking Law, Theory and Practice - Sherlaker&Sherlaker
7. A Review of current Banking Theory and Practice - S. K. Basu
8. VijayaRagavanIyengar , Introduction to Banking, Excel Publications, 2009, 4<sup>th</sup> Edition, New Delhi.
9. Barbara Casu, Introduction to Banking, Prentice Hall, 2010, 2<sup>nd</sup> Edition, New Delhi.
10. Dr.D.M.Mithani, Money, Banking and Oublic Finance, Himalaya Publishing House, 2004, 1<sup>st</sup> Edition, Mumbai

## STRATEGIC CORPORATE ACCOUNTING

COURSE CODE	22CM2102	MODE	Adv	LTPS	2-1-0-0	PRE-REQUISITE	Nil
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## BUSINESS VALUATION (COMMON)

COURSE CODE	22CM2103	MODE	Adv	LTPS	2-1-0-0	PRE-REQUISITE	Nil
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## COURSE OUTCOMES:

CO NO.	CO	PO	BTL
CO-1	Understanding of Business valuation	2	2
CO-2	Identify Statements of Financial Reporting	6	3
CO-3	Demonstrate of business and uncertainties	7	3
CO-4	Make use of Process of valuation and interpretation	7	3

**Business valuation:** basic concepts; The purpose and resources for valuing businesses; Internal reasons and external reasons for valuation; Standards (types) of firm value; Foundations of value: growth and value creation; Key methods and approaches to firm valuation; Using Financial Statements for valuation and analysis

**Financial statements:** types, elements, principles; Financial statement analysis; Comparison of Generally Accepted Accounting Principles (U.S), Russian and International Financial Reporting Standards; Valuation approaches and methods; Income approach. Valuing companies by cash flow discounting: main steps, models, and problems; Market approach. Valuing companies using multiples. Industrial coefficients analysis method. Analogues deals method; The role of cost approach in business valuation.

**Value creation; Fundamentals of corporate capital valuation;** Fundamentals of equities valuation: preferred and common stock; Risk and expected return: principles of portfolio analysis; Valuing corporate strategic opportunities and flexibility: corporate real options; Capital market benchmarking: corporate cost of capital; Valuation law and standards: cross-country comparison; Legal implications

international valuation standards European valuation standards American standard valuation law Russian valuation standards Company valuation: a comparison of economic and legal perspectives

**Special valuation issues;** Valuing a minority interest in a private company. Value a company's goodwill and its intangible assets. Valuing intellectual property. Corporate taxes and valuation. Inflation. Foreign Currency. Liquidation value. Premiums and discounts in business valuation (control premium, discount for lack of control, discount for lack of marketability); Case study analysis; Valuation of start-ups. Sports team valuation. Valuing banks. Valuation in emerging markets. Valuing high-growth companies. Valuing cyclical companies.

### TEXT BOOKS

1. Valuation of Business-Shannon P.Pratt
2. Equity valuation- Jerald. Pinto , Elaine Henry
3. Financial Modelling and valuation-Paul Pignataro

### REFERENCE BOOK

1. The art of Business Valuation-Gregore R.Caruso
2. Accounting and Business Valuation -Malcolm Howard

### MANAGEMENT ACCOUNTING (ACCA)

COURSE CODE	23ACCAMA	MODE	R	LTPS	3-2-0-0	PRE-REQUISITE	Nil
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### COURSE OUTCOMES:

CO No.	CO	PO	BTL
CO 1	To identify the need of Management Accounting & cost accounting techniques	1	2
CO 2	To demonstrate budgeting techniques	2	3
CO 3	To make use of standard costing and variance analysis techniques	3	3
CO 4	To apply the performance measurement techniques to measure the performance	1	3

### **COMPETENCY LEVEL-I**

**The nature, source and purpose of management information:** Accounting for management - Sources of data - Cost classification - Presenting information. **Cost accounting techniques:** Accounting for material, labour and overheads - Absorption and marginal costing - Cost accounting methods - Alternative cost accounting principles.

### **COMPETENCY LEVEL-II**

**Budgeting:** Nature and purpose of budgeting - Statistical techniques - Budget preparation - Flexible budgets - Capital budgeting and discounted cash flow - Budgetary control and reporting - Behavioural aspects of budgeting.

### **COMPETENCY LEVEL-III**

**Standard costing:** Standard costing system - Variance calculations and analysis - Reconciliation of budgeted and actual profit.

### **COMPETENCY LEVEL-IV**

**Performance measurement:** Performance measurement - overview - Performance measurement - application - Cost reductions and value enhancement - Monitoring performance and reporting.

### **SKILL DEVELOPMENT:**

1. Visiting a factory and studying its working.
2. Visit a service concern and find out how costs are calculated.
3. Perform a Variance calculation on a set of financials.

### **Reference books:**

1. Management Accounting - BPP Learning Media
2. Management Accounting - Kaplan Publishing
3. Management Accounting - Becker Professional Education
4. Management Accounting - London School of Business and Finance
5. Management Accounting - Emile Woolf International

**DBMS (CA)**

COURSE CODE	22CM2104	MODE	R	LTPS	3-0-4-0	PRE-REQUISITE	Nil
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**CORPORATE ACCOUNTING (GNL)**

COURSE CODE	22CM2105	MODE	R	LTPS	3-2-0-0	PRE-REQUISITE	Nil
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**COURSE OUTCOMES:**

CO No.	CO	PO	BTL
CO 1	Understand Issue and redemption of shares and debentures.	1	2
CO 2	Demonstrate Issue and redemption of debentures.	2	3
CO 3	Identify knowledge about redemption of preference shares, bonus issue and profits prior to incorporation	3	3
CO 4	apply the preparation of final accounts of a company	3	3

**Syllabus:****Competency – I:**

**Introduction to Company Accounts and issue of shares:** Meaning and Characteristics of Company – Kinds of Companies – Incorporation of a Company Issue of Shares – Accounting Entries - Issue at par and at Premium - Forfeiture of Shares - Reissue of Forfeited Shares -practical problems.

**Competency – II:**

**Issue and redemption of debentures:** Debentures-meaning-types of debentures-distinction between debenture and shares-Issue of Debentures-treatment of discount on issue of debentures-redemption of debentures -practical problems.

**Competency – III:**

**Redemption of preference shares, issue of Bonus shares and Profits Prior to Incorporation:** Redemption of preference shares - Issue of bonus shares-Provisions of company's Act and SEBI guide lines. - Acquisition of business and profits prior to incorporation- Practical problems



**Competency – IV:**

**Company final accounts:** Preparation of Final Accounts – Provisions relating to preparation of final accounts – Profit and loss account-computation of managerial remuneration- and balance sheet (with problems). Valuation of goodwill and shares: Valuation of goodwill – need and methods – normal profit method, super profit method – capitalization method – valuation of shares – need for valuation – methods of valuation – net assets method, yield method, fair value method -practical problems.

**Text Books:**

1. RL Gupta and Radhaswamy, Advanced Accountancy, Sultan Chand & Sons. 2009, 6th Edition, New Delhi.

**Reference Books**

1. SP Jain and Narang, Advanced Accounts, Kalyani Publishers. 2009 18th Edition, New Delhi.
2. V.K.Saxena, Advanced Accounting, Sultan Chand & Sons. 2008, 3rd Edition, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accounts Vol – 2, S.Chand Publishers, 2011, 15th Edition, New Delhi.
4. Mohamed Hanif, Amitabha Mukherjee, Advanced Accounting, Tata McgrawHill Company, 2009, 1st Edition, New Delhi.

**FINANCIAL MANAGEMENT (ACCA)**

COURSE CODE	23ACCAF	MODE	R	LTPS	3-2-0-0	PRE-REQUISITE	Nil
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**COURSE OUTCOMES:**

No	CO	PO	BTL
1	Know the basic of Financial Management function and environment	1	3
2	Understand the working capital management and investment appraisal	2	3
3	Acquaint with business finance, source of finance and finance for small & medium entities	3	3
4	Understand the business valuation and risk management	3	3

**Syllabus:**

### **Competency – I:**

Financial management function - The nature and purpose of financial management, Financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not-for-profit organisations. Financial management environment-The economic environment for business, the nature and role of financial markets and institutions, the nature and role of money market.

### **Competency – II:**

Working capital management - The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding strategies.

Investment appraisal - Investment appraisal techniques, Allowing for inflation and taxation in investment appraisal, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy; asset replacement, capital rationing).

### **Competency – III:**

Business finance - Sources of, and raising business finance, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small- and medium-sized entities.

### **Competency – IV:**

Business valuations - Nature and purpose of the valuation of business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH) and practical considerations in the valuation of shares.

Risk management - The nature and types of risk and approaches to risk management, Causes of exchange rate differences and interest rate fluctuations, Hedging techniques for foreign currency risk, Hedging techniques for interest rate risk.

### **Reference Books:**

1. Financial Management - BPP Learning Media
2. Financial Management - Kaplan Publishing
3. Financial Management - Becker Professional Education

**ENROLLED AGENT REPRESENTATION & PROCEDURES (CA)**

COURSE CODE	23CM2106	MODE	R	LTPS	2-2-0-4	PRE-REQUISITE	23CM1205
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**INCOME TAX LAW & PRACTICE (ONLY FOR GENERAL)**

COURSE CODE	22CM2107	MODE	R	LTPS	3-2-0-0	PRE-REQUISITE	Nil
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**SOCIAL IMMERSIVE LEARNING 2**

COURSE CODE	22UC0022	MODE	R	LTPS	0-0-0-4	PRE-REQUISITE	Nil
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**CORPORATE READINESS SKILLS**

COURSE CODE	22UC2204	MODE	R	LTPS	0-0-4-0	PRE-REQUISITE	Nil
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**CORPORATE REPORT WRITING**

COURSE CODE	22CM2201	MODE	R	LTPS	2-0-0-0	PRE-REQUISITE	Nil
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**BUSINESS ANALYTICS**

COURSE CODE	22CM2202	MODE	Adv	LTPS	2-0-2-0	PRE-REQUISITE	Nil
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**COURSE OUTCOMES:**

CO#.	Course Outcome	PO	BTL
1	Ability to make data driven decisions	4	3
2	Using R to input and output data	5	3
3	Generating Descriptive Statistical Reports	6	4
4	Data Visualization and story telling	7	4

**Course Rationale:** This course enables the student to know about Business analytics, introduction to R programming, SPSS, and able to apply the Testing of Hypotheses with R, data visualization.

## SYLLABUS

**Co 1:** Business Analytics – Definition, Market, Trends and People- The Paradigm Shift from Data to Insight and from Business Intelligence to Business Analytics - Categorization of Business Analytics: Descriptive, Predictive and Prescriptive Analytics. Introduction to R programming.

**Co 2:** Basic Features of R Studio. Variables, operators and Data Structures in R, Functions in R - Getting familiar with R data sets- Creating R data sets- Reading data files into R - Excel, txt, SPSS, SAS, html.

**Co 3:** Object Oriented Programming in R -Assigning variable attributes- changing variable attributes – Basic Statistical functions; Looping functions in R.

**Co 4:** Testing Hypotheses with R : T-test, ANOVA, Chi-Square Test, Data Visualization - What and Why? - Telling Stories with Data. Visualizing Relationship- Spotting Differences – Visualizing time series data.

### RECOMMENDED TEXTBOOK(S):

1. Michael Crawly, The R Book, 2<sup>nd</sup> Ed, John Wiley (2012)
2. Peter Dalgaard , Introductory Statistics with R, Springer(2008)
3. U Dinesh Kumar, Business Analytics, Wiley (2017)

### REFERENCE BOOKS

1. Robert I. Kabacoff , R in Action, Manning, 2ed,
2. Sandeep Raksht, R programming for Beginners(2017), Amazon

### PERFORMANCE MANAGEMENT (ACCA)

COURSE CODE	23ACCAPM	MODE	R	LTPS	3-2-0-0	PRE-REQUISITE	Nil
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### COURSE OUTCOMES:

CO No.	CO	PO	BTL
CO1	Identify cost and management accounting techniques	1	3
CO2	apply decision making to increase production and sales levels, considering incremental costs, incremental revenues	3	3
CO3	Make use of the short-term decision-making techniques.	5	3
CO4	Apply the decision tree in decision- making process	7	3

## **Competency I**

**Specialist cost and management accounting techniques** – Types of costing: Activity based costing – Target costing - Life-cycle costing - Throughput accounting - Environmental accounting; Decision Making techniques: Relevant cost analysis - CVP Analysis - nature - contribution to sales ratio - break-even point - margin of safety - single and multi-product situations - target profit – use - break even charts - limitations of CVP analysis – Planning and decision making by using break even analysis;

**Decision-making techniques -1: Limiting factors:** Optimal production plan by a single limiting factor - make or buy decisions - shadow prices (dual prices) impact on decision-making - slack in decision-making - Pricing decisions - factors influencing the price of a product or service - price elasticity of demand - straight line demand equation - total cost function (including volume-based discounts).

## **Competency II**

**Decision-making techniques- 2:** - optimum Selling price and optimum quantity - marginal cost and marginal revenue - incremental costs & incremental revenues - price and output levels for profit maximization using the demand-based approach to pricing (both tabular and algebraic methods) - price strategies - cost-plus and relevant cost - Make-or-buy decisions – comparison - other issues - relevant costing principles in situations involving shut down - one-off contracts - joint products.

Dealing with risk and uncertainty in decision- making - research techniques - Focus groups, market research – simulation – Application of expected values and sensitivity to decision-making problems.

**Decision-making techniques 3** - Techniques of maximax, maximin, and minimax – regret to decision-making problems including the production of profit tables - decision tree to solve a multi-stage decision problem - the value of perfect and imperfect information.

## **Competency III**

**Budgeting and Control:** Budgetary systems and types of budget - Budgetary systems and performance hierarchy - Appropriate budgetary systems for an organization ( including top-down, participative, negotiated) - Types of budgets (including fixed, flexible, zero-based, activity- based, incremental, rolling, master, cash , sales, production)) flexible budgets, rolling budgets and activity based budgets - Beyond budgeting model, advantages and disadvantages of beyond budgeting model - Difficulty level for a budget - Difficulties of the participation of employees in the negotiation of targets - Changing a budgetary system or type of budget used - Budgetary systems and uncertainty in the environment.

**Quantitative analysis in budgeting:** Analysis of fixed and variable cost elements from total cost data using high/low method - Estimation of learning rate and learning effect – Application of the learning curve to a budgetary problem including calculations on steady states - Reservations with the learning curve – Application of expected values and problems and benefits - Benefits and dangers inherent in using spreadsheets in budgeting.

## **Competency IV**

**Standard costing:** Use of standard costs - Methods used to derive standard costs and types of cost possible - Importance of flexing budgets in performance management - Principle of controllability in the performance management system; **Material mix and yield variances:** Material mix and yield variances - Cost, quality and performance measurement issues in changing material mix - Relationship of the material usage variance with the material mix and yield variances - Alternative methods of controlling production processes; **Sales mix and quantity variances:** Sales mix and quantity variances - Relationship of the sales volume variances with the sales mix and quantity variances - Planning and operational variances - Revised budget - factors that could and could not be allowed to revise an original budget - planning and operational variances - Sales including market size and market share – Materials – Labour - Effect of the learning curve - manipulation issues involved in revising budgets.

**Performance analysis:** Variance analysis – Assessment of future performance of an organisation – Factors influencing behaviour – Effect of variances on staff motivation and action – Variances in the modern environment of JIT and TQM - Behavioural problems in using standard costs in rapidly changing environments; **Performance Measurement and**

**Control:** Performance management information systems - Accounting information requirements - Types of information systems used for strategic planning - Management control, Operational control and decision-making - Characteristics of transaction processing systems - Management information systems - Executive information systems - Enterprise resource planning systems - Merits and problems with open and closed systems of performance management.

### **Textbooks :**

1. S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers,23,Daryaganj, New Delhi - 02
2. S.N. Maheshwari : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.

### **Reference Books :**

1. Performance Management- BPP Learning Media
2. Performance Management – Kaplan Publishing
3. Performance Management - Becker Professional Education
- 4 Performance Management - London School of Business and Finance
- 5.Performance Management - Emile Woolf International

## BLOCK CHAIN ACCOUNTING (CA)

COURSE CODE	22CM2203	MODE	R	LTPS	3-0-4-0	PRE-REQUISITE	Nil
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### COURSE OUTCOMES:

CO NO	Course Outcome (CO)	PO/PSO	Blooms Taxonomy Level (BTL)
CO1	The students will be able to understand the Blockchain Evolution and Technology Concepts	PO5	2
CO2	The students will be able to apply the Blockchain Philosophy and Cryptonomics.	PO6	3
CO3	The students will be able to apply the Permissioned Ledgers and Other Solutions.	PO8	3
CO4	The students will be able to apply the blockchain in business applications and assessing blockchain projects in a decentralized society.	PO9	3
CO5	The students will be able to address the challenges and ensure that blockchain solutions align with sustainability goals.	PO10	3

### Syllabus:

Competency Level –I: Blockchain Evolution and Technology Concepts:

Introduction to blockchain, benefits, values, and opportunities. The risks and challenges of blockchains.

Competency Level –II: The Blockchain Philosophy and Cryptonomics:

Crypto-Anarchism and Cypherpunks. Hash Cryptography, Mining, and Consensus. Banking on Bitcoin.

Competency Level –III: Permissioned Ledgers and Other Solutions:

Transactions and Smart Contracts. Blockchain Landscape - Process and Technical Controls. Tokenization and Trading in Crypto-currencies.

Competency Level –IV: Towards a Decentralized Society:

The Current State of the Blockchain Landscape. A Decentralized Society. Business Applications and Assessing Blockchain Projects.

Competency Level –V: Environmental Sustainability and Blockchain Accounting:

Smart Contracts for Sustainability Agreements. Carbon Accounting and Emissions Tracking.

Tokenization of Environmental Assets.

### **CORPORATE FINANCE (GNL)**

COURSE CODE	22CM2204	MODE	R	LTPS	3-2-0-0	PRE-REQUISITE	23UC2103
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### **COURSE OUTCOMES:**

CO NO	Course Outcome (CO)	PO/PSO	Blooms Taxonomy Level (BTL)
CO1	Apply the principles of Financial Management and time value of money.	PO1	3
CO2	Apply the Long term investment decision making techniques.	PO2	3
CO3	Apply theories capital structure, leverages and cost of capital.	PO3	3
CO4	Apply the inventory, receivables and cash management and dividend decisions.	PO3	3

### **Syllabus:**

Introduction to Corporate Financial Management: Financial Management: Meaning, need and importance, Objectives, Scope and Functions of Financial Management – Profit maximization, wealth maximization, implications of wealth maximization – Corporate Financial decisions – Basic considerations – Liquidity vs. Profitability (Theory only). Time Value of Money: Valuation concept - Future value of a single cash flow – Multiple flows and annuity, Present value of single cash flow - Multiple flows and annuity (simple problems) Capital Budgeting Decision in companies: Meaning, Need and significance of Capital Budgeting – Importance of Cash Inflows and Cash Outflows – Risk in Capital Budgeting – Simple Capital Budgeting Evaluation Techniques: Pay back period (Need, importance, and computation), ARR (Need, importance and computation), NPV (Need, importance and computation) and IRR (Need, importance and computation). Capital Structure of a company and Cost of Capital: Capital structure: Meaning, need and importance of Capital structure – Optimum



capital structure- Leverages: Financial leverage - Operating leverage – Combined leverage, EBIT EPS Analysis (simple problems) - Cost of Capital: Meaning, need, importance of the concept and significance of Cost of Capital, specific cost of Capital for various sources of finance, cost of debt, cost of Preference Shares, cost of equity, Cost retained earnings. Weighted average cost of capital, Book value vs. market value weight. (Simple problems) Working Capital Management of a company: An over view of Working Capital Management - Determinants of working Capital, Operating Cycle. Cash management, cash forecasting and budgeting, management of receivables, optimum credit policy, aspects of Credit policy - Credit terms and Credit Standards, Inventory management (simple problems of cash, receivables and inventory). Dividend Decision Meaning, need and significance of dividends – Types of dividends – Dividend Policy of corporations - Factors Influencing divided Policy - Dividend theories- Walter’s model - Gordan’s Model - MM Hypothesis (Theory only).

### AUDIT AND ASSURANCE (ACCA)

COURSE CODE	23ACCAAS	MODE	R	LTPS	4-0-0-0	PRE-REQUISITE	Nil
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### COURSE OUTCOMES:

CO No	CO	PO	BTL
CO 1	Learn about the audit framework and regulations	1	3
CO 2	Understand the planning and risk assessment, audit planning	2	3
CO 3	Know about internal control system	2	3
CO 4	Understand the process of audit finalization and preparation of a report	3	3

### Syllabus:

#### Competency – I:

Audit framework and regulation-The concept of audit and other assurance engagements-External audits-Corporate governance-Professional ethics and ACCA’s Code of Ethics and Conduct-Internal audit and governance and the differences between external audit and internal audit-The scope of the internal audit function, outsourcing and internal audit assignments

**Competency – II:**

Planning and risk assessment-Obtaining, accepting and continuing audit engagements-Objective and general principles-Assessing audit risks-Understanding the entity and its environment-Fraud, laws and regulations-Audit planning and documentation

**Competency – III:**

Internal control-Internal control systems-The use and evaluation of internal control systems by auditors-Tests of control-Communication on internal control-Audit evidence-Financial statement assertions and audit evidence-Audit procedures-Audit sampling and other means of testing-The audit of specific items-Computer-assisted audit techniques-The work of others-Not-for-profit organisations

**Competency – IV:**

Review and reporting-Subsequent events-Going concern-Written representations-Audit finalisation and the final review-The Independent Auditor's Report

**CLOUD ACCOUNTING (CA)**

COURSE CODE	22CM2205	MODE	R	LTPS	3-0-2-0	PRE-REQUISITE	Nil
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**PRINCIPLES OF AUDITING (GNL)**

COURSE CODE	22CM2206	MODE	R	LTPS	4-0-0-0	PRE-REQUISITE	Nil
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**TAXATION (ACCA)**

COURSE CODE	23ACCATX	MODE	R	LTPS	3-2-0-0	PRE-REQUISITE	Nil
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## COURSE OUTCOMES:

CO No.	CO	PO	BTL
C1	To understand the basic concepts of direct taxes	1	2
C2	To apply the computation of total income and to find out tax liability of individual	3	3
C3	To apply the corporate tax planning for the situation needed	5	3
C4	To apply the knowledge about tax authorities, assessment procedures and rules	5	3

## Syllabus

### COMPETENCY -I

Basic Concepts of Direct Taxes : Basic Concepts of Fiscal Policies & Definitions – assessment year – previous year – person – assessee – Income – charges on income – gross total income – capital and revenue receipts – residential status – receipt and accrual of income – connotation of income deemed to accrue or arise in India – Tax Planning – Tax Evasion and Tax Management.

### COMPETENCY -II

Computation of Total Income and Tax Liability: Income from salaries – Income from house property – Profits and Gains from business or Profession – Capital Gains and Income from other sources – Aggregation of income – Carry forward and set off of losses – Gross Total Income – Deductions under Chapter VI A – Total Income – Computation of Tax liability of individual assesses – Preparation of Income tax returns of Individual assesses – E - filing of returns.

### COMPETENCY -III

Corporate Tax Planning: Computation of total income and tax liability of corporate entities with Minimum Alternate Tax – Corporate Dividend Tax – Exemptions available to companies in SEZ – Tax holidays – Tax implications of Corporate Restructuring – Double Taxation Avoidance Agreements (DTAA) – Transfer pricing and General Anti Avoidance Rule (GAAR)

### COMPETENCY -IV

Tax Authorities, Assessment Procedure and Rules: Income Tax authorities and functions – Deduction and collection of tax a source – advance tax and interest – return of income and assessment procedure – Refunds – penalties and prosecution – appeals and revision – Settlement of cases.

Introduction to Indirect Taxes: Difference between direct and indirect taxes – Law relating to Central Excise – Customs – Service Tax – VAT and related rules – Introduction to GST.

## Reference books:

1. Ahuja, G., & Gupta, R. (2016). Systematic Approach to Tax Laws & Practice. New Delhi: Bharat Law House Pvt. Ltd.

2. Singhania, M., & Singhania, V. K. (n.d.). Corporate Tax Planning & Business Tax Procedures with Case Studies. New Delhi: Taxmann.
3. Manoharan, T. N., & Hari, G. R. (2016). Direct Tax Laws. Mumbai: Snowwhite Publications Pvt Ltd.
4. Singhania, M., & Singhania, V. K. (2015). Students Guide to Income Tax. New Delhi: Taxmann Publications.
5. ITR reported cases – HBR cases on Taxation

### **BUSINESS TAXATION - I (CA)**

COURSE CODE	23CM2207	MODE	R	LTPS	2-2-0-4	PRE-REQUISITE	Nil
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### **COURSE OUTCOMES:**

<b>CO No.</b>	<b>OUTCOME</b>	<b>PO NO.</b>	<b>BTL</b>
<b>CO 1</b>	Understand the filing requirements of US individual income tax return and the items for gross income taxation and determine the adjustments and deductions available to Individuals filing US income tax return and determine the tax liability and tax credits	<b>1</b>	<b>3</b>
<b>CO 2</b>	Learn and apply the depreciation and amortization rules to individuals and entities evaluate the earnings & distributions of C Corporations to its shareholders and understand the tax implications of liquidating and reorganizing C corporations.	<b>4</b>	<b>3</b>
<b>CO 3</b>	Demonstrate the tax implications of formation, operations and liquidation of S Corporation, Partnership & Tax-exempt entities	<b>5</b>	<b>3</b>
<b>CO 4</b>	Apply various supplementary of topics affecting individuals and business entities.	<b>6</b>	<b>3</b>

### **Syllabus:**

#### **Co 01: Individual Income Tax Return, Gross Income & Adjustments:**

Overview of Form 1040, Filing requirements for Form 1040, Wages, Salaries, Bonus, Commission, Fees & Tips, Schedule B – Interest & Dividend, Schedule C or C-EZ – Business Income, Schedule D – Capital gains & losses, Schedule E – Passive Income (Rent, Royalty & Flow through entities income), Schedule F – Farming Income, Other line items included in GTI, Non-taxable Miscellaneous

Items, Withdrawal of savings penalty, Individual Retirement Account deduction, Self-Employment Tax & benefits for self-employed, Health Savings Account, Educator Expenses, Student Education Loan Interest deduction, other adjustments

**Deductions from AGI, Calculating Tax & Tax Credits:** Standard deductions, Itemized deductions (Schedule A), Qualified business income (QBI) deductions, Tax Credits - Adoption Credit, Child Tax credit, Education Credit, Dependent & Child care credit, Earned Income Credit, Elderly & disabled credit, Saver's Credit, Foreign Tax Credit, Business Credits, Withholding Tax / Excess FICA, Other taxes, Estimated tax penalty

**Co 02: Property Transactions & Depreciation:** Calculating capital gains & losses - Exception when capital gain is realized, but not recognized, Exception when capital loss is realized, but not recognized, Capital gain & loss rules for individuals, Capital gain & loss rules for Corporations, Gains & losses from sale of long-term business property, Depreciation & amortization

**Formation of C Corporation and its Income Tax Return:** Issuance of stock in exchange for cash, Issuance of stock in exchange of property, Reorganizations, Overview of Form 1120, Filing requirements for Form 1120, Income, Deductions

**Co 03: Reconciliation of Taxable Income with books and Tax Computation:** Reconciliation of book income to taxable income, Reconciliation of beginning R/E to ending R/E, Temporary vs. permanent differences, Tax Computation – Corporate tax, Base erosion anti-abuse tax (BEAT). Foreign tax credit, Penalty taxes, Underpayment penalties

**Corporate Earnings, Distributions, Liquidation, & Reorganizations:** Current E&P vs Accumulated E&P, Corporate Distributions, Stock Redemptions, Corporate Liquidation, Corporate Reorganizations, Small Business Stock

**Co 04 : S-Corporations, Partnerships & Tax Exempt Organizations:**

S-Corporation - Eligibility Criteria and Formation / Election, Income Tax Return, Shareholder basis, Earnings & Distributions, Termination of Election, Corporation Taxes, Partnerships - Formation of partnership, Partnership income tax return, partner's basis in the partnership, Partnership distributions, sale of partnership interest by a partner, termination of partnership, Understanding LLCs & LLPs, Estate, trust & gift taxation, Tax-exempt Organizations

**Supplementary Taxation Topics:**

Federal Tax Returns-Overview, Forms & Schedules, Internal Revenue Code (IRC), Subtitles, Chapters, Subchapters, Parts, Subparts, Sections, and Subsections, Internal Revenue Code of 1986, Tax planning, Federal Tax Legislative Process, Federal Tax Procedures-Audits & Appeals Process, Choice of Courts, Assessments, Collection from Transferees & Fiduciaries, Closing Agreement & Compromise, Claims for refund, Penalties imposed on Taxpayers, State and Local Taxation (SALT), International Taxation-US Taxation on Foreigners, Foreign Activities of US individuals/corporations, Transfers of property to foreign corporations, Transfer pricing

## ASSESSMENT OF DIRECT TAXES(GNL)

COURSE CODE	22CM2208	MODE	R	LTPS	3-2-0-0	PRE-REQUISITE	22CM2107
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### COURSE OUTCOMES:

CO No.	CO	PO	BTL
CO 1	Acquaint apply with provisions of set off and carry forward of losses.	1	3
CO 2	Apply Analysis of deductions and taxable income of an individual.	2	3
CO 3	Demonstrate taxable income of Firm and HUF.	1	3
CO 4	Apply income tax authorities and procedure of assessment for file returns	2	3

### Syllabus:

#### Competency – I:

Clubbing of income – Transfer of income without transfer of asset, income of spouse, minor child – liability of a person in respect of income of others.

Set off and carry forward of losses and unabsorbed depreciation, inter source and inter head adjustment of losses – important provisions of set off and carry forward of losses. (Practical problems) – Deductions under section 80.

#### Competency –II :

Assessment of an individual – Income tax rates - tax deducted at source- surcharge – education cess –procedure for computing total income – treatment of income from Agriculture. (Practical problems)

#### Competency –III:

Assessment of Hindu Undivided Family – Meaning – schools of Hindu law – Computation of total income – tax rates. (Practical problems) Assessment of Partnership firms and partners, provisions of sec. 184 and sec 40 (b), computation of book profits- set off and carry forward of losses – computation of total income of firm and partners.(practical problems)

**Competency –IV:**

Income tax authorities – Procedure of assessment, form of tax returns – submission of tax returns and PAN-Appeals-penalties and prosecutions..

**Text Books**

1. Vinod K. Singhania, Direct Taxes Law and Practices, Taxmann Publications, New Delhi.
2. Gaur & Narang, Elementary Income Tax, Kalyani Publishers, New Delhi.
3. Systematic approach to Income tax - Ahuja and Gupta, Bharat publication

**SOCIAL IMMERSIVE LEARNING 3**

COURSE CODE	22UC0023	MODE	R	LTPS	0-0-0-4	PRE-REQUISITE	Nil
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**PRACTICE SCHOOL / SIP**

COURSE CODE	22PT2201	MODE	R	LTPS	0-0-2-4	PRE-REQUISITE	Nil
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**FOREIGN LANGUAGE (GERMAN)**

COURSE CODE	23FL3055	MODE	R	LTPS	2-0-0-0	PRE-REQUISITE	Nil
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**COURSE OUTCOMES:**

CO No.	CO	PO	BTL
CO 1	Understand the German language, with greeting wishes, Alafabets and numbers learning.	2	2
CO 2	Comprehend the correct pronunciation of German language and how it differention At the end of the course, students will be able to: with Engli language . the impotence of the Artikel differention and finding the proper articles to the nouns	2	2
CO 3	To use standard phrases in German in commercial and civil , social life Germany	2	2
CO 4	To motivate and prepare the students for higherstudies and Ph.D research works at German Universities The students will follow the 4 points Listening , talking, speaking , understanding during the German Classes	2	2

## **Rationale**

To promote the students getting admissions in to German Universities for higher studies and Ph.D. scholarships. This course enables them to compete with the employees in the organization where German language is preferred and in the countries of European Union, having German as one of the native languages .

## **Syllabus:**

**CO1:** Begrüssing – Alfabet - die Zahlen - die Addition - die Subtraktion - die Division - die Multiplikation  
- Personal Pronomen - sein form - haben form - der Infinitiv - konjugation im Präsens

**CO2:** Die Artekkel – bestimmter Artikel – unbestimmter Artikel – Verneinung – Konjugation im Perfekt..Partizip II - Future

**CO3:** Präpositionen – W-Frage - possessiv Pronomen - deutsche 4 Fälle – wohnen – die Familie

**CO4:** Orientierung - Farben – Wochen,Monaten, Jahren, Jahreszeiten, - Einkaufen,

Urlaub machen, sport, Gesundheit

## **Text Books :**

1. Studio d A1, Deutsch als Fremdsprache Kurs und Übungsbuch, Cornelsen /Goyal SaaB, Goyl Publishers and Distributors(P) Ltd. New Delhi 110007

2. Netzwerk for A1, Goyal Publishers and Distributors

## **Reference Books :**

1. Deutsch ganz leicht A1, A German selfstudy course for beginners Goyal Publischers, New Delhi 110007

2. Collins, easy learning German Grammar & Practice Goyal Publishers & Distributors Pvt.L



## ECOLOGY & ENVIRONMENT

COURSE CODE	23UC0009	MODE	R	LTPS	2-0-0-0	PRE-REQUISITE	Nil
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### COURSE OUTCOMES:

CO No	CO	PO	BTL
CO 1	Understand the importance of Environmental education and conservation of natural resources.	6	2
CO 2	Understand the importance of ecosystems and biodiversity.	7	2
CO 3	Apply the environmental science knowledge on solid waste management, disaster management and EIA process.	6	3

### Syllabus:

The Multidisciplinary nature of Environmental Studies - Natural Resources- Forest resources - Mining and its impact on environment - Water resources - Mineral resources- . Energy resources - Land resource s- Soil erosion - Ecosystems - Biodiversity and its Conservation - Environmental Pollution - Soil waste management - Electronic waste management, biomedical waste management - Disaster management –Environmental Legislation Environmental Impact Assessment Process.

### Text Book:

1. AnubhaKaushik, C.P.Kaushik, “Environmental Studies”, New Age International, (2007).
2. Benny Joseph, “Environmental Studies”, Tata McGraw-Hill companies, New Delhi, (2009).

## BUSINESS STRATEGY

COURSE CODE	22CM3101	MODE	Adv	LTPS	3-0-0-0	PRE-REQUISITE	Nil
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### COURSE OUTCOMES:

CO No.	CO	PO	BTL
CO 1	Understand the Business strategy decisions	1	3
CO 2	Understand the business policy and strategic management	2	3
CO 3	Know strategic analysis SWOT analysis and planning	3	3
CO 4	Understand the strategic implementation.	2	3

### Syllabus:

#### Competency – I:

**Introduction to business strategy:** The nature of strategy and strategic decisions – characteristics of strategic decisions – levels of strategy – vocabulary of strategy. Strategic management – the strategic position – strategic choices – strategy into action

#### Competency - II:

**Business Policy and Strategic Management:** Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations.

#### Competency - III:

**Strategic Analysis & Planning:** Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning-Meaning, stages, alternatives, strategy formulation- Marketing strategy, Financial strategy, Production strategy, Logistics strategy, Human resource strategy-

#### Competency - IV:

**Strategy Implementation and control:** Strategy Implementation and Control-Organizational structures; establishing strategic business units; Establishing profit centers by business, product or service, market segment or customer; Leadership and behavioural-Challenges-Business Process Reengineering

#### Text Books:

1. Johnson, Scholes & Whittington , Exploring Corporate Strategy, Pearson, 2009, 7th Edition, New Delhi..

#### Reference Books:

- 1.David Campbell, George Stonehouse, Business Strategy, Butterworth Heinemann Publications, 2007, 2<sup>nd</sup> Edition, New Delhi.
2. Besanko, Dranove, Shaley, Schaefer , The Economics of Strategy , Wiley, 2010 3<sup>rd</sup> Edition, New Delhi.

## GOODS AND SERVICE TAX

COURSE CODE	22CM3102	MODE	Adv	LTPS	2-1-0-0	PRE-REQUISITE	Nil
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### COURSE OUTCOMES:

No.	CO	PO	BTL
1	Understand the basics of GST	1	3
2	Have knowledge on levy and collection of GST	2	3
3	Gain knowledge on value of taxable supply.	1	3
4	Acquaint with assessments under GST law.	2	3

### Syllabus:

#### Competency – I:

Concept and features of Indirect taxes, differences between direct taxes and indirect taxes, concept of GST, definitions: Adjudicating authority, agent, business, goods, place of business, Input tax credit, nature and scope of GST, emergence of GST law in India, models of GST-CGST, SGST,-IGST, indirect taxes those will be subsumed in GST law, merits and demerits of GST, seamless flow of credit under GST law.

#### Competency – II:

Levy and collection of CGST, Composition Levy, Levy and collection of IGST, taxable person, exemption from taxes-power to grant exemption from tax-payment of tax, interest and other amounts-interest on delayed payment of tax, returns under GST, Taxation of services, remission of tax, adjustment and refund of GST, Reverse Charge mechanism.

#### Competency – III:

Time and value of supply-time of supply of goods-time of supply of services-value of taxable supply-registration under GST law, persons liable to registration, persons not liable to registration, procedure for registration.

#### Competency – IV:

Assessment, types of assessment under GST law-self assessment, provisional assessment, scrutiny of returns-. Assessment of non-filers of returns, assessment of unregistered persons.Powers of officers under GST law-power of inspection, search and seizure, power to arrest, power to summon, access to business process.

### Text books:

1. Basics of Goods and Service Tax by Nitya associates-Tax man publications, August 2016 addition.

2. All about GST (A complete guide to GST law) by V.S.Datey, Taxmann publications, August 2016 addition.

**Reference Books:**

1. Hand book on Goods & Services Tax-Pushpendra Sisodia, Bharath Publications.
2. Taxman, Basis of GST
3. Taxman, GST Made Easy
4. Handbook of GST in India – Rakesh Garg, Sandeep Garg - Bloomsbury India Professional.

**FINANCIAL ANALYTICS**

COURSE CODE	22CM3103	MODE	Adv	LTPS	2-0-2-0	PRE-REQUISITE	22CM2202
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**COURSE OUTCOMES:**

CO#.	Course Outcome	PO	BTL
1	To analyse the time series data using R	3	4
2	To predict the stock market movements using Technical Analysis in R	7	3
3	To analyse portfolio optimization models and the pricing of fixed income securities using R	3	4
4	To analyse credit Risk Modelling using Logistic Regression in R	7	4

**Course rationale:** This course enables the student to know about Data, time series analysis in R, technical analysis in R, data analysis using R, and apply for various situations related to credit risk modeling using logistic regression in R, Factor analysis.

**SYLLABUS**

**Co: 1: Time Series Analysis in R:** Data – Types of financial data. Importing stock price Data, converting of data in to time series data –Decomposition of Time series data in R. Calculation of Returns in R-Daily, Weekly, Monthly & Annual, Graphing techniques, Descriptive Statistics of Returns.

**Co:2 Technical Analysis in R:** Importing Stock Price Data, Technical Indicators like Support Resistance Levels, Momentum Indicators, Volume Indicators, trend Indicators.

**Co: 3 Data Analysis using R:** Technical Analysis using Quant mod package in R.model-Sharpe Model- CAPM model.

Fixed Income Securities in R-Measuring market risk for fixed Income securities –Immunization of Fixed income Portfolio- Pricing a Convertible Bond.

**Co:4 Credit Risk Modelling using Logistic Regression in R** – Credit Default Data Analysis, Fitting Model & predicting the probabilities, checking accuracy. Segmentation of the Financial Customer Data using Cluster Analysis.Factor Analysis of Bank Data.

**RECOMMENDED TEXT BOOK:**

- George Daroczi , Michael Puhle , MartonMichaletzsky ,ZsoltTulassay, Kata Varadi and Agnes VidovicsDancs, Introduction to R for Quantitative Finance, Packt Publishing 2013.

**TEXT BOOKS:**

- Introductory econometrics for Finance by Chris Brooks 2nd Ed.
- Basic econometrics by Gujarati

**SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

COURSE CODE	22CM3104	MODE	Adv	LTPS	2-1-0-0	PRE-REQUISITE	Nil
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**COURSE OUTCOMES:**

CO No.	CO	PO	BTL
CO 1	To understand basics of process of investment, recent developments in stock market	1	3
CO 2	To understand security analysis	2	3
CO 3	To understand the portfolio analysis, measurement of portfolio risk and return	3	3
CO 4	To understand the portfolio selection and portfolio revision.	3	3

**Syllabus:**

**Competency – I:**

**Investment:** Nature of Investment Objectives-Process of Investment- Investment Environment- Securities Trading- Recent Developments in the Indian Stock Market. Concept of Risk and Return- Risk Return

Trade-off-Components of Investment Risk – Measurement of Risk and Return –Calculation of Expected Return and Risk

**Competency – II:**

**Security Analysis:** Fundamental analysis- Economy analysis- Industry analysis- Company analysis. Security Analysis: Technical Analysis: Tools and Methods of Technical Analysis- Dow Theory-Illiot Wave theory- Moving Averages- Breadth of Market Momentum- Technical Indicators.

**Competency – III:**

**Introduction to Portfolio Management:** Portfolio Analysis- Risk and Investor Preferences- Measurement of Portfolio Risk and Return- Diversification of Risk.

**Competency – IV:**

**Portfolio Selection:** Traditional Portfolio Selection - Markowitz Portfolio Model- Sharpe Single Index Model- Portfolio of Two and Three Securities. Portfolio Performance Evaluation: Methods of Performance Evaluation- Sharpe's, Treynor's and Jensen's Measure for Portfolios Performance- FAMA's Decomposition. Portfolio Revision Strategies- Formula Plans- Corporate Portfolio Management in India.

**Text books:**

1. Prasanna Chandra: Investment Analysis and Portfolio Management, Tata McGraw Hill Publishing House, 2009, 3rd Edition, New Delhi.
2. Kevin, Security analysis and Portfolio Management, PHI, 2010, 2nd Edition, New Delhi.,

**Reference Books:**

1. Bhalla. V.K. Investment Management: Security Analysis and Portfolio Management, Sultan Chand, 2010, 7th Edition, New Delhi.
2. Ranganathan, M. & Madhumathi, R., Investment Analysis and Portfolio Management, Pearson Education, 2007, 2 Edition, New Delhi.
3. Fischer, Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, Prentice Hall of India, 2009, 1st Edition, New Delhi.

**STRATEGIC BUSINESS LEADER (ACCA)**

COURSE CODE	23ACCASL	MODE	R	LTPS	3-2-0-0	PRE-REQUISITE	Nil
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**COURSE OUTCOMES:**

CO No	CO	PO	BTL
CO 1	Understand the leadership qualities, governance, strategy and ri	1	1
CO 2	Know about the technology and data analytics, finance in plan and decision making	2	2

CO 3	Learn the innovation, performance-excellence and change management	2	2
CO 4	Have knowledge about professional skills	3	3

### Syllabus:

#### Competency – I:

**Leadership:** Qualities of leadership-Leadership and organizational culture-Professionalism, ethical codes and the public interest – **Governance:** Agency-Stakeholder analysis and organizational social responsibility-Governance scope and approaches-Reporting to stakeholders-The board of directors. Public sector governance – **Strategy:** Concepts of strategy-Environmental issues-Competitive forces. The internal resources, capabilities and competences of an organization-Strategic choices. **Risk:** Identification, assessment and measurement of risk-Managing, monitoring and mitigating risk.

#### Competency – II:

**Technology and data analytics:** Cloud and mobile technology-Big data and data analytics-E- business: value chain IT systems security and control - **Organisational control and audit:** Management and internal control systems-Audit and compliance-Internal control and management reporting-**Finance in planning and decision-making:** Finance function-Financial analysis and decision making techniques-Cost and management accounting.

#### Competency – III:

**Innovation, performance-excellence and change-management:** Enabling success: organizing Enabling success: disruptive-technologies-Enabling success: talent management-Enabling success: performance excellence-Managing strategic change-Innovation and change management-Leading and managing projects.

#### Competency – IV:

**Professional skills:** Communication-Commercial acumen- Analysis-Skepticism-Evaluation.

#### Reference Books:

1. Strategic Business Leader - BPP Learning Media
- 2 Strategic Business Leader – Kaplan Publishing
3. Strategic Business Leader - Becker Professional Education
4. Strategic Business Leader - London School of Business and Finance 5.Performance Management - Emile Woolf

**E-COMMERCE & WEB DESIGNING (CA)**

COURSE CODE	22CM3105	MODE	R	LTPS	3-0-4-0	PRE-REQUISITE	Nil
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**ACCOUNTING & REPORTING STANDARDS (GNL)**

COURSE CODE	22CM3106	MODE	R	LTPS	3-2-0-0	PRE-REQUISITE	Nil
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**STRATEGIC BUSINESS REPORTING (ACCA)**

COURSE CODE	23ACCASR	MODE	R	LTPS	3-2-0-0	PRE-REQUISITE	23ACCAFR
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**COURSE OUTCOMES:**

CO No	CO	PO	BTL
CO 1	Gain knowledge about fundamental, ethical and professional principles	1	3
CO 2	To know the financial reporting framework	2	3
CO 3	To acquaint with reporting the financial performance of entities	3	3
CO 4	To learn the fair value measurement and reporting issues	3	3

**Syllabus:****Competency – I:**

**Fundamental ethical and professional principles**-Professional behaviour and compliance with accounting standards Ethical requirements of corporate reporting and the consequences of unethical behavior

**Competency – II:**

**The financial reporting framework**-The applications, strengths and weaknesses of the accounting Framework

**Competency – III:**



**Reporting the financial performance of a range of entities**-Revenue-Non-current assets-Financial instruments-Leases-Employee benefits-Income taxes

**Competency – IV:**

**Provisions**, contingencies and events after the reporting date Share-based payment Fair Value Measurement-Reporting requirements of small and-medium-sized entities (SMEs)-Other reporting issues

**Reference Books:**

1. Strategic Business Reporting - BPP Learning Media
- 2 Strategic Business Reporting – Kaplan Publishing
3. Strategic Business Reporting - Becker Professional Education
- 4 Strategic Business Reporting - London School of Business and Finance 5.Performance Management - Emile Woolf

**EA- BUSINESS TAXATION - II (CA)**

COURSE CODE	23CM3107	MODE	R	LTPS	2-2-0-4	PRE-REQUISITE	23CM2207
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**ACCOUNTING INFORMATION SYSTEM (GNL)**

COURSE CODE	22CM3108	MODE	R	LTPS	3-0-4-0	PRE-REQUISITE	Nil
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**ADVANCED AUDIT & ASSURANCE (ACCA)**

COURSE CODE	23ACCAAA	MODE	R	LTPS	4-0-0-0	PRE-REQUISITE	23ACCAAS
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**COURSE OUTCOMES:**

CO No	CO	PO	BTL
CO 1	To know the international regulatory frameworks	2	3
CO 2	To understand the concept of practice management	2	3
CO 3	To learn about audit related services	3	3
CO 4	To gain knowledge about the reporting system, current issues developments	3	3

## Syllabus:

### Competency – I:

**Regulatory Environment** - International regulatory frameworks for audit and assurance services, Money laundering, Laws and regulations. **Professional and Ethical Considerations** - Code of Ethics for Professional Accountants, Fraud and error, Professional liability.

### Competency - II:

**Practice Management** - Quality control, Advertising, publicity, obtaining professional work and fees, Tendering, Professional appointments. **Audit of historical financial information** - Planning, materiality and assessing the risk of misstatement, Evidence, Evaluation and review, Group audits.

### Competency – III:

Other assignments - Audit-related and assurance services, Prospective financial information, Forensic audits, Internal audit, Outsourcing, The audit of performance information (pre-determined objectives) in public sector.

### Competency – IV:

**Reporting** - Auditor's reports, Reports to those charged with governance and management, Other reports. **Current Issues and Developments** - Professional and ethical developments, Transnational audits, The audit of social, environmental and integrated reporting, Other current issues.

### Reference books:

1. Advanced Audit and Assurance - BPP Learning Media
2. Advanced Audit and Assurance - Kaplan Publishing
3. Advanced Audit and Assurance - Becker Professional Education
4. Advanced Audit and Assurance - London School of Business and Finance
5. Advanced Audit and Assurance - Emile Woolf International

### ADVANCED FINANCIAL MANAGEMENT (ACCA)

COURSE CODE	23ACCAAF	MODE	R	LTPS	3-2-0-0	PRE-REQUISITE	23ACCAF
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### COURSE OUTCOMES:

CO No	CO	PO	BTL
CO 1	To understand the role of senior financial adviser in MNC's	1	3
CO 2	To know about advanced investment appraisal and financing decisions	2	3
CO 3	To learn about the process of acquisitions and mergers	3	3
CO 4	To acquaint with the corporate reconstruction and re-organisation	3	3

## Syllabus:

### Competency – I:

**Role of senior financial adviser in the multinational organisation** - The role and responsibility of senior financial executive/advisor, Financial strategy formulation, Ethical and governance issues, Management of international trade and finance, Strategic business and financial planning for multinational organisations, Dividend policy in multinationals and transfer pricing.

### Competency – II:

Advanced investment appraisal - Discounted cash flow techniques, Application of option pricing theory in investment decisions, Impact of financing on investment decisions and adjusted present values, Valuation and the use of free cash flows, International investment and financing Decisions.

### Competency – III:

**Acquisitions and mergers** - Acquisitions and mergers versus other growth strategies, Valuation for acquisitions and mergers, Regulatory framework and processes, financing acquisitions and mergers.

### Competency – IV:

**Corporate reconstruction and re-organisation** - Financial reconstruction, Business re-organisation.  
**Treasury and advanced risk management techniques** - The role of the treasury function in Multinationals, The use of financial derivatives to hedge against forex risk, The use of financial derivatives to hedge against interest rate risk

### Reference books:

1. Advanced Financial Management - BPP Learning Media
2. Advanced Financial Management - Kaplan Publishing
3. Advanced Financial Management - Becker Professional Education
4. Advanced Financial Management - London School of Business and Finance
5. Advanced Financial Management - Emile Woolf International

### INDUSTRIAL TRAINING (CA & GNL)

COURSE CODE	22PT3201	MODE	R	LTPS	0-0-10- 20	PRE- REQUISITE	Nil
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