ST. ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Affiliated to Mahatma Gandhi University, Kottayam, Kerala

SYLLABUS FOR UNDERGRADUATE PROGRAMMES

BACHELOR OF COMMERCE (HONOURS)

SACA – UGP
(WITH EFFECT FROM 2024 ADMISSION)

FOR TRUTH AND SERVICE

Syllabus of B Com

Prepared by the Board of Studies on 7th March 2024

Dr. Rosalind Gonzaga

Chairman, Board of Studies

Approved by the Academic Council on 14th March 2024

Dr. Bijoy V.M., Principal

Chairman, Academic Council

Approved by the Governing Council on 27th March 2024

Fr. Dr. Antony Thoppil

Chairman, Governing Council

FOR TRUTH AND SERVICE

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3	Prof. Sharan Hilary	Secretary and Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam.
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5	Mr. Josemon M D	Industry Expert, G.M, KSIE, Trivandrum.
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21	Prof. Judeline D'Rozario	Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam.
22	Prof. Krishnapriya TR	Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam.
23	Prof. Dias George Joshua	Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam.
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27	Keerthana Anilkumar	Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam
28	Rency Antony	Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam
29	Fousteena George	Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam
29	Jeseetta Mol Jero	Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam
30	Anu Vinod	Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam

31	Andrews Christropher Fernandez	Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam
32	Dayana Davis	Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam
33	Binishmitha T.S	Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam
34	Mariya Mathew	Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam
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36	Anavadhya Rajesh	Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam
37	Pooja Kuttappan	Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam
38	Doniya Xavier	Assistant Professor, Department of Commerce, St. Albert's College (Autonomous), Ernakulam

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Preface

The Board of Studies places in record the help rendered to us by the scholars, parents and teachers in making this syllabus perfect. The Board wishes to thank the individual members who had worked tirelessly each day working on the enrichment of the curriculam. The Board of Studies of the Department of Commerce offers B.Com Honours with Finance and Taxation, Accounting and Co-operation as specialisation.

The Board of Studies (UG), Commerce, St. Albert's College (Autonomous) is extremely happy to introduce the revised curriculum for B. Com Degree Programme which will be applicable with effect from the academic year 2024–25 onwards. The curriculum and syllabus have been prepared based on the MGU_UGP (Honours) structure leading to Honours Degree.This syllabus document is a harmonious fusion of numerous brilliant minds, tirelessly dedicating their unwavering efforts. With profound gratitude, the Chairperson and members of the Board of Studies express their sincere appreciation to all those who have contributed to this noble and commendable venture.

We extend our profound gratitude to Our Manager and Chairman Rev. Dr. Antony Thoppil, The Principal in Charge Dr. Bijoy V.M, the administrative staff of the college and MG University and the Board of Members of the Commerce, M.G University chaired by Dr. Manoj Narayanan and the esteemed Faulty Members who have rendered their expertise in the implementation of UG (Honours) Programme of the College. Their goal oriented management style, unwavering follow-up, ceaseless inspiration, and receptive nature have been instrumental in this process.

We are deeply thankful to the Academic dean and the office of the Academic dean St. Albert's College for their support from the very beginning of this task. We wholeheartedly acknowledge the pivotal role of collective wisdom in the success of this remarkable endeavour. With sincere appreciation, we extend our heartfelt thanks to all the dedicated teachers and resource persons especially Dr. Asha E Thomas, Mr. Joemon MD, Dr. Gilroy Rozario, Dr. Viswambaran, Dr. K. T Peter, Dr. Suresh VN, and the faculty members of the department who actively participated in the curriculum revision workshop, significantly enriching the process with their valuable contributions.

With genuine optimism, we ardently hope that the meticulously designed syllabus will indeed prove to be highly beneficial for the learners, empowering them with comprehensive

knowledge and essential skills. This enriching experience will undoubtedly aid them in shaping their futures with confidence and competence. We extend our heartfelt gratitude to everyone who played a significant role in the syllabus drafting process.

We hope that the syllabus will be challenging and easy for understanding at the undergraduate level. We sincerely hope those students who are to study this syllabus will be model citizens who could lead the world to better heights of glory.

We wish all the learners and facilitators all the best for the effective transaction of this syllabus.

With warm regards,

Chairperson and Members
Board of Studies of Commerce (UG)
Department of Commerce

THE ST. ALBERTS COLLEGE (AUTONOMOUS) UNDERGRADUATE PROGRAMMES (HONOURS) REGULATIONS, 2024

SACA-UGP (Honours)

PREAMBLE

The University Grants Commission (UGC) has issued the Curriculum and Credit Framework for Undergraduate Programmes 2023 (CCFUP) which would provide a flexible choice-based credit system, multidisciplinary approach, multiple entry and exit options, and establish three Broad Pathways, (a) 3-year UG Degree, (b) 4-year UG Degree (Honours), and 4-year UG Degree (Honours with Research).

The Kerala Higher Education Reforms Commission has recommended a comprehensive reform in the undergraduate curriculum for the 2023-24 academic year, adopting 4-year undergraduate programmes to bring Kerala's undergraduate education at par with well acclaimed universities across the globe.

The Kerala State Curriculum Committee for Higher Education has been constituted and have proposed a model Kerala State Higher Education Curriculum Framework (KSHECF) for Undergraduate Education. Further, an Executive Committee and various sub committees were constituted for the implementation of the Regulations. Further, MGU has framed the Rules and Regulations based on this namely: THE MAHATMA GANDHI UNIVERSITY UNDERGRADUATE PROGRAMMES (HONOURS) REGULATIONS, 2024 {MGU-UGP (Honours)} under the New Curriculum and Credit Framework, 2024. Being an Autonomous college affiliated to MG University, St. Albert's College is adopting all the major components of MGU UGP (Honours) 2024 in the title SACA-UGP (Honours) to our UG curriculum from the academic year (2024-25) onwards.

1. **Short Title and Commencement**

   i. The Regulations will be called as "**THE ST. ALBERT'S COLLEGE (AUTONOMOUS) UNDERGRADUATE PROGRAMMES (HONOURS) REGULATIONS, 2024 {SACA-UGP (Honours)}"** under the New Curriculum and Credit Framework 2024.

   ii. These Regulations will come into effect from the academic year 2024-2025 and will have prospective effect.

2. **Scope, Application**

   i. These Regulations shall apply to all undergraduate programmes (except B. Voc.) of ST. ALBERT'S COLLEGE (AUTONOMOUS) for the Admissions commencing in the academic year 2024-2025.

ii. Every programme conducted under the SACA-UGP shall be monitored by the SACA-UGP Academic Committee (Academic Council).

3. Definitions

Unless context otherwise required,

i. FYUGP means Four Year Undergraduate Programme.

ii. Academic Year: Two consecutive (one odd and one even) semester followed by a vacation in one academic year.

iii. Academic Coordinator/Nodal Officer: Academic Coordinator/Nodal Officer is a faculty nominated by the College Council to co-ordinate the effective conduct of the FYUGP including Continuous Comprehensive Assessment (CCA) undertaken by various departments within the College. She/ he/ they shall be the convenor for the College level Academic Committee.

iv. Academic Week: A unit of five working days in which the distribution of work is organized, with five contact hours of one-hour duration on each day.

v. Academic Credit: A unit by which the course work is measured. It determines the number of hours of instructions required per week in a semester. It is defined both in terms of student efforts and teacher's efforts. A course which includes one hour of lecture or tutorial or minimum 2 hours of lab work/ practical work/ field work per week is given one credit hour. Accordingly, one credit is equivalent to one hour of lecture or tutorial or two hours of lab work/ practical work/ field work/ practicum and learner engagement in terms of course related activities (such as seminar preparation, submitting assignments, group discussion, recognized club-related activities etc.) per week. Generally, a one credit course in a semester should be designed for 15 hours lecture/ tutorials or 30 hours of practical/ fieldwork/ practicum and 30 hours learner engagement.

vi. Academic Bank of Credits (ABC): An academic service mechanism as a digital/ virtual entity established and managed by Government of India to facilitate the learner to become its academic account holders and facilitating seamless learner mobility, between or within degree-granting Higher Education Institutions (HEIs) through a formal system of credit recognition, credit accumulation, credit transfers and credit redemption to promote distributed and flexible process of teaching and learning. This will facilitate the learner to choose their own learning path to attain a Degree/ Diploma/ Certificate, working on the principle of multiple entry and exit, keeping to the doctrine of anytime, anywhere, and any level of learning.

vii. Credit Accumulation: The facility created by ABC in the Academic Credit Bank Account (ABA) opened by the learner across the country in order to transfer and consolidate the credits earned by them by undergoing courses in any of the eligible HEIs.

viii. Credit Recognition: The credits earned through eligible/ partnering HEIs and transferred directly to the ABC by the HEIs concerned.

ix. Credit Redemption: The process of commuting the accrued credits in the ABC of the learner for the purpose of fulfilling the credits requirements for the award of various degrees. Total credits necessary to fulfil the criteria to get a degree shall be debited and deleted from the account concerned upon collecting a degree by the learner.

x. Credit Transfer: The mechanism by which the eligible HEIs registered with ABC are able to receive or provide prescribed credits to individuals registered with ABA in adherence to the UGC credit norms for the course(s) registered by the learner in any HEIs within India.

xi. Credit Cap: Maximum number of credits that a student can take per semester, which is restricted to 30.

xii. Continuous Comprehensive Assessment (CCA): The mechanism of evaluating the learner by the course faculty at the institutional level.

xiii. End Semester Evaluation (ESE): The mechanism of evaluating the learner at the end of each semester.

xiv. Audit Course: A course that the learner can register without earning credits and is not mandatory for completing the SACA-UGP. The student has the option not to take part in the CCA and ESE of the Audit Course. If the student has 75% attendance in an Audit Course, he/ she/ they are eligible for a pass in that course, without any credit (zero-credit).

xv. Courses: Refer to the papers which are taught and evaluated within a programme, which include lectures, tutorials, laboratory work, studio activity, fieldwork, project work, vocational training, viva, seminars, term papers, presentations, assignments, self-study, group discussion, internship, etc., or a combination of some of these elements.

xvi. Choice Based Credit System (CBCS) means the system wherein students have the option to select courses from the prescribed list of courses.

xvii. College-level Academic Committee: Is a committee constituted for the FYUGP at the College level comprising the Principal as the Chairperson, the Academic Co-

ordinator/ Nodal Officer as its convenor.

xviii. Academic Co-ordinator/ Nodal Officer: A senior faculty member nominated by the College Council.

xix. Course Faculty: A faculty member nominated by the Head of the Department shall be in charge of offering a particular course in a particular semester of FYUGP.

xx. Department means any teaching department in a college offering a course of study approved by the Governing body and statutory bodies of the College.

xxi. Senior Faculty Advisor (SFA) is a faculty nominated by a Department Council to coordinate all the necessary work related to FYUGP undertaken in that department, including the Continuous Comprehensive Assessment.

xxii. Department Council means the body of all teachers of a department in a college.

xxiii. Faculty Advisor (FA) means a teacher from the parent department nominated by the Department Council to advise students in academic matters.

xxiv. Graduate Attributes means the qualities and characteristics to be obtained by the graduates of a programme of study at the College, which include the learning outcomes related to the disciplinary areas in the chosen field of learning and generic learning outcomes. The graduate attributes for its programmes will be specified.

xxv. Programme means the entire duration of the educational process including the evaluation leading to the award of a degree.

xxvi. Programme Pathway: Combination of courses that can be chosen by a student that give options to pursue interesting and unconventional combinations of courses drawn from different disciplinary areas, like the sciences and the social sciences/ humanities. The pathways could be in terms of major- minor options with different complementary/allied disciplines.

xxvii. Regulatory Body means University Grants Commission (UGC), All India Council for Technical Education (AICTE), National Council for Teacher Education (NCTE), Medical Council of India (MCI), Pharmacy Council of India (PCI), Indian Council for Agricultural Research (ICAR), Bar Council of India, Council of Architecture, National Assessment and Accreditation Council (NAAC) and National Board of Accreditation (NBA) etc.

xxviii. Signature Courses: Signature courses are the specialized Discipline Specific Elective courses or skill enhancement/value addition courses offered by the regular/ ad hoc/visiting/ emeritus/ adjunct faculty member of a particular

Department with the prior recommendation of the BoS and the approval of Academic Council of the College.

xxix. Letter Grade or simply 'Grade' in a course is a letter symbol (O, A+, A, B+, B, C, P, F, and Ab). Grade shall mean the prescribed alphabetical grade awarded to a student based on their performance in various examinations. The Letter grade that corresponds to a range of CGPA.

xxx. Grade Point: Each letter grade is assigned a 'Grade point' (G) which is an integer indicating the numerical equivalent of the broad level of performance of a student in each course. Grade Point means point given to a letter grade on 10-pointscale.

xxxi. Semester Grade Point Average (SGPA) is the value obtained by dividing the sum of credit points obtained by a student in the various courses taken in a semester by the total number of credits in that semester. SGPA shall be rounded off to two decimal places. SGPA determines the overall performance of a student at the end of a semester.

xxxii. Credit Point (P) of a course is the value obtained by multiplying the grade point (G) by the credit (C) of the course: $P = G \times C$

xxxiii. Cumulative Grade Point Average (CGPA) is the value obtained by dividing the sum of credit points in all the semesters earned by the student for the entire programme by the total number of credits in the entire programme and shall be rounded off to two decimal places

xxxiv. Grade Card means the printed record of students' performance, awarded to them.

xxxv. Words and expressions used and not defined in this regulation but defined in the M. G. University Act and Statutes, and College handbook shall have the meaning assigned to them in the Act and Statutes and handbook

4. Features and Objectives of SACA-UGP 2024

The features and objectives of the SACA-UGP 2024 shall be:

i. The features, meaning, and purpose of FYUGP shall be as stipulated by the UGC and as adapted by the Kerala State Higher Education Curriculum Framework (KSHECF) and MGU-UGP (Honours) for undergraduate education.

ii. The practice of lateral entry of students to various semesters exists, but an exit with a Degree shall be awarded only upon successful completion of 133 credits as per the conditions stipulated in this regulation.

iii. FYUGP shall have three Broad Pathways, (a) 3-year UG Degree, (b) 4-year UG

Degree (Honours), and (c) 4-year UG Degree (Honours with Research).

iv. Students who choose to exit after 3 years shall be awarded UG Degree in their respective Discipline/ Disciplines after the successful completion of the required minimum Courses with 133 credits.

v. A 4-year UG Degree (Honours) in the Discipline/ Disciplines shall be awarded to those who complete the SACA-UGP with a specific number of Courses with 177 credits including 12 credits from a capstone level graduate project/dissertation. Those students who are not doing capstone project shall do three courses at the level 400 or above or three vocational training courses or internships for 12 credits.

vi. Students who acquire minimum 75% in their graduation (upto 6^{th} semester) are eligible for Honours with Research Programme. However, if necessary, College may conduct screening test for the honours with research programme in accordance with University and College Regulations time to time.

vii. 4-year UG Degree (Honours with Research): Students who aspire to pursue research as a career may opt for 4-year UG Degree Honours with Research stream under FYUGP with a specific number of Courses with 177 credits including 12 credits from a research project in their major discipline.

viii. The recognized research departments or departments with at least two faculty members having PhD shall offer the Honours with Research programme. Minimum 2 students (mentees) should be allotted to a faculty member (Mentor).

ix. Students who have chosen the honours with research stream shall do their entire fourth year under the mentorship of a mentor.

x. The mentor shall prescribe suitable advanced level/capstone level courses for a minimum of 20 credits to be taken within the institutions along with the courses on research methodology, research ethics, and research topic-specific courses for a minimum of 12 credits which may be obtained either within the institution or from other recognized institutions, including online and blended modes. Students shall also be allowed to pursue these three courses of 12 credits from suitable interdisciplinary/ transdisciplinary/ multidisciplinary/ vocational areas of their choice.

xi. Students who have opted for the honours with research should successfully complete a research project under the guidance of the mentor and should submit a research report for evaluation. They need to successfully defend the research project to obtain 12 credits under a faculty member of the University/ College/Recognized Research Institute. The research shall be in the Major/ allied discipline.

xii. The research outcomes of their project work may be published in peer-reviewed journals or presented at conferences or seminars or patented.

xiii. The proposed FYUGP curriculum comprises three broad parts: a) Foundation Components, b) Discipline Specific Pathway components (Major/ Minor), and c) Discipline Specific Capstone Components.

xiv. The Foundation component of the FYUGP shall consist of a Set of General Foundation Courses and a Set of Discipline Specific Foundation Courses.

xv. General Foundation Courses shall be grouped into 4 major baskets as Ability Enhancement Courses (AEC), Skill Enhancement Courses (SEC), Value Addition Courses (VAC), and Multi-Disciplinary Courses (MDC).

xvi. Ability Enhancement Courses shall be designed specifically to achieve competency in English, other languages as per the student's choice with special emphasis on language and communication skills.

xvii. English or other language courses shall be designed to enable the students to acquire and demonstrate the core linguistic skills, including critical reading, academic and expository writing skills as well as the cultural and intellectual heritage of the language chosen. Separate courses will be designed for Science, Humanities and Commerce streams.

xviii. Multi-Disciplinary Courses (MDC) shall be so designed as to enable the students to broaden their intellectual experience by understanding the conceptual foundations of Science, Social Sciences, Humanities, and Liberal Arts. Students shall not be eligible to take the MDC in the same discipline that they have studied during their Plus Two. Third semester MDC can be Kerala specific content. Each BoS can prepare basket of courses under MDC.

xix. Skill Enhancement Courses (SEC) shall be designed to enhance 21st century workplace skills such as creativity, critical thinking, communication, and collaboration.

xx. Discipline Specific Courses shall include Discipline Specific Pathway Courses, both Major and Minor streams, enabling students to gain basic knowledge in the chosen discipline.

xxi. Discipline Specific Foundation Courses shall focus on foundational theories, concepts, perspectives, principles, methods, and critical thinking essential for taking up advanced/ Capstone Courses. Practical courses shall be included in discipline specific foundation courses.

xxii. The curriculum of the SEC should be designed in a manner that at the end of year-

1, year-2, year-3, and year-4 students are able to meet the level descriptors for levels 5, 6, 7, and 8 of the UGC Guidelines on National Skills Qualifications Framework (NSQF).

xxiii. Value Addition Courses (VAC) shall be so designed as to empower the students with personality development, perspective building, and self-awareness.

xxiv. Discipline Specific Pathway Components (Major/Minor) shall provide the students with an opportunity to pursue in-depth study of a particular subject or discipline and develop competency in that chosen area, which includes Discipline Specific Core (DSC) courses and Discipline Specific Elective (DSE) courses as Major and Minor courses.

xxv. Major components consist of three types: Discipline Specific Core or the Discipline Specific Elective Courses, and the research/laboratory/fieldwork.

xxvi. Minor Courses can be selected from any discipline. A student who completes 12 credits in a particular stream will be eligible for a minor.

xxvii. Students who complete a sufficient number of Courses in a discipline or an interdisciplinary area of study other than their chosen Major shall qualify for a Minor in that discipline or in a chosen interdisciplinary area of study.

xxviii. Major Components shall be the main focus of study. By selecting a Major, the student shall be provided with an opportunity to pursue an in-depth study of a particular discipline.

xxix. Each Board of Studies (BoS) shall identify specific Courses or baskets of Courses towards Minor Course credits. Students shall have the option to choose Courses from disciplinary/ interdisciplinary minors and skill-based courses related to a chosen programme.

xxx. Students can opt for a change of Major at the end of the second semester to any Minor discipline studied among the foundation level courses. Students can also opt for a change of Major at the end of the second semester to any MDC.

xxxi. Students should opt their 5^{th} and 6^{th} semester VAC and SEC from their Major disciplines only.

xxxii. Course cum Credits Certificate: After the successful completion of a semester, this certificate is essential as proof for re-entry to another institution. This will help the learner for preserving the credits in the Academic Bank of Credits.

xxxiii. The Advanced Level/ Capstone Level Courses shall be designed in such a manner as to enable students to demonstrate their cumulative knowledge in their main field

of study, which shall include advanced thematic specialization or internships or community engagement or services, vocational or professional training, or other kinds of work experience.

xxxiv. Advanced/ Capstone level Major Specialization shall include Courses focused on a specific area of study attached to a specific Major, which could be an Elective Course. They shall include research methodology as well.

xxxv. The student has the option to register for and attend a course without taking part in the CCA and ESE of that course. Such a course is called the Audit Course. If the student has 75% attendance in an Audit Course, he/she/they is eligible for a pass in that course, without any credit (zero-credit). The Audit Course will be recorded in the final grade card of the student.

xxxvi. All students shall undergo Summer Internship or Apprenticeship in a Firm, Industry or Organization; or Training in labs with faculty and researchers or other Higher Education Institutions (HEIs) or Research Institutions. A separate guideline for Internship Programmes will be published.

xxxvii. Students will be provided the opportunities for internships with local industries, business organizations, agriculture, health and allied sectors, Local Government institutions (such as panchayats, municipalities), State Planning Board, State Councils/Boards, Research Institutions, Research Labs, Library, elected representatives to the parliament/state assembly/panchayath, media organizations, artists, crafts persons etc. These opportunities will enable the students to actively engage with the practical aspects of their learning and improve their employability.

xxxviii. The College will assist in providing opportunities for field-based learning/minor Projects enabling them to understand the different socio-economic and development-related issues in rural and urban settings. The College will assist in providing the students with opportunities for Community engagement and services, exposing them to socio-economic issues to facilitate theoretical learning in real-life contexts.

xxxix. Additional Credits will be awarded for those who actively participate in Social Activities, which may include participation in National Service Scheme (NSS), Sports and Games, Arts, participation in University/ college union related activities (for respective elected/nominated members), National Cadet Corps (NCC), adult education/literacy initiatives, mentoring school students, and engaging in similar social service organizations that deemed appropriate to the College.

xl. Grace marks shall be awarded to a student for meritorious achievements in co-curricular activities (in Sports/ Arts/ NSS/ NCC etc.). Such a benefit is applicable in the same academic year spreading over two semesters, in which the said

meritorious achievements are earned. The Academic Council will decide from time to time the eligibility and other rules of awarding the grace marks.

xli. Options will be made available for students to earn credit by completing quality-assured remote learning modes, including Online programmes offered on the Study Webs of Active-Learning for Young Aspiring Minds (SWAYAM) or other Online Educational Platforms approved by the competent body from time to time.

xlii. Students shall be entitled to gain credits from courses offered by other recognized institutions directly as well as through distance learning.

xliii. For the effective operation of the FYUGP, a system of flexible academic transaction timings shall be implemented for the students and teachers.

xliv. Specialization: Student will have the option to achieve specialization within their Major by securing 12 credits from a disciplinary/interdisciplinary area. By choosing atleast 3 courses from discipline specific elective basket under a chosen field (preferably one from 200 level course and two 300 level courses) student will be awarded specialization in that particular area of study. Each student will have the option to achieve two specializations at a time from the institution.

5. Eligibility for Admission and Reservation of Seats

i. The eligibility for admissions and reservation of seats for various FYUG Degree Programmes shall be in accordance with the norms/ rules made by the Government/University/College from time to time.

ii. No student shall be eligible for admission to FYUG Degree Programmes in any of the disciplines unless he/she/they have successfully completed the examination conducted by a Board/University at the Plus Two level of schooling or its equivalent.

iii. Students shall be admitted and enrolled in the respective programmes solely based on the availability of the academic and physical facilities within the institution. The College shall provide all students with a brochure detailing the Courses offered by the various departments under the various Programmes and the number of seats sanctioned for each Programme.

iv. During the time of admission each student may be provided with a unique higher education student ID which may be linked with the Aadhar number of the students so that his ID can be transferred if required to other higher education institutions as well.

v. The students at the end of second semester may be permitted to change their major programme of study to any course/ institution/ university across the state. Based on

the availability of seats and other facilities, the students may be permitted to opt any discipline which he/she/they had studied during the first two semesters as Discipline Specific Foundation courses/ Multidisciplinary Foundation courses. If ranking is required, it will be in the order of the highest-grade points secured in the discipline to which the switching of Major is sought.

vi. Students shall be allowed to change their major programmes, if required, to a maximum of 10% of the sanctioned strength of that particular programmes depending upon the academic and infrastructural facilities available in the Institution.

vii. Depending upon the availability of academic and infrastructural facilities, the Institution may also admit a certain number of students who are registered for particular programmes in each semester by transfer method, if required, from other Institutions subject to conditions as may be issued by the University.

viii. A student who has already successfully completed a First-Degree Programme and is desirous of and academically capable of pursuing another First-Degree Programme may also be admitted with the prior approval of the University as per the conditions regarding programme requirements specified by the University.

ix. A Student can also be admitted for an additional major/ second major/ additional minor and on completion of the required credits he/she/they can be awarded a second major/ additional major/ minor. He/she/they may be exempted from minor pathway and general foundation course requirement.

x. The HEIs can also enrol students in certain courses as per their choice depending upon the availability of infrastructure and other academic facilities from other recognized HEIs who are already registered for a particular programme there either through regular/online/distance mode irrespective of the nature of programme (Govt/ Aided/ Self- finance/ Autonomous). On successful completion of the course the credits may be transferred through the Academic Bank of Credit (ABC), against the unique higher education ID provided by the College at the time of admission.

6. Academic Monitoring and student Support

The academic monitoring and student support shall be in the following manner, namely

i. College should appoint a Senior Faculty member as Academic Co-ordinator/Nodal officer for the smooth conduct of FYUGP.

ii. Advisory System: There shall be one Senior Faculty Advisor (SFA) for each department and one Faculty Advisor (FA) for 20 to 30 students of the class to provide advice in all relevant matters. The Head of the Department, in consultation

with the SFA, shall assign FA for each student.

iii. The documents regarding all academic activities of students in a class shall be kept under the custody of the FA/SFA.

iv. All requests/ applications from a student or parent to higher offices are to be forwarded/recommended by FA/SFA.

v. Students shall first approach their FA/ SFA for all kinds of advice, clarifications, and permissions on academic matters.

vi. It is the official responsibility of the institution to provide the required guidance, clarifications, and advice to the students and parents strictly based on the prevailing academic regulations.

vii. The SFA shall arrange separate or combined meetings with FA, faculty members, parents, and students as and when required and discuss the academic progress of students.

viii. The FA/SFA shall also offer guidance and help to solve the issues on academic and non-academic matters, including personal issues of the students.

ix. Regular advisory meetings shall be convened immediately after the commencement of the semester and immediately after announcing the marks of the Continuous Comprehensive Assessment (CCA).

x. The CCA related results shall be uploaded on the College portal only after displaying the same on the department notice board/other official digital platforms of the college at least for two working days.

    i. Any concern raised by the students regarding CCA shall be looked into in the combined meetings of advisors, HoD, course faculty, and the students concerned.

    ii. If the concerns are not resolved at the advisor's level, the same can be referred to the properly constituted department-level grievance redressal committees

    iii. The HOD shall ensure the proper redressal of the concerns raised by the students regarding CCA.

    iv. If the students raise further concerns about the issue, the Principal shall refer the issue to the College-level grievance committee with proper documents and minutes of all the committees.

xi. The FA/SFA shall be the custodian of the minutes and action taken reports of the

advisory meetings. The SFA shall get the minutes and action taken reports of advisory meetings approved by the Head of Department and the Principal. It shall be the duty of the HoD and the Principal to produce them before the Governing body of the College as and when required.

xii. The Principal shall inform/forward all regulations, guidelines, communications, announcements, etc. issued by the University regarding student academic and other matters to the HODs/ SFA for information and timely action.

xiii. It shall be the official responsibility of the Principal to extend the required administrative and financial support to the HODs, SFAs and FAs to arrange necessary orientation programmes for students regarding student counselling, the prevailing College norms, regulations, guidelines and procedures on all academic and other College related matters.

xiv. An integrated educational planning and administration software will be made available by the College to manage the academic information of all students. Which include student admissions and registration, managing student personal and academic information, course registrations, attendance management, all process related to assessments including regular & online examinations, grading, publishing of results, supplementary examinations, LMS, stakeholders' feedback, etc.

xv. Faculty, staff, students, and parents shall be allowed to access this software system over a highly secure authenticated mechanism from within the campus and outside the campus.

7. Course Registration

i. Each department shall publish well in advance the relevant details of courses offered, such as the name, academic level, expected outcomes, time slot, and course faculty members.

ii. Students shall be allowed to visit and interact with respective faculty members during the first week of each semester, to gather more information about the courses and the availability of seats.

iii. Based on consultations and advice from the faculty adviser, each student shall complete course registration within one week from the commencement of each semester.

iv. The number of credits that a student can take in a semester is governed by the provisions in these Regulations, subject to a minimum of 16 and a maximum of 30 Credits.

v. A student can opt out of a Course or Courses registered, subject to the minimum Credit/ Course requirement, if he/she/they feel that he/she/they has registered for more Courses than he/she/they can handle, within 30 days from the commencement of the semester. An option can be given to the student to convert this course as audit course if he/she/they wishes to do so.

vi. The college shall publish a list of the students registered for each course including audit course, if any, along with the chosen Programmes, repeat/reappearance courses, if any, and shall forward the same to the university.

vii. The higher education institutions shall admit candidates not only for programmes, but also for courses.

8. Re-admission and Scheme Migration

i. Students who opt out before the completion of the third year shall be provided with a 'Course cum Credits Certificate' after the successful completion of a semester as proof for re-entry to another institution.

ii. Students who have successfully completed a particular programme pathway maybe permitted to take an additional minor or second major.

iii. Those students who are opting for a second major are eligible for getting certain credit transfer/ credit exemption from their previous minor programs of study, subject to the prior recommendation of the BoS that, those credits are relevant for the present major programme of study.

9. Duration of Programmes, Credits Requirements and Options

i. Students will be offered the opportunity to take breaks during the programme and resume after the break, but the total duration for completing the FYUG programme shall not exceed 7 years.

ii. Students who wish to complete the undergraduate programmes faster may do so by completing different courses equivalent to the required number of credits and fulfilling all other requirements in N-1 semesters, where N is the number of semesters in the FYUGP.

iii. Provided further that the students may complete the undergraduate programme in slower pace, they may pursue the three years or six semester programme in 4 to 5 years (8 to 10 semesters), and four years, or eight semester programme in 5 to 6 years (10 to 12 semesters) without obtaining readmission.

iv. For students who crossed 6 semesters at a slower space, the requirement of 16 credits per semester from the institutions where they enrolled may be relaxed.

10. Credit Structure

The proposed number of credits per course and the credit distribution of them for the FYUG Programmes are given below-

i. An academic year shall consist of 200 working days; one semester consists of 90 working days; and an academic year consists of two semesters.

ii. Ten working days in a semester shall be used for extracurricular activities. One semester consists of 18 weeks with 5 working days per week. In each semester, 15 days (3 weeks) should be kept aside for End Semester Evaluation (ESE) and CCA.

iii. The maximum number of available weeks for curriculum transactions should be fixed at 15 in each semester. A minimum of 5 teaching or tutorial hours could be made available for a day in a 5-day week.

iv. A course that includes one hour of lecture/ tutorial or two hours of lab work/practical work/fieldwork/practicum per week is given one credit hour.

v. One credit in a semester should be designed for 15 hours of lectures/ tutorials or 30 hours of lab work/ practical work/ field work/ practicum and 30 hours of learner engagement in terms of course-related activities such as seminar preparation, assignment submission, etc.

vi. A one-credit seminar or internship or studio activities or field work/ projects or community engagement and service will have two-hour engagements per week (30 hours of engagement per semester).

vii. A course can have a combination of Lecture (L)/ Tutorial (T)/ Practicum or Practical (P)/ & Others (O) credits.

viii. Minimum credit for one Course should be 2 (Two), and the maximum credit should be 4 (Four).

ix. All Discipline Specific Major/Minor Courses shall be of 4 (Four) credits.

x. For all Discipline Specific Major/Minor Courses, there may be practical/ practicum.

xi. All Courses under the Multi-Disciplinary, Ability Enhancement, Value Addition and Skill Enhancement categories are of 3 credits. Practical/Practicum credits can also be included in this category.

xii. Summer Internship, Apprenticeship, Community Outreach activities, etc. may require sixty hours (or as appropriate) of engagement for acquiring one credit.

xiii. A student shall be able to opt for a certain number of extra credits over and above the requirements for the award of a degree.

xiv. Maximum number of credits that a student can earn per semester shall be restricted to 30. Hence, a student shall have the option of acquiring credits to a maximum of 180 credits for a 3-year (6-semester) UG programmes and 240 credits for a 4-year (8-semester) programmes.

xv. Each faculty member shall offer a maximum of 16 credits per semester. However, those who are offering both practical and theory courses shall offer a maximum of 12-16 credits per semester.

xvi. For a four-credit theory course, 60 hours of lecture/ tutorial class shall be assured as a mandatory requirement for the completion of that course.

11. Course Structure of the SACA-UGP Programmes

The SACA-UGP consists of the following categories of courses and the minimum credit requirements for pathway option-one shall be as follows:

Sl. No.	Categorization of Courses for all Programmes	Minimum Number of Credit Required	
		3-yearUG	4-yearUG
1	Major	68	88
2	Minor	24	24+12*
3	Multi-Disciplinary Courses (MDC)	9	9
4	Skill Enhancement Courses (SEC)	9	9
5	Ability Enhancement Courses (AEC)	12	12
6	Value Addition Courses (VAC)	9	9
7	Summer Internship, field-based learning etc.	2	2
8	Research Project/Dissertation		12**
	Total Credits	**133**	**177**

*The students can acquire advanced/capstone level courses with 12 credits from their DSC/ DSE/ Minor courses depending upon their pathway choice. The Minor courses can be of level 300 or above.

** The students pursuing the 4-year honours with research have to complete a capstone project with 12 credits and for the 4-year honours degree students have to complete a project with 12 credits. Those honours students who are not doing

capstone project shall do three courses at the level 400 or above or three vocational training courses or internships for 12 credits.

i. 20% syllabus of each course will be prepared by the teacher as 'Teacher Specific Content' and will be evaluated under CCA.

ii. In case of MDC, SEC, VAC courses coming under 3rd & 4th semester, college should make necessary arrangements to give adequate preference to courses designed by language departments. MDC in the 3rd semester can be Kerala Specific Content.

12. Academic Levels of Pathway Courses

Semester	Difficulty level	Nature of Course
1&2	100-199	Foundation level or introductory courses
3&4	200-299	Intermediate level courses
5&6	300-399	Higher level courses
7&8	400-499	Advanced/Capstone level courses

13. Signature Courses

i. With a prior recommendation of BoS and the approval of academic council, each faculty member can design and offer at least one signature course in every semester, which may be offered as DSE/SEC/VAC.

ii. College may publish a list of their signature courses in DSE/ SEC/ VAC offered by their faculty members with a prior recommendation of BoS and the approval of Academic Council.

iii. College may empanel distinguished individuals who have excelled in their field of specialization like science and technology, industry, commerce, social research, media, literature, fine arts, civil services etc. as adjunct faculty as per the UGC guidelines with the approval of the University/College. With a prior recommendation of BoS and the approval of academic council, the adjunct faculty can offer SEC/VAC as signature course.

iv. Adhoc/ Guest faculty/ Visiting faculty/ Visiting Scholars can also offer DSE/SEC/ VAC as signature courses with a prior recommendation of BoS and the approval of academic council.

v. The faculty concerned may design the particular course and it should be forwarded

to the BoS after the approval of department council.

vi. The examinations and evaluation of the signature courses designed by the faculty shall be conducted by the faculty themselves and an external expert faculty chosen by the college from a panel of experts submitted by the faculty and recommend by the BoS concerned.

14. Programme Pathways and Curriculum Structure

Students who have joined for any programme under these regulations shall have the option to choose the following pathways for their UG degree and Honours programme.

i. **Degree with single Major**: A student pursuing the FYUG programme in a specific discipline shall be awarded a Major degree if he secures at least 50% of the total credits in the specific discipline required for the award of the Degree in that Discipline.
Example: Physics Major/Economics Major/Commerce Major

ii. **Degree Major with Minor**: If a student pursuing the FYUG Programme is awarded a Major Degree in a particular discipline, he/she/they are eligible to be awarded a Minor in another discipline of his choice, if he earns a minimum of 32 credits (approximately 25% of credit required for the three-year programme) from 8 pathway courses in that discipline.
Example: Physics Major with Chemistry Minor/ Chemistry Major with English Minor/ Commerce Major with Economics Minor/ English Major with Functional English Minor/Hindi Major with Malayalam Minor etc.

iii. **Major with Multiple Disciplines of Study**: This pathway is recommended for students who wish to develop core competencies in multiple disciplines of study. In this case, the credits for the minor pathway shall be distributed among the constituent disciplines/ subjects. If a student pursuing FYUG Degree Programme is awarded a major Degree in a particular discipline, he/she/they are eligible to get mentioned his core competencies in other disciplines of his choice if he has earned 12 credits from the pathway courses of that discipline.
Example: Physics Major with Minors in Chemistry and Mathematics, Economics Major with Minors in History and English, Commerce Major with Minors in Economics and Statistics.

iv. **Interdisciplinary Major**: For these programme pathways, the credits for the major and minor pathways shall be distributed among the constituent disciplines/subjects to attain core competence in the inter disciplinary programme.
Example: Econometrics Major, Global Studies Major, Biostatistics Major.

v. **Multi-Disciplinary Major**: For multidisciplinary major pathways, the credits for the major and minor pathways will be distributed among the broad disciplines such as Life Sciences, Physical Sciences, Mathematical and Computer Sciences, Data Analysis, Social Sciences, Humanities, etc.
Example: Life Science, Data Science, Nano Science.

vi. **Degree with Double Major**: A student who secures a minimum of 50% credits from the first major will be awarded a second major in another discipline if he could secure 40% of credit from that discipline for the 3-year/ 4-year UG degree to be awarded a double major degree.
Example: Physics and Chemistry Major, Economics and History Major, Economics and History Major, Commerce and Management Major

Pathway Option1-Degree Major or Major with Multiple Disciplines of Study

Course Components	No. of Courses											
	Semester 1	Semester2	Semester3	Semester4		Semester5#	Semester6#	Total	Remarks	Semester 7	Semester 8	Total
DSCA (4 Credit/ Course)	1(P)	1(P)	3 (2P)	3 (2P)		5	4	17	7 Out of 17 can be opted as DSE	3	2	22
DSCB&C (4 Credit /Course)	2(P)	2(P)	1(P) (BorC)	1(P) (CorB)				6		3		9
Multidisciplinary Courses (MDC) (3 Credit/ Course)	1(P)	1(P)	1*					3	*Cannot opt from DSC			3
Ability Enhancement Courses (AEC) (3 Credit/ Course)	1 (English) 1 (OL)	1 (English)1 (OL)						4				4
Skill Enhancement Courses (SEC) (3 Credit/ Course)				1*		1**	1**	3	*Cannot opt from DSCA **From DSCA only			3
Value Addition Courses (VAC) (3 Credit/ Course)			1*	1*			1**	3	*Cannot opt from DSCA **From DSCA only			3
Project/ Dissertation 12 credits for Honours with Research & 8 for Honours											**12 (1 DSC /DSE for Honours**	
Total Courses	**6**	**6**	**6**	**6**		**6**	**6**	**36**		**6**	**2+1**	
Total Credits	**21**	**21**	**22**	**22**	**2**	**23**	**22**		**Total Credits 133**	**24**	**20**	**Total Credits 177**
Total Hours per Week	**25**	**25**	**25**	**25**		**25**	**25**		**Exit option available**	**25**	**25**	

Internship of 2 Credits

Pathway Option 2 – Major with Minor

Course Components	No. of Courses											
	Semester 1	Semester 2	Semester 3	Semester 4		Semester 5#	Semester 6#	Total	Remarks	Semester7	Semester8	Total
DSCA (4Credit/ Course)	1(P)	1(P)	3 (2P)	3 (2P)		4	3	15	7 Out of 15 can be opted as DSE	3	2	22
DSCB (4Credit/ Course)	2(P)	2(P)	1(P)	1(P)		1	1	8	1 Out of 8 can be opted as DSE	3		11
Multidisciplinary Courses (MDC)/ (3Credit/ Course)	1(P)	1(P)	1*					3	*Cannot opt from DSC			3
Ability Enhancement Courses (AEC) (3Credit/ Course)	1 (English)1 (OL)	1 (English) 1 (OL)						4				4
Skill Enhancement Courses (SEC) (3Credit/ Course)				1*		1**	1**	3	*Cannot opt from DSCA **From DSCA only			3
Value Addition Courses (VAC) (3 Credit/ Course)			1*	1*			1**	3	*Cannot opt from DSCA **From DSCA only			3
Project/ Dissertation 12 credits for Honours with Research & 8 for Honours											**12 (1DSC/ DSE for Honours**	
Total Courses	6	6	6	6		6	6	36		6	2+1	
Total Credits	21	21	22	22	2	23	22		Total Credits 133	24	20	Total Credits 177
Total Hours per Week	25	25	25	25		25	25		Exit option available	25	25	

Internship of 2 Credits

Pathway Option 3 – Double Major

Course Components	No. of Courses											Total
	Semester 1	Semester 2	Semester 3	Semester 4		Semester 5#	Semester 6#	Total	Remarks	Semester 7	Semester 8	
DSC A (4 Credit/ Course)	1(P)	1(P)	2(2P)	2(1P)		4	3	13	7 Out of 13 can be opted as DSE	3	2	18
DSC B (4 Credit/ Course)	2(P)	2(P)	2(1P)	2(2P)		1	1	10	2 Out of 10 can be opted as DSE	3		13
Multidisciplinary Courses (MDC) (3 Credit/ Course)	1(P)	1(P)	1*					3	*Cannot opt from DSC			3
Ability Enhancement Courses (AEC) (3 Credit/ Course)	1 (English)1 (OL)	1 (English) 1 (OL)						4				4
Skill Enhancement Courses (SEC) (3 Credit/ Course)				1		1	1	3				3
Value addition Courses (VAC) (3 Credit/ Course)			1	1			1	3				3
Project/Dissertation 12 credits for Honours with Research & 8 for Honours											12 (1 DSC/DSE for Honours	
Total Courses	6	6	6	6		6	6	36		6	2+1	
Total Credits	21	21	22	22	2	23	22		TotalCredits133	24	20	Total Credits 177
Total Hours per Week	25	25	25	25		25	25		Exit option available	25	25	

Internship of 2 Credits

15. Guidelines for Acquiring Credit from Other Institutions/Online/Distance Mode

i. A student shall register to a minimum of 16 credit per semester from the college/ department where he/ she/ they is officially admitted for a particular programme. However, students enrolled for a particular programme in one institution can simultaneously enrol for additional credits from other HEIs within the University or outside the University subject to a maximum of 30 credits per semester including the 16 institutional credits.

ii. The College shall publish a list of courses that are open for admission for students from other institutions well in advance before the commencement of each semester.

iii. Each BoS shall prepare and publish a list of online courses at different levels before the commencement of each semester offered in various online educational platforms recognized by the academic council of the College, which can be opted by the students for acquiring additional credits.

iv. Each BoS shall prepare and publish a list of allied/relevant pathway courses before the commencement of each semester offered by other Board of Studies that can be considered as pathway courses for major/minor for their disciplines at different levels.

v. At the end of each, the semester College will include the credit acquired by the student through online courses in their semester grade cards subject to a maximum of 30 credits.

16 Attendance

i. A student shall be permitted to register for the end-semester evaluation of a specific course to acquire the credits only if he/ she has completed 75% of the prescribed classroom activities in physical, online, or blended modes, including any other activities as specified by the faculty coordinator of that particular course.

ii. A student is eligible for attendance as per the existing university and government orders which includes participation in a meeting, or events organized by the college or the university, a regularly scheduled curricular or extracurricular activity prescribed by the college or the university. Due to unavoidable or other legitimate circumstances such as illness, injury, family emergency, care-related responsibilities, bad or severe weather conditions, academic or career-related interviews, students are eligible for authorized absence. Apart from this, all other eligible leave such as maternity leave, and menstrual leave shall also be treated as authorized absences.

iii. The condonation facility can be availed as per the College norms.

17. Workload

i. The workload of a faculty who offers only lecture courses during an academic year shall be 32 credits.

ii. The workload of a faculty offering both practical courses and theory courses may be between 24-32 credits per academic year.

iii. An academic year shall consist of two semesters.

iv. To protect the existing language workload, college should make necessary arrangements to give adequate preference to those courses designed by language departments coming under MDC, SEC and VAC of 3rd & 4th semester.

v. Programme wise workload calculation will be as per the FYUGP workload ordinance 2024.

vi. The teachers given the administrative responsibilities in the department and college level may give a relaxation in their workload as specified in the UGC regulations 2018.

18. Credit Transfer and Credit Accumulation

i. College will establish a digital storage (DIGILOCKER) of academic credits for the credit accumulation and transfer in line with ABC.

ii. The validity of credits earned shall be for a maximum period of seven (7) years or as specified in the university/UGC regulations.

iii. The students shall be required to earn at least 50% of the credits from the College.

iv. Students shall be required to earn the required number of credits as per any of the pathway structure specified in this regulation for the award of the degree

19. Outcome Based Approach

The curriculum will be designed based on Outcome Based Education (OBE) practices. The Graduate Attributes (GA) and Programme Outcomes (PO) are provided in appendix-1. The OBE based syllabus template is provided in appendix-2.

20. Assessment and Evaluation

i. The assessment shall be a combination of Continuous Comprehensive Assessment (CCA) and an End Semester Evaluation (ESE).

ii. 30% weightage shall be given for CCA. The remaining 70% weight shall be for the

ESE.

iii. Teacher Specific Content will be evaluated under CCA.

iv. CCA will have two subcomponents: Formative Assessment (FA) and Summative Assessment (SA). Each of these components will have equal weightage and must be conducted by the course faculty/course coordinator offering the course.

v. FA refers to a wide variety of methods that teachers use to conduct in-process evaluations of student comprehension, learning needs, and academic progress during a lesson, unit, module or course. FA is to encourage students to build on their strengths rather than fixate or dwell on their deficits. FA can help to clarify and calibrate learning expectations of students. FA will help students become more aware of their learning needs, strengths, and interests so they can take greater responsibility for their educational growth. FA will be the prerogative of the course faculty/course coordinator based on specific requirement of the student.

vi. Suggested methods of FA are as follows: (any one or in combination could be followed as decided by the course faculty/course coordinator)

   a. Practical assignment
   b. Observation of practical skills
   c. Viva voce
   d. Quiz
   e. Interview
   f. Oral presentations
   g. Computerized adaptive testing
   h. In-class discussions
   i. Group tutorial work
   j. Reflection writing assignments
   k. Home assignments
   l. Self and peer Assessments
   m. Any other method as may be required for specific course/student by the Course faculty/course coordinator

vii. Summative Assessments (SA) are used to evaluate student learning, skill acquisition, and academic achievement at the conclusion of a defined instructional period- typically at the end of a project, unit, module, course or semester. SA may be class tests, assignments, or project, used to determine whether students have learned what they were expected to learn. It will be based on evidence, collected

using single or multiple ways of assessment. The systematically collected evidence should be kept in record by course faculty/course coordinator and the marks should be displayed on the college notice board/ other official digital platforms of the college before the end semester examinations

viii. The method of SA will be as follows: (any one as decided by the course faculty/course coordinator)

a. Written test
b. Open book test
c. Laboratory report
d. Problem based assignments
e. Individual project report
f. Case study report
g. Team project report
h. Literature survey
i. Standardized test
j. Any other pedagogic approach specifically designed for a particular course by the course faculty/course coordinator.

ix. A student may repeat SA only if there are any compulsive reasons due to which the student could not attend the assessment

x. The prerogative of arranging a CCA lies with the course faculty/course coordinator with the approval of SACA-UGP Academic Committee based on justified reasons

xi. The course faculty/ course coordinator shall be responsible for evaluating all the components of CCA. However, the university may involve any other person (External or Internal) for evaluation of any or all the components as decided by the Vice-Chancellor/Pro-Vice Chancellor from time to time in case any grievances are raised.

xii. Written tests shall be precisely designed using a variety of tools and processes (e.g., constructed responses, open-ended items, multiple-choice), and the students should be informed about the evaluation modalities before the commencement of the course.

xiii. The course faculty may provide options for students to improve their performance through continuous assessment mechanism.

xiv. There shall be theory and practical examinations at the end of each semester.

xv. Regarding evaluation, one credit may be evaluated for 25 marks in a semester; thus, a 4-credit course will be evaluated for 100 marks; and 2-credit courses for 50 marks. However, for tabulation purpose course with 1-credit will be evaluated for 50 marks and will be converted to 25 marks

xvi. Odd semester examinations will be conducted by the institution and will be evaluated at the institution level. However, even semester examinations will be conducted and evaluated by internal and external faculty.

xvii. Individual Learning Plans (ILPs) and/ or specific assessment arrangements may be put in place for differently abled students. Suitable evaluation strategies including technology assisted examinations/alternate examination strategies will be designed and implemented for differently abled students.

xviii. Distribution of CCA & ESE will be as given below

Credit	CCA	ESE
4	30	70
3	25	50
2	15	35

21. Practical Examination

i. The end semester practical examination will be conducted and evaluated by the institution.

ii. There shall be a CCA of practical courses conducted by the course faculty course coordinator.

iii. The scheme of evaluation of practical courses will be as given below:

Components for the Evaluation of Practical Courses	Weightage
CCA of practical/practicum.	30%
ESE conducted under the supervision of internal examiner	70%

iv. Those who have completed the CCA alone will be permitted to appear for the ESE.

v. For grievance redressal purposes, the university shall have the right to call for all the records of CCA.

vi. Duration of Examination

Questions shall be set as per the defined Outcome. The question setter shall ensure that there will be Time and Mode (T & M) flexibility for all External Examinations. BoS can recommend the T&M from the following list.

Mode	Time (in Hours)	
	Minimum	Maximum
Written Examination	1	2
Multiple Choice	1	1.5
Open Book	1	2
Any Other Mode	1	2

22. Evaluation of Project/Dissertation

The evaluation of project work shall be CCA with 30% and ESE 70%. The scheme of evaluation of the Project is given below

Components of Evaluation of Internship	Weightage	Marks for Internship 2 Credits / 50Marks
CCA	30%	15
ESE	70%	35

The department council may decide any mode for the completion of the Internship. If in case evaluation is not specified in any of the selected internship programme, institution can adopt a proper evaluation method as per the weightage specified in the table above.

23. Letter Grades and Grade Points

A Mark system is followed for evaluating each question. For each course in the semester, letter grades and grade points are introduced in a 10-point indirect grading system as per the guidelines given below,

i. The Semester Grade Point Average (SGPA) is computed from the grades as a measure of the student's performance in a given semester. The SGPA is based on the grades of the current term, while the Cumulative Grade Point Average (CGPA) is based on the grades in all courses taken after joining the programme of study.

ii. Based on the marks obtained, the weighted grade point will be mentioned in the student's grade cards.

Letter Grade	Grade Point	Percentage of Marks (Both Internal & External Marks put together)	Class
O (Outstanding)	10	95% and above	First Class with Distinction
A+ (Excellent)	9	Above 85% and below 95%	
A (Very good)	8	Above 75% and below 85%	
B+ (Good)	7	Above 65% and below 75%	First Class
B (Above average)	6	Above 55% and below 65%	
C (Average)	5	Above 45% and below 55%	Second Class
P(Pass)	4	Above 35% and below 45% Aggregate (external and internal put together) with a minimum of 30% in external	Third Class
F(Fail)	0	Below an aggregate of 35% or Below 30% in external evaluation	Fail
Ab (Absent)	0		Fail

iii. When students take audit courses, they may be given pass (P) or fail (F) grade without any credits

24. Computation of SGPA and CGPA

The following method is recommended to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

i. The SGPA is the ratio of the sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undertaken by a student in the semester, i.e.

$$SGPA(S_i) = \frac{\sum(C_i \times G_i)}{\sum C_i}$$

Where S_i is the SGPA in the ith semester, C_i is the number of credits of the ith course and G_i is the grade point scored by the student in the ith course.

$$\text{SGPA} = \frac{\text{Sum of the credit points of all the courses in a semesters}}{\text{Total Credits in that semester}}$$

Illustration–Computation of SGPA

Semester	**Course**	**Credit**	**Letter Grade**	**Grade point**	**Credit Point** (Credit Grade)
I	DSC A	4	A	8	4x8=32
I	DSC B	4	B+	7	4x7=28
I	DSC C	4	B	6	4x6=24
I	MDC	3	B	6	3x6=18
I	AEC 1	3	O	10	3x10=30
I	AEC 2	3	C	5	3x5=15
	Total	21			147
			SGPA		147/21=7

ii. The CGPA is also calculated in the same manner considering all the courses undertaken by a student over all the semesters of a programme i.e.

$$\textbf{CGPA} = \frac{\sum(C_i \times S_i)}{\sum C_i}$$

Where S_i is the SGPA in the ith semester, C_i is the total number of credits in the ith semester.

$$CGPA = \frac{Sum\ of\ the\ credits\ of\ all\ the\ courses\ in\ six/eight\ semesters}{Total\ Credits\ in\ Six(133)/Eight(177)\ semesters}$$

iii. The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

25. Committees to be Constituted for the Implementation and Monitoring of SACA-UGP

i. There shall be a college level SACA-UGP Academic

Co-ordinator/Nodal Officer, academic committee and SACA-UGP department committee in each department.

ii. The tenure of the college level committees will be 4 years.

SACA-UGP Academic Committee

i. The Principal (Chairman)

ii. Academic Co-ordinator/Nodal Officer (Convenor)

iii. All the Heads of Departments in the college

iv. Four teachers of the college representing different discipline nominated by the college council by rotation

v. Not less than four experts/academicians from outside the college representing areas such as Industry, Commerce, Education, Sciences etc., to be nominated by the college council preferably from the alumni of the college

vi. Three nominees of the affiliating University (not less than the designation of associate professor in a college/university department)

Functions of SACA-UGP Academic Committee

i. Scrutinize, approve, and recommend to the University all the proposals submitted by the department committee with regard to the SACA-UGP such as, academic pathway, allowed syllabi enrichment/updation, details of elective courses, Online courses, blended teaching, courses offering to the students of other HEIs, panel of examiners, summative and formative evaluation tools proposed by the concerned course faculty, new courses and syllabus proposed by the faculty members as signature courses etc. The Academic Committee can differ on any proposal, and it shall have the right to return the matter for reconsideration to the concerned Department committee or reject it, after giving sufficient reasons to do so.

ii. Scrutiny of all documents related to Teacher Specific Content.

iii. Recommend to the College Governing Body for starting innovative programmes using the flexibility and holistic nature of the SACA-UGP curriculum framework

SACA-UGP Department Committee

i. Head of the Department concerned (Chairman)

ii. The entire faculties of the Department

iii. Two subject experts from outside the college to be nominated by the MGU-UGP Academic Committee

iv. One representative from industry/ corporate sector/ allied area relating to placement

v. One meritorious alumnus of the department to be nominated by the department council

vi. The department council of the S A C A -UGP, may with the approval of the principal of the college, co-opt:

(a) Experts from outside the college whenever special courses of studies are to be formulated.

(b) Other faculty members of the same Faculty within the college

Functions of S A C A -UGP Department Committee

i. Prepare teacher specific content of syllabi for various courses keeping in view the objectives of the SACA-UGP and submit the same for the approval of the academic committee.

ii. Scrutinize the signature course content and its evaluation techniques.

iii. Suggest methodologies for innovative teaching and evaluation techniques.

iv. Suggest panel of examiners to the academic committee.

v. Coordinate research, teaching, extension and other academic activities in the department/college.

26. Proposed Options for Higher Studies for the Students of SACA-UGP

The following higher studies options at the level of post-graduation/research was described by UGC in the national higher education qualification framework;

i. The two-year master programme will continue (with an option of having the second year devoted entirely to research) for those who have completed a 3-year UG programme under the SACA-UGP regulations.

ii. For students who have completed a 4-year honours degree could complete their master programme within one year by acquiring the required credits as per the Post Graduate curriculum framework requirement.

iii. For enrolling in a PhD programme the candidate should have acquired a master degree or a 4-year honours degree with research.

28. Power to Remove Difficulties

If any difficulty arises in giving effect to the provisions of these Regulations, the Principal may by order make such provisions not inconsistent with the Act, Statutes, Ordinances or other Regulations, which appears to him to be necessary or expedient for removing the difficulty. Every order made under this rule shall be subject to ratification by the Governing body.

29. Modifications to the Regulations

Not with standing anything contained in these Regulations, any amendments or modifications issued or notified by the University Grants Commission or the State Government, from time to time, shall be deemed to have been incorporated into these Regulations and shall constitute an integral part thereof.

Appendix-1

Graduate Attributes (GA) of St. Albert's College (Autonomous)

The fundamental premise underlying the learning outcomes-based approach to curriculum planning and development is that, higher education qualifications are awarded on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes and values) and academic standards expected. The expected learning outcomes are used as reference points that would help formulate graduate attributes, qualification descriptors, programme outcomes and course outcomes which in turn will help in curriculum planning and development, and in the design, delivery and review of academic programmes. The graduate attributes of St. Albert's College (Autonomous) are:

GA1: Critical thinking and Analytical reasoning

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

GA2: Scientific reasoning and Problem solving

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

situations.

GA3: Multidisciplinary / interdisciplinary / trans disciplinary Approach
Acquire interdisciplinary / multidisciplinary / transdisciplinary knowledge base as a consequence of the learning they engage with their programme of study; develop a collaborative – multidisciplinary / interdisciplinary / transdisciplinary-approach to formulate constructive arguments and rational analysis for achieving common goals and objectives.

GA4: Intra and Interpersonal skills
Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team; lead the team to guide people to the right destination, in a smooth and efficient way.

GA5: Digital literacy
Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

GA6: Global citizenship
Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

GA7: Social Competency
Ability to contemplate on the impact of research findings on conventional practices, and a clear understanding of responsibility towards societal needs, and reaching the targets for attaining inclusive and sustainable development.

GA8: Equity, Inclusiveness and Sustainability
Appreciate equity, inclusiveness and sustainability and diversity; acquire ethical and moral reasoning and values of unity, secularism and national integration to enable to act as dignified citizens; able to understand and appreciate diversity (caste, ethnicity, gender and marginalization), managing diversity and use of an inclusive approach to the extent possible.

GA9: Lifelong Learning
Ability to acquire knowledge and skills, including learning how to gain knowledge, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of workplace through knowledge / skill development/ reskilling.

Programme Outcomes (PO)

PO1: Critical thinking and Analytical reasoning

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

PO2: Scientific reasoning and Problem solving

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

PO3: Multi-disciplinary/interdisciplinary/transdisciplinary Approach

Acquire interdisciplinary/multidisciplinary/transdisciplinary knowledge base, as a result of the learning they engage within their programme of study; develop a collaborative-multidisciplinary/interdisciplinary/transdisciplinary-approach to formulate constructive arguments and rational analysis for achieving common goals and objectives.

PO4: Communication Skills

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

PO5: Leadership Skills

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

PO6: Social Consciousness and Responsibility

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

PO7: Equity, Inclusiveness and Sustainability

Appreciate equity, inclusiveness and sustainability and diversity; acquire ethical and moral reasoning and values of unity, secularism and national integration to enable to act as dignified citizens; able to understand and appreciate diversity (caste, ethnicity, gender and marginalization), managing diversity and use of an inclusive approach to the extent possible.

PO8: Moral and Ethical Reasoning

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

PO9: Networking and Collaboration

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

PO10: Lifelong Learning

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

Syllabus Index

Name of Major**: Commerce**

Semester: I

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours / week	Hour Distribution/ week			
					L	T	P	O
24SACCOM1DA101	Basic Finance for Daily Life	DSC A	4	5	3	0	2	0
24SACCOM1DB102	Corporate Regulations and Compliances	DSC B	4	5	3	0	2	0
24SACCOM1DC101	Marketing Management	DSC C	4	5	3	0	2	0
24SACC0M1MD101	Business Organisation and Entrepreneurship	MDC	3	4	2	0	2	0

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

Semester: II

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours / week	Hour Distribution /week			
					L	T	P	O
24SACCOM2DA101	Indian Securities Market: Structure and Operations	DSC A	4	5	3	0	2	0
24SACCOM2DB102	Business Regulatory Framework	DSC B	4	5	3	0	2	0
24SACCOM2DC101	Business and Sustainable Development	DSC C	4	5	3	0	2	0
24SACCOM2MD101	Fundamentals of Accounting	MDC	3	4	2	0	2	0

Semester: III

Course Code	Title of the Course	Type of the Course DSC,MDC, SEC etc.	Credit	Hours / week	Hour Distribution /week			
					L	T	P	O
24SACCOM3DA201	Financial Accounting	DSC A	4	5	3	0	2	0
24SACCOM3DA202	Quantitative Techniques for Business	DSC A	4	5	3	0	2	0
24SACCOM3DB201	GST Laws: Fundamentals	DSC B	4	5	3	0	2	0
24SACCOM3DC201	Entrepreneurship and Startups	DSC C	4	5	3	0	2	0
Elective-Any One Course		DSE	4	4	4	0	0	0
24SACCOM3CE201	Special Business Accounting (Accounting Specialization)							
24SACCOM3CE202	Fundamentals of Co-operation(Co-operation Specialization)							
24SACCOM3CE203	Public Finance							

	(Finance and Taxation Specialization)							
24SACCOM3DB201	Digital Marketing and Creative Advertising (Minor for others)	DSC B	4	5	3	0	2	0
24SACCOM3MD201	E-Commerce	MDC	3	3	3	0	0	0
24SACCOM3VA201	Consumer Affairs and Protection	VAC	3	3	3	0	0	0

Semester: IV

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution / week			
					L	T	P	O
24SACCOM4DA201	Corporate Accounting	DSC A	4	5	3	0	2	0
24SACCOM4DA202	Quantitative Techniques for Business Decisions	DSC A	4	5	3	0	2	0
24SACCOM4DB201	GST Laws: Fundamentals	DSC B	4	5	3	0	2	0
24SACCOM4DC201	Entrepreneurship and Startups	DSC C	4	5	3	0	2	0
Elective-Any One Course								
24SACCOM4CE201	Advanced Accounting (Accounting Specialization)	DSE	4	4	4	0	0	0
24SACCOM4CE202	Co-operative Legislations (Co-operation Specialization)							
24SACCOM4CE203	Trends and Innovations in Banking (Finance & Taxation Specialization)							
24SACCOM4DC201	Logistics and Supply Chain Management (Minor for others)	DSC C	4	5	3	0	2	0
24SACCOM4VA201	Intellectual Property Rights	VAC	3	3	3	0	0	0
24SACCOM4SE201	Salesmanship and Personal Selling	SEC	3	3	3	0	0	0

24SACCOM4IN201	Internship	INT	2					

Semester: V

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
24SACCOM5DA301	Income Tax–I (Not for Pathway 2)	DSC A	4	4	4	0	0	0
24SACCOM5DA302	Cost Accounting	DSC A	4	4	4	0	0	0
24SACCOM5DA303	Financial Management	DSC A	4	4	4	0	0	0
Elective-Any Two Courses								
24SACCOM5CE301	Financial Reporting (Accounting Specialization)	DSE	4	4	4	0	0	0
24SACCOM5CE302	Administration and Management of Co-operative Societies (Co-operation Specialization)							
24SACCOM5CE303	Advanced GST Laws (Finance & Taxation Specialization)							
24SACCOM5CE304	Human Resource Management							
24SACCOM5SE301	Office Automation Tools for Business	SEC	3	5	1	0	4	0
24SACCOM5SE302	Computerised Accounting							

Semester VI

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
24SACCOM6DA301	Income Tax-II (Not for Pathway 2)	DSC A	4	5	3	0	2	0
24SACCOM6DA302	Cost Accounting Methods	DSC A	4	4	4	0	0	0
Elective-Any Two Courses								
24SACCOM6CE301	Management Accounting and Performance Management(Accounting Specialization)	DSE	4	4	4	0	0	0
24SACCOM6CE302	Accounting and Audit of Co-operatives (Co-operation Specialization)							
24SACCOM6CE303	Working Capital Management(Finance & Taxation Specialization)							
24SACCOM6CE304	Business Ethics and Corporate Social Responsibility							
24SACCOM6VA301	Auditing and Assurance	VAC	3	3	3	0	0	0
24SACCOM6SE301	Research and Statistical Tools for Research	SEC	3	5	1	0	4	0

Semester VII

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
24SACCOM7CC401	Advanced Corporate Accounting	DCC	4	4	4	0	0	0
24SACCOM7CC402	Social Science Research: Principles, Methodology and Practices	DCC	4	4	4	0	0	0
24SACCOM7CC403	Quantitative Data Analysis for Business Research	DCC	4	5	3	0	2	0
Elective- Any Three Courses								
24SACCOM7CE401	Financial Investment Analysis	DCE	4	4	4	0	0	0
24SACCOM7CE402	International Business and Finance							
24SACCOM7CE403	Organisational Behaviour and Industrial Psychology							
24SACCOM7CE404	Consumer Behaviour and Marketing Research							
24SACCOM7CE405	Economic, Business and Commercial Regulations							

Semester VIII

Course Code	Title of the Course	Type of the Course DSC, MDC, SEC etc.	Credit	Hours/ week	Hour Distribution /week			
					L	T	P	O
Capstone Elective								
24SACCOM8CE401	Advanced Financial Management and Policy	DCE	4	5	3	0	2	0
24SACCOM8CE402	Strategic Management							
24SACCOM8CE403	Portfolio Management							
24SACCOM8CE404	Financial and Commodity Derivatives							
24SACCOM8CE405	Management Optimisation Techniques							
24SACCOM8CE406	Strategic Human Resource Management							
24SACCOM8PR401	Project	PRJ	12					

SEMESTER - I

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**BASIC FINANCE FOR DAILY LIFE**					
Type of Course	**DSC A**					
Course Code	**24SACCOM1DA101**					
Course Level	**100**					
Course Summary	This course aims to convey the focus and purpose of financial literacy, its foundational concepts, budgeting, and investing. The course is designed to equip students with knowledge and skills needed to engage in effective financial planning, helping them navigate various financial aspects across different life stages.					
Semester	1	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the concepts regarding financial literacy, financial education, and financial socialization	Understand	1
2	Apply the concepts of financial literacy for decision making regarding the selection of financial products or services	Apply	1, 10

3	Analyse the prospects of financial products/services and identify the best options.	Analyse	2
4	Evaluate the financial behaviour of individuals and suggest the best.	Evaluate	2,10
5	Design financial literacy campaigns.	Create	6,7,9
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

Financial Attitude, Financial Skills and Financial Behaviour	3.2	Numeracy as a skill for finance – Test of numeracy using compound interest calculation –EMI determination – Evaluation of offers by sellers of products and services	2	3
	3.3	Outcomes of financial attitude in personal finance.	2	3
	3.4	Types of financial behaviour – Expenditure control and saving – Role of impulsivity in expenditure and savings – Family financial planning and budgeting.	2	4
	3.5	Investment behaviour- common mistakes in investment decisions – factors to be considered while Investing	2	4
	3.6	Inertia of investment – meaning – factors influencing it – impact of inertia of investment	2	4
	3.7	Credit behaviour – selection of credit – utilization – repayment behaviour – CIBIL Score and its importance – default of loan and CIBIL score.	2	4
	3.8	Financial Discipline- Financial Ethics- Financial Well Being	1	1,4
4. Financial Awareness Activities and Campaigns	4.1	Conducting a financial literacy survey and preparation of reports	30	5
	4.2	Financial Awareness campaigns in association with Financial Literacy Cell or similar forum.		5
	4.3	Prepare Comparative tables/ charts etc. of investment avenues and various government schemes like Mudra Yojana, Jan Dhan Scheme		5
	4.4	Awareness regarding Money Market Investments and Opening of Bank Accounts, campaign, Update KYC norms etc.		5
	4.5	Understanding the various insurance products and their relative merits- Presentations		5

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

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ based test (b) Financial Surveys OR Financial Campaigns within or outside the campus -Group activity with written/typed or video reports. (c) Presentation or Group Discussions on Various schemes like Jan Dhan Scheme, Welfare schemes in India, Welfare Schemes in Kerala etc. (Group activity) (d) Presentation on investment avenues OR Presentation on Insurance Products OR Group discussions etc. (Group activity)

B. End Semester Examination (ESE): 70 marks

Mode: MCQ Based
Time in Hours Maximum: 1

Question Type	Number of Questions to be answered	Answer Word/Page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
		Total Marks	**70**

References:

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

8. Mishra M N, Insurance: Principles and Practice, S Chand Publishing Company Limited

Suggested Readings:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**CORPORATE REGULATIONS AND COMPLIANCE**					
Type of Course	**DSC B**					
Course Code	**24SACCOM1DB102**					
Course Level	**100**					
Course Summary	This course will equip students with the knowledge and skills to navigate the details of Indian Corporate Law and apply it effectively in real-world business situations. The course intends to give an idea of the corporate administration, essentials, procedural formalities involved in administration and the importance of Corporate Governance. The course is based on the provisions of the Indian Companies Act 2013.					
Semester	1	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any: An understanding on the company form of organization						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Demonstrate a comprehensive understanding of key concepts related to companies	Understand,	1,2,3
2	Understand and analyse the relevant procedures under the Companies Act,2013 relating to Incorporation	Analyse	1,3,5
3	Understand the duties and obligations of directors, shareholders, and promoters in the corporate context	Understand	2,5,6
4	Apply the provisions of the Companies Act,2013, to various corporate transactions and administration including meetings, winding up procedure etc.	Apply	2,5,6
5	Understand the role and functions of a company secretary in various situations	Understand	2,5,6

6	Communicate corporate legal issues in a clear,concise, and professional manner.	Skill	1,3,5
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Company-Legal background, scope, and Incorporation	1.1	Meaning and characteristics of company-Historical background of Company Law in India-Companies Act 2013 and features-Objectives and functioning of NCLT, NCLAT and SFIO	2	1,2
	1.2	Kinds of companies:-Private Companies, Public Limited Companies, OPC, Section 8 Companies, LLP, Foreign Companies, Nidhi Companies, Government Companies,Holding Companies, Subsidiary Companies	2	1,3
	1.3	Lifting the corporate veil- Merits and Demerits of Incorporation of company.	1	1,5
	1.4	Promoter-Role of promoters,Legal Position of Promoter	1	2,3
	1.5	Memorandum of Association - Meaning, Purpose, Contents, Ultravires and Doctrine of Ultra Vires-Alteration of memorandum	3	2,4
	1.6	Articles of Association - Meaning Purpose, Content. Alternation, Constructive Notice, Doctrine of Indoor Management	3	2,4
	1.7	Meaning-Formalities of issue Prospectus -Misrepresentation of Prospectus-Various types of prospectus Golden Rule	3	2,3,4
2. Shares, Membership and Administration	2.1	Shares-Meaning,Types of Shares and Transfer of shares, Transmission	2	3,4
	2.2	Share Capital, Meaning, Kinds, Alteration and Reduction and Voting Rights	2	3,4
	2.3	Debenture-Meaning, Types, Charge-Fixed and Floating,Crystallisation of Floating	2	2,3

		charge		
	2.4	Modes of acquiring Membership	2	2,3,4
	2.5	Rights and Privileges of Members and Shareholders	1	2,3,4
	2.6	Directors-Appointment,Qualifications, Types	2	3,4
	2.7	Position,Rights,Duties and Liabilities of Directors	2	3,4
	2.8	Company Secretary–Qualifications-Role- Position- Main duties and responsibilities	2	4,5
3. Formalities relating to administration, winding up and governance	3.1	Company Meetings-Kinds, resolutions in meetings	3	3,4
	3.2	Requisites of Valid Meeting	3	3,4
	3.3	Winding up-Meaning, Types	3	4,6
	3.4	Procedure, Role of Official Liquidator	3	4,6
	3.5	Corporate Governance–Formalities- Need and importance- Provisions	2	4,6
	3.6	Corporate Social Responsibility- Importance-Provision	1	4,6
4. Practical Formalities and Procedural Compliances-For CCA	4.1	Familiarisation/ Preparation of Model Memorandum, Articles and Prospectus	5	2,5,6
	4.2	Online registration of companies – MCA site-familiarizing with formalities-DSC, DIN,MCA21 etc.	7	2,5,6
	4.3	Preparation of Notice, Agenda, Minutes etc. – Formalities and compliances	6	4,5,6
	4.4	CSR Compliances by select companies- based on research articles and annual reports	4	4,5,6
	4.5	Awareness on committees and mechanisms functioning for Corporate Governance	4	4,5,6
	4.6	Virtual meetings and formalities – Formalities relating to Resolutions, Polls and Proxies	4	4,5,6

<table>
<tr><th>5</th><th>Teacher Specific Module</th></tr>
<tr><td>Teaching and Learning Approach</td><td>Classroom Procedure (Mode of transaction)
- Activity learning
- Collaborative learning
- Experiential learning
- Flip-Classroom
- Role play
- Industrial Visit
- Lecture</td></tr>
<tr><td>Assessment Types</td><td>MODE OF ASSESSMENT
A. Continuous Comprehensive Assessment (CCA) – 30 Marks
(a) Presentation or discussion of types of companies/shares and debentures etc. OR preparation and presentation of reports on corporate governance.
(b) Drafting of model notice, agenda, minutes etc. OR Preparing CSR compliance reports of companies.
(c) Conduct a mock company meeting with notice, agenda, resolution, poll etc..
(d) MCQ test /Viva Voce</td></tr>
<tr><td>Assessment Types</td><td>B. End Semester Examination (ESE): 70 marks
<table>
<tr><th>Mode</th><th>Time in Hours Maximum</th></tr>
<tr><td>Mutliple Choice Questions (MCQ) Based</td><td>1</td></tr>
</table>
<table>
<tr><td>Question Type</td><td>Number of questions to</td><td>Answer word/page limit</td><td>Marks</td></tr>
<tr><td>Section A – MCQ</td><td>20 out of 22</td><td>MCQ</td><td>20 x 1=20</td></tr>
<tr><td>Section B – MCQ</td><td>25 out of 27</td><td>MCQ</td><td>25 x 2 =50</td></tr>
<tr><td colspan="3">Total Marks</td><td>70</td></tr>
</table></td></tr>
</table>

References:

1. C.A. Kamal Garg, Corporate and Allied Laws, Bharat Law House Private Limited
2. Institute of Company Secretaries of India,Companies Act 2013, CCH Wolter Kluver Business, 2013.
3. Avtar Singh:Company Law, Eastern Book Company,34, Lalbagh,Lucknow
4. Dutta,Dutta on Company Law,Lexis Nexis, Butterworths Wadhwa, Nagpur
5. Paranjpe NV, the New Company Law, Central Law Agency.
6. Indian Companies Act, 2013 (and amendments)
7. Shukla, V.C., Principles of Company Law,S.Chand & Company Ltd.
8. Kapoor ND and Kapoor NK,Company Law and Practice, Taxmann Publications
9. Sethi RK, Corporate Law, Lexis Nexis Butterworths.
10. Ramaiya A, Guide to the Companies Act,Lexis Nexis
11. Dr.Ashok K.Jain, Dr.Raj Kumar, Dr.Sanjeev Jain & Dr.Anupam Agrawal,
12. Mahajan & Mahajan, Indian Company Law, Lexis Nexis India

Suggested Readings:

- Ministry of Corporate Affairs website
- Securities and Exchange Board of India website
- Indian Institute of Corporate Law website
- Website of ICMAI
- Website of ICSI
- Website of ICAI
- Chartered Secretary:ICSI,NewDelhi
- Company Law Journal: Company Law Journal (India) Pvt. Ltd.,53/15, Old Rajinder Nagar, Post Box No. 2844, New Delhi- 110060
- Corporate Law Adviser: Corporate Law Advisers, 613, Metro View Apt., Sector13, Pocket B, Dwarka, New Delhi
- Student Company Secretary,ICSI New

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**MARKETING MANAGEMENT**					
Type of Course	**DSC C**					
Course Code	**24SACCOM1DC101**					
Course Level	**100**					
Course Summary	The course is intended to provide the learner with an understanding on the practices and principles of marketing, the importance of marketing in an organization and the changing scenario. The course helps to understand the Whys and the how's of marketing.					
Semester	1	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon the completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the concepts and background of Marketing, its Opportunities and Challenges	Understand	1, 4
2	Gain knowledge on the environment surrounding marketing, the value chain and the changing perceptions	Understand	1,4 ,6
3	Apply the understanding on three elements namely segmentation, targeting and positioning	Understand	1,4,9
4	To understand the stages of product development and analyse the strategies involved	Analyse	4, 10
5	Develop marketing strategies in connection with products, pricing, promotion, and distribution	Apply	1, 2, 4,6,10
6	Generate awareness on the trends in marketing and develop strategies accordingly	Apply	1,2

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

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1- Marketing Management- Introduction and Developments	1.1	Concept of marketing, Marketing and selling, marketing management, importance, functions of marketing	3	1
	1.2	Micro and macro environment of marketing- impact on business decisions-	2	2
	1.3	Marketing 1.0, 2.0, 3.0 and 4.0. Impact of changing technology in marketing, Marketing 5.0	3	2,6
	1.4	Concepts of demarketing, remarketing, guerilla marketing, ambush marketing, cause related marketing	2	2,6
	1.5	Value Chain–Primary elements of a value chain	2	1,2
	1.6	Marketing Mix–Factors affecting mix-	1	1,2
	1.7	Field Study and Case Study related to Marketing concept, changing Orientations in marketing, Success stories of marketing strategies and process, Corporate Marketing Strategies of leading companies, Marketing in changing society etc.	6	1,2,5,6
2- STP of Marketing and Product mix	2.1	Segmentation–Need-Bases	2	3
	2.2	Targeting-targeting strategies	2	3
	2.3	Differentiation-Product positioning	2	3
	2.4	Buying motives–Consumer buying decisions	2	3
	2.5	Product – Service – Product Line and Product Mix decisions	2	4
	2.6	New Product development – Product life Cycle – Failures of products	2	4
	2.7	Field Study, Case Studies and Situations dealing with segmentation, targeting, and positioning in marketing scenario, product Life Cycle etc. Role Play on various scenarios. Case Studies on product development and Failures. Analysis of product lines and mix of various companies	8P	3,4,5,6

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

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Discussion Session: - Collaborative/Small Group Learning - Flipped Classroom-Video Presentation Content writing Case study discussions - Role Play - Industrial Visits and Field Study

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ test /Viva Voce (b) Case Studies (c) Role Plays OR Video Presentations (d) Discussions and Quiz (e) Presentations on Trends in the marketing field OR Creating ads or ad copies

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode: MCQ Based
Time in Hours Maximum: 1

Question Type	Number of Questions to be answered	Answer Word/Page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
		Total Marks	**70**

References

1. Sherlekar SA and Krishnamoorthy R, Marketing Management; Concepts and Cases, Himalaya Publishing House
2. Pillai RSN and Bagavathi,Marketing Management,S Chand and Company
3. Saxena, Rajan, Marketing Management, McGraw Hill
4. Ramaswamy VS,Marketing Management, MacMillan India
5. Nair, Rajan and Gupta CB, Marketing Management: Text and Cases,Sultan Chand & Sons
6. Sontakki CN, Marketing Management: Kalyani Publishers

Suggested Readings:

- Kotler, Philip and Keller, Kevin Lane, Marketing Management,Pearson
- Kotler,Philip, Marketing 4.0:Moving from Traditional to Digital, Wiley
- Stanton, Willima J,Etzel, Michael J and walker,Bruce J, Fundamentals of Marketing Management, McGraw Hill

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**BUSINESS ORGANISATION AND ENTREPRENEURSHIP**					
Type of Course	**MDC**					
Course Code	**24SACC0M1MD101**					
Course Level	**100**					
Course Summary	This course in intended to create an awareness among non-commerce students regarding business enterprises, establishment, entrepreneurship and the journey of entrepreneurs. The course in addition to developing a theoretical understanding, provides a platform for learning through activities.					
Semester	1	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		2	0	1	0	60
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon the completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Develop an understanding on the concept, classification, and importance of business organization	Understand	1,2,3
2	Analyse the concept, functions and role of entrepreneurs and understand the process of establishment of enterprises	Analyse	1,3,5
3	To understand the fundamentals connected with establishment and development of enterprises, various models and design of	Understand	2,5,6

	enterprises.		
4	Evaluate the process of establishment of enterprises through cases and visits and presenting the ideas	Evaluate, Interest	2,5,6
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest(I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

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

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Activity learning. - Collaborative learning. - Experiential learning. - Problem-based learning. - Roleplay - Industrial and Field Visit - Lecture and Presentations - Flipped Classroom

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 25 Marks** (a) Assignment on registration of an enterprise (b) MCQ Test – Best One (Based on first three modules) (Module 4 shall be part of CCA only) (c) Presenting business ideas OR Idea on prototype/ Design/ Art/ Instruments/ Apps etc. OR Case Studies - OR Identify a business unit – its establishment and growth etc. from nearby locality or Preparing a Business Plan OR Reports on basic business plans with financial calculations - Remaining marks

Assessment Types	**B. End Semester Examination (ESE): 50 marks** **Mode: MCQ Based** **Time in Hours Maximum: 1**

Question Type	**Number of Questions to be answered**	**Answer Word/Page limit**	**Marks**
Section A-Multiple Choice Questions	30 out of 32	MCQ	30 x 1= 30
Section B- Multiple Choice Questions	10 out of 12	MCQ	10 x 2 = 20
		Total Marks	**50**

References

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

Suggested Readings:

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

SEMESTER - II

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**INDIAN SECURITIES MARKET: STRUCTURE AND OPERATIONS**					
Type of Course	**DSC A**					
Course Code	**24SACCOM2DA101**					
Course Level	**100**					
Course Summary	This course in Stock Market provides students with a foundational understanding of the structure and functioning of the financial markets, the types and features of various securities. Covering the primary and secondary markets, students delve into the workings of initial public offerings, stock exchanges, and trading mechanisms. Through theoretical modules and hands-on practical sessions, participants develop essential skills in security investments.					
Semester	2	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome ***Upon the completion of this course, the learner will be able to:***	Learning Domains *	PO No
1	Develop a comprehensive understanding of the structure, functions, and significance of securities markets	Understand	10
2	Acquire in – depth knowledge of the primary market, including the mechanisms of initial public offerings (IPOs), the role of underwriters, and the process of issuing new securities.	Analyse	2, 10
3	Gain insights into the functioning of secondary markets, including stock exchanges, trading mechanisms, and the impact of market indices.	Understand	2,10
4	Understand and compare instruments like Mutual Funds, Derivatives and Innovative Instruments	Evaluate	2,10
5	Demonstrate practical skills and knowledge of investing in the securities market by using various tools and software and	Skill	1,2,6,10

	by participating in simulated and live market scenarios.		
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest(I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Securities Market in India & Primary Market	1.1	Financial System and components- Financial Markets – Components - Role of Financial Markets in Financial System	2	1
	1.2	Money Market Vs Capital Market -Capital Market segments- cash and derivative market-Structure of Indian Capital Market– Instruments in capital market	3	1
	1.3	SEBI – Mandates and Functioning - Powers- Regulatory Functions- Developmental Functions	2	1
	1.4	Primary Market -Meaning- importance-functions	1	1
	1.5	Intermediaries in the new issue market	1	1
	1.6	Public Issue – Rights Issue - Bonus Issue and Private Placements IPO, FPO, Preferential Issue, Qualified Institutional Placement, Offer for Sale	2	1
	1.7	Pricing of a new issue – Book Building - Fixed price	2	1
	1.8	How to apply for a public issue Requirements and procedure - ABSB	2	1
2. Secondary Market	2.1	Secondary Market- Meaning- importance- functions- role of Stock Exchanges	1	3
	2.2	Listing of Securities, Stock Exchanges in India – BSE - NSE	2	3
	2.3	Stock market Indices - Sensex and NIFTY- Methodology for Calculating Index- Sectoral Indices	2	3
	2.4	Trading in secondary market – types of orders- Settlement of trades-Contract Note	4	3
	2.5	Depository – functions –NSDL - CDSL - Demat Accounts- Rematerialisation	4	3
	2.6	Speculators in Stock Markets- Bulls, Bears, Lame ducks, Stags – Impact of speculation	2	3

3. Mutual Funds, Derivatives & Innovative Instruments	3.1	Mutual Funds-Features-Importance- Advantages	2	4
	3.2	Types of Mutual Funds	2	4
	3.3	Derivative Instruments – features - Financial Derivatives and Commodity Derivatives - Major Commodity Exchanges in India	2	4
	3.4	Forwards, features, Futures and features- Forwards v/s Futures	2	4
	3.5	Options - Features - Types - Moneyness in options	2	4
	3.6	Swaps-Features-Meaning of Interest rate futures and Currency Futures	2	4
	3.7	Innovative Instruments in Indian Capital Markets (Brief outline)	2	4
	3.8	Dos and Don'ts in buying and selling shares in Securities market	1	4
4. Practical Investment.	4.1	Pre-requisites for Investing in Stock Market, opening a Demat account and Trading Account- Mandatory and Voluntary Documents required, KYC, Basic Services Demat Account (BSDA)	10P	5
	4.2	Virtual Trading using online platform (Practical) and Practical Session on live stock trading (Practical)	10P	5
	4.3	Familiarise with the trading mechanism in derivatives market	5P	5
	4.3	Visit the website of SEBI and familiarise with SEBI Investor protection measures - Investor Grievance Redressal Mechanism SCORES	5P	5

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** • Lecture • Collaborative/ Small Group Learning • Peer Teaching • Practical Sessions on Stock Market • Simulation • Financial Games • Flip classroom

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ and Viva Voce (b) Case studies of recent IPOs/ Analysing the major Stock Market Developments (c) Presentation on various Stock Markets and Commodity Markets in India.Participation in demat and trading account opening campaigns OR Participation in virtual/live trading session and recording the details OR preparing the details of stock price movements or changes in the values of indices over a period of time and evaluate the scenario OR Participation in Stock Games and similar financial games etc. (based on reports, presentations, discussions etc.)

Assessment Types	**B. End Semester Examination (ESE): 70 marks** **Mode: MCQ Based** **Time in Hours Maximum: 1**

Question Type	**Number of Questions to be answered**	**Answer Word/Page limit**	**Marks**
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
		Total Marks	**70**

References

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

Suggested Readings:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**BUSINESS REGULATORY FRAMEWORK**					
Type of Course	**DSC B**					
Course Code	**24SACCOM2DB102**					
Course Level	**100**					
Course Summary	The course is intended to familiarize the students with the legal framework relating to business. It helps the students to gain an understanding and wholistic view on the commercial and mercantile laws that govern the business transactions and apply the same in various situations.					
Semester	2	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand and analyse the basic framework of the Indian Contract Act, recognize the elements of a valid contract and the rules related to the basic elements the capacity and requirements to enter into a valid contract and execution of the contract	Understand, Analyse	1,2
2	Develop an understanding on the legal aspects of performance and breach of contracts, e-contracts and enforcement etc. and analyse different situations related to the same	Analyse	1,2,8,10

3	Evaluate the rights and duties of parties involved in the contracts of bailment, pledge, indemnity, guarantee et	Evaluate	1,2,8
4	Find out the scope of the relation between a principal and an agent,the laws applicable for termination and also the duties and rights involved	Understand	1,2,8
5	Analyse the implications of the laws related to selling the goods, such as formation of contract, subject matter, price, conditions and warranties, transfer of ownership and performance of the contract of sale	Analyse	1,2,8,10
6	Apply the legal understanding on the various situations evolving in the business field	Apply	1,2,8,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Mercantile Law	1.1	Mercantile Law-Sources of Law	1	1
	1.2	Law of Contract–Kinds of Contracts–Essentials of a Valid Contract--	2	
	1.3	Rules related to Offer,Acceptance & Consideration	3	1
	1.4	Capacity to Contract-Various situations	2	1
	1.5	Free consent	2	1
	1.6	Practical Applications and Case Laws	7P	6
2. Legality and Performance of Contracts	2.1	Legality,Contracts expressly declared to be void	2	2
	2.2	Quasi Contracts,Contingent Contracts and E-Contracts	2	2
	2.3	Performance of Contract-Discharge of Contract	3	2
	2.4	Breach of Contract–Remedies for Breach of Contract.	4	2
	2.5	Practical Applications and Case Laws	7P	6
3. Special Contracts	3.1	Bailment–Features–Bailor and Bailee	1	3
	3.2	Rights and Duties of Bailor and Bailee	1	3

	3.3	Finder of Lost Goods-Pledge-Essentials Pawner and Pawnee-Rights and Duties	3	3
	3.4	Indemnity-Meaning and Definition	2	3
	3.5	Contract of Guarantee–Kinds of Guarantee–	1	3
	3.6	Rights and Liabilities of Surety- Discharge of Surety	2	3
	3.7	Agency–Principal And Agent-Creation Of Agency	2	4
	3.8	Rights and duties of agent and principal, Termination of agency-Subagents	2	4
	3.9	Practical Situations and Case Study	6P	5
4. Sale of Goods Act	4.1	Contract of Sale–Agreement to sell-	1	5
	4.2	Transfer of ownership–Transfer by non- Owners	2	5
	4.3	Conditions and Warranties-Implied conditions,breach, Caveat Emptor and	3	5
	4.4	Performance of contract of sale	2	5
	4.5	Unpaid seller and rights	1	5
	4.6	Auction Sales	1	5
	4.7	Practical Situations and Case Study	10P	6

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

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode: MCQ Based
Time in Hours Maximum: 1

Question Type	Number of Questions to be answered	Answer Word/Page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
		Total Marks	**70**

References

1. Kapoor ND,Business Laws,Sultan Chand and Private Limited
2. Singh,Avtar,Business Laws,Eastern Books Company
3. Pillai,RSN,Legal Aspects of Business,S Chand Publishing
4. Kuchal MC and Kuchal,Vivek,Business Law,Vikas Publishing
5. Gogna PP S,A Textbook of Mercantile Law, S Chand Publishing
6. Raman BS,Commercial Law,United Publishers

Suggested Readings Websites:

- Bare Acts
- https://lddashboard.legislative.gov.in/actsofparliamentfromtheyear/indian- contract-act-1872
- https://wbconsumers.gov.in/

FOR TRUTH AND SERVICE

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**BUSINESS AND SUSTAINABLE DEVELOPMENT**					
Type of Course	**DSC B**					
Course Code	**24SACCOM2DC101**					
Course Level	**100**					
Course Summary	This course provides an understanding on the need for sustainable practices in business and various strategies adopted by business organizations to ensure sustainability.The course also provides an understanding on the Sustainable Development Goals					
Semester	2	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any: Basic understanding on the concept of business and its responsibilities						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the concept of sustainability and various Sustainable business practices	Understand	1,2,3, 7
2	Develop an understanding and application of the Sustainable Development Goals and application in Decisions making	Understand	1,2,3, 6, 7,8,10

3	Evaluate and appreciate the strategies and instruments relating to sustainable Finance,Investment and Accounting	Appreciate	1,2,3,6, 7,8,10
4	Identify and apply various sustainable practices	Apply	1,2,3,6, 7,8,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Business and Sustainability	1.1	Environment of business Social, Economic, Political, Cultural and Legal	3	1
	1.2	Sustainable Development- Meaning, Importance and History-Components-Feasibility of Sustainable development	3	1
	1.3	Sustainability and international Conventions and agreements-Sustainable development framework in India	3	1
	1.4	Concept of Bottom of the Pyramid-Triple Bottom line and three pillars	3	4
	1.5	Ecopreneurship, social entrepreneurship Sustainopreneurship (Entrepreneurship with sustainable ideas)	3	4
	1.6	Group activities and discussions based on sustainable business ideas and practices	5P	4
2. Sustainable Development Goals and Business Role	2.1	Sustainable Development Goals- From MDGs to SDGs–Role of UNDP	2	2
	2.2	SDGs 1 to 17– a brief overview-SDGs in India-Key performance indicators-	5	2
	2.3	Role of business in sustainability -Challenges in creation of green economy	3	2, 4
	2.4	Sustainability in decision making in connection with marketing–Green Marketing	3	2,5
	2.5	Concept of Biomimetics or Biomimicry and Its role in sustainability	2	3,4
	2.6	Presentation/ exhibitions/ seminars etc. based on the idea of sustainability and environmentally friendly	8P	2,3,4

		activities (in association with for alike IIC,IEDC,Clubs And associations etc.)		
	2.7	Project ideas with sustainability	5P	4
3. Emerging Trends in sustainable finance and investments	3.1	Sustainable Finance and Investment- Fundamentals and Pillars of Sustainable finance-Instruments	3	3
	3.2	Responsible investments–Green bonds– Operational mechanism and merits-Masala Green bonds	2	3,
	3.3	Carbon Credits- Importance- Socially Responsible Mutual Funds	2	3
	3.4	Discussions on research articles/books etc. Focusing on green initiatives/ sustainability etc.	4P	3,4
	3.5	Discussions and suggestionsof Implementation of SDG in the institution	5P	4
4. Accounting and Sustainability , Application of Sustainability in Business	4.1	Green Accounting and Social Accounting	3	3, 5
	4.2	Corporate Financial Reporting- Sustainability Reporting andTriple Bottom Line Reporting	3	3
	4.3	Sustainability Accounting Standards Board- Guiding Principles- Scope	2	3
	4.4	Discussions on research articles/ books etc. On Developments in accounting related to environment and sustainability	3P	4

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Activity Learning Reflective Learning Experimental Learning Flip Classroom Industrial Visits Discussions and Presentations Seminars and exhibitions Video Presentations
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** a) MCQ test **b)** Case Study/ Presentation based on Sustainability goals identified from UNDP site and presenting the initiatives of any selected undertaking or organisation OR Report on the Smart City Development schemes in India OR Case Study or presentation on green initiatives by a set of selected company OR areas relating to sustainability OR Programmes carried out in

	India and Kerala with focus on sustainability OR discuss and prepare a report on the activities that can be performed by the students of the subject association to promote and implement sustainability based on the sustainability goals OR Report presentation on the developments like Green Bonds, Masala bonds etc. OR Comparative report ad presentation on the triple bottom reporting or sustainability reporting etc. OR Report and presentation on environmental protection legislations in India OR conducting exhibitions OR Video making and presentations etc. (The best 2 activities shall be considered)

Assessment Types	**B. End Semester Examination (ESE): 70 marks** ● The students shall prepare a short project report of 15 to 25 pages, and the work can be carried out individually or as a group activity. The report can be a printed one or a video-based presentation and shall be based on the concept of sustainability / sustainable ideas/ sustainable business development. There shall be a presentation of the report. The evaluation of the report for 30 marks and presentation for 20 marks shall be carried out by Internal examiner(s) as decided by the Department Council and the HoD. The evaluation shall consider the idea presented,or the practices reported, the content, references, etc. Besides, there shall be viva voce examination. Based on the modules for 20 marks

Mode	Time in Hours Maximum
Project &Presentation– 50marks	As fixed
Viva– 20 marks	

References

1. Amarchand,Government and Business, Tata McGrawHill
   Jha R and Bhanumurthy,K.V.—Environmental Sustainability–Consumption Approach -Routledge, London.
2. Trivedi,V.andShrivastava,V.K.,Environment and Social Concern,Concet Publishing

Suggested Readings:

- Reid,D.(1995).Sustainable Development:An Introductory Guide.London: Earth scan
- Edwards, A.R., & Orr, D.W.(2005). The Sustainability Revolution: Portrait of a Paradigm Shift. British Columbia: New Society Publishers.
- Prahlad C K, Fortune at the Bottom of the Pyramid: Eradicating Poverty through Profits, Prentice Hall

- Naik,I.S.—Environmental Movements, State and Civil Society Rawat Publications.
- http://www.sacep.org/pdf/Reports-Technical/2002-UNEP-SACEP-Law-Handbook- India.pdf
- https://www.undp.org
- https://smartcities.gov.in/
- https://moef.gov.in/wp-content/uploads/wssd/doc2/ch2.html

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**FUNDAMENTALS OF ACCOUNTING**					
Type of Course	**MDC**					
Course Code	**24SACCOM2MD101**					
Course Level	**100**					
Course Summary	The course deals with the familiarization of basic accounting concepts, principles required in the field of accounting. It aims at how the accounting transactions are recorded in the books of accounts of a sole trader. It focuses on providing an insight on real life experience in day book maintained by traders. It also emphasizes on how the profitability and financial positions are ascertained					
Semester	2	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		2	0	1	0	60
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Explain theory – based accounting and rule for journal entry	Understand	1
2	Experiment day to day accounting, prepare various accounts and show its arithmetical accuracy	Apply	1&2
3	Assess the profitability and financial position of a sole trader by preparing financial statements	Evaluate	1&2

4	Experimenting accounting process and preparation of simple final accounts in practical situations	Skill	1,2,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

4	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Discussion Session Hands on activities Peer teaching Experiential learning
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 25 Marks** a) MCQ based test and Viva Voce b) Descriptive tests **c)** Visit to trading concerns and submit daybook by considering one month's transactions OR Using a set of 20 to 30 transactions, complete the accounting cycle from journal entry to financial statement preparation (individual or group)

Assessment Types

B. End Semester Examination (ESE): 50 marks

Mode	Time in Hours Maximum
Written Examination	1 hour 30 minutes

Question Type	Number of Questions to be answered	Answer Word/Page limit	Marks
Section A- Very Short Answer	10 out of 12	Word, Phrase, or a sentence	10 x 1= 10
Short Answer Questions 2 Theory and 4 problems	4 out of 6	Theory-Maximum-1 page	4 x 5 = 20
Essay Questions-Problems only	2 out of 3	Question Based	2 x 10 = 10
		Total Marks	**50**

References

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

Suggested Readings:

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

SEMESTER - III

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**FINANCIAL ACCOUNTING**					
Type of Course	**DSCA**					
Course Code	**MG3DSCCOM200**					
Course Level	**200**					
Course Summary	The Course focuses on the preparation of financial statements and familiarization with accounting of various types of business entities/ transactions such as departments, branch, and Royalty. It gives an insight into how the transactions are recorded in various accounts prepared by such entities.The course provides a solid foundation for navigating the complexities of accounting in various business context.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Develop application-oriented knowledge and skill on the preparation of financial statement of profit seeking enterprises established in the proprietary form	Apply	1 ,2
2	Shows the allocation and apportionment of expenses in departments to find out its profitability.	Analyse	1 ,2

3	Calculate branch profit in head office books and in branch books and demonstrate how to incorporate inter branch transactions and transits in independent branch.	Apply	1,2
4	Illustrate the accounting treatments for royalty in the books of lessee and lesser.	Apply	1,2
5	To evaluate the performances of undertakings by preparation of necessary statements	Evaluate	2
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Financial Statement Preparation	1.1	Four Frameworks of Accounting-Conceptual, Legal, Institutional and Regulatory	1	1
	1.2	GAAP- Accounting Standards – Need for and importance of AS-Procedure for issuing AS in India – ASB – AS1	1	1
	1.3	Financial Statements of Commercial Organisations – Horizontal and Vertical formats	1	1
	1.4	Final Accounts of Sole Proprietors with Advanced Adjustments and Journal Entries related to the same	7	1
	1.5	Practical Problems of Sole trader financial statements based on a set off transactions and completing the accounting cycle and Preparation of workbook and recording of transactions and preparing financial statements	15P	1 &5
2. Departmental Accounts	2.1	Introduction to department accounts, Meaning, Objectives, Advantages	1	2
	2.2	Accounting Procedure, Allocation of Expenses and Income	2	1
	2.3	Inter Departmental Transfers	2	1
	2.4	Provision for Unrealized Profits	2	1
	2.5	Advanced Problems	3	1
	2.6	Visiting a department undertaking, identifying the departments and possible ways of allocation of expenses-	5P	2&5
3.Branch Accounts	3.1	Introduction to branches-Objectives-Features– Types-Branch vs Departments- Branch Accounting Systems	1	3

	3.2	Dependent branches – Systems of Accounting	1	3
	3.3	Accounting for Branches keeping full system of accounting -Debtors System-cost price (cash and credit)	1	3
	3.4	Accounting for Branches keeping full system of accounting – Debtors System – invoice price	2	3
	3.5	Accounting for Branches keeping full system of accounting- Stock and Debtors System	2	3
	3.6	Independent branches – Transits items: -Cash in Transit and Goods in Transit, Inter branch transactions	2	3
	3.7	Incorporation of Branch Accounts in the Books of H.O	1	3
	3.8	Consolidated Balance Sheet	2	3
	3.9	For CCA only Visit to branches, identification of method of accounting and nature of branches	5P	3&5
4. Royalty Accounts	4.1	Introduction, meaning, Minimum Rent, Short Working	1	4
	4.2	Analysis table: - Recoupment and its adjustments -no provision & provision for recoupment of short working	2	4
	4.3	Journal Entries in the books of Lessee	1	4
	4.4	Preparation of Minimum Rent Account, Short Working Account, Royalty Account, Lessor account	2	4
	4.5	Copyright and patent right royalty	2	4
	4.6	Special Circumstances: Adjustment of Minimum Rent in the event of Strike and Lock– outs, cash subsidy	2	4
	4.7	Journal Entries in the books of Lessor: -Short Working suspense, Royalty receivable Account, Lessee account	2	4
	4.8	Practical problems in the books of lessor	2	4
	4.9	Identify and discuss technical aspects relating to royalty, the relevant AS etc.	5P	4&5

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Discussion and Chalk and Talk-Session Software based learning. Hands on activities Peer teaching Blended leaning

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** a) MCQ based test b) Descriptive tests **c)** Activities mentioned in the modules for Practicum component OR Work Book OR accounts based on data sets.

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
Written Examination	2

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

References

1. Jain,S.P.,& Narang,K.L., Advanced Accountancy,Kalyani Publishers, NewDelhi
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, NewDelhi.
3. Shukla,M.C.,& Grewal,T.S., Advanced Accountancy, S Chandand Company(Pvt.)Ltd, New Delhi.
4. Ashok, Sehgal, & Deepak Sehgal, Financial Accounting Taxman Allied Service (Pvt.) Ltd, New Delhi.
5. M A Arulanandamand K S Raman, Advanced Accountancy,Himalaya

Publications, Mumbai.

6. Paul, S.K., & Chandrani, Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
7. Raman B S, Financial Accounting-United Publishers

Suggested Readings:

- The Chartered Accountant (Journal), Institute of Chartered Accountants of India, NewDelhi.
- https://kb.icai.org/pdfs/PDFFile5b28becfab1417.61553097.pdf
- https://www.mca.gov.in/Ministry/notification/pdf/AS_9.pdf
- https://icmai.in/icmai/
- https://www.icai.org/

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**QUANTITATIVE TECHNIQUES FOR BUSINESS**					
Type of Course	**DSCA**					
Course Code	**24SACCOM3DA202**					
Course Level	**200**					
Course Summary	This course is designed to provide a foundation for the application of statistical and mathematical tools and techniques for business data analysis. The course is intended to provide astrong insight into the application of quantitative techniques for decision making in business situations.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any: An understanding on the meaning, features and functions of statistics, collection of data, presentation of data, Calculation of simple measures of central tendency						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Comprehend the concept of data, role of quantitative techniques in business and understanding the importance and application of measures of central tendency	Apply,	1,2,3, 10
2	Application of measures of dispersion in various situations	Apply,	1,2,3, 10

3	To gain insights into the statistical tools and techniques namely skewness, moments and Kurtosis and interpreting the nature of series	Analyse,	1,2,3, 10
4	Develop an understanding on matrix operations and applications in business and apply the same in business situations	Apply	1,2,3, 10
5	Preparation of Questionnaires for Survey and Actual application of the various statistical tools in various situations ,preparation of reports and develop skills for calculations using computer	Create, Apply,	1,2,3, 10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

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

	4.3	Calculation of average and standard deviation using spreadsheet package using survey data/secondary data	3P	5

5	**Teacher Specific Module**		
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Discussions - Assignments - FieldStudy		
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Written Test (c) Group Surveys- Questionnaire preparation and Collection of data, (d) Application of tools Report Preparation and presentation		

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
SectionA-Very Short Questions	12 out of 14	Word,Phrase, or a sentence	12 x 1= 12
Section B- Short Answer/Problems- 2 Theory and 4 problems	4 out of6	Theory–1 page	4 x 7 = 28
Essay Questions- Problems only	2 out of 3	-	2 x 15= 30
		Total Marks	**70**

References

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

Publishing House
6. Pillai,RSN and Bhagavathi.,Statistics,S Chand &Co

Suggested Readings:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**GST LAWS: FUNDAMENTALS**					
Type of Course	**DSC B**					
Course Code	**24SACCOM3DB201**					
Course Level	**200**					
Course Summary	Course provides an overview of GST in Indian Taxation system including its principles and implications for individuals and businesses. This course intends to enable the students to apply the knowledge into insights of the practical aspects of GST. This course is meant to provide fundamental and intermediate operational understanding of the different fundamental aspects of the Goods and Services Tax.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any: Basic Knowledge of Direct and Indirect taxation and canons of taxation						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the various concepts of GST	Understand	6
2	Familiarize the students with the provisions relating to supply and types of supply	Understand	3
3	Enable the students to assess the time, place, and value of supply	Analyse	2

4	Equip the students to examine the possibilities of claiming ITC	Evaluate	1,6,8
5	Simulate the students with the GST common portal and practical aspects of GST laws	Create	2
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

Module	Units	Course description	Hrs	CO No.
1. Introduction to GST and the concept of supply	1.1	Introduction - Stages of Evolution of Goods and Services Tax - constitutional background.	2	1
	1.2	Structure of GST - Characteristics of GST – Advantages and Criticisms - Relevant terms and concepts under GST- –RNR- RCM-ECO- ERN –Rates of GST Aggregate turnover, Business, Capital goods, Taxable person, Casual taxable person, Goods, Services, output tax, Input tax, Input tax credit, Person, Place of business, Taxable territory, reverse Charge Mechanism	3	1
	1.3	GSTN – HSN Code – SAC code - GST Council – GSTIN - GSTN-GST Suvidha Providers	3	1
	1.4	Supply-Scope of Supply – Types of Supply	4	1
	1.5	Location of Supplier of Goods and Services	3	1
2. Time, Place and Value of Supply	2.1	Time of Supply –Provisions and Practical Situations	5	3
	2.2	Place of Supply –Provisions and Practical Situations	5	3
	2.3	Value of Supply –Provisions and Practical Situations	5	3
3. Input Tax Credit, Tax	3.1	Meaning of ITC – Benefits of Input Tax Credit - Manner of claiming input tax credit in different situations	4	4

Invoice and E- Way Bills	3.2	Tax Invoice – Provisions – Types of Ledgers under GST	4	4
	3.3	ISD – Composition Scheme – TDS - TCS	4	4
	3.4	Concept of E-Way Bills – Need and Provisions	3	4
4. Practical Aspects of GST	4.1	Familiarizing GST Common portal - GSTN and GSTIN	5	5
	4.2	Practical situations and cases related to time, place and value of supply	6	5
	4.3	E way bill generation through portal	3	5
	4.4	GST compliant invoice or bills – CGST, SGST and IGST, GSTIN	5	5
	4.5	GST Compliance Rating	2	5
	4.6	Format and Preparation of GST Invoices	5	5
	4.7	Insight into GST registration	4	5

5	**Teacher Specific Module**		
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Discussion Session: Group - Discussion : Peer Learning - Field Visits - Quiz		
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** a) MCQ based test b) Viva Voce c) Preparation of various documents or case studies relating to GST based on Module 4 OR Discussions and Reports based on GST portal familiarization. d) Visit to nearby business houses and prepare are port on the GST compliances OR undertake GST campaigns OR GST awareness campaigns inside or outside the campus		

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
SectionA-Multiple Choice Questions	20 out of 22	MCQ	20x1=20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25x2=50
		Total Marks	**70**

References:

1. Garg, R., & Garg, S. (2023). Hand Book of GST - Procedure, Commentary & Rates. Commercial Law House
2. Mehrotra, H.C., & Agarwal, V.P.(2023). Goods and Services Tax. Sahitya Bhawan Publications.
3. Sekhar G (2023). GST Manual (A Comprehensive Book for GST Law). Paduka Publications.
4. Haldia, Arpitand Salim, Mohammed – GST Law and Practice – Taxmann Publications Private Limited
5. GST Ready Reckoner, - Taxmann Publications Private Limited

Suggested Readings:

- https://www.icai.org/post/study-material-nset
- https://www.icsi.edu/studymaterialnewsyllabus/
- https://icmai.in/studentswebsite/studymat.php
- https://www.icai.org/category/e-journal
- https://www.gst.gov.in/

DEPARTMENT OF ECONOMICS
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**ENTREPRENEURSHIP AND STARTUPS**					
Type of Course	**DSC C**					
Course Code	**24SACCOM3DC201**					
Course Level	**200**					
Course Summary	The course is intended to provide learners with an expansive idea on the importance, scope, skills sets and role of entrepreneurs. The course is designed to instill motivation among the learners to pitch their ideas and turn the same to successful ventures. Insightful knowledge and understanding on the stages like idea generation, business plan development, support systems etc. are provided through participative and experiential learning.					
Semester	3	Credits				Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	-	1	0	75
Pre- requisites, if any: Basic idea of business, its objectives and types of business organisation.						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Demonstrate a deep understanding of entrepreneurial concepts, journey and generation of ideas	Understand	1

2	Develop an understanding on successful business models	Understand	1,6,7
3	Effectively manage financial aspects of a new venture and Formulate and execute plans tailored to startup needs.	Evaluate, Create	1,6
4	Understand and Analyze the support systems and schemes for entrepreneurship	Analyse	1,2
5	Develop ideas, model plans, participate in entrepreneurial related activities	Skill	2,9
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Entrepreneurship – Introduction, Ideation and Busines s Models	1.1	Meaning and characteristics of entrepreneurship -Business as a money/ income generating affair - functions of an entrepreneurs	1	1
	1.2	Entrepreneurial classifications	1	1
	1.3	Importance of entrepreneurship in diverse fields- Economic Growth, Innovation and Creativity, Job Creation, Adaptability and Resilience, Diversity and Inclusion, Technology Advancement, Community Development, Global Competitiveness, Social Impact, Continuous Learning and Improvement	1	1
	1.4	Entrepreneurial Journey – From inspiration to launch	1	1
	1.5	Developing an entrepreneurial mindset - Embrace Risk and Uncertainty, cultivate a Growth Mindset, develop a Bias for Action, Value Creativity and Innovation, Build Resilience, Adopt an Opportunity - Oriented Mindset, Emphasize Customer – Centric Thinking, Foster a Network of Relationships, Value Continuous Learning, Practice Adaptability	2	1,2
	1.6	Introduction to various Business models: B2B, B2C, C2C, C2B, B2B2C, B2C.	1	1,2
	1.7	Retail model manufacturing model, manufacturing model, fee for Service model, subscription model, bundling model, product as a Service model, leasing model, franchise model.	1	1,2

	1.8	Startups and Models for Startups – Marketplace models, on demand models, disintermediation model, subscription model, freemium model,virtual good model and reseller models	2	1,2
	1.9	Case Studies - Success Stories of Entrepreneurs and failure stories of entrepreneurs Case Studies, Field Trips, Interviews- Start-up enterprises, local enterprises, inspiring stories of young and student entrepreneur	10P	1,2,5
2. Nurturing Ideas and Crafting Business Plans	2.1	Creativity, Innovation and Invention – Differences - Stages of creativity – Types of innovation - Disruptions and Strategies of disruptions	3	1,2
	2.2	Ideation phase-Techniques for generating business ideas - Problem-Solving Approach, Market Research, Observation and Empathy, SWOT Analysis, Brainstorming Sessions, Mind Mapping, SCAMPER Technique, Role Reversal, Trend Analysis, Customer Feedback and Surveys, Networking and Discussions, Franchiseand Licensing Opportunities, Environmental Scanning, Hobbies and Interests, Cross-Industry Inspiration	3	1,2
	2.3	Methods for validating business ideas	2	1,2
	2.4	Identifying market opportunities, Creating a marketing strategy - Identify the criteria that must be considered when studying a market	1	1,2,3
	2.5	Idea generation and Idea Presentation activities	6P	1,2,3,5
3. Business Plan Development, Monetisation and Funding Options	3.1	Introduction to Business Plan Development - Importance of a Business Plan, Components of a Business Plan Executive Summary to Projections	3	3
	3.2	Introduction to Pitching and Presentation Importance of Effective Pitching, Elements of a Successful Pitch, Knowing Your Audience , Elevator Pitching, Analyzing successful pitches Crafting and practicing an elevator pitch. Identifying key elements of effective communication	3	3
	3.3	Monetisation and Bootstrapping – Advantages and Stages of bootstrapping	3	3
	3.4	Incubators and Start-Ups- Stage-wise sources of finance for start ups-Methods of financing start ups-Self funding,	4	3,4

		Crowd Funding, Angel Funding, Funding from incubators and accelerators, venture capital, Loan and other sources- Govt support for startups - Cluster Development		
	3.5	Preparation and Presentation of Business Plans	8P	3,5
4. Entrepreneurial Support in India	4.1	Entrepreneurial Education and training - Entrepreneurship Development Programmes - Objectives and Methodology	3	4
	4.2	Schemes to promote startups – StartUp India - Kerala Start up mission	2	4
	4.3	Schemes - initiatives and assistance- Green Channel clearances - Bridge Capital – Seed Capital Assistance	2	4
	4.4	Special Institutions for Entrepreneurial Development and assistance in India, Functions of EDII and DIC	1	4
	4.6	How to register various forms of business ie; sole proprietorship with local Panchayat – partnership and LLP under the Partnership Act and LLP Act respectively- Private company and Public limited company and sec 8	4T+ 6P	4,5
	4.7	Government efforts to foster and motivate entrepreneurship in Colleges – Institution Innovation Council, IEDC, ED Clubs, YIP etc. – Understanding and Participation	1	5

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** · Activity learning · Reflective learning · Collaborative learning · Experiential learning · Problem - based learning · Interdisciplinary learning · Games and Simulations · Reflective Practice · Flip-Classroom · Role play · Interaction with entrepreneurs · Industrial Visit · Idea Presentation
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ based test (b) Idea presentation in classrooms or fests

	(c) Prototype/ Design/ Art/ Instruments/ Apps OR Preparing and presenting Business Plans OR Paper presentations in seminars or workshops related to Entrepreneurship. (d) Identify scalable business from nearby locality by way of field trips, interviews etc. and presentation of report OR Case Study of successful entrepreneurs OR Report of presentation and participation in the activities of IIC, IEDC, ED Club etc.

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
SectionA-Very Short Anwer	10 out of 12	Word, Phrase or a sentence	10 x 1= 10
Section B- Case Study Situation Analysis	1 out of 3	Question Based	1 x 30 = 30
Section C- Project Report or Business Idea Presentation	1 out of 3	Question Based	1 x 30 = 30
		Total Marks	**70**

References

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

Suggested Readings

- Zeroto One: Notes on Startups, or How the Build the Future by Peter Thiel
- The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses by Eric Ries
- India as Global Start-up Hub: Mission with Passion by C B Rao

- Elon Musk: Tesla, Space X, and the Quest for a Fantastic Future by Ashlee Vance
- Steve Jobs by Walter Isaacson
- Innovation and Entrepreneurship: Practice and Principles by Peter F Drucker

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**SPECIAL BUSINESS ACCOUNTING**					
Type of Course	**DSE**					
Course Code	**24SACCOM3CE201**					
Course Level	**200**					
Course Summary	The Course focuses on the accounting of special business and dissolution of firms. It helps to gain insights into the various terms and techniques applied in different business situations.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Basic knowledge in financial accounting						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Gain application-oriented knowledge regarding accounting treatment of hire purchase transactions	Apply	1 ,2
2	Gain insightful knowledge and apply the same in recording Transaction under consignment system.	Apply	1 ,2
3	Analyse the claims to be lodged in the event of loss of stock and profit on account of fire by applying accounting techniques	Analyse, Apply	1,2

4	Apply the basic accounting principles in the preparation of accounts of farm.	Apply	1,2
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Hire Purcahase Accounts	1.1	Hire Purchase– meaning and features-Hire Purchase agreement-Hire Purchase vs sale- Hirepurchase vs instalment– Down payment- Basic terms	2	1
	1.2	Calculation of interest-various situations	4	1
	1.3	Entries and ledger accounts in the books of Hire Purchaser- Credit Purchase Method and Asset Accrual Method	4	1
	1.4	Entries and ledger accounts in the books of Hire Vendor	4	1
	1.5	Default and complete repossession – Entries and Accounts in the books of both parties	3	1
	1.6	Default and partial repossession –Entries and Accounts in the books of both parties	3	1
2. Consignment Accounts	2.1	Consignment- Meaning, Important terms- Consignment and sale	2	2
	2.2	Accounting entries and ledger accounts in the books of consignor	4	2
	2.3	Accounting entries and ledger accounts in the Books of Consignee	4	2
	2.4	Del credre commission,Overriding commission And treatment	3	2
	2.5	Valuation of unsold stock	3	2
	2.6	Loss of stock-Normal and abnormal loss- treatment	4	2

3. Insurance Claim	3.1	Insurance claims- Loss of stock policy- Computation of loss of stock–Memorandum Trading Account	3	3
	3.2	Under insurance and average clause in case of loss of stock	3	3
	3.3	Poor selling goods and treatment	3	3
	3.4	Loss of profit policy –Steps in computation of consequential loss	3	3
4. Farm Accounts	4.1	Farm Accounting – Meaning – Objectives –Farm Household – Notional transactions–Records maintained	2	4
	4.2	Treatment of specific items in farm accounting	1	4
	4.3	Preparation of farm accounts including cattle account, crop account,poultry account etc.	3	4
	4.4	Preparation of Profit and Loss account and Balance Sheet	2	4

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Discussion and Chalk & Talk Session - Peer teaching: - Blended learning
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** 1. MCQ based test. 2. Viva Voce 3. Descriptive tests 4. Presentation or Group assignment (Best One)

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
SectionA-Very Short Questions	12 out of 14	Word,Phrase, or a sentence	12 x 1= 12
Section B- Short Answer/Problems- 2 Theory and 4 problems	4 out of6	Theory–1 page	4 x 7 = 28
Essay Questions- Problems only	2 out of 3	-	2 x 15= 30
		Total Marks	**70**

References

1. Jain,S.P.,& Narang,K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
3. Shukla,M.C.,& Grewal,T.S.,Advanced Accountancy, S Chandand Company(Pvt.)Ltd, New Delhi.
4. Ashok, Sehgal, & Deepak Sehgal, Financial Accounting Taxman Allied Service (Pvt.) Ltd, New Delhi.
5. M A Arulanandamand K S Raman, Advanced Accountancy,Himalaya Publications, Mumbai.
6. Paul, S.K., & Chandrani, Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
7. Raman B S,Financial Accounting- United Publishers

Suggested Readings:

- The Chartered Accountant (Journal), Institute of Chartered

Accountants of India, NewDelhi.

- https://kb.icai.org/pdfs/PDFFile5b28becfab1417.61553097.pdf
- https://www.mca.gov.in/Ministry/notification/pdf/AS_9.pdf
- https://icmai.in/icmai/
- https://www.icai.org/

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**FUNDAMENTALS OF CO-OPERATION**					
Type of Course	**DSE**					
Course Code	**24SACCOM3CE202**					
Course Level	**200**					
Course Summary	This course explores the dynamics of cooperation ,emphasizing on its importance And the role of co-operative societies in various sectors.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Basic Knowledge in Management and Administration						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Familiarize with the history and values of cooperation	Understand	3,6,7,8
2	Develop idea on the co-operation principles	Understand	3,6,7,8, 9
3	Gain knowledge on the role of cooperatives in rural Development operative societies and evaluate their functions	Analyse	3,6,7,8, 9
4	Understanding on the various prominent co-operative	Understand	3,6,7,8,

	Movements in foreign countries.		9,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Co-operation	1.1	Co-operation-Meaning–Definition-Features Importance - Objectives- Benefits of Co- operation–Different aspects of Co-operation- Economic, Social and Morale.	5	1
	1.2	Co-operatives and other Forms of Business Organizations- Distinctive Features of a Co- operative Organization vis-à-vis Partnership and Joint Stock Companies	5	1
	1.3	A Co-operativeas an Institution and as an Enterprise	5	1
2. Co-operative Principles	2.1	Co-operativePrinciples-Application	3	2
	2.2	Different Stages–Rochdale Pioneers-Karve Committee on Co-operative Principles	7	2
	2.3	Principles of ICA in 1995 (IVthStage)– Distinction between Co-operative Values and Cooperative Principles	5	1
3. Types of Co-operative Societies	3.1	Short term and Medium term Co-operative Credit Structure- Primary Agricultural Credit Societies- Urban Cooperative Banks- Employees Credit societies District Co- operative Banks and State Co-operative Banks - Long term Credit Structure- PCARDBs and SCARDBs	5	3
	3.2	General Purpose and Special Purpose Agricultural Marketing Societies – Primary Marketing Societies and their Federations including NAFED -Rubber Marketing Societies and their 46 Federations- Dairy Co-operative Societies and their Federations – Fishery Co- operatives and	5	3

		their Federations – Processing Co-operatives-Need and Importance Housing Cooperatives and their Federations		
	3.3	Consumer Co-operatives and their Federations - Industrial Co-operatives and their Federations – Handlooms and Powerlooms–Coir-Handicrafts -Workers Co-operatives Significance of Workers Co-operatives in Kerala	5	3
4. Foreign Co-operative Movements	4.1	Great Britain (Consumer) (BriefStudy)	5	4
	4.2	Germany(AgriculturalCredit) –Sweden(KF) (Brief Study)	5	4
	4.3	Denmark(Dairy)–China(Induscos)-Japan (Multi-purpose)-USA(Marketing) (Brief Study)	5	4

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Seminars Presentations Discussions Industrial Visits
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** a) MCQ based test. b) Viva Voce **c)** Casestudy OR Field Visit Report on the functioning of Co-operative Societies of Kerala OR Presentation or discussions on the trends and progress of co-operative movement

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
Written Examination	1

Question Type	Number of questions answered	Answer word/ page limit	Marks
SectionA-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
SectionB-Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
		Total Marks	**70**

References

1. Hejela,T.N.,Principles,Problems and Practice of Co-operation, Konark Publishers
2. Krishnaswami, O.R., Fundamentals of Co-operation, S.Chand & Company. Krishnaswami,O.R.,Kulandaisamy,V.,Theory of Co-operation-An in–depth Analysis, Shanma Publications
3. Mathur,B.S.,Co-operation in India, Sahithya Bhavan Publishers
4. Bedi,R.D.,Theory,History and Practice of Co-operation. R.Lal Book Depot

Suggested Readings:

- https://cooperation.kerala.gov.in
- Websitesofprominentco-operativesocieties

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**PUBLIC FINANCE**					
Type of Course	**DSE**					
Course Code	**24SACCOM3CE203**					
Course Level	**200**					
Course Summary	This course presents the importance and components of public finance, federalism, monetary and fiscal policy appraisal and the trends of public finance and administration in India.					
Semester	3	Credits				Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Basic Understanding on the concept of finance and governments in India.						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand scope and concept of public finance and the key components namely expenditure and revenue	Understand(U)	1,10
2	Appraise the sources of public revenue and expenditure.	Analyse	1,10
3	Analyse and evaluate the concept of public debt,budgeting and allied concepts	Evaluate	1,10

4	Understand the concept of finance federalism and the sources of finance for local governments and appraise and evaluate the trends	Understand	1,10
5	Identify the scope and components of fiscal policy and critically appraise the fiscal and monetary policy	Analyse	1,10
6	Critically evaluate and appraise the progresss and trends of Public Finance in India by analysing and evaluating the public finance trends,Finance Commission recommendations, budgeting etc.	Evaluate	1,8,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT
Content for Classroom Transactions (Units)

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

3. Federal Finance and Finance Commission	3.1	Federal Finance–Role of Federalism-Principles of Fiscal federalism	3	3
	3.2	Finance Commission of India-Constitution–Role of Finance Commission- Central State Financial relations	3	3
	3.3	Appraisal Of The Recommendations Of The Latest Finance Commission and comparison with Previous Commissions	4	3
	3.4	Local Finance–Sources-Dependence on State Governments	2	3
	3.5	(For CCA only)-Critical Appraisal of latest Union budget and State Budget	3	3
4. Fiscal Policy	4.1	Fiscal Policy-Objectives of Fiscal Policy- Instruments of Fiscal Policy	3	4
	4.2	Types of Fiscal Policy-Impact of Fiscal Policy– Limitations of Fiscal Policy	3	4
	4.3	Monetary Policy Vs Fiscal policy	3	4
	4.4	Fiscal Trends and Fiscal Reforms in India	3	4
	4.5	(For CCA only)–Critical Appraisal of Monetary and Fiscal Policy	3	4

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** Lecture Case Discussion and Role Play/Skit Presentations Videos Group Assignments and Group Discussions
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ based test (b) Review and Presentation of Books or Research articles discussing the trends of Public Finance in India (c) Group Project on the evaluation of recently presented budgets or Finance Commission recommendations (d) Budget Presentation – Presentation of model budgets (Group Activity)

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
SectionA-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
SectionB-Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
		Total Marks	**70**

References

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

Suggested Readings:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**DIGITAL MARKETING AND CREATIVE ADVERTISING**					
Type of Course	**DSC**					
Course Code	**24SACCOM3DB201**					
Course Level	**200**					
Course Summary	This course is intended to develop a firm theoretical foundation and build creative ability and skills in the emerging fields of digital marketing and creative advertising. The course has been curated to enable learners to identify digital platforms and use digital marketing tools and strategies effectively. The course deals with the fundamentals of digital marketing with a special focus on social media marketing, content marketing, and email marketing. The course also combines the principles of advertising with strategies for establishing and enhancing brand identity. Learners can delve into creative thinking and crafting messages that resonate with consumers. Practical skills in developing advertising campaigns, utilizing digital platforms, and measuring brand effectiveness is also included.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any: Basic understanding on the concepts of marketing and knowledge on the promotion mix..						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the basic concepts of Digital Marketing, its Opportunities and Challenges	Understand	1, 4
2	Gain expertise in using major social media platforms and Develop skills in creating compelling and shareable content for different Digital channels	Create	4,9, 10
3	Recognise Ethical and Privacy issues related to Digital Marketing and Demonstrate the moral courage to implement ethics in digital marketing	Analyse	1, 2, 6, 8
4	Understand the basic concepts of Advertising, Advertising Media, Creative Advertising and Brand Building, identify the media options available and media planning	Understand	1,2, 4, 9
5	Develop the ability to create effective Digital Marketing Strategies aligned with Business Objectives and develop the ability to write, design and prepare advertisements for different media.	Create	2,4,5,9, 10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

2. Content and E- mail Marketing	2.1	Overview of Content Strategy in Marketing- How to create content that matches the user intent and business goals	3	3
	2.2	Word- of- Mouth Marketing- Digital versions of WoM- Using Content for Story Telling- Content for Blogs, Vlogs and Videos	3	3
	2.3	E-mail Marketing - Effective E-mail Marketing Strategy – Building E-mail List and Content	3	1, 3
	2.4	Privacy and Data Protection – Transparency and Authenticity – Social Responsibility	3	3
	2.5	Pillars of Ethical Digital Marketing– Transparency – Cause - related Marketing – Authenticity – Consistency	3	1,3
	2.6	Activities involving blog writing, vlogging, storytelling, email marketing process, case	7P	1,3,5
3. Advertisement : Functions, Channels, media Selection	3.1	Advertising Concept – Evolution- Functions – Types	2	4
	3.2	Channels of Advertisement	1	4
	3.3	Media Mix Selection – Role of Media Planning in Advertising - Media Buying Strategies	2	4
	3.4	Creative Advertising – Process – Role of Creativity in Advertising- Techniques for generating creative ideas	2	4
	3.5	Copywriting-Concept-Principles- Techniques-	2	4
	3.6	Ad copy creation activities	4P	4,5
4. Effectiveness of advertising, Advertising Agencies, Ethics	4.1	Effectiveness of advertising- Methods to measure effectiveness	2	
	4.2	Advertising Agency-Role-Types- Selection	1	4
	4.3	Advertising and Society- Social responsibility in advertising-Ethical and legal aspect of advertising- ASCI and functions	3	4
	4.4	Enactment of advertisements, video presentations of advertisements,	6P	4,5
	4.5	Measuring advertisement effectiveness	3P	4,5

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Discussion Session: Teacher provides a platform for review of experiences and knowledge, develop insights into the disciplinary knowledge on the theories and its various aspects. - Focused Group Learning: Students will work together in small groups on various issues in macro environment of business - Flipped classroom - Video Presentation - Copywriting - Case study discussions - Role play - Logo creation/ Caption creation etc.
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** **a)** MCQ based test **b)** Role Play/ Skit/ Presentation/ Development of ideas in a digital platform/ Designing Ad copy/ Logo Creation / Case Studies etc.

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
Written Examination	2

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Answer	10 out of 12	Word, Phrase, or a sentence	10 x 1=10
Section B- Short Essay	5 out of 7	One Page	5 x 8= 40
Essay Questions- Case Study or Situation Type	1 out of 2	Question Based	1 x 20 = 20
		Total Marks	**70**

References

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4. Ryan (2008), 'Marketing Strategies for Engaging the Digital Generation', Kogan Page
5. Jeth Waney Jaishri and Jain Shruti, Advertising Management, Oxford University Press
6. Batra, Myers and Aaker, Advertising Management, Pearson Education, 5th Edition
7. Ruchi Gupta, Advertising Principles and Practices, S Chand Publications
8. David A Aaker, Alexander L, Biel, Brand Equity and Advertising – Advertising's Role in Building Strong Brand, Psychology Press

Suggested Readings:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**E-COMMERCE**					
Type of Course	**MDC**					
Course Code	**24SACCOM3MD201**					
Course Level	**200**					
Course Summary	This course is intended to develop an understanding of E Commerce, its components, and developments. The course intends to provide learners with ample motivation to be a part of the E Commerce team and establish E business. The skill to make use of E Commerce sites and E Payment modes are also developed on completion of the course.					
Semester	3	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	0	0	45
Pre- requisites, if any: Basic understanding on the internet and technology						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the basic concepts of E Commerce and E business and the models associated with E Commerce	Understand	1, 4
2	To find out the applications of E Commerce in various fields and industries	Apply	4,9, 10
3	Evaluate the strategies associated with E Commerce	Evaluate	1, 2, 6, 8

4	Understand the threats to E Commerce and Electronic operations and analyse the possible solutions at various levels	Understand, Analyse	1,8
5	Awareness and application E payment systems and the skill of linking the same with E business	Apply	1,2, 4, 9
6	Understand the concept of EDI and analyse the trends in E Commerce	Analyse	2,4,5,9, 10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

3. EDI, Electronic Payments and Trends in E Commerce	3.2	Applications of EDI – Types of EDI – Limitations	3	6
	3.3	Electronic Payments-Features-EFT- Cards- E-Cash, Wallet – Payment Gateways, Online Banking – Electronic cheques	3	5
	3.4	Other emerging modes of E Payment- UPI based, UPI Lite, Aadhar enabled Payment systems- M-Pay	3	5
	3.5	Planning E-Commerce initiates - E- Commerce personalization – Types - Trends in E Commerce	3	1, 5,6

4	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture- Discussion Session: - Flipped Classroom- Video presentation - Activity based assignments and Field Study - Case study discussions - Trial site development
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ based tests (b) Presentation of ideas on E Commerce OR Reports on trends and developments in E-Commerce OR Presentation on Ecommerce Start Ups (c) Survey or presentation on E Payment Popularity OR Case Study on Successful E-Commerce ventures/ entrepreneurs OR Demonstration of purchasing from E Commerce site along with use of E Payment options OR Video presentation on Cybercrimes and precautions etc.

Assessment Types

B. End Semester Examination (ESE): 50 marks

Mode	Time in Hours Maximum
MCQ Based	1

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

References

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

Suggested Readings:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**CONSUMER AFFAIRS AND PROTECTION**					
Type of Course	**VAC**					
Course Code	**24SACCOM3VA201**					
Course Level	**200**					
Course Summary	This course is intended to develop an understanding of E Commerce, its components, and developments. The course intends to provide learners with ample motivation to be a part of the E Commerce team and establish E business. The skill to make use of E Commerce sites and E Payment modes are also developed on completion of the course.					
Semester	3	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	0	0	45
Pre- requisites, if any: Basic understanding on the legal framework						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome ***Upon completion of this course, the learner will be able to:***	Learning Domains *	PO No
1	Understand the concepts of consumer, consumer movements and quality and standardization	Understand	6,9
2	Gain awareness regarding the rights of consumers, the various trade practices and the legislations for consumer protection	Understand	6,8

3	Evaluate the provisions and procedure for redressal of consumer grievances	Evaluate	8,10
4	Develop an idea on the role of regulating agencies in consumer protection	Understand,	10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Consumer and Consumerism	1.1	Consumer- Meaning- Who is a consumer and not a consumer?	2	1
	1.2	Consumerism- Concept- Features- Consumer movement- consumer movements in India	2	1
	1.3	Consumer movements in India- Formation of consumer organisations and their role- National Consumer Helplines	3	1
	1.4	Quality and Standardisation- Voluntary and Mandatory Standards- Role of BIS- An overview of ISO	3	1
2. Consumer Rights and Protection	2.1	History of Consumer Protection Legislations in India- Consumer Protection Acts of 1986 and 2019 – Features of 2019 Act – Comparison of Acts of 1986 and 2019	4	2
	2.2	Consumer Rights- Meaning of goods- services- Defect in goods- Spurious goods and services- Deficiency in service- Unfair trade practice- Restrictive Trade Practice – Misleading Advertisements	6	2
	2.3	Product Seller- Product Liability- Product liability Action- Harm in relation to product Liability	5	2
	3.1	Consumer Disputes Redressal Agencies- Pecuniary limits-	3	3
	3.2	Central Consumer Protection Authority- Constitution of CCPA- Powers	3	3

3. Consumer Grievances and Settlement	3.3	Complaints – Who can file a complaint- Grounds and Procedure for filing complaints- Time limit- Fee for filing complaint	3	3
	3.4	Grounds for claiming compensation from product manufacturer, product service provider and seller	3	3
	3.5	Mediation and settlement of complaint- Reliefs provided by Consumer Commissions – Appeal mechanism- Time limit for appeal	4	3
	3.6	Very brief overview of Role of regulators in consumer protection- RBI, IRDA, TRAI and FSSAI	4	4

4	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture- Discussion Session: - Flipped Classroom- Video presentation. - Activity based assignments and Field Study - Discussion on Judgments related to consumer grievances. - Discussion on research articles - Expert lecture
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ based. (b) Presentation on role of regulators OR Various Standards of BIS/ISO and indications (c) Role Play or Discussions on simulated situations OR Case Law Presentation OR survey on Consumer Awareness OR Consumer Education Campaigns

Assessment Types

B.End Semester Examination (ESE): 50 marks

Mode	Time in Hours Maximum
MCQ Based	1

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

References

1. Khanna , Sri Ram, Savita Hanspal, Sheetal Kapoor and Aswathi H K,Consumer Affairs, Universities Press
2. Sengupta, Consumer Protection Act, Kamal Law House
3. Reddy G B and Kumar, Bagleka Akash, Consumer Protection Act : A Commentary, Eastern Book Company
4. Kumar, Narender, Ket to Consumer Protection Law : Practice and Procedure, Lexis Nexis
5. Agarwal V K, Consumer Protection Act 2019 (Principle and Practice) , Bharat Law
6. Myneni S R Consumer Protection Law, Asia Law House

Suggested Readings:

- Consumer Protection Act 2019 Bare Act
- Consumer Protection Act 1986 Bare Act
- Bangia, R K , Consumer Protection Laws, ,Allahabad Law Agency
- Consumer Protection Act: A Commentary, TAxmann Publication
- Tripathi, Commentaries on The Consumer Protection Act, 2019 , Sweet and SoftPublication
- https://consumeraffairs.nic.in/sites/default/files/fi
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- https://www.bis.org/
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SEMESTER - IV

DEPARTMENT OF ECONOMICS
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**CORPORATE ACCOUNTING**					
Type of Course	**DSC A**					
Course Code	**24SACCOM4DA201**					
Course Level	**200**					
Course Summary	The course aims to familiarise students in the accounting procedures of shares and debentures. The students will gain practical exposure in preparation of financial statements under section 2(40) of Companies Act 2013 and analysis of financial statements.					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the applicability of Ind AS	Understand	1
2	Understand and apply the provisions of Companies Act 2013 to the accounting procedures of Shares and Debentures	Apply	1,2,5,4
3	Construct the Financial Statements of Companies based on Companies Act 2013 and AS	Create	1,2,5,4

4	Analyse the cash position of the company using Cash Flow statement	Analyse	1,2,5,4
5	Practical application of the accounting procedure, analyse the impact of various transactions and develop the skills and knowledge to read and understand the Financial Statements from the Annual Report of the Company	Skills	1,2,5,4
6	Apply the provisions of Companies Act 2013, in connection with Internal Reconstruction of Company and prepare the revised Balance Sheet as per Schedule III of Companies Act 2013	Apply	1,2,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

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

5	**Teacher Specific Module**		
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture -Conceptual and knowledge-based transmission of accounting system followed by corporate entities. - Skill enhancement for preparation and analysis of financial statements of joint stock companies - Collaborative/ Small Group Learning: Students will work together in small groups for analysing financial statements of companies. - ICT enabled presentations and Analyses of the Financial Statements of a Listed Company		
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) Case study of listed companies that have issued bonus issue during the previous financial year. (Prepare a table showing the impact of bonus issue on the number of shares, shareholders' funds, etc.)		

	OR Collect 5 brochures/ notices/ advertisements of IPOs or debenture issues from online sources/ newspapers etc. and prepare a report. OR Presentation on the contents of Annual Report of a company showing major disclosures OR Presentation of situations of alteration and reduction with the formalities involved (b) MCQ based tests (c) Viva OR Workbook (d) Written Test

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
Written Examination	2

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

References

1. Goyal,V.K., & Goyal,R. (2019). Corporate Accounting. New Delhi: PHI Learning
2. Jain,S.P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers
3. Monga, J.R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks. S.K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House
4. Mukherjee, A., & Hanif, M.(2005). Corporate Accounting. New Delhi:Tata Mc Graw Hill Education

5. Shukla, M.C., Grewal, T.S., & Gupta,S. C.(2021). Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing

6. Sehgal, A. (2011). Fundamentals of Corporate Accounting. New Delhi:Taxmann Publication. Tulsian

7. P.C., & Tulsian, B.(2022). Corporate Accounting. S. New Delhi: Chand Publishing

Readings Websites:

- https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf
- https://www.sebi.gov.in/legal.html

DEPARTMENT OF ECONOMICS
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**					
Type of Course	**DSC A**					
Course Code	**24SACCOM4DA202**					
Course Level	**200**					
Course Summary	This course is designed to develop critical thinking, analytical and scientific reasoning, problem solving skills using statistical concepts and techniques. At the end of the course, the students will be able to solve business and real life problems.					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any: Basic Understanding of Statistics						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	To determine relationship between variables using correlation	Analyse	1,2,3, 4,10
2	To equip the students for model building and fore casting using regression.	Apply	1,2,3, 4,10
3	To analyse and forecast using time series data.	Analyse	1,2,3, 4,10

4	To identify and apply probability in business and real life.	Apply	1,2,3, 4,10
5	Collecting data and applying the tools for establishment of relationship and predictions	Evaluate	1,2,3, 4,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Correlation & Regression	1.1	Correlation-Concept-Correlation and Causation - Probable Error	1	1
	1.2	Types of Correlation- Methods – Properties of correlation co-efficient -Karl Pearson's Co- efficient of Correlation	3	1
	1.3	Spearman's Rank Correlation Co- efficient	2	1
	1.4	Concurrent Deviation Method	1	1
	1.5	Regression Analysis– Concept- Utility- Conditions for applying regression- Comparison of correlation and regression	2	1,2
	1.6	Lines of Regression - Regression Equations and regression co-efficient- Properties of regression co- efficients	3	2
	1.7	Algebraic Methods of studying regression- Standard Error of estimate-(Problems- ungrouped Data only)	3	2
2. Time Series Analysis	2.1	Time Series Analysis –Meaning - Definition	1	3
	2.2	Components of Time Series -Time series analysis	1	3
	2.3	Utility of Time Series Analysis- Mathematical models	1	3
	2.4	Determination of Trend- Free hand curve method	2	3
	2.5	Method of semi averages - Method of Moving Average	4	3
	2.6	Method of Least Squares (first degree only)	5	3

	2.7	Shifting the origin of trend equation- conversion into monthly and quarterly trend (first degree equations only)	1	3
3. Probability	3.1	Probability-Meaning-Definition- Basic Terms- Concepts-	2	4
	3.2	Approaches to Assigning Probability -	1	4
	3.4	Theorems of Probability- Addition Theorem- Multiplication Theorem-	5	4
	3.5	Conditional Probability - Baye's Theorem of Inverse Probability	3	4
4. Practical Applications	4.1	Field Study – Collection of data– both primary and secondary for bivariate analysis	15	5
	4.2	Calculation of correlation co- efficient including using spreadsheet packages	5	5
	4.3	Predictions using Time series for business data	5	5
	4.4	Business Application of probability	5	5

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Chalk and Talk - Discussions - Presentations - Flipped Classrooms - Field Study - Group Assignments - Software applications etc.
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ test (b) Descriptive tests (c) Quiz (d) Collection of data (primary or secondary), applying the tools for establishing relation, using the tools for prediction and presentation of reports

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
Written Examination	2

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

References

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

Suggested Readings:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**GST LAWS: FUNDAMENTALS**					
Type of Course	**DSC B**					
Course Code	**24SACCOM4DB201**					
Course Level	**200**					
Course Summary	Course provides an overview of GST in Indian Taxation system including its principles and implications for individuals and businesses. This course intends to enable the students to apply the knowledge into insights of the practical aspects of GST. This course is meant to provide fundamental and intermediate operational understanding of the different fundamental aspects of the Goods and Services Tax.					
Semester	3	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any: Basic Knowledge of Direct and Indirect taxation and canons of taxation.						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the various concepts of GST	Understand	6

2	Familiarize the students with the provisions relating to supply and types of supply	Understand	3
3	Enable the students to assess the time, place, and value of supply	Analyse	2
4	Equip the students to examine the possibilities of claiming ITC	Evaluate	6,8
5	Simulate the students with the GST common portal and practical aspects of GST laws	Create	2
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to GST and the concept of supply	1.1	Introduction - Stages of Evolution of Goods and Services Tax constitutional background.	2	11
	1.2	Structure of GST - Characteristics of GST – Advantages and Criticisms - Relevant terms and concepts under GST- –RNR-RCM-ECO- ERN –Rates of GST, Aggregate turnover, Business, Capital goods, Taxable person, Casual taxable person, Goods, Services, output tax, Input tax, Input tax credit, Person, Place of business, Taxable territory, reverse Charge Mechanism	3	1
	1.3	GSTN – HSN Code – SAC code - GST Council – GSTIN - GSTN-GST Suvidha Providers	3	1
	1.4	Supply-Scope of Supply – Types of Supply	4	1
	1.5	Location of Supplier of Goods and Services	3	1
2. Time, Place and Value of Supply	2.1	Time of Supply –Provisions and Practical Situations	5	3
	2.2	Place of Supply –Provisions and Practical Situations	5	3
	2.3	Value of Supply –Provisions and Practical Situations	5	3
3.Input Tax	3.1	Meaning of ITC – Benefits of Input Tax Credit - Manner of claiming input tax credit in different situations	4	4

Credit, Tax Invoice and E-Way Bills	3.2	Tax Invoice – Provisions – Types of Ledgers under GST	4	4
	3.3	ISD – Composition Scheme – TDS - TCS	4	4
	3.4	Concept of E-Way Bills – Need and Provisions	3	4
4. Practical Aspects of GST	4.1	Familiarizing GST Common portal - GSTN and GSTIN	5	5
	4.2	Practical situations and cases related to time, place and value of supply-	6	5
	4.3	E way bill generation through portal	3	5
	4.4	GST compliant invoice or bills – CGST, SGST and IGST, GSTIN	5	5
	4.5	GST Compliance Rating	2	5
	4.6	Format and Preparation of GST Invoices	5	5
	4.7	Insight into GST registration	4	5

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Discussion Session: Group - Discussion Peer learning - Quiz - Field Visits
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ based tests (b) Viva Voce (c) Preparation of various documents or case studies relating to GST based on Module 4 OR Discussions and Reports based on GST portal familiarisation (d) Visit to nearby business houses and prepare are port on the GST compliances OR undertake GST campaigns OR GST awareness campaigns inside or outside the campus

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to Answered	Answer word/ page limit	Marks
Section A- Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
		Total Marks	**70**

References

1. Garg, R., & Garg, S. (2023). Hand Book of GST - Procedure, Commentary & Rates. Commercial Law House
2. Mehrotra, H.C., & Agarwal, V.P.(2023). Goods and Services Tax. Sahitya Bhawan Publications.
3. Sekhar G (2023). GST Manual (A Comprehensive Book for GST Law). Paduka Publications.
4. Haldia, Arpitand Salim, Mohammed – GST Law and Practice – Taxmann Publications Private Limited
5. GST Ready Reckoner, - Taxmann Publications Private Limited

Suggested Readings:

- https://www.icai.org/post/study-material-nset
- https://www.icsi.edu/studymaterialnewsyllabus/
- https://icmai.in/studentswebsite/studymat.php
- https://www.icai.org/category/e-journal
- https://www.gst.gov.in/

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
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Programme	**B.COM HONOURS**					
Course Name	**ENTREPRENEURSHIP AND STARTUPS**					
Type of Course	**DSC C**					
Course Code	**24SACCOM4DC201**					
Course Level	**200**					
Course Summary	The course is intended to provide learners with an expansive idea on the importance, scope, skills sets and role of entrepreneurs. The course is designed to instill motivation among the learners to pitch their ideas and turn the same to successful ventures. Insightful knowledge and understanding on the stages like idea generation, business plan development, support systems etc. are provided through participative and experiential learning.					
Semester	3	Credits				Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	-	1	0	75
Pre- requisites, if any: Basic idea of business, its objectives and types of business organisation.						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Demonstrate a deep understanding of entrepreneurial concepts, journey and generation of ideas	Understand	1
2	Develop an understanding on successful business Models	Understand	1,6,7
3	Effectively manage financial aspects of a new venture and Formulate and execute plans tailored to startup needs.	Evaluate, Create	**1,**,6

4	Understand and Analyze the support systems and schemes for entrepreneurship	Analyse	1,2
5	Develop ideas, model plans, participate in entrepreneurial related activities	Skill	2,9
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Entrepreneurship –Introduction, Ideation and Business Models	1.1	Meaning and characteristics of entrepreneurship Business as a money/ income generating affair - functions of an entrepreneurs	1	1
	1.2	Entrepreneurial classifications	1	1
	1.3	Importance of entrepreneurship in diverse fields- Economic Growth, Innovation and Creativity, Job Creation, Adaptability and Resilience, Diversity and Inclusion, Technology Advancement, Community Development, Global Competitiveness, Social Impact, Continuous Learning, and Improvement	1	1
	1.4	Entrepreneurial Journey – From inspiration to launch	1	1
	1.5	Developing an entrepreneurial mindset - Embrace Risk and Uncertainty, cultivate a Growth Mindset, develop a Bias for Action, Value Creativity and Innovation, Build Resilience, Adopt an Opportunity - Oriented Mindset, Emphasize Customer – Centric Thinking, Foster a Network of Relationships, Value Continuous Learning, Practice Adaptability	2	1,2
	1.5	Introduction to various Business models: B2B, B2C, C2C, C2B, B2B2C, B2C.	1	1,2
	1.6	Retail model manufacturing model, manufacturing model, fee for Service model, subscription model, bundling model, product as a Service model, leasing model, franchise model.	1	1,2
	1.7	Startups and Models for Startups – Marketplace models, on demand models, disintermediation model, subscription model, freemium model,virtual good model and reseller models	2	1,2
	1.8	Case Studies - Success Stories of Entrepreneurs and failure stories of entrepreneurs.	10P	1,2,5

		Case Studies, Field Trips, Interviews- Start-up enterprises, local enterprises, inspiring stories of young and student entrepreneur		
2. Nurturing Ideas and Crafting Business Plans	2.1	Creativity, Innovation and Invention – Differences - Stages of creativity – Types of innovation - Disruptions and Strategies of disruptions	3	1,2
	2.2	Ideation phase-Techniques for generating business ideas - Problem-Solving Approach, Market Research, Observation and Empathy, SWOT Analysis, Brainstorming Sessions, Mind Mapping, SCAMPER Technique, Role Reversal, Trend Analysis, Customer Feedback and Surveys, Networking and Discussions, Franchiseand Licensing Opportunities, Environmental Scanning, Hobbies and Interests, Cross-Industry Inspiration	3	1,2
	2.2	Ideation phase-Techniques for generating business ideas - Problem-Solving Approach, Market Research, Observation and Empathy, SWOT Analysis, Brainstorming Sessions, Mind Mapping, SCAMPER Technique, Role Reversal, Trend Analysis, Customer Feedback and Surveys, Networking and Discussions, Franchiseand Licensing Opportunities, Environmental Scanning, Hobbies and Interests, Cross-Industry Inspiration	3	1,2
	2.3	Methods for validating business ideas-	2	1,2
	2.4	Identifying market opportunities, Creating a marketing strategy - Identify the criteria that must be considered when studying a market	1	1,2,3
	2.5	Idea generation and Idea Presentation activities	6P	1,2,3 ,5
3. Business Plan Development, Monetisation and Funding Options	3.1	Introduction to Business Plan Development - Importance of a Business Plan, Components of a Business Plan Executive Summary to Projections	3	3
	3.2	Introduction to Pitching and Presentation Importance of Effective Pitching, Elements of a Successful Pitch, Knowing Your Audience Elevator Pitching, Analyzing successful pitches Crafting and practicing an elevator pitch Identifying key elements of effective communication	3	3
	3.3	Monetisation and Bootstrapping – Advantages and Stages of bootstrapping	3	3

	3.4	Incubators and Start-Ups- Stage-wise sources of finance for start ups-Methods of financing start ups-Self funding, Crowd Funding, Angel Funding, Funding from incubators and accelerators, venture capital, Loan and other sources- Govt support for startups - Cluster Development	4	3,4
	3.5	Preparation and Presentation of Business Plans	8P	3,5
4. Entrepreneurial Support in India	4.1	Entrepreneurial Education and training - Entrepreneurship Development Programmes - Objectives and Methodology	3	4
	4.2	Schemes to promote startups – StartUp India - Kerala Start up mission	2	4
	4.3	Schemes - initiatives and assistance- Green Channel clearances - Bridge Capital – Seed Capital Assistance	2	4
	4.4	Special Institutions for Entrepreneurial Development and assistance in India, Functions of EDII and DIC	1	4
	4.6	How to register various forms of business ie; sole proprietorship with local Panchayat – partnership and LLP under the Partnership Act and LLP Act respectively- Private company and Public limited company and sec 8	4 T+ 6P	4,5
	4.7	Companies under Companies Act. Registration of Incubation Centres Government efforts to foster and motivate entrepreneurship in Colleges – Institution Innovation Council, IEDC, ED Clubs, YIP etc. – Understanding and Participation	1	5

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Activity learning - Reflective learning - Collaborative learning - Experiential learning - Problem - based learning - Interdisciplinary learning - Games and Simulations - Reflective Practice - Flip-Classroom - Role play

	- Interaction with entrepreneurs - Industrial Visit - Idea Presentation
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ based test (b) Idea presentation in classrooms or fests (c) Prototype/ Design/ Art/ Instruments/ Apps OR Preparing and presenting Business Plans OR Paper presentations in seminars or workshops related to Entrepreneurship. (d) Identify scalable business from nearby locality by way of field trips, interviews etc. and presentation of report OR Case Study of successful entrepreneurs OR Report of presentation and participation in the activities of IIC, IEDC, ED Club etc.

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
Written Examination	**2**

Question Type	Number of questions to	Answer word/page limit	Marks
Section A - Very Short Answer	10 out of 12	Word, Phrase, or a Sentence	10 x 1= 10 marks
Section B - Case Study/ Situation Analysis	1 out of 3	Question Based	1 x 30 = 30 marks
Section C- Project Report or Business Idea Presentation	1 out of 3	Question Based	1x 30= 30 marks
		Total Marks	**70**

References

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

Suggested Readings:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**ADVANCED ACCOUNTING**					
Type of Course	**DSE**					
Course Code	**24SACCOM4CE201**					
Course Level	**200**					
Course Summary	The course aims to provide a comprehensive understanding of Accounting Standards and its board, Capital Restructuring techniques and preparation of Financial statements of Banking Companies, thereby enabling students to apply these concepts effectively in practical scenarios.					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Understanding of accounting procedure of companies.						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Construct the financial statements of Life Insurance Companies	Create	1,2,10
2	Prepare the ledger accounts of combining entities as per AS 14 and prepare the balance sheet of transferee company	Create	1,2,10
3	Construct the financial statement of Banking Company as per Banking Regulation Act 1949	Create	1,2,10

4	Analyses of financial statements of Banking Companies through ratios	Skills	1,2,4,5
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1 .Accounts of Life Insurance Companies	1.1	Life Insurance Books maintained byLife Insurance Companies- Applicability of Accounting Standards	1	1
	1.2	Premium–Commission-Claim- Calculations Bonus in Reduction of Premium – Annuities and Consideration for Annuities Granted–Journal Entries and Treatment in Financial Statements	1	1
	1.3	Life Assurance Fund – Paid Up Value Policy-Bonus–SurrenderValue–Other Related Terms	1	1
	1.4	Preparation of Revenue Account (Policyholders' Account) of Life Insurance Companies[ScheduleA,Form A-RA,Regulation 3 of IRDA Regulations]	4	1
	1.5	Preparation of Profit and Loss Account of Life Insurance Companies (Shareholders' Account) [Schedule A, Form A-PL, Regulation 3 of IRDA Regulations] and Balance Sheet (A-BS)	2	1
	1.6	Preparation of Balance Sheet of Life Insurance Companies [Schedule A,Form A -BS ,Regulation 3 of IRDA Regulations]	3	1
	1.7	Preparation of Valuation Balance Sheet-Distribution of Surplus–Related Accounting Procedure	3	1
2. Amalgamation, Absorption and External Reconstruction	2.1	Meaning ,Objectives, legal procedures	1	2
	2.2	AS-14 and important terms -Purchase consideration, transferee company, transferor company, types of amalgamation under AS-14	2	2
	2.3	Purchase consideration- Methods - Lump sum Method-Net Asset-Net payment - Fair value- Intrinsic value	2	2
	2.4	Purchase method-Accounting Procedure (Excluding inter-company holdings)	4	2
	2.5	Pooling of Interest-Accounting Procedure (Excluding inter-company holdings)	4	2

	2.6	External Reconstruction	2	2
3. Accounts of Banking Companies	3.1	Meaning, Important terms of Banking Regulation Act, 1949 - NBA, Share Capital-statutory reserve,cash reserve, SLR, Repo Rate	1	3
	3.2	Books of Accounts–Memorandum- Subsidiary – Principal Books of Accounts - Books and registers	1	3
	3.3	Slips system of posting–advantages and disadvantages	1	3
	3.4	Transactions of special type – Inter branch adjustments - rebate on bills discounted – bad debts and provision for doubtful debts-asset classification- NPA provisioning	2	3
	3.5	Final Accounts of banking Companies- Profit and Loss account-schedules	5	3
	3.6	Bank Balance Sheet and Schedules	5	3
4. Analysis of Financial Performance of Banks	4.1	Performance of Banks–Ratios for performance evaluation of bank CAMELS model of Evaluation	3	4
	4.2	BASEL norms–Capital Adequacy norms	3	4
	4.3	Calculation of ratios-CRAR,debt- equity ratio,gross NPA ratio, Net NPA ratio and provision coverage ratio	4	4
	4.4	Comparison of bank performances using ratios	5	4

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture-Conceptual and knowledge-based transmission preparation of financial statements of banking companies. - Providing an insight into accounting involving restructuring a Company'sfinancial and Capital Structure. - Skill enhancement for analyses of financial statements of Banking Companies through ratios using spreadsheet
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) Case study of listed companies that have gone through amalgamation/external reconstruction during the previous financial year OR

	Prepare a table showing the impact of alteration of share capital / Preparation of list of mergers of companies or banks etc. OR Presentation and discussion on the financial statements of banks OR Presentation and Discussions on financial Statements of Life Insurance Companies (b) MCQ (c) Written Test (d) Bank Performance Evaluation using actual figures

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
Written Examination	2

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

References

1. Goyal,V.K.,&Goyal,R.(2019).Corporate Accounting.NewDelhi:PHILearning.
2. Jain,S.P.,&Narang,K.L.(2015).Corporate Accounting.NewDelhi:Kalyani Publishers.
3. Monga,J.R.(2019).Fundamentals of Corporate Accounting.NewDelhi:Mayur Paperbacks.
4. S.K.(2018).CorporateAccounting.NewDelhi:VikasPublishingHouse.
5. Mukherjee, A., & Hanif, M.(2005). Corporate Accounting. New Delhi: Tata Mc Graw Hill Education.

6. Shukla,M.C.,Grewal,T.S.,& Gupta,S.C.(2021).Advanced Accounts.Vol.-II.NewDelhi:S. Chand Publishing
7. Sehgal,A.(2011).Fundamentals of CorporateAccounting.NewDelhi:Taxmann Publication.
8. Tulsian,P.C.,&Tulsian,B.(2022). Corporate Accounting.S.NewDelhi:Chand Publishing

Suggested Readings Websites:

- https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf
- https://www.icai.org/
- https://www.icsi.edu/home/
- https://www.icsi.edu/varanasi/home/

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**CO-OPERATIVE LEGISLATIONS**					
Type of Course	**DSE**					
Course Code	**24SACCOM4CE202**					
Course Level	**200**					
Course Summary	The course provides an overview on the co-operative legislations and the legal aspects involved in the management of co-operative societies					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Understanding on the functioning of co-operative societies						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Develop an understanding of the Co-operative legislation.	Understand	1,10
2	Understand and apply the provisions of Kerala Co-operative Societies Act in the registration and management of societies	Apply	1,6,10
3	Understand and apply the legal formalities regarding functioning of co-operative societies.	Apply	1,6,10
4	Evaluate the procedure for dispute settlement mechanism and	Evaluate	1,6,8,

	understand the offences and penalties as per the provisions of the Act		10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

		Stamp Duty- Taxes and Fees Deduction of Dues of Co-operatives Exemption from Compulsory Registration of Certain Documents Enquiry, Inspection and Supervision procedures -Surcharge procedures.		
4. Disputes and Settlement Mechanism	4.1	Settlement of Disputes, Arbitration and Awards - Provisions and procedures - Execution and Enforcement of Awards – Provisions and Procedures- Appeals, review and revision - Meaning and Distinction	8	4
	4.2	Authority of Appeals- Co-operative Tribunal- Constitution and Powers- Offences and Penalties, Provisions and Procedures	7	4

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Seminars - Presentation - Case study discussions - Industrial Visits
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Case study OR Field Visit Report or Presentation or discussions on the legal formalities relating to co-operative sector OR Case Law presentation by way of mock trial, role paly etc.

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
		Total Marks	**70**

References

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

Suggested Readings:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**TRENDS AND INNOVATIONS IN BANKING**					
Type of Course	**DSE**					
Course Code	**24SACCOM4CE203**					
Course Level	**200**					
Course Summary	Students will gain expertise in analyzing emerging trends, evaluating the impact of disruptive technologies, and formulating strategies for innovation in the banking sector. The hands-on activities and case studies will provide students with practical experience in applying these concepts to real-world challenges.					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Basic understanding on the concept of banking,types of banks.						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	To understand the shift from traditional to present day banking in India and develop an idea on the fundamental terms and concepts related to banking activities.	Understand	1,2,3
2	Analyze the drivers of innovation in the banking industry and identify the key emerging trends.	Analyse	1,2,3
3	Assess the potential of emerging business models such as open banking, neo-banks, and fintech partnerships to	Evaluate	1,3,5

	transform the financial landscape.		
4	Critically examine the role and importance of regulatory bodies.	Evaluate	2,5,6
5	Understand the operations and developments in international banking	Understand	2,5,6
6	To collect data pertaining to emerging trends in banking and perform model banking activities	Apply	2,5,6
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

2. Disruptive Technologies in Banking	2.1	Drivers of Innovation in the Banking Industry: Customer Demands, and Technological Advancements	1	2
	2.2	Key Emerging Trends in Banking:CBS, Digital Transformation, Mobile Banking, Internet Banking,CTS,	1	2
	2.3	Payment Systems: NEFT, RTGS, IMPS, SWIFT,	2	2
	2.4	UPI, CBDC, Payment Wallet, UPI Lite, NUUP, APBS, AEPS, WhatsApp based lending, Wearable Contactless Payment Devices- Changing approach- Door step banking, Green banking- ATM types- Brown Label,White Label, Green Label, Orange Label,Yellow Label and Pink Label– BiometricATM	4	2
	2.5	Fintech Disruption, and Open Banking,Co-branded Credit Cards,Unsecured personal loans	2	2
	2.6	Blockchain Technology: Applications in Payments, Trade Finance-Concept of Cloud Banking	2	1, 2
	2.7	Artificial Intelligence(AI) in Banking: Personalization, Robotics,Risk Management,and Fraud Detection	2	2
	2.8	Big Data Analytics in Banking:Customer Profiling & Segmentation,Market Insights and Predictive Modelling. (Overview only)	2	2
	2.9 (For CCA only)	Presentation on innovative banking products, technological advancements in banks,fintech etc.	2	6
3. Emerging Business Models in Banking and Considerations in the digital era	3.1	Open Banking:Fostering Collaboration and Innovation in Financial Services	2	3
	3.2	Neo-Banks: Redefining the Banking Experience with Digital-First Solutions	2	3, 6
	3.3	Small Finance Banks,Payment Banks.	1	3, 6
	3.4	Bank assurance and banks - Process, advantages, and limitations	2	3, 6
	3.5	Data Privacy and Cyber security	1	3,4
	3.6	Considerations in the Digital Banking Era the Role of Regulatory Sandbox in Fostering Responsible Innovation-Major Cohorts (Brief understanding only)	2	4
	3.7	Navigating the Future of Banking: Adapting to Evolving Customer Needs and Regulatory Landscape-Door step banking	2	1
	4.1	International banking–Structures and operation of international banking-	2	5

4. International Banking	4.2	International Financial Centres, Offshore banking units, SEZ	2	5
	4.3	Letter of credit- Types and operating mechanism	3	5
	4.4	Bank for International Settlement-BASEL norms, CRAR	3	5

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Activity Learning. - Reflective Learning. - Experiential Learning. - Flip-Classroom - Branch Visits and Surveys - Case Study - Role Plays and Skits - Discussions and Presentations
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ tests (b) VivaVoce (c) Visit to bank branches, collection data and preparation of reports OR Opening of Bank accounts – Demonstration or presentations on latest banking technology or any related topics or activities mentioned in the units set aside for CCA only (Individual or Group activity)

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
SectionA-Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
SectionB-Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
		Total Marks	**70**

References

1. Tandon M.L,Banking Law and Practice in India,Indian Law House
2. Muraleedharan D,Modern Banking:Theory and Practice,Prentice Hall of India
3. Agarwal OP.Modern Banking in India,Himalaya Publishing House
4. E.Gordon, K.Natarajan, Banking:Theory,Law and Practice,29th Edition,Himalaya Publishing house, Mumbai
5. Sundaram K. P. M, Varshney P.N. Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi.
6. Maheswari S.N,Banking Theory,Law and Practice,Kalyani Publishers,New Delhi
7. Sekhar K.C,Banking Theory Law and Practice,Vikas Publishing House,New Delhi.

Suggested Readings:

- https://www.rbi.org.in/
- https://www.iba.org.in/
- https://financialservices.gov.in/beta/en
- https://www.cribfb.com/journal/index.php/ijfb/index

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**LOGISTICS AND SUPPLY CHAIN MANAGEMENT**					
Type of Course	**DSC C**					
Course Code	**24SACCOM4DC201**					
Course Level	**200**					
Course Summary	This course provides an in-depth exploration of the concept, strategies, and practices in logistics and supply chain management. Emphasis will be placed on the integration of technology, sustainability, and global considerations in optimizing supply chain performance.					
Semester	4	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any: Understanding on the concepts and functions of marketing						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the fundamental concepts and components of logistics and supply chain management.	Understand	1,4,10
2	Analyze and evaluate the strategic importance of effective supply chain management in various industries.	Analyze	1
3	Apply logistics and supply chain strategies to improve efficiency, reduce costs, and enhance overall organizational performance.	Apply	1,2

4	Examine the trends in and the role of technology, sustainability, and global perspectives in modern supply chain management.	Analyze	1
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

3. Inventory Management and Processes	3.2	Selective Inventory Control Model- ABC Analysis, VED, XYZ, FSN, SOS, GOLF, EOQ Model, P& Q System, Concept of JIT, Elements, and benefits of JIT,	5	3
	3.3	Materials Requirement Planning (MRP), Process of MRP, Benefits & limitations of MRP; Inventory Control Process – Perpetual Review, Periodic Review, Modified Control; Materials Audit.	5	3
	3.4	Discussions, Field Visits, Industrial Visits. Case Studies etc. on Inventory Management	8P	3
4. Outsourcing logistics and Technology Application	4.1	Distribution channels - Functions Performed - Types designing	2	3
	4.2	Outsourcing logistics – reasons – Logistics Providers – Stages - Role of logistics providers - 3 PL, 4 PL, 5 PL and 6 PL	2	3,4
	4.3	Quality customer service & integrated logistics - customer service - importance elements - the order cycle system - Green Logistics	2	3,4
	4.4	Technology in Logistics and Supply Chain – E –Logistics– Logistics Resource Management and E – LRM - Robotics, Block Chain and AI – Reverse Logistics	2	4
	4.5	Re-engineering the supply chain - Supply chain integration- Bull whip effect - Agile Supply Chain- reverse Supply chain- Computerisation, Barcoding, RFID and WMS	3	4
	4.6	Discussions and presentations as well as Case Studies on Emerging trends in logistics and supply chain management, role of technology in logistics and supply chain management etc.	6P	4

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture Sessions - Video Presentation - Case study discussions - Flipped Classroom - Peer group discussions - Industrial Visit and Field Study

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ based tests (b) Report/ Presentation on Inventory Management in organisations OR IT tools used by firms in logistics OR comparative evaluation of transporting and warehouse modes OR Evaluative report on any warehouse OR Presentation on the operation of warehouses etc.

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
		Total Marks	**70**

References

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

10. Chopra, S., Meindl, P. and Kalra, D.V. 'Supply Chain Management', Pearson Education India,
11. Krishnaveni Muthiah, 'Logistics Management and Seaborne Trade', Himalaya Publishing House,
12. Martin Christopher, 'Logistics and Supply Chain Management' Pearson Education

Suggested Readings:

- https://www.diva-portal.org/smash/get/diva2:1540087/FULLTEXT02.pdf
- www.managementstudyguide.com
- https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_t utorial.pdf
- https://www.camcode.com/asset-tags/supply-chain-management-guide/
- https://library.ku.ac.ke/wpcontent/downloads/2011/08/Bookboon/Mageme nt%20andOr ganisation/fundamentals-ofsupply-chain-management.pdf

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**INTELLECTUAL PROPERTY RIGHTS**					
Type of Course	**VAC**					
Course Code	**24SACCOM4VA201**					
Course Level	**200**					
Course Summary	The course covers the various aspects of IPR, applications and situations related to IPR. An idea will be obtained regarding situations of infringement and protection of the same. The Graduates will be able to advise businesses on IPR strategies.					
Semester	**4**	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	0	0	45
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Demonstrate a thorough understanding of the fundamental concepts and principles of intellectual property rights (IPR) from a commercial perspective.	Understand, Apply	1,2,3
2	Analyze the strategic role of IPR in business operations, including protecting intellectual assets, enhancing brand reputation, and driving innovation and competitive advantage.	Analyse	1,3,5
3	Identify and differentiate between the various types of IPR,	Evaluate	2,5,6

	including patents, copy rights, trademarks, and trade secrets, and their relevance to different business sectors.		
4	Apply IPR principles to real-world business scenarios, including patent licensing, copyright in fringement, trademark registration, and trade secret protection.	Apply	2,5,6
5	Analyse and Evaluate the ethical aspects of IPR, the social obligations and the trends in IPR in the digital world	Evaluate	2,5,6,7 ,8,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Intellectual Property Rights and Business	1.1	IPR in the Context of Business: Significance, Scope, and Economic Impact	2	1
	1.2	IPR as a Business Asset: Protecting Intellectual Capital and Generating Value	2	1,2
	1.3	IPR and Competitive Advantage: Enhancing Brand Reputation, Innovation, and Market Differentiation	3	1,2
	1.4	IPR in the Global Marketplace: International Treaties, Conventions, and Harmonization Efforts	3	1,2
2. Types of Intellectual Property Rights and Their Business Applications	2.1	Patents: Protecting Inventions and Technological Innovations in Business	4	3
	2.2	Copyrights: Safeguarding Creative Works and Intellectual Property in Business	4	2
	2.3	Trademarks: Distinguishing Goods and Services, Brand Protection, and Business Reputation	4	3
	2.4	Trade Secrets: Confidentially Protecting Proprietary Information and Know-How in Business	3	3
3. IPR in Business Transactions and Agreements & Ethical Considerations	3.1	IPR Licensing: Strategies for Monetizing Intellectual Assets and Expanding Business Reach	3	4
	3.2	IPR Valuation: Assessing the Economic Value of Intellectual Property for Business Decisions	3	4
	3.3	IPR Transfers and Assignments: Legal Considerations and Implications for Business Transactions	3	4
	3.4	IPR Infringement and Remedies: Protecting Business Interests and Addressing Intellectual Property Disputes	3	4
	3.5	IPR and Fair Competition: Balancing Intellectual Property Rights with Open Markets and Business Ethics	3	5
	3.6	IPR in the Digital Age: Challenges and Opportunities for Businesses in the Digital Landscape	2	5

	3.7	IPR and Artificial Intelligence: Protecting Creativity, Innovation, and Intellectual Property in AI-Driven Businesses	3	5

4	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Activity learning. - Reflective learning. - Collaborative learning. - Experiential learning. - Problem-based learning. - Interdisciplinary learning. - Flip-Classroom - Role play
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ based tests (b) Viva Voce (c) Case Studies on IPR Infringements or protection strategies OR Presentation/ Role Play/ Discussions on aspects like Case Laws, Trends, IPR related statistics or Business applications of IPR etc. OR Discussions on Traditional Indian Knowledge and IPR

Assessment Types

B. End Semester Examination (ESE): 50 marks

Mode	Time in Hours Maximum
MCQ Based	1

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

References

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

Suggested Readings

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

DEPARTMENT OF ECONOMICS
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**SALESMANSHIP AND PERSONAL SELLING**					
Type of Course	**SEC**					
Course Code	**24SACCOM4SE201**					
Course Level	**200**					
Course Summary	This course is intended to develop an understanding of E Commerce, its components, and developments. The course intends to provide learners with ample motivation to be a part of the E Commerce team and establish E business. The skill to make use of E Commerce sites and E Payment modes are also developed on completion of the course.					
Semester	4	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	0	0	45
Pre- requisites, if any: Basic understanding on marketing						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the importance of salesmanship and personal Selling	Understand	1, 4
2	Evaluate the various buying motives and methods to deal with customer types	Evaluate	1,4,5
3	Analyse the stages of sales and apply various techniques	Analyse, Apply	1,5

4	Preparation of sales records, evaluation and application of Compensation techniques and ethical dealings in salesmanship	Apply	2,8,9, 10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

3. Sales Records, Sales activities, and Incentives	3.3	Field Selling- Sales territories- Sales Quotas	2	4
	3.4	Incentives for salesman – Motivating and compensating the salesmen	2	4
	3.5	Ethics in Personal Selling and Salesmanship	2	4

4	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture- Discussion - Session: Video Presentations - Field Trips and Experiential Learning Expert Talks - Role Play - Case Study Discussions
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ based tests and Quiz. (b) Group Discussions (c) Case Studies (d) Role Paly based on Situations OR Marketing Games OR Interview with Salesmen OR Presentation and Discussion on Strategies

Assessment Types

B. End Semester Examination (ESE): 50 marks

Mode	Time in Hours Maximum
MCQ Based	1

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

References

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

Suggested Readings:

- Still, Cundiff and Govani, Sales Management, Prentice Hall of India
- Futrell, Charles,Fundamentals of Selling , McGraw Hills
- Anderson, Rolph E, Essentials of Personal Selling: The New Professionalism, Prentice Hall of India

SEMESTER - V

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**INCOME TAX – I**					
Type of Course	**DSC A *(Not for Pathway 2)***					
Course Code	**24SACCOM5DA301**					
Course Level	**300**					
Course Summary	The Course intends to explain in clear terms the concepts of Income tax. The course deals with determination of residential status, create an awareness amongst the learner regarding the heads of Basic income, exempted incomes, filing of returns of individuals. The course provides an understanding on the Tax calculations of Individuals having Income from salary and House Property					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Basic awareness of taxation system prevailing in India						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Gain knowledge about the basic concepts of income tax and agricultural income	Understand	3 &6
2	Provide awareness regarding TDS and advance payment of tax	Understand	6 &8
3	Analyse the residential status of an individual along with	Analyse	1 &2

	determination of his tax incidence		
4	Empower the students to identify taxable and exempted incomes	Skill	1,2 & 10
5	Enable the students to structure the salaried and house property income with optimising the tax benefits and claiming deductions	Apply, Skill	1,2 ,8 &10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

	2.7	Treatment of gratuity, voluntary retirement compensation and leave salary encashment	2	5
	2.8	Calculation of income from salary of retired employees	3	5
3. Income from House Property	3.1	Income from House Property - Basis of Charge - Deemed Ownership - Income from House Property Exempt from Tax-	2	5
	3.2	Annual Value and its Determination in Various Cases	3	5
	3.3	Deductions Permissible – Unrealised Rent - Recovery of Unrealized Rent and Arrears of Rent	4	5
	3.4	Computation of Income from House Property	6	5
4. Deductions and Tax Planning for salaried individuals	4.1	Deductions under Chapter VIA -80C to 80GGC AND 80U	9	5
	4.2	Tax Planning for Individuals based on salary and House Property Income – Practical Situations - (Simple problems only)	6	5

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Discussion Session: Peer Learning - Case studies Quiz - Practical Sessions - Expert Lectures
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ based tests (b) Written Test (c) Case laws relating to Income from Salary and House Property OR Case Study relating to Salaried Income assesses OR Presentation on Applicability of PAN OR Collection of Salary details of 5 individuals from the college and calculating tax thereon.

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
Written Examination	2

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

References

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

Suggested Readings:

- Income Tax Act and Rules
- Study material for IPCC and Final on Direct Taxation by ICAI
- Study material on Direct Taxes by ICMAI
- Singhania, V.K.(2023). Direct Taxes. Taxmann Publications

Websites:

- https://www.icai.org/post.html?post_id=17878
- https://egyankosh.ac.in/handle/123456789/66965

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**COST ACCOUNTING**					
Type of Course	**DSC A**					
Course Code	**24SACCOM5DA302**					
Course Level	**300**					
Course Summary	The course provides an insight into the concept of cost, costing and Cost Accounting and helps to understand the basic elements of cost. A basic understanding of related Standards is also provided. It focuses on how to control the various cost elements.					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	The learner will be able to grasp the fundamental concepts & standards in cost accounting	Understand	2,8,10
2	Develop the skills to effectively analyse, control, and manage material cost as a tool of cost control	Analyse	2,7
3	To acquire the ability to analyse, control and manage labour cost effectively and to equip the students to demonstrate the keen	Analyse	6,7

	awareness of social consciousness by considering fair wage system		
4	To attain proficiency in overhead cost management and absorption methods and apply the same in the real-world scenario	Apply	2,6
5	To equip students with the skills to create and present detailed information about the cost associated with producing goods or services	Skill	1 ,2
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

		time and Overtime-Reason, Treatment and effect - Calculations related to overtime		
	3.4	Methods of wage payment- Time rate- Piece rate - Taylor's differential system, Merrick's Differential System, Gantt Task and Bonus System	4	3
4. Overheads	4.1	Introduction to overheads, Types, - Over heads as per CAS3, CAS11 and CAS15	1	4
	4.2	Production Overheads - Allocation, Apportionment of Overheads, Steps in Overhead distribution	1	4
	4.3	Primary overhead distribution summary	1	4
	4.4	Secondary Distribution – Direct method, Simultaneous Equation Method, Repeated distribution, Step Ladder method	6	4
	4.5	Absorption of overheads- Methods – Comparison of overheads charged based on various methods – Under and Over absorption - reasons and Treatment	2	4
	4.6	Problems based on labour hour rate and machine hour rate	4	4 & 5

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lectures - Problem Solving - Industrial Visits - Case Studies - Discussions - Debates
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** a) MCQ based tests b) Descriptive Test **c)** Case Studies

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
Written Examination	2

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

References

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

Suggested Readings:

- https://icmai.in/icmai/
- https://www.icai.org/

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**FINANCIAL MANAGEMENT**					
Type of Course	**DSC A**					
Course Code	**24SACCOM5DA303**					
Course Level	**300**					
Course Summary	To familiarize students with functional areas and principles of financial management and equip them with the skills needed to make informed and strategic financial decisions in the corporate world.					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Describe the basic concepts in finance, such as risk- return trade-off, shareholder wealth maximization and time value of money	Understand	1
2	Compute the cost of capital and help the company management in optimizing financial & investment decisions	Apply	1,2,4
3	Evaluate Financial plans using EPS framework and Leverage analysis	Evaluate	1,2,10

4	Develop skills to evaluate various projects under NPV, PI and IRR frameworks and selection of the best projects	Skills	1,2,4
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

4. Capital Budgeting	4.1	Meaning of capital budgeting – types – importance – process – calculation of cashflows – Capital budgeting techniques traditional techniques- Payback period and ARR	6	4
	4.2	Modern techniques-discounted cashflow techniques - NPV, PI and IRR	8	4
	4.3	Concept of capital rationing	1	4

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - To impart conceptual and practical knowledge on financial management decisions. - Provide an insight into the Company's financial and capital structure. - Skill enhancement for analyzing the financial health of a business organization from the purview of various stakeholders. - Presentations
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** a) Case study and presentation of capital structure of Listed Companies of Various Industries OR Dividend decisions and related aspects of companies - OR Cases on Evaluation of Projects **b)** MCQ based tests **c)** Written Exam

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
Written Examination	2

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

References:

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

14. P Agarwal, Financial Management, Himalaya Publishing House, Mumbai
15. Raman B S, Financial Management - United Publishers
16. Srivastava, T.M., Financial Management, Principles and Problems, Pragati Prakashan, Meerut

Suggested Readings:

- Vanhorne, James C and Wachowicz John, Fundamentals of Financial Management Pearson Education India
- https://www.icai.org/
- https://www.icsi.edu/hom

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**FINANCIAL REPORTING**					
Type of Course	**DSE**					
Course Code	**24SACCOM5CE301**					
Course Level	**300**					
Course Summary	The Course provides an overview for the learners to understand the basic framework of Ind AS and AS to analyse and interpret information provided in the financial statements of a company and summarise the emerging areas in financial reporting.					
Semester	**5**	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Understanding on Accounting Standards and basic concepts						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the conceptual framework related to financial statements as per Ind AS 1	Understand	1,3,4, 10
2	Identify the components of financial statements of companies as per Division II of Schedule III of Companies Act 2013.	Understand	1,2,3, 10

3	Understand the procedure of valuation and compute the value of various assets for Balance sheet disclosure as per Accounting Standards.	Apply	1,2,3, 10
4	Analyse various revenue recognition scenarios and earnings reporting procedures in connection with Income Statements as per Accounting Standards.	Analyse	1,2,3, 4,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Corporate Financial Reporting as per IndAS	1.1	Meaning of Financial Statements as per Companies Act 2013 – General Purpose of Financial Reporting - Meaning, qualitative features, need, objectives and Limitations	3	1
	1.2	Presentation of financial statements - Structure and content of Balance sheet and statement of Profit and Loss as per Ind AS 1.	2	2
	1.3	Basic elements in Financial Statements - Asset, Liability, Equity, Income and Expense.	5	2
	1.4	Simple Problems relating to disclosure of items, current and noncurrent classification and preparation of Balance sheet and statement of Profit and Loss with imaginary figures. (Ind AS)	5	2
2. Valuation of Assets (Balance sheet related Accounting Standards)	2.1	Basic concepts – Historical Value, Fair value - Net realisable value-Present Value	5	3
	2.2	Valuation of PPE (AS-10)	2	3
	2.3	Valuation of Inventory (AS-2)	3	3
	2.4	Valuation of Intangible Assets (AS-26)	2	3
	2.5	Valuation of Investments (AS-13) - Excluding Multiple Investment Problems, Bonus Shares and Right Shares.)	4	3
3. Revenue Recognition and Earnings Reporting	3.1	Revenue Recognition AS - 9	5	4
	3.2	Earnings Per Share AS - 20	5	4

(Income Statements related Accounting Standards)	3.3	Accounting for Taxes AS - 22	5	4
4. Annual Report and Disclosures	4.1	Meaning, Need and Objectives, Constituents of annual report and how it is different from financial statements	2	4
	4.2	Content of Annual Report, Mandatory and Voluntary disclosures through Annual Report	5	4
	4.3	XBRL Reporting. Drafting of Notes to Accounts, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting.	5	4
	4.4	IFRS- Need and importance- Convergence to IFRS	2	4

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Spread sheet-based Learning. Group Discussions - Problem Solving Approach - Presentations
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) Assignment (b) MCQ based tests (c) Descriptive Test (d) Viva Voce (e) Examine the annual reports of business organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not and preparation of a report OR Make a Presentation on various disclosures in the annual report of a listed company OR Comparison of provisions of AS with that of Ind AS /IFRS and present the same

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
Written Examination	2

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

References:

1. Bergeron, B. Essentials of XBRL: Financial Reporting in the 21st Century ‖ John
2. Wiley & Sons, New Jersey
3. Gupta, Meenu, Kaur, Hersheen & Gupta, Rekha. Financial Reporting and Analysis
4. JSR Publishing House LLP, New Delhi
5. Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai
6. Young, David and Cohen, Jacob, Corporate Financial Reporting and Analysis: A Global Perspective. Wiley Publications
7. Dhamja, Sanjay, Financial Reporting and Analysis, Sultan Chand and Sons
8. Sharma, Praveen, Kapileshwar, Financial Reporting, Cracker Publishers

Suggested Readings:

- Gibson, C. H., Financial Reporting and Analysis. Nelso nEducation

Websites:

- www.icai.org
- www.icmai.in
- https://www.icsi.edu

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**ADMINISTRATION AND MANAGEMENT OF CO-OPERATIVE SOCIETIES**					
Type of Course	**DSE**					
Course Code	**24SACCOM5CE302**					
Course Level	**300**					
Course Summary	To understand about the functioning of cooperatives in Kerala and the administration procedures					
Semester	5	Credits			4	**Total Hours**
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	**60**
Pre- requisites, if any: Basic Understanding about co-operative societies and the functioning of Co-operative Societies in Kerala						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understanding and appreciation of the management of co-operative societies	Understand	1,6,10
2	Understand and evaluate the administrative set up of co-operative organisations	Evaluate	1,6,10
3	Analyse and evaluate the progress of co-operative education	Analyse	1,6,10

4	Analyse and evaluate the major co-operative organisations in India	Analyse Evaluate	1,6,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Management of Co-Operative Societies	1.1	Co-operative Management - Democracy in Co-operatives – Managing the Relationship between the Board of Directors and Members	4	1
	1.2	Governance – Management Structure	3	1
	1.3	Role and responsibilities of General Body – Role of Board of directors-Role of President-Role of Secretary/ General Manager – Functions and Duties	8	1
2. Administrative Set up of Co-operative societies	2.1	Administrative Setup of Co-operative – State Level - District level and Taluk level	5	2
	2.2	Powers and Responsibilities of Co-operative Department – Conferment of Powers of Registrar-Functional Registrars in Kerala	5	2
	2.3	Need for Separating Administration from Audit – Employment Opportunities in Cooperative Sector– Selection Procedure	5	2
3. Co-operative Education and Training	3.1	Need and importance - Arrangements for Co-operative Education and Training in India and in Kerala	5	3
	3.2	NCUI, NCCT, VAMNICOM – Institute of Cooperative Management	5	3
	3.3	Kerala State Co-operative Union, Circle Co-operative Unions, Specialized Sectoral Training Institutes in Kerala	5	3
4. Co-operative Organisations in India	4.1	Management and Working of Major Co-operative Organizations and Institutions in India - NAFED, IFFCO, KRIBCO	6	4
	4.2	NABARD, NDDB, NCDC, and National Housing Bank and other National Organizations Aiding Housing Co-operatives	7	4

	4.3	Trends of co-operative movements in India	2	4

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

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode	Time in Hours Maximum
MCQ Based	1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
		Total Marks	**70**

References:

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

Suggested Readings:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**ADVANCED GST LAWS**					
Type of Course	**DSE**					
Course Code	**24SACCOM5CE303**					
Course Level	**300**					
Course Summary	This course gives a deep insight into the practical aspects of GST. The course enables the students in applying their knowledge in complying with various procedural provisions relating to Goods and Services Tax.					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Understanding on the basic concepts of GST						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Provide deep insight into the procedural compliance of GST	Understand	6
2	Equip the learner to apply the concept of ITC in special Circumstances	Apply	1,2,8
3	Apply the provisions to compute the tax liability and claim refund	Analyse	1,2,8, 10

4	Familiarisation with various GST Authorities and Appeals	Understand	1,6,8
5	Facilitate tax consultancy and advisory services to small/ medium scale taxpayers	Create,Skill	1,6,8, 10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Procedural Compliance for registration and collection of Tax	1.1	Registration under GST – Persons Liable and not liable for Registration	2	1
	1.2	Compulsory Registration - Deemed Registration – UIN - Deemed Registration - Special provisions relating to casual taxable persons and nonresidents. Taxable person – Familiarisation with portal for registration	4	1
	1.3	Procedure – Amendment – Cancellation and Revocation of Registration	4	1
	1.4	Collection of tax - Prohibition on unauthorized collection of tax	3	1
	1.5	Procedural formalities regarding issue of tax invoices, delivery challan E-Waybill	2	1, 5
2. Special Provision regarding Input-Tax-Credit, Accounts& Returns	2.1	ITC in special Circumstances - Blocked Credits	3	2
	2.2	Reversal of ITC – Matching Reversal and reclaim of ITC- Practical cases	4	2
	2.3	Tax Refunds – Circumstances of refund- Procedure -With holding of refund– Refund order Including Practical Problems	4	2
	2.4	Tax Deducted at Source – Tax Collected at Source - Interest on delayed payment of tax	4	1, 2
	3.1	Accounts and records to be maintained - Period of retention of accounts. Furnishing details of outward supplies -	4	1, 3

3. Accounts and Records, Assessment and Authorities		Furnishing details of inward supplies - Furnishing of returns by regular taxpayers		
	3.2	Returns – Types – Annual Return - Final Return - Default in furnishing return - Information return - GST practitioners -Payment of tax	5	1, 3
	3.3	GST authorities - Powers and duties	1	4
	3.4	Assessment and Types of assessment – Basic Provisions- Special Audit	5	3
4. Inspection, Appeals, Offences and Procedural formalities	4.1	Inspection – search - seizure	2	4
	4.2	Appeal to Appellate Authority – Power of Revisional Authority - Appeal to Appellate Tribunal - Appeal to High Court – Supreme Court – Non - Appealable decisions and Orders	6	4
	4.3	Offences and Penalties	2	4, 5
	4.4	Case studies for advising dealers regarding procedural Compliance	5	5

5	**Teacher Specific Module**		
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture- Discussion session - Group Discussion - Peer Learning - Quiz - Case Studies - Field Visits		
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ based tests (b) Practical situations based (c) Case Study OR Field Visit based Reports OR Reports on familiarization with procedures of Registration in the portal or return filing OR Report and presentation of GST based case laws OR Presentation of Progress in the GST regime OR GST related presentation		

<table>
<tr>
<td>Assessment Types</td>
<td>
B. End Semester Examination (ESE): 70 marks

Mode: MCQ Based
Time in Hours Maximum: 1

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

References:

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

Suggested Readings:

- http://www.gstcouncil.gov.in
- https://www.icai.org
- https://icmai.in/icmai

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**HUMAN RESOURCE MANAGEMENT**					
Type of Course	**DSE**					
Course Code	**24SACCOM5CE304**					
Course Level	**300**					
Course Summary	This course presents an overview of the scope, functions and trends in Human Resource Management					
Semester	5	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Basic Understanding on the nature and functions of Management						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the key scope and concepts of HRM and the basic steps involved in employee placement	Understand	1,4
2	Analyse the techniques involved in training, job evaluation and performance appraisal.	Analyse,	1,3,5
3	Analysis and Evaluation of employee related situations and employee participation in the organisation	Evaluate	1,3,5,7, 8
4	Identify and appraise the trends in HRM including	Evaluate	1,3,5,8,

	outsourcing, HR Accounting and evaluate the developments		10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

4. Strategic Approach to Talent Management	4.2	HR appraisal and audit - concept, scope, methods, and importance.	3	4
	4.3	Human Resource Accounting – meaning – significance – Approaches to HR Accounting (Theory Only)	4	4
	4.4	Trends in Human Resource Management- Moonlighting- Hybrid work- Employee Surveillance- Growing role of Analytics- Challenges faced by HR Managers- Future of HRM	5	4

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Case Discussion and Role Play /Skit: - Presentations - Videos - Industrial Visits
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** 1. MCQ **2.** Role play/ Skit OR Case Study OR Situation Analysis and Presentation OR Review of Research Papers - Suggestive areas – Employee Grievances, employee Participation etc.

Assessment Types

B. End Semester Examination (ESE): 70 marks
Mode: Written Examination
Time in Hours Maximum: 2

Question Type	Number of questions to be answered	Anwer word/page limit	Marks
Section A- Very Short Answer	10 out of 12	Word, Phrase, or a sentence	10x1 = 10 marks
Section B- Short Essay	5 out of 7	One Page	5x8= 40 marks
Essay Questions – Case or Situation Type	1 out of 2	Question Based	1x20 = 20 marks
		Total Marks	**70**

References:

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

Suggested Readings:

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

Department of Commerce
St. Albert's College (Autonomous)
Ernakulam

Programme	**B.Com (Honours)**				
Course Name	**Office Automation Tools for Business**				
Type of Course	Signature Course (SEC)				
Course	24SACCOM5SE301				
Course Level	**300**				
Course Summary	This course enables to students to manage the office with the help of information technology and familiarise with use of office packages				
Semester	V	Credits		3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others
		1		2	75
Pre-requisites, if any					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains *	PO No
1	Understanding the importance of office automation and to enable students to do text processing using MS word.	Understand (U), Apply (A)	1,2,10
2	To do mathematical calculations, prepare charts and use conditional formatting using MS Excel.	Understand (U), Apply (A)	1,2,10
3	To prepare presentations using Microsoft PowerPoint	Apply(A), Create (C)	1,4,10
4	Understanding various elements of Web Technology and designing web pages.	Create (C)	1,4,10

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

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

COURSE CONTENT

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1	1.1	MS WORD FOR BUSINESS REPORTING - Word Processing Package: MS Word 2013-Introduction-Features-Word User Interface Elements Creating New Documents - Basic Editing- Saving a Document-Printing a Document- Print Preview-Page Orientation-Viewing Documents- Setting Tabs-Page Margins-Indents- Ruler	6 (T2-P4)	1
	1.2	Formatting Techniques Font Formatting-Paragraph Formatting-Page Setup-Headers & Footers - Bullets and Numbered List Borders and Shading-Find and Replace-Page Break Page Numbers-Mail Merging-Spelling and Grammar Checking	6 (T2-P4)	1
	1.3	Thesaurus- Macros-Tables-Side-By-Side and Nested Tables- Formatting Tables-Drawing Word art- Paint Brush Document Templates – Email Editor	6(P6)	1
	1.4	EXCEL FOR FINANCIAL DATA ANALYSIS - Electronic Spreadsheet - Creating and rearranging worksheet-structure of spreadsheet and its application to accounting, finance and marketing functions of business	6 (T2-P4)	2
	1.5	Creating a dynamic/sensitive worksheet concept of absolute and relative cell reference - Using built-in functions- mathematical, statistical, and financial functions	5 (T1-P4)	2
	1.6	Conditional formatting-filters-chart-pivot table and chart-sharing data with other desktop applications- strategies for creating error-free worksheet	6 (T2-P4)	2
	2.1	POWERPOINT FOR CORPORATE PRESENTATION - MS PowerPoint - Advantages of Presentation - Screen layout	6(P6)	3
	2.2	Inserting Slides - Adding sounds and videos - formatting slides - slide layout view in presentation	5 (T1-P4)	3

2	2.3	Background action buttons - slide transition - custom animation - Creating master slides - managing slide show	5 (T1-P4)	3
3	3.1	HTML FOR E-COMMERCE - Introduction to HTML – Essentials- Static & Dynamic Web Pages	6(P6)	4
	3.2	Structure of a Web Page - Designing Web Pages-HTML Tags - Text Formats- Working with Text- Presenting and Arranging Text-Paragraphs- Animated Effects	6 (T2-P4)	4
	3.3	Marquee – using White Space - Tables in HTML - Working with Links, E-mail Links, Lists, Images, Thumbnails, Rollover Images, Audio & Video-Forms & Frames - Website Management	6 (T2-P4)	4
	3.4	Images, Audio & Video-Forms & Frames - Website Management	6(P6)	4
4	4.1	Teacher Specific Module		

Assessment Types	**MODE OF ASSESSMENT** **A.Continuous Comprehensive Assessment(CCA)–25 marks** a. MCQ test b. Practical record c. Practical Examination
	B.End Semester examination - 50 marks

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

Mode	Time in Hours Maximum
Practical examination	1 hour
VivaVoce	

References

1. Shelly, G.V., Vermaat, M.E., & Quasney, J.J. Microsoft Office 365: Introductory. Cengage Learning.
2. Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck, Special Edition Ms Excel.
3. Lambert, J., & Frye, C. Microsoft Offfice 365 & Office 2021: : Introductory. Cengage Learning.

Suggested Readings

1. Atman Rebecca & Atman Rich, Mastering PageMaker, BPB Publications
2. Shelly, G.V., Vermaat, M.E., & Quasney, J.J. Microsoft Office 365: Introductory. Cengage Learning.

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**COMPUTERISED ACCOUNTING**					
Type of Course	**SEC**					
Course Code	**24SACCOM5SE302**					
Course Level	**300**					
Course Summary	Course deals with the familiarisation of Computerised accounting software Tally and its application in trading concern. It also enhances the skill of the learner in the area of GST and payroll management. Its emphasis on creating employability skill among the learner in the global perspective.					
Semester	5	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		1	0	2	0	75
Pre- requisites, if any: Basic knowledge in Financial accounting, GST, Income from Salary, cashflow statement						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the basics of computerised accounting	Understand	1
2	Experiment accounts with inventory in tally prime	Apply	1
3	Assess GST liability and make use of the Forms required for e-filing	Evaluate	1&2

4	Create payroll accounts and produce reports	Create	1&2

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

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to computerised Accounting	1.1	Introduction to Computerised Accounting- Computerised Accounting Vs. Manual Accounting – Merits of Computerised Accounting	1	1
	1.2	Tally Prime – Features of Tally prime – Screen Components Creation of Company – Selecting A Company – Altering/ Modifying Company Creation Details Deleting a Company, F11 Features – F12 Configuration	5(T1, P4)	1
	.3	Ledger Accounts – Account Groups – Pre-Defined Groups – Creating Single & Multiple Groups – Creation of Primary Account Groups – Creating Ledger Accounts in Single & Multiple – Displaying - Altering and Deleting Account Groups and Ledgers	5(T1, P4)	1
	1.4	Accounts with Inventory– Enabling F 11 and F 12 - Stock Category – Stock Group Single/ Multiple Creation of Stock Category and Stock Group – Creation of Units of Measurement –Creating Single/ Multiple Stock Items –Creating God owns - Displaying, Altering and Deleting Stock Groups, Units, Items and God owns – Cost Categories – Cost Centres – Creating Cost Categories and Cost Centres - Displaying, Altering and Deleting Cost Categories and Cost Centres – Purchase/ Sales Orders	5(T1, P4)	1
	1.5	Accounting Vouchers – Entering Transactions in Accounting Vouchers – Bill Wise Details - Altering and Deleting a Voucher Entry – Creating New Voucher Types – Modifying an Existing Voucher – Duplicating a Voucher– Optional Vouchers – Post-Dated Vouchers – Reverse Journal Inventory Vouchers - Using Inventory Vouchers	5(T1, P4)	1

	1.6	(Invoice Mode) - Tally Security - Tally Vault –Tally Audit – Advanced Security Control – Back – Up and Restore – Inventory Reports – Stock Summary - Inventory Books – Statement of Inventory.	5(T1, P4)	1
2. Accounting With GST	2.1	GST. GST Terminologies – Types of GST - Computing GST	1	2
	2.2	Ledgers and Vouchers Pertaining to GST– Ledger creation – Creation of CGST input SGST and input IGST ledger in Tally	6 (P6)	2
	2.3	GST Reports – GST Forms–generating GST data – GSTR 1-GSTR 3B –GSTR 2- E-Way Bill	5(T1, P4)	2
	2.4	Chellan Reconciliation – GST Rate Set Up–Update Party GSTIN.	5(T1, P4)	2
3. Payroll in Tally	3.1	Payroll: Enabling Payroll – Creating Pay Heads – Single/ Multiple Creation of Employee Groups, Single/ Multiple Creation of Employee Head	5(T1, P4)	3
	3.2	Salary Details – Configuration of Salary Details	5(T-1, P-4)	3
	3.3	Creating Units of Work – Managing and Creating Attendance/ Production Types – F12 Payroll Configuration	5(T-1, P-4)	3
	3.4	Payroll Vouchers – Creating Payroll Voucher Types - Displaying, Altering and Deleting Payroll Documents	5(T-1, P-4)	3
	3.5	Payroll Reports (Full) – Configuring All Payroll Reports	2 (P-2)	3
	3.6	Statutory Deductions – PF – Employers Contribution to PF – PF Ledger Heads – PF Related Heads in Pay Structure	5(T-1, P-4)	3
	3.7	Gratuity Calculation, Creation and Accounting– Generating a Sample Pay Slip – Employee Loan & amp; Salary Advance Management	5(T-1, P-4)	3

4	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Discussion Session: Teacher provides a platform for review of experiences and Knowledge to be applied in various forms of business - Peer teaching: - students take on role of teachers to reinforce their understanding. Experiential learning- Practical experience in Tally

Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ test (b) Practical record (c) Practical Examination (d) Visit to trading concerns, enter one month's transaction in tally and submit the report generated in Tally OR Develop a set of hypothetical transactions, enter the same in tally and generate necessary reports – (individual or group)

Assessment Types

B. End Semester Examination (ESE): 50 marks

Mode: Practical Examination, Viva Voce
Time in Hours Maximum: 1 hour

Question Type	Number of questions to answered	Answer word / page limit	Marks
Practical Examination	2 out of 3	-	2x15 = 30
Viva Voce	-	-	20
		Total Marks	**50**

References

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

Suggested Readings:

- https://tallysolutions.com/#gref

SEMESTER – VI

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**INCOME TAX -II**					
Type of Course	**DSC A *(Not for Pathway 2)***					
Course Code	**24SACCOM6DA301**					
Course Level	**300**					
Course Summary	This Course explains the calculation of incomes form heads other than salary and house property filing of returns of individuals having business or professional income, capital gains and other sources. The course also illustrates the practical aspects of filing of returns for individuals under different types of returns.					
Semester	6	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any: Basic Understanding on the concept of Tax						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Equip the students to ascertain the business or professional income.	Apply	1,2,6,8
2	Making aware the students regarding computation of taxable capital gains and other sources income	Evaluate	1,2,6,8

3	Familiarise the students with calculation of Gross Total Income and Total Income of Individuals considering situation like clubbing, set off etc.	Understand	6,8
4	Assessing the total income	Evaluate	1,2,6, 8,10
5	Enable the students to facilitate the income tax compliance services for individual tax payers, including salaried class	Skill, Create	1,2,6 8 ,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

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

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Discussion Session: Problem based learning Peer Learning - Case studies - Quiz
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ based tests (b) Written Test (c) Calculation of Total Income of Individuals and return preparation using Data Sets and Identifying the relevant Return Form OR Tax Planning Case Study OR Presentations on Various Deductions and Exemptions OR Presentation on Tax Management Aspects OR Return Filing Procedure OR Presentation of case laws

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode : Written Examination
Time in Hours Maximum: 2

Question Type	Number of questions to be answered	Answer word/ page limit	Marks
Section A – Very Short Questions	12 out of 14	Word, Phrase, or a sentence	12x1 =12
Section B- Short Answer / Problems – 2 Theory and 4 Problems	4 out of 6	Theory – 1 page	4x7=28
Essay Questions- Problems only	2 out of 3		2x15=30
		Total Marks	**70**

References

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

Suggested Readings:

- Income Tax Act and Rules
- Study material for IPCC and Final on Direct Taxation by ICAI
- Study material on Direct Taxes by ICMAI
- Singhania, V.K. (2023). Direct Taxes. Taxmann Publications

Websites:

- https://www.icai.org/post.html?post_id=17878
- https://egyankosh.ac.in/handle/123456789/66965

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**COST ACCOUNTING METHODS**					
Type of Course	**DSC A**					
Course Code	**24SACCOM6DA302**					
Course Level	**300**					
Course Summary	This course is designed to provide an understanding on the methods of costing applicable for various undertakings based on their nature and output and understand the method and procedure for accumulation of cost.					
Semester	6	Credits				Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Understanding on the fundamentals of Cost Accounting						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Students will be adept at creating estimated cost sheet and mastering the reconciliation process to ensure accuracy and financial transparency	Create	1,2,6
2	Apply the job and batch costing methods and determining cost for a job	Apply	2,10
3	Ascertain the cost of contract, progress payment, retention money, value of work certified and work uncertified, application of escalation and de-escalation clause	Analyse	2

4	Students will master process costing, skillfully allocating and analysing production cost through different manufacturing stages	Analyse	2
5	Students will acquire expertise in costing of service industries	Analyse	3,7,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

Costing	4.3	Powerhouse costing	3	5
	4.4	Costing for Cinema House	2	5
	4.5	Costing for Lodging	2	5

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lectures and Chalk and Talk - Discussions - Video Lectures - Industrial Visits to manufacturing and service industries - Quiz
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Descriptive test (c) Visiting/ Understanding the nearby industries and identifying the method of costing and cost units (d) Case Studies

Assessment Types

B. End Semester Examination (ESE): 70 marks
Mode : Written Examination
Time in Hours Maximum: 2

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

References

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

Suggested Readings:

- https://icmai.in/icmai
- https://www.icai.org

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**MANAGEMENT ACCOUNTING AND PERFORMANCE MANAGEMENT**					
Type of Course	**DSE**					
Course Code	**24SACCOM6CE301**					
Course Level	**300**					
Course Summary	This course is intended to equip the learners with the skills in analysing the financial statements, making decisions using various techniques applicable and also help them to gain understanding on the recent developments, trends and techniques					
Semester	6	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Knowledge of Cost Accounting terminology and methods						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the scope of various techniques for performance evaluation and decision making	Understand	1,2
2	Analyse costs, calculate contribution margins and make informed business decisions using marginal cost principles	Apply	1,2

3	Develop the skills required to effectively analyse, interpret and manage budgets with in a business context and introduce the concepts related to business	Skill	1,2
4	Acquire proficiency in interpreting key financial ratios, including those related to liquidity, profitability, solvency and efficiency	Skill	1,2
5	Gain the knowledge and skills to make comparisons and performance evaluation of the organisations	Evaluate	1,2,6
6	Applying the techniques of Standard Costing to evaluate performances and enable cost control and Gain insight full knowledge regarding the specialized cost and management accounting techniques gaining popularity	Understand	1,2,6
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Marginal Costing and Decision Making	1.1	Management Accounting and Performance Management- Meaning, Importanceand Techniques	2	1
	1.2	Marginal Costing – Features - Absorption Costing Vs Marginal Costing – Marginal Costing Equation -Profit Volume Ratio- Concept of Break Even Point- Break Even Chart (Traditional Chart and Contribution Chart)	7	2
	1.3	Cost – Volume Profit Analysis, Applications of Marginal Costing in Decision Making – Make or Buy, Foreign Orders, Profitable Mix, Key Factor, Pricing and Profitability decisions	6	2
2. Budgeting and Control	2.1	Budget and Budgetary Control - Meaning, Objectives, Process and requirements – Types of Budget	3	3
	2.2	Functional Budgets- Preparation of Purchase Budget, Production Budget, Sales Budget and Cash Budget	7	3
	2.3	Preparation of Flexible Budgets	3	3
	2.4	Performance Budgeting, Responsibility Accounting and	2	3

		Zero-based budgeting (Theory Only)		
3. Ratios for performance Analysis	3.1	Ratio Analysis - Meaning, Objectives, Types and Classification of Ratios	1	4
	3.2	Calculation of various types of ratios	8	4
	3.3	Preparation of Profit/ Loss account and Balance sheet using ratios - performance Evaluation and Comparison applying ratios	6	4,5
4. Standard Costing and Specialised Techniques	4.1	Standard Costing –Meaning and Scope- Importance – Variance	2	6
	4.2	Material Variances- Mix and Yield variances (Simple problems only)	5	6
	4.3	Labour Variances - (Simple Problems only)	5	6
	4.4	Specialised Techniques – Overview on Target Costing, Throughput Costing, Life Cycle Costing and Environmental Costing (Theory Only)	3	6

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lectures - Problem Solving - Case Study - Industrial Visits - Expert Lectures
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Written Test (c) Case Study on decision making situation applying the relevant Techniques OR Presentation of various techniques and applicability including recent trends and developments

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode: Written Examination

Time in Hours Maximum: 2

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

References:

1. Jain, S.P., & Narang,K.L., Advanced Cost Accounting, Kalyani Publishers, New Delhi
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi
3. Maheswary, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi
4. Arora, M.N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi
5. Shukla, M.C.,& Grewal, T.S., Cost Accounting, Sultan Chand & Sons, New Delhi
6. J Madegowda, Advanced cost accounting, Himalaya Publishing House, Mumbai
7. Lall Nigam B Mand JainIC-Cost Accounting Principles and Practice- Prentice Hall of India
8. Manmohan & Goyal, S.N., Management Accounting, Sahitya Bhawan Publication, New Delhi
9. Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, Taxmann. Applied Services, New Delhi
10. J Madegowda, Advanced Management Accounting, Himalaya Publishing House, Mumbai

Suggested Readings:

- Study Materials - ICMAI
- Study Materials - ICAI
- Drury, Colin. Management and Cost Accounting. Thomson Learning

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**ACCOUNTING AND AUDIT OF CO-OPERATIVES**					
Type of Course	**DSE**					
Course Code	**24SACCOM6CE302**					
Course Level	**300**					
Course Summary	To understand the basics of co-operative accounts and auditing and provisions relating to the same.					
Semester	6	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Familiarization with the special features of accounting and auditing of co-operatives and the Registers and Records to be maintained	Understand Evaluate	1,2, 10
2	Develop and understanding on the sources of funds	Understand	1,2,10
3	Develop the skill of preparing Final Accounts of co- operative societies and disposal of surplus	Understand Skill Appreciate	1,2,10

4	To enable the students to understand the procedures of co-operative audit	Understand Apply	1,2, 6,8,
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to co-operative accounting	1.1	Meaning – Importance – Special Features of Cooperative Accounting	5	1
	1.2	Books and Registers Kept by Co- operatives as per Kerala Co-operative Societies Act and Rules	6	1
	1.3	Statutory forms and records related to Co- operative Societies	4	1
2. Sources of Funds	2.1	Aid to Co-operatives – Share Capital Contribution	2	2
	2.2	Principal State Partnership Fund – Subsidiary State Partnership Fund	5	2
	2.3	Grants - Subsidies	3	2
	2.4	Owned Funds – Borrowed Funds	2	2
	2.5	Management of overdue – Causes,remedies	3	2
3. Final Accounts of Co-operative societies	3.1	Preparation of Trial Balance - District Co- operative Bank - State Co-operative Bank - Agricultural and Rural Development Banks- Preparation of Receipts and Disbursement Statement of Primary Societies	5	3
	3.2	Preparation of Trading-Profit and Loss Account and Balance Sheet of Consumer Marketing - Housing – Dairy - Primary Agricultural Credit Societies and Primary Agricultural and Rural Development Banks	5	3
	3.3	Disposal of Net Profit – Statutory and Non- Statutory Requirements	2	3
	3.4	Practical Problems relating to Consumer Marketing- Housing – Dairy – Fishery – Industrial – Processing Societies	3	3
4. Auditing of Co-operative Societies	4.1	Objectives - Scope - Advantage – Difference between Audit of Co-operative Societies and Joint Stock Companies	3	4
	4.2	Special Features of Co-operative Audit Administrative Set Up for Co-operative Audit – Types of Audit – Preparations for Audit and Framing of Audit Programme	5	4
	4.3	Stages of Practical Audit - Mechanical Audit- Administrative Audit - Preparation of Final Statements - Reconciliation of	3	4

		Bank Accounts		
	4.4	Co-operative Auditor – Duties - Powers and Liabilities - Audit Report - Audit Certificate - Audit Classification - Assessment and Levy of Audit Fees	4	4

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Seminars - Presentation - Case study discussions - Industrial Visits
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Descriptive (c) Report on how societies manage overdue OR Collect the final accounts of society and preparation of report

Assessment Types

B. End Semester Examination (ESE): 70 marks
Mode: Written Examination
Time in Hours Maximum: 2

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

References:

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

Suggested Readings:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B. COM HONOURS**					
Course Name	**WORKING CAPITAL MANAGEMENT**					
Type of Course	**DSE**					
Course Code	**24SACCOM6CE303**					
Course Level	**300**					
Course Summary	This course covers essential topics such as working capital management, inventory and receivables management, cash management, and fund flow statements. Students will grasp inventory and receivables management techniques, cash planning, and the fundamentals of fund flow statements. Through practical applications and evaluations, students will develop skills in optimizing working capital, making informed short-term investment decisions, and strategically managing cash and funds in a business organisation.					
Semester	6	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Basic Course in Financial Management						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Apply various quantitative methods to estimate the working capital requirements of a business organization.	Apply	1

2	Analyze the basic issues in inventory management and strategies of receivables management.	Analyze	1,2,4
3	Apply various financial strategies to get maximum return from the investment in cash.	Apply	1,2,10
4	Analyse the working capital financing modes	Analyse	1,2,4 10
5	Evaluate changes in working capital, calculate funds from operations, and systematically present various sources and applications of funds through the preparation of the fund flow statement.	Evaluate	1,2,4
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Estimation of Working Capital Requirements	1.1	Meaning of Working Capital Management - Scope of Working Capital Management Sources of Financing Working Capital – Optimum Working Capital-	4	1
	1.2	Working Capital Financing Policies - Working Capital Policies – Advantages and Disadvantages Financing Current Assets Using Current Liabilities – Factors Influencing Selection of Short-Term Source of Funds - Effect of Working Capital Management Policies	4	1,4
	1.3	Estimation of Working Capital Using Various Methods – Theory and Problems of Percentage Sales Method -Percentage Fixed Asset Method Operating Cycle Method -Net Current Asset Forecast Method – Overview of other methods	7	1
2. Inventory Management & Receivables Management	2.1	Financial Meaning of Inventory – Motives for Holding Inventory - Inventory Management – Objectives -Techniques of Inventory Management – Analysis of Investment in Inventory [Problems will cover EOQ with cash discount, Stock-out Situations, Inventory Turnover Ratio and Incremental Investment in Inventory only]	6	2
	2.2	Financial\ Meaning of Receivables –Receivables Management – Cost – Benefit Analysis of Receivables Management- Credit Policy and its Components – Impact of Credit Policy - Optimum Credit Policy – Factors Affecting Receivables	3	2
	2.3	Dimensions of Receivables Management – Formulation of	6	2

		Credit Policy –Credit Standards - Credit Terms – Cash Discount - Execution of Credit Policy -Credit Information - Credit Evaluation -Credit Granting and Collection Policy Formulation and Execution- Techniques- Analysis and Evaluation of various credit policies		
3. Cash Management and Working Capital Financing	3.1	Financial Meaning of Cash - Motives for Holding Cash - Objectives of Cash management – Factors Affecting Cash Requirements	2	3
	3.2	Dimensions of Cash Management - Cash Planning – Controlling Techniques in Cash Management	3	3
	3.3	Determination of Optimum Cash Balance (Cash Management Models)	4	3
	3.4	Management of Surplus Cash -Alternatives available - comparison	3	3
	3.5	Working capital financing by banks- Working Capital Gap and MPBF (Brief study)	3	4
4. Fund Flow Statement	4.1	Meaning of Fund – Flow of Fund - Fund Flow Statement – Advantages – Disadvantages – Comparisons with Other Financial Statements	3	4
	4.2	Schedule of Changes in Working Capital and Calculation of Funds from Operations	4	4
	4.3	Various Sources and Application of Fund - Preparation of Fund Flow Statement	8	4

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture Method - Problem Solving Approach - Case Studies - Classroom Discussions - Mini Group Projects - Presentations
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ Examinations (b) Written (c) Case Study – Download the financial statements of a listed company for the two consecutive years and prepare the Fund Flow Statement based the same. OR Download the financial statements of a listed company for the five consecutive years and calculate the funds blocked in current assets and explain its relationship with sales OR Prepare a report showing various services offered by the Indian banks to reduce collection and deposit floats

	OR Presentation on MPBF using figures from reports OR Presentation on various Committee reports on Working Capital Financing and illustration of the same

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode: Written Examination
Time in Hours Maximum: 2

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

References

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

Suggested Readings, Websites:

- www.icsi.edu
- www.icai.org
- www.icmai.in
- https://www.rbi.org.in

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**					
Type of Course	**DSE**					
Course Code	**24SACCOM6CE304**					
Course Level	**300**					
Course Summary	This course is intended to familiarize the students with various concepts, practices and importance of business ethics, Corporate Governance and Corporate Social Responsibility					
Semester	6	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Basic awareness about business, its objectives, and corporate regulations						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Knowledge of ethics and the role of business ethics in the day-to-day working of business organizations	Understand	1,2,3,6,7, 8,10
2	Develop an understanding about Corporate Governance and its Importance and its application	Understand	1,2,3,6,7, 8,10
3	To familiarize the issues involved in maintaining ethics and how to deal with such situations	Analyse	1,2,3,6,7, 8,10

4	To understand and evaluate organizational structure for CSR, its importance and the regulators of CSR and the legal aspects involved	Evaluate	1,2,6,7,8, 10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

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

4. Corporate Social Responsibility	4.2	Concept of Corporate Philanthropy – CSR – Environmental Aspects of CSR – Drivers of CSR	4	4
	4.3	CSR Provisions under the Companies Act 2013- CSR Committees – CSR Reporting – CSR Models	4	4
	4.4	Codes and Standards on CSR – Global Reporting Initiatives - ISO 26000 - Prestigious Awards for CSR.	3	4

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Discussion Session - Collaborative/ Small Group Learning: - Flip Classroom - Organisational Visit - Case Studies - Group Assignments
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Descriptive (c) Case Study/ Role Play/ Presentation on Business Ethics related issues or Corporate Governance Related issues (d) Report based on CSR Spending Trends - 5 marks

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode: MCQ Based
Time in Hours Maximum: 1

Question Type	Number of questions to be answered	Answer word/ page limit	Marks
Section A- Multiple Choice Questions	20 out of 22	MCQ	20x1=20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25x2=50
		Total Marks	**70**

References:

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

Suggested Readings:

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

Websites:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS.**					
Course Name	**AUDITING AND ASSURANCE**					
Type of Course	**VAC**					
Course Code	**24SACCOM6VA301**					
Course Level	**300**					
Course Summary	The courses are intended to familiarize the students with audit procedures and practices and to enable the students to understand prevalent internal check system. At the end of the course, students will be made aware of the prominent auditing standards and recent trends.					
Semester	6	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	0	0	45
Pre- requisites, if any: Basic Understanding on accounting and company regulations						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand various audit procedures and practices	Understand	1,2,3,4,6,8, 10
2	Apply relevant audit practices	Apply	1,2,3,4,6,8, 10
3	Demonstrate, apply and evaluate internal check and internal control practices.	Evaluate	1,2,3,4,6,8, 10

4	Gain knowledge with respect to various auditing standards and the application of the same	Apply	1,2,3,4,6,8, 10
5	Empower students with recent developments and trends in Auditing and practices	Analyse	1,2,3,4,6,8, 10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

3. Audit in automated environment, Fraud Reporting & Trends in Auditing	3.1	Audit in an automated environment- Features of automated environment- relevance IT in auditing	2	4,5
	3.2	Risks in an automated environment- Impact of risks – Types of control–CAAT (Only Brief study of the unit expected – Technical aspects excluded)	4	4,5
	3.3	Fraud- Meaning- Fraudulent financial reporting and Misappropriation of assets- Defalcation of cash - Circumstances relating to possibility of fraud – Brief study on Fraud Reporting	6	4.5
	3.3	Recent trends in Auditing – Forensic Audit – AI and robotic automation process in Auditing – data analytics in auditing	3	4,5

4	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Discussion - Case study Analysis - Flipped class room - Reflective Learning - Collaborative Learning - Industrial Visit
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 25 Marks** (a) MCQ test (b) Presentation on areas related to auditing OR Model Report preparation and presentation as a group activity (c) Case Studies (one or two) - Covering the areas covered in the syllabus

Assessment Types

B. End Semester Examination (ESE): 50 marks

Mode: MCQ Based
Time in Hours Maximum: 1

Question Type	Number of questions to be answered	Answer word/ page limit	Marks
Section A- Multiple Choice Questions	30 out of 32	MCQ	30x1=30
Section B- Multiple Choice Questions	10 out of 12	MCQ	10x2=20
		Total Marks	**50**

References

1. Saxena, R.G., Principles and Practice of Auditing, Himalaya Publishing House
2. Sharma, T.R., Auditing, Sahitya Bhawan Publication Agra.
3. Kamal Gupta: Contemporary Auditing: Tata McGraw Hill Education Limited
4. Arun Jha, Auditing – University Edition, Taxman Publications
5. Sekhar G and Prasath, Saravana B, Students Handbook on Auditing and Assurance, Commercial Law Publisher (India) Private Limited
6. Tandon B N, Sudharsanam Sand Sundarabahu, A Handbook of Practical Auditing, S Chand & Company

Suggested Readings:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM (HONOURS)**					
Course Name	**RESEARCH AND STATISTICAL TOOLS FOR RESEARCH**					
Type of Course	**SIGNATURE COURSE (SEC)**					
Course Code	**24SACCOM6SE301**					
Course Level	**300**					
Course Summary	To introduce the students to the concept of research and to introduce the tools to conduct statistical analysis using software.					
Semester	**6**	Credits			3	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	Total Hours
		1		2		75
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the basics of research and preparation of research report.	Apply	1,2,4,10
2	Develop an understanding of SPSS and its applications in research and acquire practical skills in data entry, coding and data management.	Skill, Apply	1,2,4,10

3	Apply data transformation techniques, create graphical representations, and perform descriptive data analysis using SPSS.	Skill, Apply	1,2,4,10
4	Utilise Libreoffice Writer to prepare format and present research reports by incorporating statistical analysis and findings generated using SPSS.	Skill, Create	1,2,4,10

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

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to research	1.1	Research - Meaning- Types – Process	2(T2)	1
	1.2	Variables- Types of Variables - Measurement and Scaling Techniques	2(T2)	1
	1.3	Preparation of Questionnaire and Interview Schedule - Guidelines - Literature Review - Citing References- Preparation of Research Report.	6(P6)	1
2. Introduction to SPSS	2.1	Menus, toolbar SPSS layout- Variable View – Data View – Output View Basic Steps for Performing any Statistical Procedure	6 (T2-P4)	2
	2.2	Creating a Data file , Defining Variables, Variable Characteristics Default Values, Entering the Data	6(T2-P4)	2
	2.3	Inserting Variable and Cases, Selecting Cases, Listing Cases Identifying Duplicate Cases and Unusual Cases, Sorting Cases.	6(P6)	2
	2.4	Data Transformation: Computing New Variables Recoding Variables, Automatic Recode Visual Binning	6(P6)	3
	2.5	Rank cases, Types of Measurement Scales Summary Measures Frequency, Explore, and Cross Tabs	6(T2-P4)	3
	2.6	Describing Data Graphically	6(P6)	3
	2.7	Descriptive Data Analysis, Number of cases, Minimum, Maximum, Sum, Mean, Standard Deviation,Variance, Kurtosis, Skewness BivariateCorrelation.	6(P6)	3
3. Libre Office Writer	3.1	Libre Office Writer:Free Software -Libre Office Writer - User Interface	5(T1-P4)	4
	3.2	Creating new Document -Page setup - Saving Documents	5(T1-P4)	4
	3.3	Basic Editing Find and Replace Formatting Text, Copying and Moving Text	5(T1-P4)	4

	3.4	Indenting and Spacing Headers and Footers, Bulleted and Numbered lists Tables Previewing and Printing	8(T2-P6)	4

4	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture and Demonstration - Practical Sessions
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 25 Marks** a) Practical examination b) Lab assignments and exercises c) Research data analysis using SPSS d)Preparation and submission of a research report using LibreOffice Writer e) Viva Voce
Assessment Types	**B. End Semester Examination (ESE): 50 marks** **Mode: Practical Examination , Viva Voce** **Time in Hours Maximum: 1**

Question Type	Number of questions to be answered	Answer word/page limit	Marks
Practical Examination	2 out of 3		2x15=30
Viva Voce			20
		Total Marks	**50**

References:

- Tutorial of IBM SPSS Statistics

Suggested Readings:

- Kothari, C.R., & Garg, G. – Research Methodology: Methods and Techniques. New Age International Publishers.
- Kiran Panya,SmrutiBulsari & Sanjay Sinha., SPSS in Simple Steps, First edition, Durga Enterprises, Delhi.
- Field A., Discovering Statistics Using SPSS, Fourth Edition, SAGE Publishers 2013 Libreoffice Handbook.

SEMESTER – VII

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**ADVANCED CORPORATE ACCOUNTING**					
Type of Course	**DCC**					
Course Code	**24SACCOM7CC401**					
Course Level	**400**					
Course Summary	This course is intended to provide a deep insight into the advanced and technical areas of accounting which covers valuation of goodwill and shares, Consolidated Financial Statement Preparation, Liquidation Process and IBF Code and accounting for specialised transactions.					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Knowledge of Corporate Accounting Fundamentals and provisions of Corporate Regulations and Accounting Standards						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Ascertain the value of goodwill and value of companies based on the value of shares and compare the real value of shares and with the market prices and identify the mispricing.	Understand & Apply	1,2
2	The learner should be able to prepare consolidated financial statements of group companies	Apply	1,2,4, 10
3	Equip the learner with the accounting procedures of liquidation of companies and preparation of various	Understand &Apply	1,2,4, 10

	statements required as per the Companies Act		
4	Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code	Understand	1,4
5	Basic understanding about the preparation of accounts of some special lines of businesses like shipping and Underwriters.	Understand & Apply	1,2,3, 10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

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

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Conceptual and knowledge based transmission of accounting methods in valuation of goodwill and shares - Providing an insight into preparation of consolidated financial statements.Tthe legal procedures involved in liquidation and preparation of Statement of Affairs, Contributories List and Liquidators Remuneration. - Problem Solving Peer Learning - Case Studies and Discussions
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Written Test (c) Case Studies OR Presentations on Liquidations OR IBC Code

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode: Written Examination
Time in Hours Maximum: 2

Question Type	Number of questions to be answered	Anwer word / page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase, or a Sentence	12x1= 12
Section B- Answer / Problems – 2 Theory and 4 Problems	4 out of 6	Theory –1 page	4x7=28
Essay Questions – Problems only	2 out of 3		2x15=30
		Total Marks	**70**

References

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

Suggested Readings and Websites:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS.**					
Course Name	**SOCIAL SCIENCE RESEARCH: PRINCIPLES, METHODOLOGY AND PRACTICES**					
Type of Course	**DCC**					
Course Code	**24SACCOM7CC402**					
Course Level	**400**					
Course Summary	To enable a learner to understand properly the concepts of research methodology , prepare a research design and carry out research in systematic and scientific manner.					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Develop a thorough understanding on the concept and framework of social science research and formulate a design	Understand	1,
2	Develop a sampling design suitable for research problems	Create	2
3	Apply the knowledge gained in creating instruments for research and develop an understanding on the tools of measurement and analysis	Apply	2,10

4	Present the entire research process in the form of a report with due importance to the bibliography aspects and understand the consequences of plagiarism	Create	2,10
5	To develop skills required to carry out research in a scientific manner	Skill	2,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

Analysis	3.4	Validity and reliability – Types of validity and reliability – Face Validity – Construct validity – Content validity – Criterion Validity (Brief study only)	3	1, 3
	3.5	Analysis and Interpretation – Importance - Understanding the tools involved (Problems excluded)	3	1,3
4. Research Report and Execution	4.1	Research report - Significance – Characteristics -Steps in report writing – Layout of research report -Types of report.	3	1,4
	4.2	Bibliography – Citing references using APA style	2	1,4
	4.3	Plagiarism– Consequences–Reference Management software	2	1,4
	4.4	*For CCA only* Identification of Variables associated with research topics, writing a proposal Developing an instrument and examining the references and bibliography from articles and theses.	8	1,4,5

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Experiential learning - Peer Discussions and Presentations - Field Study - Library Visits
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Development of an instrument for a given problem (c) Identification of variables and preparation/ presentation of the tools applied in theses or articles or research papers etc. (d) Identifying a set of small samples and collect the data from the samples OR Discussions based on various theses or articles

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode: MCQ Based
Time in Hours Maximum: 1

Question Type	Number of questions to be answered	Anwer word / page limit	Marks
Section A- Multiple Choice Questions	20 out of 22	MCQ	20x1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25x2=50
		Total Marks	**70**

References:

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

Suggested Readings:

- Singh A K, Tests, Measurements and Research Methods in Behavioural Science, Bharath Bhawan Publishers and Distributors
- International Journal of Social Research Methodology (Taylor and Francis)
- Cooper, Donald R and Schindler, Pamela S, Business Research Methods, McGraw Hill
- https://mgutheses.in/
- https://shodhganga.inflibnet.ac.in/

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS.**					
Course Name	**QUANTITATIVE DATA ANALYSIS FOR BUSINESS RESEARCH**					
Type of Course	**DCC**					
Course Code	**24SACCOM7CC403**					
Course Level	**400**					
Course Summary	To enable the students to proficient knowledge in the application of Quantitative Techniques for Social Science Research.					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	-	1	-	75
Pre- requisites, if any: Knowledge of Descriptive Statistics and Techniques						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Develop an understanding on important probability distributions and fitting the same	Apply	1,2,3
2	Understand the concept of hypothesis, apply the theoretical understandings to test the hypothesis and draw meaningful interpretations	Understand, Apply	1,2,3
3	Application of inferential statistics by way of estimation	Apply, Analyse, Evaluate	1,2,3
4	Gain and apply knowledge of various parametric tests	Apply, Analyse	1,2,3

5	Gain and apply knowledge of various non-parametric tests	Analyse,Evaluate	1,2,3
6	Gain insight full knowledge on the high end analysis situation involving multiple variables and Perform data analysis using appropriate software and present the reports	Evaluate,Create	1,2,3
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

4. Practical Applications using Software	4.1	An introduction to multivariate analysis- Multiple regression and Factor analysis (Theory Only)	3	2, 6
	4.2	Data entry using appropriate software –Testing normality using relevant tools	6P	1,6
	4.3	Using data sets, perform t-test and z -test and interpret the results	6P	2,6
	4.4	Using data sets, perform ANOVA and interpret the results	5P	2,6
	4.5	Using data sets, perform Chi-square test and interpret the results	4P	3,6
	4.6	Using data sets, perform Mann Whitney U test and Kruskal Wallis H test square test, other relevant tests and interpret the results	4P	3,6
	4.7	Performing Exploratory factor analysis using appropriate software	5P	2,6

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Experiential learning - Field Study - Experimentation - Practical works
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ based tests (b) Written examinations (c) Activities given in module 4 The reports shall be with interpretation (Note–Data Set can be simulated data set or data collected as a part of the CCA of the Course Social Science Research: Principles, Methodology and Practices)

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<td>Assessment Types</td>
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B. End Semester Examination (ESE): 70 marks

Mode: Written Examination
Time in Hours Maximum: 2
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<tr><td>Question Type</td><td>Number of questions to be answered</td><td>Answer word/page limit</td><td>Marks</td></tr>
<tr><td>Section A- Very Short Questions</td><td>12 out of 14</td><td>Word, Phrase or a sentence</td><td>12x1= 12</td></tr>
<tr><td>Section B- Short Answer / Problems- 2 Theory & 4 Problems</td><td>4 out of 6</td><td>Theory – 1 page</td><td>4x7=28</td></tr>
<tr><td>Essay Questions – Problems only</td><td>2 out of 3</td><td></td><td>2x15 =30</td></tr>
<tr><td colspan="3">Total Marks</td><td>70</td></tr>
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References:

1. Gupta S P – Statistical Methods – Sultan Chand and Sons, New Delhi.
2. Gupta, S. C – Fundamentals of Statistics. Himalaya Publishing House.
3. Elhance D N, Fundamentals of Statistics Kitab Mahal Publications.
4. Patri, Digambar and Patri D N, Quantitative Techniques - Kalyani Publishers.
5. SharmaJ K, Fundamentals of Business Statistics – Pearson Education India.
6. Agrawal B.L- Basic Statistics – New Age International Publishers.
7. Sharma J K, Business Statistics, Pearson Education India
8. Kothari C R, Quantitative Techniques, Vikas Publishing House Private Limited

Suggested Readings:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**FINANCIAL INVESTMENT ANALYSIS**					
Type of Course	**DCE**					
Course Code	**24SACCOM7CE401**					
Course Level	**400**					
Course Summary	This course equips students with a deep understanding of diverse investment types, valuation models, and comprehensive security analysis. It helps to make informed investment decisions, assess security values, and analyse economic, industry, and company factors. Proficiency in technical analysis tools enhances their ability to navigate market trends. Ultimately, the course prepares students for strategic decision-making in the dynamic world of investment.					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Basic Understanding on various Stock Market Investments						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Analyse and differentiate between various investment types, applying knowledge of features, objectives, and the	Analyse	10

	significance of investment in diverse financial scenarios		
2	Demonstrate the ability to evaluate and apply different valuation models, including Dividend Discount Models and Valuation Multiples, in order to assess the intrinsic value of securities	Evaluate	2, 10
3	Conduct comprehensive security analysis using the Economic, Industry, and Company (EIC) framework.	Understand	2,10
4	Develop proficiency in utilizing technical analysis tools, including Dow Theory, Elliot Wave Principle, and various charting techniques	Apply	1,2,6,10
5	Evaluate the efficiency of markets and the implications for investment strategies	Evaluate	1,2,6,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Investment Process	1.1	Investment and Savings – Different Views on Investment – Types of Investment – Features – Objectives - Importance	3	1
	1.2	Investment and Speculation – Investment and Gambling – Mindset of an Investor – Speculator/ Trader/ Investor based on Scenario -Investment Process – Approaches to Security Analysis	3	1
	1.3	Sectors in an Economy – Inter dependence between Household, Business and Government sectors and Role of Capital Market	2	1
	1.4	Investment Avenues – Financial Assets -Physical Assets - Importance of Financial Assets	2	1
	1.5	Investment Planning and its Aspects	2	1
	1.6	Sources of Investment Information	1	1
	1.7	Rational Considerations in Investment	2	1
	2.1	Meaning of Security - Share Valuation – Meaning – Issues in Equity Valuation – Dividend Discount Models – Constant Growth – Multi- stage Growth Models	4	2

2. Security Valuation	2.2	Valuation Multiples -P/E Ratio and P/B Ratio – Valuation Procedure	2	2
	2.3	Bond – Features - Types – Bond Related Risks - Cash Flows of a Bond – Pricing of Bonds - Zero Coupon Bonds -Perpetual Bonds	4	2
	2.4	Bond Returns – Current Yield – Holding Period Return	1	2
	2.5	Yield to Maturity – Realised Yield – Yield to Call	1	2
	2.6	Sensitivity of Bond Prices – Duration of the Bond – Properties of Duration - Convexity of a Bond	3	2
3. Fundamental Analysis	3.1	Meaning of Security Analysis - Fundamental Analysis – EIC Framework	2	3
	3.2	Economic Analysis: Economic Forecasting – Techniques – Economic Indicators, diffusion and composite indices, business confidence index.	4	3
	3.3	Industry Analysis – Economy and Industry Analysis - Industry Groups – Industry Life Cycle Analysis – Structural Analysis.	3	3
	3.4	Company Analysis – Variables in Qualitative Analysis – Variables in Quantitative Analysis	4	3
	3.5	Annual Report as a Source for Company Analysis - Understanding Financial Statements from users Point of View	2	3
4. Technical Analysis and EMH	4.1	Technical Analysis Meaning – basic assumptions – Fundamental Analysis Vs Technical Analysis – Importance – Limitations of Technical Analysis	1	4
	4.2	Dow theory – History- Assumptions - Primary Trends	1	4
	4.3	Elliot Wave Principle – Bullish Trend – Bearish Trend	1	4
	4.4	Charting Techniques – Charting Assumptions – Price Charts – Line Charts – Bar Charts – Point and Figure Charts - Candlestick	2	4
	4.5	Technical Indicators – Mathematical Indicators – Moving Averages – Oscillators – MACD – RSI - ROC	2	4
	4.6	Technical Indicators – Market Indicators – Breadth Indicators – Market Sentiment Indicators – Neutral Network	2	4
	4.7	Random Walk Theory and Efficient Market Hypothesis – Assumptions – Types of Market Efficiency	1	5
	4.8	Forms of Market Efficiency – Weak Form of Efficiency, Semi strong form of efficiency and Strong form of efficiency– Investment Implications – Empirical Tests -	4	5
	4.9	Criticisms of EMH – Competitive Market Hypothesis -	1	5

		Comparison of EMH with Fundamental Analysis and Technical Analysis		

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Collaborative/Small Group Learning - Peer Teaching - Practical Sessions on Stock Market - Simulation - Financial Games
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Descriptive Test (c) Presentation – One of the Report/Presentation/Discussion on Recent IPOs on India OR Download the Annual Report of a Company and Submit a report based on quantitative and qualitative variables included in the report OR Use NSE/BSE Stock price data, apply tools and methods of technical analysis and submit a report OR Valuation of bonds, shares etc.

Assessment Types

B. End Semester Examination (ESE): 70 marks
Mode: Written Examination
Time in Hours Maximum: 2

Question Type	Number of questions to be answered	Answer word/page limit	Marks
Section A- Very Short Questions	12 out of 14	Word, Phrase or a sentence	12x1= 12
Section B- Short Answer/ Problems – 3 Theory and 3 Problems	4 out of 6	Theory – 1 page	4x7=28
Essay Questions (atleast 1 problem and at least 1 theory)	2 out o f 3	Theory – 3 pages	2x15 =30
		Total Marks	**70**

References:

1. Chandra, Prasanna. Security Analysis and Portfolio Management. Tata McGraw Hill Publishing House, New Delhi.
2. Fischer, D.E., & Ronald J., J. Security Analysis and Portfolio Management. Prentice- Hall of India, NewDelhi.
3. Hangen. Modern Investment Theory. Pearson Education.
4. Kahn: Technical Analysis – Plain and Simple. Pearson Education.
5. Kevin, S. Security Analysis and Portfolio Management. PHI learning Pvt Ltd.
6. Pandian, P. Security Analysis and Portfolio Management. Vikas publishing house Pvt Ltd.
7. Ranganatham, M. & Madhumathi, R. Investment Analysis and Portfolio Management. Pearson Education, New Delhi

Suggested Readings:

- Alexander, Shampe and Bailey. Fundamentals of Investments. Prentice Hall of India
- Bhat, S. Security Analysis and Portfolio Management. Excel Books, New Delhi.
- Brahmiah, A. & Subba Rao, P. Financial Futures and Options. Himalaya Publishing

Websites:

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

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**INTERNATIONAL BUSINESS AND FINANCE**					
Type of Course	**DCE**					
Course Code	**24SACCOM7CE402**					
Course Level	**400**					
Course Summary	The course provides an outline of the International Business environment, the various theories underlying international trade, the developments in International Trade and Business scenario, international monetary and exchange systems and mechanisms and the various agencies involved and also the concept of Balance of Payment, trends and international investment mechanisms					
Semester	7	Credits				Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Basic Understanding on the Business Environment						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	To familiarize with globalization, internationalization of business and the international business environment	Understand	1,3,7
2	Understanding about theories of international trade, trade barriers and trade blocks	Understand	1,3,7

3	To have an understanding on the functioning of various agencies and organisations connected with International Business, Finance and Trade and critically evaluate their performances	Analyse	1,3
4	Achieve high level knowledge about various aspects of international monetary system and foreign exchange mechanisms	Evaluate	1,3
5	Develop an understanding on Balance of Payment, evaluate the BoP situation over the years and keep track of the international investment mechanisms.	Analyse	1, 3
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Fundamentals of Global Business	1.1	Meaning, Nature and Importance of International Business - Difference between domestic and international business- motives of internationalization- Challenges of international business – ethical and sustainability in international business and finance	4	1
	1.2	Globalization – Components of globalization, Drivers - advantages and disadvantages - linkage between IB and globalization	3	1
	1.3	Foreign Market entry strategies – Modes of entering foreign markets - All modes and its analysis	2	1
	1.4	EPRG Framework - Stages in internationalization, Domestic company to Transnational Confederation - MNCs	3	1
	1.5	Meaning of international business environment, Domestic environment – Foreign environment -Global environment - All components viz, economic, social, technological, etc.	3	1
2. Global Trade - Theories and Procedures	2.1	Basis of international trade – Types of trade - Terms of trade - Various concepts and importance of terms of trade	3	2
	2.2	International Trade Theories – Mercantilism- Classical theories – New international trade theories	3	2
	2.3	Trade strategies - Free trade and protection - Trade barriers and its impact - Salient features of foreign trade policy (latest) – Recent trends in India's foreign trade.	3	2

	2.4	Regional Economic Integration: Types of trade blocks - Preferential trade area – Customs union.	3	2
	2.5	Export Oriented units – Export procedures and documentation –Import procedures and documentation	3	2
3. International Financial Forums	3.1	International Monetary Fund: Need for IMF Objectives – Functions – Resources -International liquidity - SDR	4	3
	3.2	World Bank – IBRD – IDA – IFC – MIGA – ICSID – ADB – UNCTAD - EU	3	3
	3.3	World Trade Organization - Multilateral trade agreements – GATT - Uruguay round – WTO Organisation structure – WTO agreements – TRIPS – TRIMS – GATS – AoA - AMS	4	3
	3.4	International Chamber of Commerce (ICC) - Inco terms, Origin and Importance] Inco Terms 2020 Rules - Dumping Types and impact-, Anti - Dumping Measures	4	3
4. International Monetary system and Investments	4.1	Meaning of international monetary system - Exchange Rate system, Types	4	4
	4.2	Foreign Exchange Rate theories – Mint Parity Theory, Purchasing Power Parity Theory (Absolute and Relative Version)- Balance of Payment Theory – Interest Rate Theories- Fisher Effect, International Fisher effect.	6	4
	4.3	Balance of Payment-Components - Currency Convertibility – International Investments - FDI, FPI – FII – ADR – GDR – ECBs - FCBs	5	5

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Case Studies - Discussions and Seminars - Collection and Analysis of Statistics related to various aspects - Videos
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Case Study OR Discussions on Reports (c) Collecting data relating to BoP or FDI – FPI etc. and draw meaningful analysis

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B. End Semester Examination (ESE): 70 marks
Mode: MCQ Based
Time in Hours Maximum: 1
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References

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

Suggested Readings:

- International Financial Management, Jeff Madura, Cengage Learning.
- https://www.worldbank.org/en/home
- https://www.imf.org/en/Home
- https://www.adb.org/
- https://dea.gov.in/divisionbranch/investment-digital-economy-division

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B. COM HONOURS**					
Course Name	**ORGANISATIONAL BEHAVIOUR & INDUSTRIAL PSYCHOLOGY**					
Type of Course	**DCE**					
Course Code	**24SACCOM7CE403**					
Course Level	**400**					
Course Summary	This course explores the dynamic interplay between individuals and organizations, delving into the psychological principles that shape behaviour in the workplace. Students will analyse topics such as motivation, leadership, communication, and group dynamics, gaining a deep understanding of how these factors influence organizational effectiveness and also students will demonstrate a comprehensive understanding of industrial psychology.					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Knowledge of the management principles, functions, applications and trends						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the foundational concepts of organizational Behavior.	Understand	1,2,6,10
2	Analyse the factors influencing individual behaviour in the workplace, including personality, motivation, perception, and attitudes.	Analyse	1,2,6,10
3	Explore the dynamics of group formation, cohesion within	Apply	1,2,6,10

	organizational settings.		
4	Evaluate the impact of leadership styles.	Evaluate	1,2,6,10
5	Understand and apply the concept of Transactional Analysis in business situations.	Apply	1,2,6,10
6	Understand the scope and applications of industrial psychology.	Understand	1,2,6,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

3. Group Behaviour and Leadership		meaning – conflict management strategies		
	3.2	Teams – Type of teams – Team Vs Group	2	3
	3.3	Organisational conflicts – Types – How to manage conflicts	3	3
	3.4	Leadership - features – concepts – qualities of good leaders – Leadership styles.	2	4
	3.5	Theories of Leadership - Behavioural approach - Situational approach – Transactional and transformational Leadership.	3	4
4. Transactional Analysis & Industrial Psychology	4.1	Transactional Analysis – Johari Window – Ego states - Life positions.	5	5
	4.2	Industrial Psychology – Meaning – scope - occupational Psychology- Study of behavior in work situation - applications of Psychological principles in selection, Placement, Counselling and training	5	6
	4.2	Organisational Culture and Climate- Social environment – Group dynamics in Industry	3	6
	4.3	Trends in OB - Ethical Challenges and Technological Advancements – Disruptions in organizational behaviour due to technological advancements	2	6

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Peer to Peer learning - Case studies - Discussions - Assignments
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Case Studies (c) Role Play/ Skit OR Presentation OR Panel or Group Discussions on selected areas

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode: MCQ Based
Time in Hours Maximum: 1

Question Type	Number of questions to be answered	Answer word/ page limit	Marks
Section A- Multiple Choice Questions	20 out of 22	MCQ	20x1=20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25x2=50
		Total Marks	**70**

References

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

Suggested Readings:

- Miner, John B, Organisational Behaviour: Foundations, Theories, and Analyses, Oxford University Press.
- Fred Luther, Organisational Behaviour, Pearson Education.
- Tiffin, J and Mc Cormic E.J., Industrial Psychology, Prentice Hall,
- Mc Cormic E.J., Human Factors Engineering and Design, McGrawHill

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**CONSUMER BEHAVIOR AND MARKETING RESEARCH**					
Type of Course	**DCE**					
Course Code	**24SACCOM7CE404**					
Course Level	**400**					
Course Summary	This course will help students comprehend why consumers behave as they do, enabling the creation of tailored marketing strategies to meet their needs, preferences, and desires effectively. Students will examine the fundamental concepts and techniques used in marketing research as decision-making tools.					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Understanding on the fundamental concepts of marketing						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Apply Theoretical Knowledge to real-world scenarios by interpreting consumer behaviour patterns.	Apply	1,4
2	Formulate strategic recommendations based on Consumer Behaviour in sights to address marketing challenges.	Apply	1,2
3	Understand the consumer decision making process, Analyse various Models and Theories related to Consumer Behaviour in developing viable Marketing Strategies.	Understand Analyse	1

4	Apply methodologies to analyse and interpret data for strategic decision-making in marketing.	Apply	1,2,6
5	Demonstrate the skills required to develop an innovative product based on marketing research.	Skill	2,6,8, 10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Consumer Behaviour and Determinants	1.1	Meaning of Consumer Behavior –Consumer and Customer, Buyer and User	2	1
	1.2	Consumer Decision - Making Process	3	1
	1.3	Application of Consumer Behaviour in Marketing	2	1
	1.3	External influences – Culture, Sub- culture,Social Class, Reference Group, Family	4	2
	1.4	Internal influences – Needs and Motivation, Personality, Perception, Lifestyle, Values, Learning, Memory, Belief and Attitude	4	2
2. Consumer Decisions, Theories and Models of Consumer Behaviour	2.1	Consumer Decision - Consumer Decision Making Process – Levels of Consumer Decision Making – Four Views of Consumer Decision Making - Types of Decision Process - Buying pattern in digital era	5	3
	2.2	Theories of Consumer Behavior – Economic theory, Learning theory, Psycho- Analytic theory, Gestalt Cognitive theory	5	3
	2.3	Models -Blackbox model, Howard – Seth Model, Engel – Blackwell Kollat Model, Nicosia Model, 7 O's model	5	3
3. Marketing Research	3.1	Concept of Marketing Research- Scope, Types of Marketing Research	3	4
	3.2	Marketing Research Process	3	4
	3.3	Applications of Marketing Research	3	4
	3.4	Marketing Research Techniques – Market Development Research,Demand Estimation Research, Test Marketing, Segmentation Research, Sales Forecasting	3	4
	3.5	Ethical Considerations in Marketing Research	3	4
4. Areas of	4.1	Marketing Research Agencies	3	5
	4.2	Marketing Research in Shopper Marketing,B2B Market	3	5

Marketing Research	4.3	Marketing Research in Communication	3	5
	4.4	Marketing Research in New Product Development and Report writing	6	5

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Role Play/ Skit - Field Trip - Case Discussions - Focus Group Discussions - Campaign
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** a) MCQ b) Case Study/ Presentation c) Group Project and Presentation Preferably conducting a survey on consumer behavior or any topic relating to marketing research.

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode: Written – Open Book Examination
Time in Hours Maximum- 1 hour 30 minutes

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very Short Answer	20 out of 24	Word, Phrase, or a sentence	20 x 1= 20
Section B – Case Study	1 out of 2	Question Based	1 x 50 = 50
		Total Marks	**70**

References:

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

Suggested Readings:

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

DEPARTMENT OF COMMERCE
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ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**ECONOMIC, BUSINESS AND COMMERCIAL REGULATIONS**					
Type of Course	**DCE**					
Course Code	**24SACCOM7CE405**					
Course Level	**400**					
Course Summary	The course provides an overview of legislation of importance to commerce students. The course covers the provisions of FEMA,Competition Act, Negotiable Instruments Act and Money Laundering Act.					
Semester	7	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		4	0	0	0	60
Pre- requisites, if any: Understanding on the basic legal terminology and terms and aspects of finance and business.						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand and apply the provisions of Negotiable Instrument Act	Understanding, Apply	2,10
2	Apply the provisions of FEMA	Apply	2,10
3	To evaluate the provisions related to the working of Limited Liability Partnership	Evaluate	2,10

4	Understanding the provisions regarding prevention of money laundering	Understand	2,9,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Negotiable Instruments Act,1881	1.1	Introduction to Negotiable Instruments Act- Negotiable Instruments- Meaning-Characteristics and Presumption	2	1
	1.2	Classification of Negotiable Instruments-Beare and Order Instruments- Inland and Foreign Instruments- Inchoate Instrument- Ambiguous Instrument – Demand and Time Instrument	3	1
	1.3	Negotiation- Modes of Negotiation – Endorsement (Indorsement)- Allonge- Types of endorsement- Essentials of valid endorsement	3	1
	1.4	Promissory Note- Parties to Promissory Note- Features- Bill of Exchange- Parties Involved- Features- Promissory Note V/s Bill of Exchange.	3	1
	1.5	Cheque- Parties involved-Crossing- Meaning and Types- Protection to Paying Banker- Protection to Collecting Bankers.	3	1
	1.6	Holder- Holder in due course- Essentials and Privileges of Holder in due course- Payment in due course	3	1
	1.7	Discharge of parties of Negotiable Instruments-Dishonor of Negotiable Instruments-Notice of dishonor- Dishonour of cheques.	3	1
2. The Foreign Exchange Management Act, 1999	2.1	Features of FEMA- Basic concepts-Residential Status- Dealings in foreign exchange – Holder of foreign exchange	3	2
	2.2	Current Account transactions and Capital Account Transactions with Schedules- Permissible, Non restricted and prohibited transactions	5	2
	2.3	Brief Study of Framework for FCR denominated ECB and INR denominated ECB- Conversion of ECB into equity	4	2
	2.4	Authorized Person - Directorate of Enforcement	3	2
3. Limited Liability Partnership Act,2008	3.1	Introduction to LLP Act- Basic concepts- Meaning and characteristics of LLP- Advantages of LLP- A comparison of LLP and other forms of organization	3	3
	3.2	Partners- Minimum Number- Designated partners- Liability of designated partners- Change in designated partners- Punishment for contraventions of provisions of Section 7	3	3

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

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture Method - Role Play and Case Discussions - Courtroom Presentations and Expert Talks - Group Discussions and Presentations - Awareness Campaigns
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ based tests (b) Presentations of Cases related to the Acts OR Awareness Campaigns OR Discussions (c) Evaluation of various situations by applying the relevant provisions of the Act OR interview and report presentation

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode : MCQ Based

Time in Hours Maximum: 1

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Multiple Choice Questions	20 out of 22	MCQ	20 x 1= 20
Section B- Multiple Choice Questions	25 out of 27	MCQ	25 x 2 = 50
		Total Marks	**70**

References:

1. Zad N S and Bajpai Divya, Economic, Business and Commercial Laws , Taxmann Publications
2. Vohra Amith and Dhingra Rachit . Economic, Business and Commercial Laws Bharat Law House Pvt Ltd.
3. Aggarwal, Rohini, Mercantile and Commercial Laws . Taxmann Publications

Suggested Readings/ Website:

- https://www.icai.org
- https://www.icsi.edu/home/
- https://icmai.in/icmai/
- https://lddashboard.legislative.gov.in/actsofparliamentfromtheyear/foreign-exchange-management-act-1999
- https://lddashboard.legislative.gov.in/actsofparliamentfromtheyear/negotiableinstrument act-1981
- https://dea.gov.in/sites/default/files/moneylaunderingact.pdf
- https://enforcementdirectorate.gov.in/sites/default/files/Act%26rules/THE%20PREVENTION%20OF%20MONEY%20LAUNDERING%20ACT%2C%202002.pdf
- https://www.mca.gov.in/Ministry/actsbills/pdf/LLP_27oct2008.pdf

SEMESTER - VIII

DEPARTMENT OF COMMERCE
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ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**ADVANCED FINANCIAL MANAGEMENT AND POLICY**					
Type of Course	**DCE**					
Course Code	**24SACCOM8CE401**					
Course Level	**400**					
Course Summary	The course in 'Advanced Financial Management and Policy' explores capitalization, capital structure theories (including Modigliani and Miller with tax implications), dividend policy relevance and irrelevance theories and tax considerations in dividend policy formulation. It covers special issues in capital budgeting, decision-making under capital rationing, reinvestment assumptions, and differential cash flow analysis. The course also delves into risk and uncertainty, examining non-statistical and statistical methods for risk assessment, providing a thorough understanding of financial decision-making in diverse scenarios.					
Semester	8	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any: Knowledge of Basic Financial Management Concepts and techniques						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Evaluate and critique the concepts of capitalization, distinguishing between under capitalization and over capitalization, evaluate various capital structure theories and analysing the impact of various combinations of capital structure on value of the firm.	Evaluate	1,2
2	Synthesize and assess the relevance theories of dividend policy, utilizing dividend policy models like Walters', Gordons' and Miller and Modigliani, to formulate effective dividend strategies and evaluate the effects of dividend policies on the value of the firm.	Apply, Create	1,2,4,10
3	Apply advanced capital budgeting techniques in various decision - making situations such as projects with unequal lives, capital rationing , replacement decision scenario etc.	Apply	1,2,4,10
4	Analyse and compare methods of handling risk and uncertainty in capital investment decision making situations.	Analyse	1,4
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Capital Structure Theories	1.1	Capitalisation – Bases of Capitalisation- Types of Capitalisations – Impact of Under Capitalisation and Over Capitalisation	2	1
	1.2	Target Capital Structure- Capital Structure Theories- Assumptions – Net Income Approach and Net Operating Income Theory	3	1
	1.3	Capital Structure Theories – Traditional Theory	2	1
	1.4	Capital Structure Theories – Modigliani and Miller Theory – Arbitrage Process and Behavioural Process of Investors – The Concept of Home-Made Leverage - Calculation of Leveraged Cost of Equity	3	1
	1.5	MM Theory with Tax - Interest Tax Shield - Calculation of Value Levered Firm and Unlevered Firm as per MM Approach – Effect of Taxation on Value of the Firm	3	1
	1.6	Pecking Order Theory – Modified Pecking Order Theory – Financial Distress and Trade Off Theory	1	1

	1.7	Comparison of companies' Capital Structures with and without debt, based on actual data and preparation of reports showing the impacts	8P	1
2. Dividend Theories	2.1	Relevance Theories – Walters Model –Assumptions- Effect of Dividend Policy	2	2
	2.2	Relevance Theories –Gordon's Model -Assumptions - Effect of Dividend Policy – Bird in Hand Argument	2	2
	2.3	Irrelevance Theories – Miller and Modigliani Theory - Assumptions – Mathematical Proof-Home Made Dividend – Link to Capital Structure Theory	2	2
	2.4	Irrelevance Theories – Residual Theory -Pure and Smoothed Residual Dividend Policy	2	2
	2.5	Tax Considerations in Dividend Decisions in India	1	2
	2.6	Compare the performance of companies and Popularity based on dividend decisions	4P	2
	2.7	Application of dividend models based on actual data	4P	2
3. Advanced Capital Budgeting	3.1	Capital Budgeting Special Techniques – Adjusted Present Value Method – Equity NPV – Equity IRR	2	3
	3.2	Special Issues in Capital Budgeting – Conflicts between NPV and PI – Conflicts Between NPV and IRR – Suitability of NPV and IRR in various situations	2	3
	3.3	Decision Making Under Capital Rationing Situations– Types of Capital Rationing	2	3
	3.4	Re-investment Assumptions – Terminal Value Method and MIRR	2	3
	3.5	Decision Making Using Differential Cash Flow Analysis	2	3
	3.6	Decision Making – Projects with Unequal Lives – Equivalent Annual Cost Method	2	3
	3.7	Replacement Decisions and Incremental Cash Flow Analysis	1	3
	3.8	Inflation and Capital Budgeting Decisions	1	3
	3.9	Evaluation of long-term investment projects based on advanced capital budgeting techniques- (Actual data or simulated data)	8P	3
4. Risk and Uncertainty in Capital Budgeting	4.1	Difference between Risk and Uncertainty – Sources of Risks	1	4
	4.2	Non-Statistical Methods – Risk Adjusted Discount Rate Method and Certainty Equivalent Method	2	4
	4.3	Non-Statistical Methods – Sensitivity Analysis-Scenario Analysis- Simulation Method	3	4
	4.4	Statistical Methods– Probability Assignment Method - Standard Deviation Method – Co-efficient of Variation Method	2	4
	4.5	Application of various techniques in situations of capital budgeting involving risks and uncertainty	6P	4

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Spreadsheet based Learning. - Group Discussions - Problem Solving Approach - Presentations
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Written Test (c) Assignment - Identify the top five companies from sectors like IT, FMCG and Pharma and compute the level of debt in comparison with the market value of firms. Prepare a report on the possible reasons for opting/ not opting for debt financing OR Evaluate projects applying advanced capital budgeting techniques (d) Presentation – Extract the financial statements any five companies in a particular industry and calculate ROI and dividend payout ratio. Make a presentation of the same connecting the same with Walters 'Model and Gordon's Model OR Presentations and discussions on topics like dividend decisions, dividend policy etc.

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode : Written Examination

Time in Hours Maximum: 2

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

References:

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

Suggested Readings:

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

Websites:

- https://www.icai.org/
- https://www.icsi.edu/home/

DEPARTMENT OF COMMERCE
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ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**STRATEGIC MANAGEMENT**					
Type of Course	**DCE**					
Course Code	**24SACCOM8CE402**					
Course Level	**400**					
Course Summary	This course provides an awareness regarding various types of strategies and applications of the same along with strategic formulation, implementation, and evaluation. The course is intended to help the learners to develop skills to apply the principles and concepts for solving business problems and frame policies and strategies.					
Semester	8	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any: Understanding on the functioning of business organisations, management and its functions						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Develop Strong understanding about the theoretical Foundations of strategic management.	Understanding	1,2,10
2	Understand the need for environment analysis and analyse the various models	Understand, Analyse	1,2,10

3	Development of an idea about the strategy formulation process at the corporate level.	Understand, Analyse	1,2,10
4	Familiarization with various tools strategic planning and evaluation.	Evaluate	1,2,4,10
5	Understanding about the modes of Implementationand control of strategies and evaluate the success of the same	Evaluate	1,2,10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

3. Strategy Planning and Evaluation		flow implication.		
	3.2	IA-BS matrix - A.D. Little's Life – cycle approach to strategic planning.	4	4
	3.3	Business portfolio balancing – Assessment of economic contribution of strategy - Strategic funds programming.	3	4
	3.4	Application of various models in planning and evaluation of strategies	6P	4
4. Strategic Implementation & Control	4.1	Inter-relationship between Strategy Formulation and Implementation – Issues in Strategic Implementation- Various Approaches to implementation of strategy.	3	5
	4.2	Matching organization structure with strategy -7S model.	2	5
	4.3	Strategic Change – Strategic control process -Types of Strategic Control.	3	5
	4.4	DuPont's control model – Balanced Score Card - Future of Strategic Management.	4	5
	4.5	Case Studies based on strategy implementation	5P	5
	4.6	Application of balanced scorecard	3P	5

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture Method - Role Play - Presentation - Group Discussion - Case Study
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** a) MCQ b) Case study method for developing the apt strategy by the business concern **c)** Presentation or discussions on Strategies suiting various situations or analysis of successful strategy implementation by organisations OR comparison of strategies followed by firms

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode: Written – Open Book Examination
Time in Hours Maximum: 1 hour 30 minutes

Question Type	Number of questions to be answered	Answer word/ page limit	Marks
Section A- Very Short Answer	20 out of 24	Word, Phrase, or a sentence	20 x 1= 20
Section B –Case Study	1 out of 2	Question Based	1 x 50 = 50
		Total Marks	**70**

References:

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

Suggested Readings:

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**					
Course Name	**PORTFOLIO MANAGEMENT**					
Type of Course	**DCE**					
Course Code	**24SACCOM8CE403**					
Course Level	**400**					
Course Summary	This course equips students to navigate the complex landscape of portfolio management by emphasizing compliance with regulatory guidelines and ethical standards. Through in-depth analyses, students will interpret expected returns, dividend yields, and capital gain yields, employing probability distributions to understand the risk-return relationship. The curriculum delves into portfolio risk assessment using the Markowitz model and explores constructing efficient portfolios with corner portfolios, highlighting risk aversion through utility indifference curves. Additionally, students will critically evaluate pricing models like CAPM and assess portfolio performance using risk-adjusted measures, gaining a comprehensive understanding of various revision and management strategies.					
Semester	8	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any: Basic Understanding on Stock Market Operations and Instruments and knowledge of Security analysis techniques and methods						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Demonstrate compliance with regulatory guidelines and ethical standards in portfolio management by analysing various types of portfolio managers, understanding SEBI guidelines, and applying codes of conduct.	Understand	10
2	Analyse and interpret expected returns, dividend yields, and capital gain yields, employing probability distributions to analyse the risk-return relationship in investment portfolios.	Analyse	2, 10
3	Analyse portfolio risk using the Markowitz model, calculating covariance in two-asset cases and illustrating the power of diversification in risk reduction.	Analyse	2, 10
4	Construct efficient portfolios, determine corner portfolios, and illustrate risk aversion through utility indifference curves, showcasing proficiency in portfolio analysis.	Create	1,2,6, 10
5	Analyse the assumptions underlying the Capital Asset Pricing Model (CAPM) and other pricing models and critically evaluating its practical implications in pricing securities.	Analyse, Evaluate	1,2,6, 10
6	Evaluate portfolio performance using risk adjusted measures and evaluate various portfolio revision and management strategies	Evaluate	1,2,6, 10
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

	1.6	Return – Expected Return Calculation – Dividend Yield - Capital Gain Yield – IRR - Probability Distribution of Returns	2	2
	1.7	Types of Risks - Measurement of Risk – Range - Mean Variance Approach – Measurement of Systematic Risk – Diversification of Risk - Risk- Return Relationship	2	2
	1.8	Measurement of risk using tools based on actual or simulated data	6P	1,2
2. Portfolio Theories	2.1	Portfolio Analysis - Markowitz Model – Portfolio Return – Portfolio Risk – Covariance - Two Assets Cases	2	3
	2.2	Coefficient of Correlation - Risk Reduction Through Diversification – Power of Diversification – Problems of Diversification	2	3
	2.3	Efficient Frontier – Efficient Portfolios – Corner Portfolios – Risk Aversion and Utility Indifference Curves	2	4
	2.4	Capital Allocation Line – Finding the Optimum Portfolio – Markowitz Optimization - Limitations	2	4
	2.5	Sharpe's Single Index Model –Assumptions – Portfolio Beta -Multiple Index Models	2	4
	2.6	Sharpe's Optimisation – Excess Return to Beta - Cut Off Point - Comparison of Traditional and Modern Approach of Portfolio Construction	2	4
	2.7	Application of models for portfolio analysis and model portfolio construction	8P	3,4
3. Asset Pricing Models	3.1	Capital Asset Pricing Model (CAPM) - Assumptions	1	5
	3.2	Efficient Frontier with Risk Free Lending and Borrowing	2	5
	3.3	Capital Market Line – Market Portfolio – Two Fund Separation Theorem – Calculation of Portfolio Return and Portfolio Risk -Security Market Line & Capital Market Line	3	5
	3.4	Pricing of Securities Using CAPM – Strategies - Implications of CAPM – Limitations of CAPM	2	5
	3.5	Arbitrage Pricing Theory (APT) - Assumptions	1	5
	3.6	Expected Return and Risk Under APT – Functioning of APT – Arbitrage Portfolio	2	5
	3.7	Distinction Between APT and CAPM – Limitations of APT	1	5
	3.8	Application of Pricing Models using actual or simulated data and calculation of returns etc.	8P	5
	4.1	Portfolio Evaluation – Meaning – Need and Importance	1	6
	4.2	Portfolio Performance Measures – NAV - Risk Adjusted Measures - Sharpe, Treynor and Jensen Ratios	2	6

4. Portfolio Evaluation and Revision	4.3	Portfolio Revision – Meaning – Need - Constraints	1	6
	4.4	Portfolio Revision Strategies – Active Revision Strategies – Passive Revision Strategies - Constant Rupee Value Plan – Constant Ratio Plan – Variable Ratio Plan – Rupee Cost Averaging	2	6
	4.5	Portfolio Management Strategies - Active Strategies– Passive Strategies – Comparison of Strategies	2	6
	4.6	Bond Management Strategies – Buy and Hold – Bond Laddering – Maturity Matching - Riding the Yield Curve	2	6
	4.7	Portfolio Evaluation using actual or simulated data	5P	6
	4.8	Application of portfolio revisions strategies	3P	6

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Assignment - Viva - Objective Test - Surprise Test - Debate - Case Analysis - Lecture - Collaborative/ Small Group Learning - Peer Teaching - Financial Games
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Descriptive Test (c) Assignment/ Reports/ Presentation/ Discussion Identify a block of 3 months and find out the coupon rates of bonds/ debentures issued during that period. Make a comparison of coupon rates linking the same to the terms and conditions of the bond/debenture issue OR Study the Weekly Returns of say 5 stocks for the last 10 to 15 weeks and find out covariance and coefficient of variation using spreadsheets and submit a report including the analysis. OR Evaluate the performance of any 5 mutual fund schemes and submit a report.

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode: Written Examination
Time in Hours Maximum: 2

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

References:

1. Chandra, Prasanna. Security Analysis and Portfolio Management. Tata McGraw Hill Publishing House
2. Fischer, D. E., & Ronald J., J. Security Analysis and Portfolio Management. Prentice – Hall of India
3. Hangen. Modern Investment Theory. Pearson Education.
4. Kahn: Technical Analysis – Plain and Simple. Pearson Education.
5. Kevin, S. Security Analysis and Portfolio Management.: PHI learning Pvt Ltd.
6. Pandian, P. Security Analysis and Portfolio Management. Vikas publishing house Pvt Ltd
7. Ranganatham, M.& Madhumathi, R. Investment Analysis and Portfolio Management. Pearson Education

Suggested Readings:

- Alexander, Shampe and Bailey. Fundamentals of Investments. Prentice Hall of India
- Bhat, S. Security Analysis and Portfolio Management. Excel Books, New Delhi.
- Brahmiah, A.& Subba Rao, P. Financial Futures and Options. Himalaya Publishing

Websites:

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

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

DEPARTMENT OF COMMERCE
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Programme	**B.COM HONOURS**					
Course Name	**FINANCIAL AND COMMODITY DERIVATIVES**					
Type of Course	**DCE**					
Course Code	**24SACCOM8CE404**					
Course Level	**400**					
Course Summary	Course entails to familiarize the students with the derivative markets and its evolution, compare and evaluate the performance of different forward, futures and options contracts and understand the various future and option pricing models					
Semester	8	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any: Basic understanding on the functioning of Financial Markets and Exchanges						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Enable the students to recognise the various derivatives markets and instruments in its legal framework	Analyse	1,2 & 6
2	Equip the students in calculation of risk involved in derivatives markets	Apply	1,2 & 6
3	Empower the students to use the derivative products in speculating, hedging and arbitraging	Understand	1,2,6 &10
4	Create an environment for the students to use methodology of options trading and apply the models for options pricing	Create, Apply	1,2,6 &10

	models.		
5	Endow the students to develop an idea of exchanges through swaps	Apply	1,2 & 6
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

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

5	Teacher Specific Module
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** – Lecture - Discussion Session – Record the report obtained from Simulation platforms.

	– Practical assignment for day trading using websites, adopting open interest for determining investment opportunities. – Discussions
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Written examinations (c) Collection and Presentation of statistics operations in derivative markets OR Developments in derivatives markets OR Any aspects relating to derivatives and derivatives market

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode : Written Examination
Time in Hours Maximum: 2

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

References

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

Pvt Ltd

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

Suggested Readings:

- Alexander, Shampe and Bailey. Fundamentals of Investments. Prentice Hall of India
- Bhat, S. Security Analysis and Portfolio Management. Excel Books, New Delhi.
- Brahmiah, A.& Subba Rao, P. Financial Futures and Options. Himalaya Publishing

Websites:

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

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

DEPARTMENT OF COMMERCE
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ERNAKULAM

Programme	**B.COM HONOURS.**					
Course Name	**MANAGEMENT OPTIMISATION TECHNIQUES**					
Type of Course	**DCE**					
Course Code	**24SACCOM8CE405**					
Course Level	**400**					
Course Summary	To enable the students to proficient knowledge in the application of Quantitative Techniques for Social Science Research.					
Semester	8	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Develop an understanding on the tools and techniques used for optimisation in managerial decisions	Understand	1,2,3
2	Apply Linear Programming Technique for solving Business Situations	Apply	1,2,3
3	Apply and Evaluate the allocation models available for optimum decisions	Evaluate	1,2,3
4	Apply statistical theory for decision making under various situations	Apply	1,2,3

5	Apply and evaluate prominent techniques for project appraisal and use the same for decision making	Apply	1,2,3
6	To practically apply the various optimization techniques for decision making in real life business situations	Apply	1,2,3
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

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

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

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Experiential learning - Field Study - Experimentation - Practical works
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Written examinations (c) Viva Voce

Assessment Types

B. End Semester Examination (ESE): 70 marks

Mode: Written Examination
Time in Hours Maximum: 2

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

References

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

Suggested Readings:

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

DEPARTMENT OF COMMERCE
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Programme	**B.COM HONOURS**					
Course Name	**STRATEGIC HUMAN RESOURCE MANAGEMENT**					
Type of Course	**DCE**					
Course Code	**24SACCOM8CE406**					
Course Level	**400**					
Course Summary	This course presents a thorough and systematic coverage of issues related to strategic human resource management. It intends to help the students to think strategically and integrate the activities of HR with the organisational goals.					
Semester	8	Credits			4	Total Hours
Course Details	Learning Approach	Lecture	Tutorial	Practical	Others	
		3	0	1	0	75
Pre- requisites, if any: Basic Understanding on the nature and functions of Human Resource Management and the activities involved						

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome *Upon completion of this course, the learner will be able to:*	Learning Domains *	PO No
1	Understand the key concepts of Strategic HRM	Understand	1,4
2	Develop Implement and Evaluate training strategies for successful HR planning	Evaluate	2,4,5
3	Analyze the role of Strategic HRM in attaining business goals	Analyse	4,5

4	Design and implement strategies for Talent Development and to retain and nurture employees	Create	2,4,5,10
5	Analyse HR problems in the organization and develop strategic solutions	Analyse	4,5,6,710
Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)			

COURSE CONTENT

Content for Classroom Transactions (Units)

Module	Units	Course description	Hrs	CO No.
1. Introduction to Strategic HRM And Strategic Human Resource Planning	1.1	Strategic HRM: Meaning – Objectives –Functions – Importance - Concepts	2	1
	1.2	Traditional HRM Versus Strategic HRM	2	1
	1.3	Integrating Business Strategies with HR Strategies	3	1
	1.4	SHRM Approaches and Models – Universalistic, Contingency and Configurational Approaches, Best Fit and Best Practice Approach	3	1
	1.5	Barriers to Strategic HRM	2	1
	1.6	Strategic Role of Human Resource Planning	2	2
	1.7	Process of HR Planning	2	2
	1.8	Factors influencing HR Planning	2	2
	1.9	Problems in HR Planning	1	2
	1.10	HR Information System(HRIS) – Technology as an enabler for HRM	3	2
	1.11	Case Studies involving Strategic HR Planning	6P	5
2. Human Resource Development	2.1	Learning and Development Strategy	2	3
	2.2	Employee Engagement Strategy	2	3
	2.3	Reward Strategy	1	3
	2.4	Employee Relations Strategy	1	3

	2.5	Concept of empowerment – Participative management, Quality Circle	2	3
	2.6	Case Studies and Situation Analysis of Employee Rewards and Participative Management	8P	5
3. Strategic Approach to Talent Management	3.1	Defining a Talent Strategy	1	4
	3.2	Key Levers for Talent Management	1	4
	3.3	Technology Infrastructure and Digital Transformation for Talent Management	2	4
	3.4	Ethical Consideration in Talent Management	2	4
	3.5	Exit Management	2	4
	3.6	Case Studies involving Talent and Exit Management Strategies	6P	4, 5
4 Emerging Trends & Challenges in Strategic HRM	4.1	Change, restructuring and Values of SHRM	1	5
	4.2	Coaching, Mentoring, Mental and Physical well being	2	5
	4.3	Diversity and Inclusion – Future of Work	1	5
	4.4	Competencies of HR Professionals in a SHRM Scenario,	1	5
	4.5	Approaches for Evaluating and Measuring the Impact of Strategic HRM	2	5
	4.6	Case Studies, Situation Analysis and Field Study related to Strategic HR issues.	10 P	5

5	**Teacher Specific Module**
Teaching and Learning Approach	**Classroom Procedure (Mode of transaction)** - Lecture - Case Discussion and Role Play/ Skit: Strategic Approach to use Golden Handshake/ VRS with live Company experience - Presentations - Videos
Assessment Types	**MODE OF ASSESSMENT** **A. Continuous Comprehensive Assessment (CCA) – 30 Marks** (a) MCQ (b) Roleplay/ Skit OR Case Study, Situation Analysis and Presentation involving Human Resource Management issues and situations

<table>
<tr>
<td>Assessment Types</td>
<td>
B. End Semester Examination (ESE): 70 marks

Mode: Written – Open Book Examination
Time in Hours Maximum: 1 hour 30 minutes
<table>
<tr><th>Question Type</th><th>Number of questions to answered</th><th>Answer word/ page limit</th><th>Marks</th></tr>
<tr><td>Section A- Very Short Answer</td><td>20 out of 24</td><td>Word, Phrase, or a sentence</td><td>20 x 1= 20</td></tr>
<tr><td>Section B – Case Study</td><td>1 out of 2</td><td>Question Based</td><td>1 x 50 = 50</td></tr>
<tr><td colspan="3">Total Marks</td><td>70</td></tr>
</table>
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</tr>
</table>

References:

1. Das Pulak , Strategic Human Resource Management, Cengage India Private Limited
2. Charles R. Greer, Strategic Human Resource Management, Pearson Education
3. Mello, Jeffrey A: Strategic Human Resource Management, Cengage India Private Limited
4. Thompson and Strickland, Crafting and Executing Strategy, Tata McGraw Hill
5. Rao V S P, Human Resource Management, Taxmann Publications
6. Aswathappa K and Dash, Sadhna, Human Resource Management, McGraw Hill
7. Gupta C B, Human Resource Management Text and Cases, Sultan Chand and Sons
8. Sharma, Ekta, Strategic Human Resource Management and Development, Pearson Education

Suggested Readings:

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

DEPARTMENT OF COMMERCE
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ERNAKULAM

Programme	**B.COM HONOURS**		
Course Name	**INTERNSHIP**		
Type of Course	**INT**		
Course Code	**24SACCOM4IN201**		
Semester		Credits	2

Internship Guidelines and Evaluation

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

Continuous Comprehensive Assessment -15 marks

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

For the End Semester Evaluation - 35 marks

a) Internship Report Evaluation (15 marks) and

b) Presentation and Viva (20 marks)

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

DEPARTMENT OF COMMERCE
ST.ALBERT'S COLLEGE (AUTONOMOUS)
ERNAKULAM

Programme	**B.COM HONOURS**		
Course Name	**PROJECT**		
Type of Course	**PRJ**		
Course Code	**24SACCOM8PR401**		
Course Level	**400**		
Course Summary	The student is expected to undertake a project under the supervision and guidance of a faculty member and submit a report		
Semester	8	Credits	12

Project Preparation and Evaluation Guidelines

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

7. The report shall contain the following:

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

8. The student shall do progress presentation and pre-submission presentations. The first two presentations – progress presentation shall be evaluated by the Guide and the Head of the Department. The department shall decide the dates of the progress presentations. The final pre- submission presentation shall be an open presentation with the help of audio-visual aids and shall be evaluated by a Board of Internal Examiners including the Guide and the Head of the Department, Final submission of the project report shall be based on the suggestions of the open presentation. The student must produce a certificate before the Viva Board from the Head of the Department stating that the progress and open presentation was done for the purpose of Internal Evaluation. For the eight-credit project, there will be one progress presentation and one pre-submission presentation.

9. The End Semester Evaluations shall be done by an external examiner and the Head of the Department/the nominee of the HoD. There shall be a viva voce.

10. It is the responsibility of the student to put earnest effort into the completion of the project. The consequences of plagiarism beyond permissible level in project work may result in failure of the course, in addition to other consequences.

Evaluation Criteria - 12 credit project

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

A) Continuous Comprehensive Assessment - 60 marks

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

B) End Semester Assessment - 140 marks

1. Report- 80 marks

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

2. Viva Voce- 60 marks.

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

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

General Guidelines

(A) Applicability of Regulations

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

(B) Basket of Minors

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

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

Basic Finance for Life (Semester 1),
Indian Securities Market: Structure and Operations (Semester 2)
Digital Marketing and Creative Advertising (Semester 3)
Logistics and Supply Chain Management (Sem 4)

(C) Teacher Specific Module and Content

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

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

(D) General Guidelines for CCA and ESA

1. The CCA guidelines are suggestive. A teacher can include creative activities or evaluation techniques which are at par with the suggestive evaluation component. The

department level academic committee shall ensure that the activities and criteria are at least at par with the suggestive ones given as part of the CCA of each course. The details of internal components including break up of marks envisaged for each course shall be published well in advance.

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

(E) Discipline Specific Electives

The electives are divided into two categories-

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

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

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

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

MG5DSCCOM300 Income Tax- I of Semester 5 and
MG6DSCCOM300 -Income Tax- II of Semester 6

For such students, an exclusive SEC will be offered in Semester Six which will be

titled 'Practical Income Tax Skills'. However, other students shall not be allowed to opt for this SEC.

(G) Industrial Visits and Study Tour

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