



**GURU KASHI
UNIVERSITY**
PUNJAB - INDIA

Program Syllabus Booklet

**MASTER OF COMMERCE (FINANCE & TAXATION)
(M.COM - 205)**



Session: 2021-22

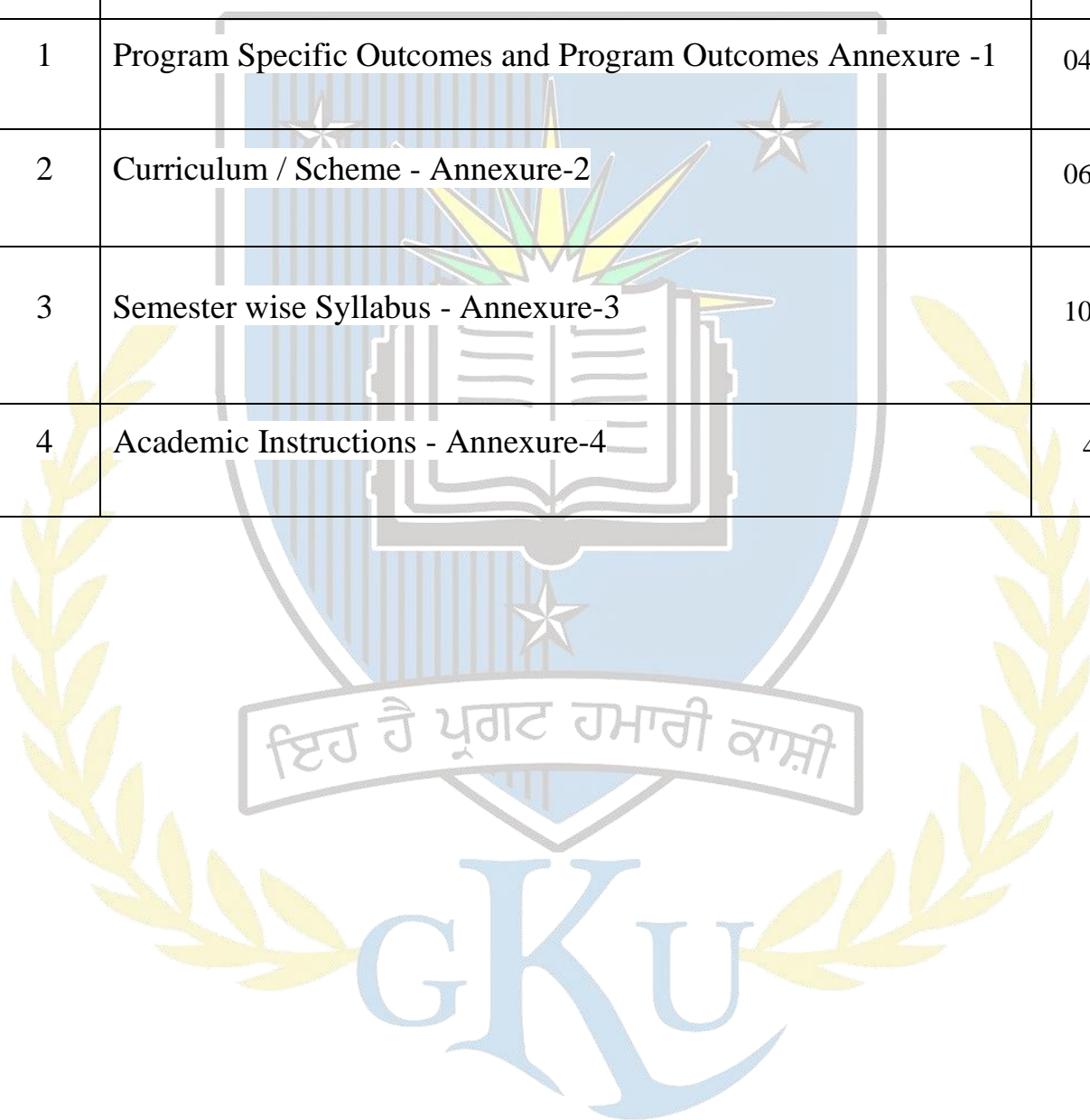
**University College of Commerce and Management
Guru Kashi University,**

Talwandi Sabo



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Program Name: Master of Commerce (Finance & Taxation) (M.COM)

Program Code: 205

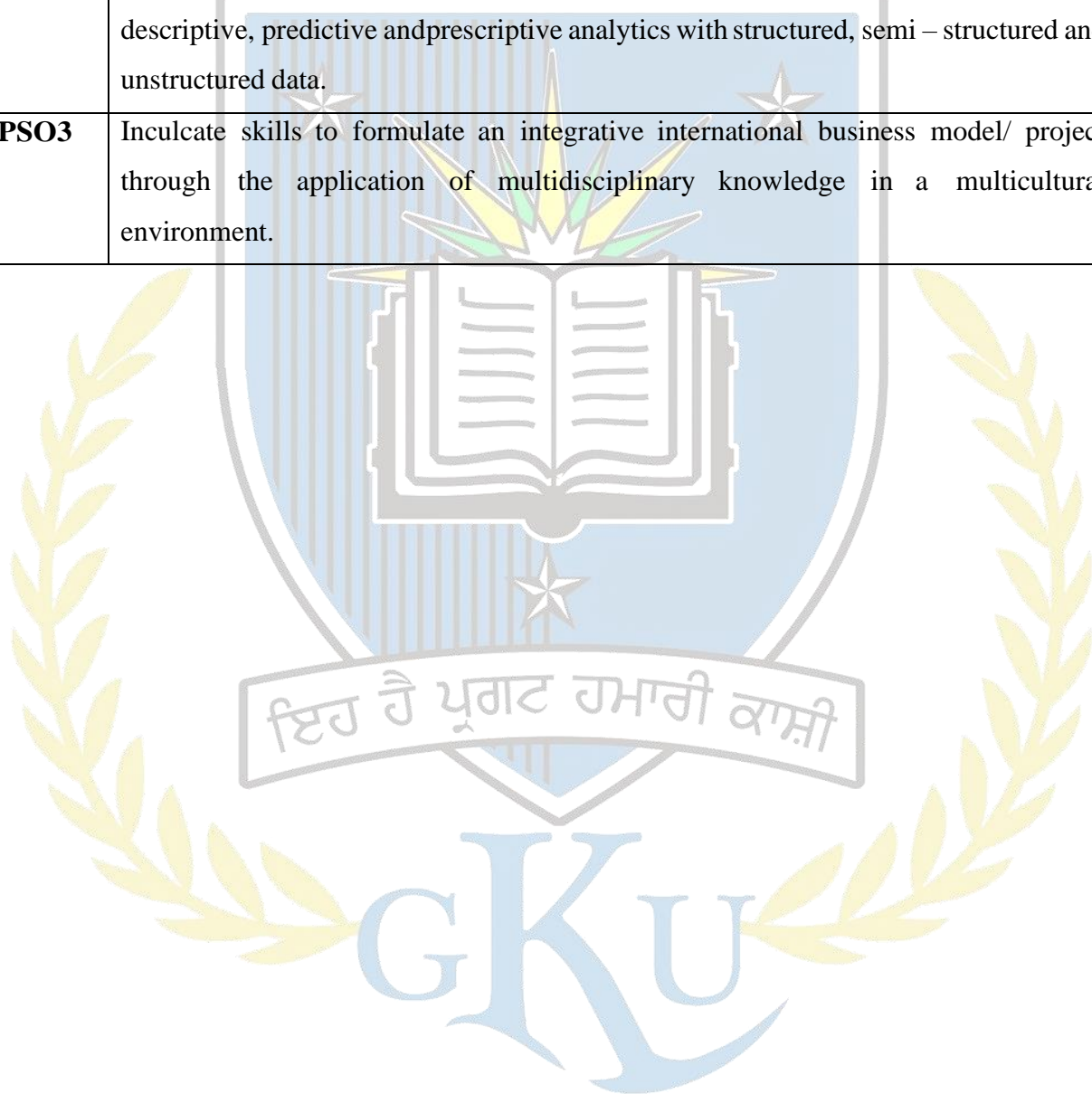
Program Outcomes: Program Outcomes (POs) for the Master of Commerce (Finance & Taxation) are as follow:

PO	Statements
PO1	Understand the emerging trends in accounting and finance and their impact on the economy.
PO2	Identify and analyze the field of functional areas of management, more particularly accounting and finance to discover appropriate solutions to the problems.
PO3	Analyze the business problems with its environment and designing a framework of solution. It applies even to determine the efficient and effective way of cost control and reduction in business operations.
PO4	Utilize the research-based knowledge and research methods including designs of experiments, analysis and interpretation of data and synthesis of the information in order to provide valid conclusions.
PO5	Deliver the discern knowledge about the group dynamics and team building in order to participate in community extension and outreach programs.
PO6	Apply the reasoning provided by the continual knowledge to assess societal legal and cultural issues and the consequent responsibility relevant to the accounting, finance, marketing and tax planning practices.
PO7	Design solutions for problems that could meet the specified needs with appropriate consideration for the cultural, societal and environmental well-being.
PO8	Explore the axiomatic wisdom an ethics and equities in various walks of life and professions and to learn how to thrive in the society with moral and ethical values.
PO9	Deliver the discern knowledge about the group dynamics and team building in order to participate in community extension and outreach programs.
PO10	Inculcate communication competencies and analyses interview participation techniques to gather right placement.
PO11	Demonstrate the knowledge and understanding of the management practices which are to be enhanced and used in the daily business practices
PO12	Recognize the need and prepare to engage in the independent and life- long learning in the various domain of accounts, tax and finance

Program Specific Outcomes: Program Specific Outcomes (PSOs) for the Master of Commerce (Finance & Taxation) are as follow:



PSO	Statements
PSO1	Work in diverse domains like Accounting, Taxation, HRM, Banking and Administration.
PSO2	Develop the knowledge in various functional areas of management and to perform descriptive, predictive and prescriptive analytics with structured, semi – structured and unstructured data.
PSO3	Inculcate skills to formulate an integrative international business model/ project through the application of multidisciplinary knowledge in a multicultural environment.





Semester: 1 st											
Sr.	Subject Code	Subject Name	Type of Subject T/P	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks	
				L	T	P					
1	A205101	Financial Accounting	T	5	1	0	6	50	50	100	
2	A205102	Business Laws	T	4	1	0	5	50	50	100	
3	A205103	Business Environment	T	4	1	0	5	50	50	100	
4	A205104	Research Methodology & Statistical Techniques	T	4	1	0	5	50	50	100	
5	A205105	Viva-Voce-I*	P	N A	N A	N A	4	NA	100	100	
Total No. of Credits							25				

* with respect to semester systems

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Semester: 2nd											
Sr.	Subject Code	Subject Name	Type of Subject T/P	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks	
				L	T	P					
1	B205201	Accounting for Managerial Decision	T	4	1	0	5	50	50	100	
2	B205202	Operations Research	T	4	1	0	5	50	50	100	
3	A205203	Marketing Management	T	4	1	0	5	50	50	100	
4	B205204	Advanced Tax Laws and Practice	T	5	1	0	6	50	50	100	
5	B205205	Management of Financial Services	T	4	1	0	5	50	50	100	
6	A205206	Seminar	P	N A	N A	N A	4	100	NA	100	
Total No. of Credits							30				

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Semester: 3rd											
Sr.	Subject Code	Subject Name	Type of Subject T/P	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks	
				L	T	P					
1	A2053 01	Corporate Tax Planning & Management	T	4	1	0	5	50	50	100	
2	A2053 02	Security Analysis & Investment Management	T	4	1	0	5	50	50	100	
3	A2053 03	Management Information System	T	4	1	0	5	50	50	100	
4	A2053 04	Managerial Economics	T	4	1	0	5	50	50	100	
5	A2053 05	Financial Market & Instruments	P	N A	N A	N A	4	100	NA	100	
6	A2053 06	Viva-Voce-III*	P	N A	N A	N A	4	NA	100	100	
Total No. of Credits							2 8				
* with respect to semester systems											





Semester: 4th										
Sr.	SubjectCode	Subject Name	Typeof Subject T/P	(Hours Per Week)			No.of Credits	Internal Marks	External Marks	Total Marks
				L	T	P				
1	A205401	Globalization & Business Growth	T	4	1	0	5	50	50	100
2	B205403	Corporate Accounting	T	4	1	0	5	50	50	100
3	A205404	Financial Auditing & Taxation	T	4	1	0	5	50	50	100
4		Elective-I	T	4	1	0	5	50	50	100
5	A205405	Project	P	0	0	8	4	60	40	100
6	A205406	Viva-Voce-IV*	P	NA	NA	NA	4	NA	100	100
Total No. of Credits				28						
* With respect to semester systems										

Elective-I (Select one of the following subjects)		
S. No	Subject Code	Subject Name
1	B205402	Financial Institution & Markets
2	205407	Insurance & Risk Management



Course Name: Financial Accounting

Course Code: A205101

Semester: 1st

Credits: 06

L T P
5 1 0

Course Outcomes: On successful completion of this course, the students will be able to:

CO	Statements
CO1	Know about the accounting principles and regulations to prepare financial statements.
CO2	Demonstrate a thorough knowledge of relevant accounting standards and to solve practical problems.
CO3	Select the appropriate accounting techniques as prescribed by the relevant accounting standards and perform the accounting treatment for preparation of consolidated financial statements.
CO4	Analyze and record transactions, make accounting adjustments and preparation of financial statements
CO5	Acquire the knowledge about issues related to Financial Accounting in a global and ethical framework.

Course Content

UNIT I

Conceptual basis of Accounting-Nature and Purpose of accounting, basic Accounting Concepts and Conventions, Accounting Records, Balance sheet equation, Accounting Cycle, Preparation of Profit and Loss account as per schedule VI of Companies Act 1956.

Accounting standards: Purpose, Development of International and Indian Accounting Standards, Indian Accounting Standards (AS) 1,2 and 6 Issue, forfeiture and re-issue of shares; Issue and redemption of debentures; Issue of bonus shares and right shares; Underwriting of shares and debentures; Accounts of underwriters; Final Accounts and Financial statements of companies;

UNIT-II

Amalgamation, Absorption, and Reconstruction of Companies, Accounting for amalgamation of



companies as per Indian Accounting Standard 14; Holding company Accounts; Accounting for internal reconstruction. Liquidation Accounts; Accounts of banking companies and insurance xx v c companies; Valuation of goodwill and shares, Corporate Social Performance: Areas, measurement and public reporting of corporate social performance

References:

1. Anthony, R.N. & Reece, J.S. (2001). *Accounting Principle*. Richard Irwin Inc.
2. Dhmiya, S. (1998). *Financial Accounting for Managers* Pearson Publications.
3. Gupta, R.K. & Radhaswamy, M. (1991). *Financial Accounting*. Sultan Chand and Sons, New Delhi.
4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, M. S. K. (2021). *Principles of Management Accounting*. Sultan Chand & Sons.
5. Monga, J.R, Ahuja G. & Sehgal, A. (2002). *Financial Accounting*. Mayur Paper Back, Noida.

Website/Links/Online Portal/ICT:

1. <https://www.accountingedu.org/what-is-financial-accounting/>
2. <https://www.geektonight.com/financial-accounting-notes/>
3. <http://www.ddegjust.ac.in/studymaterial/mba/cp-104.pdf>

The mapping of PO/PSO/CO attainment is as follows:

PO/PSO/CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	-	1	1	2	-	3	2	2	2	1	3	2	2
CO2	3	1	3	1	-	2	2	1	1	1	3	2	3	3	1
CO3	2	3	2	2	1	1	-	3	1	2	1	3	3	3	2
CO4	2	1	1	-	2	1	2	3	1	1	2	3	3	2	2
CO5	2	-	1	2	2	3	3	2	2	2	2	2	2	2	2
Average	2.4	1.75	1.75	1.5	1.5	1.8	2.33	2.4	1.4	1.6	2	2.2	2.8	2.4	1.8

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Business Laws

Course Code: A205102

Semester: 1st



Course Outcomes: On successful completion of this course, the students will be able to:

CO	Statements
CO1	Know about the legal environment of business.
CO2	Acquire knowledge about the regulatory framework of various business laws
CO3	Apply the business laws to ensure smooth functioning of the organizations.
CO4	Explore cases and identify legal and ethical issues associated
CO5	Apply the global business laws to current business environment

Course Content

UNIT-I

Indian Contract Act: Offer and Acceptance, Consideration, Capacity of the parties, Free consent, Legality of object and consideration, Contingent contracts; Indemnity and Guarantee; Bailment; Agency. The Negotiable Instruments Act, 1881: Definition, types of negotiable instruments; Negotiation; Holder and holder in due course; Payment in due course; Endorsement and crossing of cheque; Presentation of negotiable instruments.

UNIT-II

Concept of Corporation & Legal Entity, Formation of a company; Memorandum and Articles of Association, Doctrine of Ultra-Vires, Doctrine of Indoor Management, Alteration of Memorandum and Articles; Prospectus, Members of company, Shares & share capital, Transfer and Transmission of shares. Borrowing powers of the company, Fixed and Floating charge. Management of companies, Directors and other managerial personnel; Meeting of directors and shareholders; Investigations; Winding up and dissolution; E-Business and cyber law, Competition, Act Company's Meetings

Reference:

1. Desai T.R. (1998). *Indian Contract Act, Sale of Goods Act and Partnership Act*. S.CSarkar & Sons Pvt. Ltd., Kolkata.
2. Kapoor, N.D. (2000). *Business Law*. Sultan Chand & Sons, New Delhi.



3. Khergsamwala, I.S.(1998). *The Negotiable Instrument Act*. N.M. Tripathi, Mumbai.
4. Kuchal, M.C. (2002). *Business Law*. Vikas Publishing House, New Delhi.
5. Singh, Avtar(2005). *The Principles of Mercantile Law*. Eastern Book Company, Lucknow.

Website/Links/Online Portal/ICT:

1. <https://study.com>.
2. <https://www.toppr.com/>
3. <http://www.simplynotes.in/e-notes/mbabba/business-law/>

The mapping of PO/PSO/CO attainment is as follows:

PO/PSO/CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	2	2	2	2	2	1	3	2	2	1	1	2	2	3
CO2	2	2	2	3	2	-	2	1	1	2	3	2	3	-	2
CO3	3	2	2	2	2	2	1	2	2	2	2	3	2	2	1
CO4	-	2	2	2	2	2	2	2	1	1	2	1	2	2	2
CO5	2	2	2	2	2	2	2	1	2	2	1	2	2	2	1
Average	2.25	2	2	2.2	2	2	1.6	1.8	1.6	1.8	1.8	1.8	2.2	2	1.8

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Business Environment

Course Code: A205103

Semester: 1st

Credits: 05

L T P

4 1 0

Course Outcomes: On successful completion of this course, the students will be able to:

CO	Statements
CO1	Know about the internal and external environment of the business.
CO2	Get knowledge about the economic system adopted by the nations



CO3	Develop conceptual framework of business environment and generate interest in international business
CO4	Demonstrate policies of foreign institution such as World Bank, IMF, GATT and WTO
CO5	Analyze specific components of the business environment and relate it to your own organization

Course Content

UNIT-I

Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment: internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.

Economic Environment of Business; Significance and elements of economic environment, Economic systems and business environment; Economic planning in India; Government policies: New Industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and relevance to Indian business; Economic reforms, liberalization and structural adjustment Program.

UNIT-II

Political and Legal Environment of Business; Critical elements of political environment; Government and business; Changing dimensions of legal environment in India; FEMA and licensing policy; Consumer Protection Act. Socio-Cultural Environment: Critical elements of socio-cultural environment; Social institutions and systems; Social values and attitudes; Social groups. International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Foreign direct Investments in India; International economic institutions: WTO, GATT, World Bank, IMF and their importance to India; Impact of Rupee devaluation; Technological environment in India; policy on research and development; Patent laws; Technology transfer. Privatization, Liberalization and Globalization

References:

1. Adhikari, A. (2001). *Economic Environment of Business*. Sultan Chand & Sons.
2. Aswathappa, K. (1998). *Essentials of Business Environment*. Himalaya Publishing House.



3. Cherulinum, F.(2002). *Business Environment*. Himalaya Publishing House.
4. Puri, V.K. & Misra, S.K.(2001). *Indian Econom*. Himalaya Publishing House.
5. Uppal, R.K. (1995). *Managing Transformation in Indian Banks with IT*. Sarup and Sons, NewDelhi.

Website/Links/Online Portal/ICT:

1. <https://study.com>.
2. <https://www.toppr.com/>
3. <https://nios.ac.in/>

The mapping of PO/PSO/CO attainment is as follows:

PO/PSO/CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	2	2	2	2	2	2	3	2	2	1	2	2	2	1
CO2	2	2	2	2	2	2	-	1	3	2	1	1	3	2	3
CO3	2	2	2	3	2	2	2	1	2	3	3	2	2	2	-
CO4	2	2	2	2	2	2	1	3	1	2	1	2	2	2	1
CO5	3	3	2	3	2	2	1	3	1	3	2	2	3	2	1
Average	2.2	2.2	2	2.4	2	2	1.5	2.2	1.8	2.4	1.6	1.8	2.4	2	1.5

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Research Methodology & Statistical Techniques

Course Code: A205104

Semester: 1st

Credits: 05

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Course Outcomes: On successful completion of this course, the students will be able to:

CO	Statements
CO1	Apply the quantitative and qualitative methods in research project.
CO2	Demonstrate appropriate statistical methods, data analysis and hypothesis testing



	procedures.
CO3	Get knowledge about research papers for seminars, conferences and research journals.
CO4	Inculcate the relevance of statistical findings for business problem solving and decision making.
CO5	Develop an understanding of the ethical dimensions of conducting applied research.

Course Content

UNIT-I

Introduction to Statistics, Measures of Central Tendency: Mean, Median & Mode, Measure of Dispersion, Correlation coefficient: Simple, Partial and Multiple. Regression: Simple and multiple (three variables only) and their estimation by least square method. Time Series Analysis: Meaning & Need, Secular Trend, Seasonal variations, Cyclical and Irregular Fluctuations.

Index Numbers: Need and Meaning, Wholesale Price index Number and cost of living index numbers

Probability: Additive and multiplicative laws of probability, Probability distribution functions: Binomial, Poisson's and Normal Distributions and their applications.

UNIT-II

Linear Programming: Graphic and Simplex Method, Transportation Problem, Assignment Problem. Introduction to research, Nature, Objectives and Utility, Types of research, Problem formulations. Research Design Construction: Sampling Methods (probability and non-probability based), Sampling and non-sampling errors, methods of Data collection- Primary and Secondary Sources. Questionnaire Design, Scales: Rating Scales and Attitude Scales, Hypothesis: Null and Alternative Hypothesis, type I & II errors, Testing of Hypothesis: Parametric Tests (Z, t and F Test) and Non-parametric Tests (Chi-Square and Kendall's Coefficient of Concordance (W test), Data Analysis, Report Writing. Statistical Quality Control (SQC).

References:

1. Kothari, C. R., Kumar, R., & Uusitalo, O. (2005). *Research Methodology: New Age International*.
2. Golden, Biddle, Koren & Maren, D. Locke (1997). *Composing Qualitative Research*. SagePub.
3. Cooper & Sindler (1985). *Business Research Methods*. TMH, 6th edition.



4. Fowler Jr, F. J. (1993). Applied social research methods series. In *Survey research methods* (Vol. 1).
5. Fox, J. A., & Tracy, P. E. (1986). Randomized response. *A method for sensitive surveys. Beverly Hills: Sage, Quantitative Applications in the Social Sciences.*

Website/Links/Online Portal/ICT:

1. SPSS 20.0 version.
2. <https://www.udemy.com>.
3. <https://www.coursera.org>
4. <https://study.com>.

The mapping of PO/PSO/CO attainment is as follows:

PO/PSO/CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	3	1	3	2	2	1	2	3	2	2
CO2	3	3	2	-	3	3	1	1	1	2	2	1	3	2	3
CO3	2	2	2	2	2	2	2	3	1	1	3	2	-	2	3
CO4	2	2	2	2	2	2	1	3	1	2	1	3	2	2	2
CO5	2	1	1	1	1	1	2	3	-	1	2	2	2	1	3
Average	2.4	2	1.8	1.75	2	2.2	1.4	2.6	1.25	1.6	1.8	2	2.5	1.8	2.6

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Viva-Voce-I

Course Code: A205105

Semester: 1st

Credits: 04

L T P

NA

Course Outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Assess the understanding of various subjects studied during the last semesters.



CO2	Enhance the communication and presentation skills.
CO3	Acquire comprehensive knowledge of subjects studied throughout the course.
CO4	Acquire the confidence to face industrial internship program as well as jobs.

The mapping of PO/PSO/CO attainment is as follows:

PO/PSO/CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	3	2	2	2	2	3	1	3	2	2	1	2	3	2	2
CO2	2	2	2	2	2	2	2	3	1	1	3	2	2	2	3
CO3	2	3	-	3	2	2	1	2	1	1	3	2	2	2	-
CO4	1	1	3	2	2	2	1	3	1	2	1	3	2	2	2
Average	2	2	2.3	2.25	2	2.25	1.25	2.75	1.25	1.5	2	2.25	2.25	2	2.3

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Accounting For Managerial Decisions

Course Code: B205201

Semester: 2nd

Credits: 05

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Course Outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Apply management accounting and its objectives in facilitating in decision making.
CO2	Analyze complex financial accounting problems in real life situations
CO3	Develop an understanding of accounting principles to manage business and to take financial decisions
CO4	Know about the basic concepts of financial accounting, cost accounting and management accounting
CO5	Make use of various tools of accounting to analyze business situation and take decisions

Course Content

UNIT-1

Introduction to Cost Accounting and Management Accounting and their interrelationship with



Financial Accounting; Financial Statements: Meaning, types and Limitation of Financial Statements; Financial Statement Analysis: Ratio Analysis and AS 20,

Common size statement Analysis, Comparative Analysis, Trend Analysis, Fund flow and Cash Flow Analysis (AS 3). Management of Working Capital Accounting for Price level changes; Human Resource Accounting; Social and Environmental Accounting; Responsibility Account

UNIT-II

Introduction to Cost Behaviour; Absorption and Marginal Costing and their managerial implications; Cost-Volume-Profit Analysis; Standard Costing: types and fixation of standards; Variance Analysis: material, labour and overhead Variances; Budgetary Control System; Types of budgets; Introduction to Performance Budgeting and Zero Based Budgeting; Uniform Costing and Inter firm Comparison, Responsibility Accounting.

Capital Budgeting, Cost of capital Contemporary Issues in Management accounting: Value chain analysis; Activity Based Costing; Activity Based Budgeting; Target and Life Cycle Costing; Quality Costing; Corporate Reporting Practices in India and its evaluation.

References:

1. Anthony, R. N. & Reece, J.S. (1997). *Accounting Principles*. 6th ed, Homewood, Richard D.Irwin.
2. Bhattachaiya and Dearden J. (1998). *Accounting for Management- Text and Cases*. VikasPublishing, New Delhi.
3. Gupta, R.I. & Raxnaswamy (1998). *Advanced Accountancy*. Sultan Chand & Sons, Volume I &II.
4. Hingorani, N. L. & Rairanathan, A.R. (1992). *Management Accounting*. Sultan Chand, NewDelhi.
5. Jawahar L. (2001). *Cost Accounting*. Vikas Publishing House, New Delhi.

Website/Links/Online Portal/ICT:

1. <https://study.com>.
2. <https://www.toppr.com/>
3. <https://nios.ac.in>

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
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CO1	1	3	2	2	3	3	1	3	3	2	1	1	3	3	2
CO2	2	1	3	1	2	1	3	2	3	3	1	3	2	2	2
CO3	1	-	3	1	2	1	3	3	1	3	2	3	3	1	3
CO4	2	2	2	3	2	2	1	3	1	3	2	2	-	1	1
CO5	3	2	2	3	3	3	1	3	1	1	2	3	3	3	1
Average	1.8	2	2.4	2	2.4	2	1.8	2.8	1.8	2.4	1.6	2.4	2.75	2	1.8

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Operations Research

Course Code: B205202

Semester: 2nd

Credits: 05

L T P

4 1 0

Course Outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Relate the key role of operations in bringing about the growth and profitability of organizations.
CO2	Rephrase ideas, concepts and principles in operations strategy.
CO3	Explain use of quantitative tools in solving typical Operations domain problems
CO4	Improve the productivity of the organization by using operation research techniques.

Course Content

UNIT-I

Operations Research: Evolution, methodology and role in managerial decision making; Linear programming: Meaning, assumptions, advantages, scope and limitations; Formulation of problem and its solution by graphical and simplex methods; special cases in simplex method: Infeasibility, degeneracy, unbounded and multiple optimal solutions; duality Transportation problems including transshipment problems; Special cases in transportation problems: unbalanced problems, degeneracy, maximization objective and multiple optimal solutions; assignment problems including traveling salesman’s problem. Special cases in assignment problems: unbalanced problems, maximization objective and multiple optimal solutions.

UNIT-II

PERT/CPM: Difference between PERT and CPM, network construction, calculating EST, EFT, LST, LFT and floats, probability considerations in PERT, time-cost trade-off. Decision theory: decision making under uncertainty and risk, Bayesian analysis, decision trees. Game theory, pure and mixed strategy games; principle of dominance; two person zero sum game; Replacement Models: Group Replacement, Individual Replacement; Sequencing: Concepts, Solutions of processing ‘n’ jobs through – ‘1’, ‘2’, ‘3’ and ‘m’ machines, Processing ‘2’ jobs through ‘m’ machines; Dynamic Programming Problems.

References:

1. Kapoor, V.K. (1998). *Operations Research*. Sultan Chand & Sons, New Delhi.
2. Paneerselvam. (2001). *Operations Research*. Prentice Hall of India, New Delhi.
3. Kalavathy (1995). *Operations Research*. Vikas Publishing House, New Delhi.
4. Taha (2001). *Operations Research: An Introduction*. Prentice Hall of India, New Delhi.
5. Vohra, N. D. (2001). *Quantitative Techniques in Management*. Tata McGraw Hill Publishing Company Ltd., New Delhi.

Website/Links/Online Portal/ICT:

1. <https://www.classcentral.com/course/swayam-operations-research-14219>.
2. <https://www.udemy.com>.
3. <https://www.coursera.org>

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	3	2	2	1	3	2	1	2	1	2	3	2	2	1
CO2	1	2	3	3	2	2	3	3	2	2	3	2	1	3	3
CO3	2	3	1	2	-	3	3	1	2	3	3	2	3	-	2
CO4	1	2	2	2	3	2	3	1	1	2	1	3	3	2	3
Average	1.5	2.5	2	2.25	2	2.5	2.75	1.5	1.75	2	2.25	2.5	2.25	2.3	2.25

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Marketing Management

Course Code: A205203



Course Outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Relate Marketing Mix as a framework for marketing decision making.
CO2	Understand the need, importance and process of market planning and control.
CO3	Examine the dynamic nature of marketing function.
CO4	Acquire an understanding of fundamental concepts of marketing.
CO5	Understand skills to conduct professional marketing research

Course Content

UNIT-1

Marketing: Meaning, importance, scope and various concepts, Tasks of marketing manager under different demand situations, marketing environment. Consumer Behavior: Meaning, importance, major factors influencing buyer behavior, various stages of the buying decisions process; Business buying behavior. Identifying market segments and selecting target markets.

Product Decisions: Concept of a product, classification of products, major products decisions, product line and product mix Branding; Packaging and labeling; Product life cycle-strategic implications; New product development and consumer adoption process. Pricing Decisions:

Factors affecting price determination; Pricing policies and strategies; Discounts and rebates

UNIT-II

Physical Distribution Decisions: Nature, functions and types of distribution channels, Channel management decisions, retailing and wholesaling. Promotion Decisions: Communication process; Promotion mix: advertising personal selling, Sales promotion, Publicity and public relations; Determining advertising budget; Copy designing and its marketing; Media selection; Advertising effectiveness: promotion tools and techniques; various steps in selling; Training, supervising, motivating the sales force. Managing Direct and Online Marketing, Marketing Organization and Control: Organizing and controlling major operations.

References:

1. Czinkota & Kotabe (1995). *Marketing Management*. Vikas Publishing, New Delhi.



- Douglas, J., Dalrymple, J. & Parsons, L. J. (2001). *Marketing Management: Text and Cases*. John Wiley and Sons, Seventh Edition.
- Kotler, P., & Turner, R. E. (1997). *Marketing management: Analysis, planning, implementation, and control* (Vol. 9). Upper Saddle River, NJ: Prentice hall.
- Michael, J. E., Bruce, J.W. & William, J.S. *Marketing Management*. Tata McGraw-Hill, New Delhi.
- Beckwith Harry, (1997). *Selling the invisible*. Warner Books, New York.

Website/Links/Online Portal/ICT:

- <https://www.udemy.com>.
- <https://www.coursera.org>
- https://www.goodreads.com/book/show/769443.Selling_the_Invisible

The mapping of PO/PSO/CO attainment is as follows:

PO/CO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	1	2	3	2	1	3	2	1	1	2	2	2	2
CO2	3	2	2	2	3	1	2	2	3	2	3	2	3	2	1
CO3	1	3	1	3	2	2	2	1	3	2	2	3	3	3	1
CO4	2	3	-	3	2	2	2	2	2	1	2	1	2	3	2
CO5	2	2	2	1	1	3	1	3	2	3	1	-	1	2	2
Average	2.2	2.4	1.5	2.2	2.2	2	1.6	2.2	2.4	1.8	1.8	2	2.2	2.4	1.6

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Advanced Tax Laws and Practice

Course Code: B205204

Semester: 2nd

Credits: 05

L T P

4 1 0

Course Outcomes: On successful completion of this course, the students will be able to:

CO	Statement
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CO1	Enhance knowledge, abilities & skills to conduct tax research, engage in tax planning activities & resolve tax controversies with the Internal Revenue Services
CO2	Acquire knowledge about kinds of tax professionals according to nature of firms.
CO3	Become chartered accountants and tax practitioners.
CO4	Prepare tax returns for various kinds of businesses.
CO5	Develop the professional skills in areas of income tax, value-added tax, wealth tax and service tax.

Course Content

UNIT-1

Wealth Tax: Charge of wealth tax, assets, deemed assets and assets exempted from tax, valuation of assets, Computation of net wealth and wealth tax liability, Return of wealth and provisions concerning assessment. Value Added Tax (VAT): Justification, objectives and benefits of VAT, Types and methods of computation of VAT, VAT Methodology and VAT – Registration, returns, audit and penal provisions.

UNIT-II

Services Tax: Need, Statutory provisions, taxable services, valuation, administrative mechanism and procedural aspects, rates and computation of tax, payment & adjustment of service tax, Penalties under services tax, Challenges before services tax administration in India.

Central excise laws: Basis of chargeability of duties of central excise- classification and valuation of excisable goods, assessment procedure, recovery and refund of duties. Clearance of excisable goods, filing of returns; CENVAT, Custom Duty

References:

1. Ahuja G.K. and Gupta, R. (1998). *Systematic Approach to Income Tax and Central Sales Tax*, Bharat Law House, New Delhi.
2. Anand G, Srinivasan (1995). *Direct Taxes Code 2009 & Income Tax Act 1961*. Taxmann Publications Pvt. Ltd., New Delhi.
3. Lakhota, R. N. (2000). *Corporate Tax Planning*. Vision Publications, Delhi.
4. Mehrotra, H. C. & Goyal, S.P. (2003). *Corporate Tax Planning and Management*, Shahitya Bhawan, Agra.
5. Sareen, V.K., & Sharma, A. (1998). *Indirect Taxes*. Kalyani Publishers, New Delhi.



Website/Links/Online Portal/ICT:

1. <https://www.udemy.com>.
2. <https://www.coursera.org>
3. <https://.icsi.edu>

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	3	2	2	2	3	1	2	3	2	3	2	2	1	2
CO2	3	2	2	1	3	2	2	1	2	2	2	2	2	3	1
CO3	1	3	3	2	1	2	1	2	1	2	3	1	3	3	3
CO4	2	1	-	3	1	3	1	2	2	3	2	3	-	2	3
CO5	3	2	2	3	2	3	1	3	1	2	1	2	3	1	3
Average	2	2.2	2.25	2.2	1.8	2.6	1.2	2	1.8	2.2	2.2	2	2.5	2	2.4

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Management of Financial Services

Course Code: B205205

Semester: 2nd

Credits: 05

L T P

4 1 0

Course Outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Acquire the expertise to measure risk, return and explain the trade-offs between risk and return
CO2	Calculate the value of various financial assets such as annuities, bonds, stocks and retirement savings.
CO3	Acquire the knowledge of the primary sources of capital and their cost estimation.
CO4	Apply the concepts of financial management in Industry.
CO5	Use financial calculator and Excel in a variety of financial problems.

Course Content

UNIT-I



Financial Services Nature & types; Regulatory Environment of Financial Services; Marketing of Financial Services, Merchant Banking: Role, Services provided by merchant banks, SEBI Regulations, Recent Developments, Code of Conduct, Self-regulation (AMBI) by merchant banks, Underwriting: Concept, Registration, SEBI guidelines, Recent Developments. Credit Rating: Meaning, Significance, Types, Rating Methodology, Drawbacks, SEBI regulations for credit rating, Credit Rating Agencies in India: CRISIL, ICRA & CARE lease Financing: Types and basis, present scenario in India.

UNIT-II

Mutual Funds: Meaning, types, Risks involved in Mutual Funds, Registration of Mutual Funds, Trustees, Asset Management. Housing Finance: Introduction, types, procedure for loan disbursement, housing finance market in India, Companies and custodian, Regulation of Mutual Funds: SEBI guidelines, Recent Developments, Marketing of Mutual Funds in India. Venture Capital: Characteristics, SEBI Guidelines, Venture Capital Funds in India; Factoring: characteristics & forms, Factoring in India, Forfeiting: Concept, sequence of operations in forfeiting, in India, Securitization: Meaning, features, mechanizing, benefits, and depository services: Role of depositories and their services, advantages of depository system, NSDL and COSL depositories participants and their role; stock broking service including SEBI Guidelines. Consumer Finance: Introduction, growth & present scenario in India.

References:

1. Bhalla, V.K. (2001). *Investment Management*. S. Chand and Company Ltd.
2. Fisher & Jordon (1998). *Security Analysis & Portfolio Management*” Sultan Chand publications, New Delhi.
3. publications, New Delhi.
4. Jack C. F. (2001). *Management of Investment*. McGraw- Hill.
5. Puller & Farrell (1995). *Modern Investment & Security Analysis*. S. Chand and Company Ltd.
6. Eugene F. Brigham, Michael C. Ehrhardt (2015) *Financial Management: Theory & Practice* (15th Edition). Cengage Publications. New Dehli

Website/Links/Online Portal/ICT:

1. <http://ssbnc.in/files/bcommaterial/CT.pdf>
2. <https://www.studocu.com/in>.



3. <https://www.goodreads.com/book/show/49090166-financial-services-revolution>

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	1	2	2	2	2	2	3	1	2	2	2	1	2	2
CO2	3	3	2	2	1	2	2	2	3	1	3	1	1	3	3
CO3	3	3	3	2	2	2	3	3	2	1	1	2	3	2	2
CO4	2	2	3	-	3	2	3	2	2	2	3	3	1	-	2
CO5	2	3	3	2	1	1	3	2	2	1	1	3	2	2	3
Average	2.2	2.4	2.6	2	1.8	1.8	2.6	2.4	2	1.4	2	2.2	1.6	2.25	2.4

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Seminar

Course Code: A205206

Semester: 2nd

Credits: 04

L T P

NA

Course Outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Have a seminar-based practical of studied subjects in semester.
CO2	Take Managerial decisions making through the application of knowledge of management discipline
CO3	Have the exposure to the entrepreneurial culture and industrial growth
CO4	Relate the theoretical knowledge with their practical experience

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	1	2	1	2	1	1	1	2	1	2	3	1	1	1
CO2	2	2	2	3	2	2	2	1	3	2	1	1	2	2	2
CO3	2	3	3	3	2	3	3	2	2	1	2	1	2	2	2
CO4	1	2	2	2	3	2	2	2	3	-	3	2	2	1	-



Average	1.5	2	2.25	2.25	2.25	2	2	1.5	2.5	1.33	2	1.75	1.75	1.5	1.6
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The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Corporate Tax Planning and Management

Course Code: A205301

Semester: 3rd

Credits: 05

L T P

4 1 0

Course Outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Acquire knowledge about tax planning and management activities.
CO2	Know about tax problems related to companies.
CO3	Prepare tax returns in companies.
CO4	Become the tax professionals for corporate houses.
CO5	Adopt professions such as Chartered Accountant or a registered tax practitioner.

Course Contents:

UNIT-I

Basic framework of Direct Tax Laws in India, Relative importance of the Income Tax Act and the Finance Act, Basis of charge under Income Tax Act, Introduction with the various Heads of Income, Computation of taxable income under capital gains and other sources Computation of taxable income from profits and gains of business and profession, Carry forward and set off of losses, Deductions from gross total income, Computation of total income & tax liability of company assesses, Deduction of tax at source & advance payment of tax.

UNIT-II

Concept of tax planning; Tax avoidance and tax evasions; corporate taxation and dividend tax, Tax planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares, Tax planning in respect of own or lease, sale of assets used for scientific research, make or buy decisions; Repair, replace, renewal or renovation, and shutdown or continue decisions. Tax Planning for New Business: Tax planning with reference to location and nature of



new business. Tax provisions relating to special economic zones, infrastructure sector and backward areas, Tax Planning with reference to restructuring, Tax Planning relating to compensation package and impact of FBT

References:

1. Ahuja, G., & Gupta, R. (2001). *Corporate Tax*. Bharat Law House.
2. Lakhotia, R. N. & Lakhotia, S. (2001). *Corporate Tax Planning Handbook*. Vision Books.
3. Singhanian, V. K., Singhanian, M. (1998). *Corporate Tax Planning and Business Tax Procedures*. Taxmann.
4. Dr. H.C. Mehrotra Dr. S.P Goyal.(2015) *Corporate Tax Planning & Management*.(18th edition)
5. Sahitya Bhawan Publications. Agra
6. Vinod K. Singhanian, Monica Singhanian (2020) *Corporate Tax Planning & Business Tax Procedures*, (Virtual book 24th Edition). Taxmann

Website/Links/Online Portal/ICT:

1. Institute of Cost Accountants, Institute of Chartered Accountants
2. <http://ssbnc.in/files/bcommaterial/CT.pdf>
3. <https://www.studocu.com/in>.

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	2	1	2	2	3	2	3	3	2	3	3	3	2	2
CO2	2	3	2	2	1	1	1	3	3	1	2	2	2	3	1
CO3	3	3	1	3	2	2	3	2	2	3	1	1	3	2	3
CO4	3	2	3	3	2	3	3	3	3	2	3	2	2	2	3
CO5	1	3	-	2	3	2	2	2	3	1	1	-	3	3	2
Average	2.2	2.6	1.75	2.4	2	2.2	2.2	2.6	2.8	1.8	2	2	2.6	2.4	2.2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Security Analysis & Investment Management

Course Code: A205302

Semester: 3rd



Course Outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Know about financial assets such as money market instruments, bonds, and stocks.
CO2	Select and employ tools for financial analysis using time value of money, cost of capital and interest rates.
CO3	Develop the skills to analyze companies for investment purposes.
CO4	Evaluate securities and stocks through valuation models and also use derivative securities to manage risks.
CO5	Understand the benefit of diversification of holding a portfolio and its importance.

Course Contents UNIT-I

Introduction to Investment analysis: Nature & scope of investment analysis; approaches to investment analysis, investment process, Security return and risk analysis: systematic & non-systematic risk. Default risk, foreign exchange risk, interest rate risk, purchasing power risk, Securities' market. Primary market, Secondary market; Primary market: role, functions & methods of selling securities in primary market; SEBI guidelines on public issue.

UNIT-II

Secondary market: Importance, trading mechanism, listing of securities on stock exchange, depository: role & functions, Depositories Act, 1996 (outline). Linkage of Primary & Secondary markets, Valuation of securities, bonds, debentures, preference shares & equity shares, fundamental & technical analysis, EMH.

References:

- Alexander, Sharpe, Bailey, "Fundamentals of Investment" Pearson/PHI, 1998.
- Barua, Verma and Raghunathan (1998). *Portfolio Management*. TMH.
- Clark, F. (2004). *Investment- Analysis and Management*. TMH Publishers.
- Fisher and Jordon (2001). *Security Analysis and Portfolio Management*. PHI, New Delhi.
- Kevin, S. (1995). *Portfolio Management*. Prentice Hall India.

Website/Links/Online Portal/ICT:

- <https://www.managementstudyguide.com/>



2. <https://nptel.ac.in/courses/>
3. <https://www.youtube.com/watch>

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	2	3	3	2	3	2	3	2	3	2	2	3	2	3
CO2	3	1	3	2	1	2	3	3	-	1	1	3	2	3	1
CO3	3	3	2	1	3	3	1	2	1	2	1	1	3	-	3
CO4	2	-	3	2	2	2	2	3	2	1	3	2	3	2	2
CO5	1	2	2	3	2	3	2	1	2	2	2	2	2	2	1
Average	2	2	2.6	2.2	2	2.6	2	2.4	1.75	1.8	1.8	2	2.6	2.25	2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Management Information System

Course Code: A205303

Semester: 3rd

Credits –0 5

L T P

4 1 0

Course Outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Record the current issues of information technology and relate those issues to the firm.
CO2	Analyze impact of information technology on firms
CO3	Depict the role of information technology and information system in business.
CO4	Reproduce a working knowledge of concepts and terminology related to information technology
CO5	Know about the different hardware’s and software’s that are used in computerized work.

Course contents

UNIT-I

MIS- need and concepts, factors influencing MIS and characteristics of MIS, Technology of



MIS, Structure of MIS, Decision Making and role of MIS, Data communication, Channel features and concept of Distributed Data bases Decision Support System: Overview, components and classification, steps in constructing a DSS, role in business, group decision support system, Simon’s model of decision making. MIS information barriers, Strategic advantage, Entering and editing of data, Planning for MIS; System Development Methodologies; Conceptual and detailed designs of MIS

UNIT-II

Information system analysis and design, information SDLC, hardware and software acquisition, system testing, documentation and its tools, conversion methods, DBMS: Introduction, functions& components. System implementation Strategies and process; System Evaluation and Maintenance, Applications – cross –functional MIWS; ERP; CRM; SCM; Transaction Processing; Artificial Intelligence technologies in business: neural network, fuzzy logic, virtual reality; Executive information system.

References:

1. Brady (2001). *Cases in MIS*. Thomson Learning, Bombay.
2. Brien & James (2001). *Management Information System*. Tata McGraw Hill, Delhi.
3. Jawadekar (1998). *Management Information Systems*. TMH, N. Delhi.
4. Stair (1995). *Principles of Management System*. Thomson Learning, Bombay.
5. Kanter, J. (1998). *Management Information System*. PHI, Delhi.

Website/Links/Online Portal/ICT:

1. <https://nptel.ac.in/courses>
2. <https://freevideolectures.com/>
3. https://www.tutorialspoint.com/management_information_system/management_information_system.html

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	3	2	2	2	2	1	3	2	2	3	3	3	2	3
CO2	1	2	1	2	3	2	3	3	1	3	2	2	-	1	1
CO3	2	1	3	2	-	3	3	2	2	2	1	2	2	2	2



CO4	3	2	2	2	2	3	2	3	-	3	2	1	2	2	3
CO5	2	2	3	3	2	2	1	3	1	1	2	2	2	1	-
Average	2	2	2.2	2.2	2.25	2.4	2	2.8	1.5	2.2	2	2	2.25	1.6	2.25

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Managerial Economics

Course Code: A205304

Semester: 3rd

Credits – 05

L T P

4 1 0

Course outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Understand tools and techniques of managerial economics to use them in decision making.
CO2	Explore the economics of information and network industries.
CO3	Understand how economics affect the business strategy of companies in these industries.
CO4	Develop economic way of thinking in dealing with practical business.

Course contents:

UNIT-1

Nature and significance of managerial economics, Demand Analysis: Demand and Elasticity of Demand; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques. Production analysis and cost analysis: Production functions in short run and long run. Cost concepts, Cost behaviour in short run and long run.

UNIT-II

Price Determination Under Different Market Conditions: Characteristics of different market structures; Price determination and firm’s equilibrium under perfect competition, monopoly & discriminating monopoly, monopolistic competition and oligopoly. Business Cycles: Nature and phases of business cycle, theories of business cycle-psychological, profit, monetary, innovation, Cobweb, Samuelson and Hicks theories. Inflation: Definition, characteristics and types; Inflation



in terms of demand-pull and cost-push factors; Effects of inflation.

References:

1. Diwedi, D. N. (2002). *Managerial Economics*. Vikas Publishing House, New Delhi.
2. Mehta, P. L. (1998). *Managerial Economics*. Sultan Chand, New Delhi.
3. Varshnay, R. L. (2000). *Managerial Economics*. Sultan Chand Publications.
4. Peterson, L. (1998). *Managerial Economics*. Prentice Hall of India, New Delhi.
5. Salvatore (2004). *Managerial Economics in Global Economy*. Thomson Learning.

Website/Links/Online Portal/ICT:

1. <https://nptel.ac.in/courses>
2. <https://sites.google.com/site/economicsbasics/managerial-economics>
3. <https://www.edx.org/>

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	1	2	2	2	3	2	3	1	2	1	2	3	2	2	3
CO2	2	1	3	2	3	2	2	3	3	1	2	2	3	3	2
CO3	3	2	2	3	-	3	1	3	1	3	1	1	2	2	2
CO4	1	2	3	2	2	2	1	3	2	2	3	3	3	1	-
Average	1.75	1.75	2.5	2.25	2.6	2.25	1.75	2.5	2	1.75	2	2.25	2.5	2	2.3

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Financial Market & Instruments

Course Code: A205305

Semester: 3rd

Credits-04

L T P

NA

Course outcomes: On successful completion of this course, the students will be able to:

CO	Statement
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CO1	Interpret financial data to use it into decisions making about the operating performance and financial position of a company.
CO2	Describe financial and investment concepts that enable investment, insurance, and estateplanning.
CO3	Know concepts & practical dynamics of the Indian financial system, markets, institutions and financial services.
CO4	Identify the monetary and banking issues in respect of financial service.
CO5	Evaluate regulations for future development of international and domestic financial services.

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	2	3	3	2	2	3	3	2	3	3	2	3	2	1
CO2	1	3	2	1	3	3	3	2	2	1	2	1	-	3	2
CO3	3	3	3	3	2	2	2	3	1	3	3	3	2	2	3
CO4	3	2	2	-	3	1	3	2	2	2	2	1	1	3	2
CO5	1	2	2	3	2	3	3	3	3	1	3	2	2	2	2
Average	2	2.4	2.4	2.5	2.4	2.2	2.8	2.6	2	2	2.6	1.8	2	2.4	2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Viva-Voce-III

Course Code: A205306

Semester: 3rd

Credits-04

L T P

NA

Course outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Assess the understanding of various subjects studied during last semesters.
CO2	Enhance the communication and presentation skills.
CO3	Acquire comprehensive knowledge of subjects studied throughout the course.



CO4	Acquire the confidence to face industrial internship program as well as jobs.
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The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	-	3	1	2	2	3	2	1	3	1	3	3	2	2
CO2	2	2	2	3	2	2	2	2	2	2	2	1	1	2	2
CO3	2	3	3	3	2	3	3	2	3	1	2	2	2	2	-
CO4	1	2	2	2	3	2	2	2	1	3	2	3	2	2	1
Average	1.5	2.3	2.5	2.25	2.25	2.25	2.5	2	1.75	2.25	1.75	2.25	2	2	1.6

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Globalization and Business Growth

Course Code: A205401

Semester: 4th

Credits-05

L T P

4 1 0

Course outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Diagnose diversity and culture’s impact on business operations and decisions.
CO2	Analyze business opportunities and challenges to incorporate into global perspective.
CO3	Demonstrate analytical skills in the Identification & resolution of business problems in the Industry.
CO4	Apply ethical frameworks to business problems.
CO5	Describe the ethical consequences of decision alternatives.

Course content

UNIT-I

Globalization: Nature and scope of globalization – impact of globalization. On business World Trade Organization (WTO): Overview of GATT Round – WTO – objectives – organizational structure – dispute settlement mechanism.



WTO issues: TRIMS – TRIFS – GATS – Environment and labour Standards. Role of foreign capital in business: International flow of foreign capital – FDI – FLL and others.

Role of international organizations: Finance organizations: IMF – IBRD – IFC – ADB. Business Organizations: International Trade associations, Multilateral organizations: IATA, WHO, WMO.

UNIT-II

Economics of integration: Barriers to trade – tariff and non- Tariff barriers – SAARC – EEC – ACM. Trade and arrangements: Currency convertibility – current and capital Account – foreign currency issues – Euro Money – Reserve Currency.

Cross country mergers and acquisitions: Trends in international Mergers and acquisitions and impact on regional and domestic business.

References:

1. Bhandari, S. (1998). *World Trade Organization and Developing Countries*. Deep and Deep Publications, N. Delhi.
2. Chandha, G. (2001). *WTO and the Indian Economy*. Deep & Deep Publications, N.Delhi.
3. Kumar, D. D. (1999). *Globalization & Development-Experiences and Challenges*. Deep & Deep Publications, N. Delhi.
4. Thakur, D . (1995). *Globalization and International Business*”, Deep& Deep Publications, N. Delhi.
5. Schott, Jeffrey J. (2000). *The WTO after Seattle, Institute for International Economic*”, Washington DC.

Website/Links/Online Portal/ICT:

1. <https://ecipe.org/>
2. <https://courses.lumenlearning.co><https://www.coursera.org/specializations/global-ation-economic-growth-and-stability>

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	Po1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	3	1	2	3	3	1	2	3	1	1	3	2	3	2	2
CO2	3	3	2	3	2	2	1	3	-	3	1	3	1	3	3
CO3	3	2	3	2	3	3	2	3	3	2	2	2	3	3	2
CO4	2	1	3	1	3	2	2	2	1	3	3	3	2	2	2



CO5	2	1	2	-	2	3	2	1	2	2	1	2	2	2	1
Average	2.6	1.6	2.4	2.25	2.6	2.2	1.8	2.4	1.75	2.2	2	2.4	2.2	2.4	2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Financial Institution & Markets

Course Code: B205402

Semester: 4th

Credits-05

L T P

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Course outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Identify accounting concepts to interpret financial data to make decisions about the operating performance and financial position of a company.
CO2	Describe financial and investment concepts to provide advice on investment, insurance, and estate planning.
CO3	Know concepts & practical dynamics of the Indian financial system, markets, institutions and financial services.
CO4	Identify the monetary and banking issues in respect of financial service.
CO5	Evaluate regulations for future development of international and domestic financial services.

Course contents

UNIT-I

Introduction: Nature and role of financial system; Financial system and Financial markets; Financial system and economic development; Indian Financial System-an overview. Money Market; Capital Market: primary and secondary markets; Government securities market; Recent developments in Indian capital market; Role of SEBI- an overview, Development Banks: Concept, objectives and functions of development banks; Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI, State development banks and state financial corporations.

UNIT-II

Merchant Banking: Concept, functions and growth; Government policy on merchant banking services; SEBI guidelines future of merchant banking in India. Mutual Funds: Concept,



performance appraisal and regulation of mutual funds; Designing and Marketing of mutual funds schemes; Latest mutual fund schemes in India- an overview.

References:

1. Bhole, L. M. (2004). *Financial institutions and markets: structure, growth and innovations, 4e.*Tata McGraw-Hill Education.
2. Khan, M. Y. (2013). *Indian financial system.* Tata McGraw-Hill Education.
3. Srivastava, R. M. (1991). *Management of Indian Financial Institutions.* Himalaya publishing.
4. Varshney, P. N., & Mittal, D. K. (2000). *Indian Financial System.* Sultan Chand & Sons, NewDelhi. Vinayakam, N. 1995. *Globalisation of Indian Economy.*
5. Frederic S. Mishkin, Stanley Eakins. (2017). *Financial Markets and Institutions.* Pearson Education

Website/Links/Online Portal/ICT:

1. <https://spu.fem.uniag.sk/>
2. <https://www.slideshare.net/>
3. <https://www.studocu.com/>

The mapping of PO/PSO/CO attainment is as follows

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	1	2	1	3	2	2	3	1	3	1	2	3	3	1
CO2	3	1	3	2	2	1	2	1	2	3	2	3	2	2	-
CO3	3	2	3	2	2	2	-	3	2	3	3	2	3	1	2
CO4	1	2	3	3	3	2	1	3	3	2	2	3	2	2	1
CO5	2	3	2	3	3	3	2	3	2	3	3	2	2	1	2
Average	2.2	1.8	2.6	2.2	2.6	2	1.75	2.6	2	2.8	2.2	2.4	2.4	1.8	1.5

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Corporate Accounting

Course Code: B205403



Course outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Apply accounting techniques and methods for the amalgamation, reconstruction and liquidation of firms
CO2	Describe factors that affect a firm's dividend policy.
CO3	Compute the value of a firm using different methodologies.
CO4	Demonstrate the different types of relationship among business entities and financial reporting purposes.
CO5	Analyze and record transactions, prepare accounting adjustments, construct financial statements for the accounting period.

Courses content

UNIT I

Relevant accounting standards; Company Accounts: Issue, forfeiture, and valuation of shares using different Methods; Goodwill – Valuation using different methods i.e., Average Profit, Super Profit, Capitalization and Annuity. Final accounts of company; Amalgamation: amalgamation in the nature of Merger and of Purchase; Absorption: Meaning, relevant standard; Reconstruction: External and internal reconstruction – meaning, provisions and Accounting.

UNIT II

Meaning of Holding Company & Subsidiary Company; relevant standard; Preparation of consolidated financial statements of holding and subsidiary companies, Corporate reporting requirements and Current practices; Periodic reporting; Segment reporting; Social reporting; Harmonization in corporate reports. Introduction to Human Resource Accounting; Lease accounting, social and environment accounting, inflation accounting, and accounting for price level changes

References:



1. Arulanandam, M. A. & Raman, K. S. (2000). *Advanced Accountancy*. Himalaya Publishing House, N.Delhi.
2. Gupta, R. L. (1991). *Advanced Financial Accounting*. S. Chand & Co., New Delhi.
3. Maheshwari, S. N. (1998). *Advanced Accountancy*. Vikas Publishing House, Vol.II, New Delhi.
4. Monga, J. R. (2000). *Advanced Financial Accounting*. Mayoor Paperbacks, Noida.
5. Warren, C. S. & Fess, P. E (2002). *Principles of Financial and Managerial Accounting*. South-Western, Ohio.

Website/Links/Online Portal/ICT:

1. <https://www.oreilly.com/library/view/corporate-accounting/>
2. <https://www.studocu.com/>
3. <https://nptel.ac.in/>

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	2	3	2	1	3	2	1	2	1	2	2	1	3	2	3
CO2	2	2	3	2	2	1	1	1	2	3	3	2	1	3	2
CO3	1	3	2	3	3	2	2	2	3	3	3	3	2	2	-
CO4	2	3	3	2	3	3	3	3	1	2	2	2	1	3	1
CO5	3	-	2	3	2	3	3	2	3	3	3	2	3	3	2
Average	2	2.75	2.4	2.2	2.6	2.2	2	2	2	2.6	2.6	2	2	2.6	2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Financial Auditing and Taxation

Course Code: A205404

Semester: 4th

Credits-05

L T P

4 1 0

Course outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Outline the nature of audit risks and audit evidences.



CO2	Conduct analytical review of financial statements.
CO3	Distinguish the nature and types of audit reports.
CO4	Explain the operations and administrations of the Hong Kong tax system.
CO5	Apply tax principles, statutes and case laws in computing tax liabilities for individuals and corporations

Course Content

UNIT I

Auditing in India, Classification of Audits: Internal audit and statutory audit, Application of test checks for internal audit, Techniques to be adopted and precautions to be taken, Auditor's liability while conducting audit on test check basis Internal control, Evaluation of internal control, adoption of techniques for internal control including questionnaire approach through the use of flow charts. Internal check: advantages, principles of a good system of internal check.

UNIT II

Responsibility of auditor with reference to branches, relationship between Statutory and branch auditor analysis and review of information Supplementary to the accounts as well as of non-accounting data, Auditor's duty and responsibility with regards to provision laid down in Companies act. Appointment of an auditor, Remuneration rights

Auditor's report, MAOCARO, Qualifications in audit report, liabilities of an auditor toward companies, Criminal liability of an auditor, liability for misconduct and misfeasance, Specimen of auditor's report as per CARO 2003.

References:

1. Gupta, K. (2004). *Contemporary Auditing*. Tata McGraw-Hill Education, New Delhi.
2. Tondon, B. N. (1985). *Practical Auditing*. S. Chand Publishing, New Delhi.
3. Spicer and Pegler's (1978). *Practical Auditing*. Ernest Evan Spicer.
4. Kishnadwala (2006) *Direct and Indirect Taxes*. VPM'S Mumbai.
5. Eric Lilford , Pietro Guj.(2020) *Mining Taxation: Reconciling the Interests of Government and Industry*. Springer



Website/Links/Online Portal/ICT:

1. <https://www.oreilly.com/library/view/corporate-accounting/>
2. <https://nptel.ac.in/>
3. <http://egyankosh.ac.in>

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	Po1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1	3	2	1	2	3	1	2	2	1	3	1	2	2	3
CO2	3	2	2	3	3	2	2	2	3	2	2	-	3	2	3
CO3	2	2	3	2	-	2	2	3	3	1	3	2	3	2	1
CO4	1	3	2	2	3	2	3	2	3	2	2	3	3	3	1
CO5	3	2	1	2	3	2	1	3	3	1	3	3	2	2	2
Average	2	2.4	2	2	2.75	2.2	1.8	2.4	2.8	1.4	2.6	2.25	2.6	2.2	2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Project

Course Code: A205405

Semester: 4th

Credits-04

L T P

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Course outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Assign project on the basis of the subjects studied in semester.
CO2	Take managerial decision making through the application of knowledge of management Discipline
CO3	Expose the entrepreneurial culture and industrial growth
CO4	Relate the theoretical knowledge with its practical experience

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
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CO1	1	1	2	1	2	1	1	1	1	3	1	2	1	1	1
CO2	2	2	2	3	2	2	2	1	2	-	2	1	2	2	-
CO3	2	3	3	3	2	3	3	2	3	3	3	2	2	2	2
CO4	1	2	2	2	3	2	2	2	1	2	2	2	2	1	2
Average	1.5	2	2.25	2.25	2.25	2	2	1.5	1.75	2.6	2	1.75	1.75	1.5	1.6

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Viva-Voce-IV

Course Code: A205406

Semester: 4th

Credits-04

L T P

NA

Course outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Assess the understanding of various subjects studied in last semester.
CO2	Inculcate the skills of communication and presentation.
CO3	Acquire comprehensive knowledge of subjects studied throughout the course.
CO4	Face industrial internship program as well as jobs.

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1	1	3	1	2	2	3	2	3	1	2	2	3	2	2
CO2	2	2	2	3	2	2	2	2	-	2	1	1	1	2	2
CO3	2	3	3	3	2	3	3	2	3	3	3	2	2	2	2
CO4	1	2	2	2	3	2	2	2	2	1	2	3	2	2	-
Average	1.5	2	2.5	2.25	2.25	2.25	2.5	2	2.6	1.75	2	2	2	2	2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Course Name: Insurance & Risk Management



Course Code: A205407

Semester: 4th

Credits-05

L T P

4 1 0

Course outcomes: On successful completion of this course, the students will be able to:

CO	Statements
CO1	Know about insurance product cost and pricing, marketing and distribution.
CO2	Enhance practical skills through professional development seminars and internships in insurance and risk management
CO3	Demonstrate insurance contracts and provisions such as property, liability, life and health insurance, and employee benefit plans.
CO4	Know about operations and management of insurance entities and economic implications of organizational design and structure
CO5	Get knowledge of corporate and other private Insurance institutions

Course Content

UNIT I

Concept of risk: risk meaning, types of risk, Managing risk, resource and measurement of risk, risk evaluation and prediction, disaster risk management, risk retention and transfer, meaning of actuary and actuarial science. General Insurance Corporation and other private Insurance institutions, insurance Act,

UNIT II

Insurance: significant of insurance, general structure of the insurance market, significant aspects of the his industry, reforms in Indian insurance industry, importance of the privatization of insurance industry, problems associated with public insurance enterprises, relation between insurance and economic growth

UNIT III

Life insurance, role of rider in insurance policies, fire insurance elements and features, Theft Insurance Contracts, Budgetary over, Auto Insurance, Medial Benefit Insurance, Dishonesty, Disappearance and destruction Insurance, Personal and Residential Insurance, Boiler Machinery



Insurance, Commercial Enterprises and Industrial property Insurance.

UNIT IV

Marine Insurance Contract: Type of Marine Insurance Contract-Freight, cargo and vessel, Procedure for obtaining Marine protection policy, Marine policies and condition, Nature of Coastal Marine, Marine Losses, current scenario of insurance industry in India , recent trend in insurance sector, reinsurance in the insurance sector, areas of the application of reinsurance, IRDA Act

References:

1. Bhole, L. M. (1982). *Financial Markets and Institutions: Growth, Structure, and Innovations*. New Delhi: Tata McGraw Hill.
2. Khan, M. Y. (2004). *Financial services*. Tata McGraw-Hill Education.
3. Peter L. Bernstein (1998). *Against the Gods: The Remarkable Story of Risk*. Wiley
4. Marshall Wilson Reavis. (2012). *Insurance: Concepts & Coverage: Property, Liability, Life, Health and Risk Management* (Kindle Edition). FriesenPress
5. John Kay Mervyn King, (2020), *Radical Uncertainty – Decision-Making Beyond the Numbers*, W. W. Norton & Company

Website/Links/Online Portal/ICT:

1. https://www.collegetutor.net/notes/RISK_MANAGEMENT_AND_INSURANCE_notes_pdf
2. https://www.icai.org/post.html?post_id=5636
3. <https://indiafreenotes.com/bba503-insurance-and-risk-management/>

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	3	2	2	1	2	3	1	3	2	1	2	2	2	2	1
CO2	1	3	3	1	3	1	2	-	1	2	3	3	3	1	1
CO3	3	2	2	3	2	2	2	2	2	3	2	1	1	2	2
CO4	2	2	1	2	3	2	2	3	3	2	3	2	3	3	1
CO5	1	2	2	2	1	3	3	3	2	3	1	2	2	2	-
Average	2	2.2	2	1.8	2.2	2.2	2	2.75	2	2.2	2.2	2	2.2	2	1.25

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation



and “-” indicates there is no correlation.

Course Name: Insurance and Risk Management

Course Code: 205407

Semester: 4th

Total Credits-05

L T P

4 1 0

Course Outcomes: On successful completion of this course, the students will be able to:

CO	Statement
CO1	Demonstrate a working knowledge of the language and procedures associated with risk management
CO2	Acquire the knowledge of different types of insurance
CO3	Analyze information to determine if a loss exposure may be covered by property insurance contract.
CO4	Evaluate the use of insurance contracts in employee benefit programs and these are also beneficial for new employees

Course Content

UNIT I

Concept of risk: risk meaning, types of risk, managing risk, resource and measurement of risk, risk evaluation and prediction, disaster risk management, risk retention and transfer, meaning of actuary and actuarial science. General Insurance Corporation and other private Insurance institutions, insurance Act, Insurance: significant of insurance, general structure of the insurance market, significant aspects of his industry, reforms in Indian insurance industry, importance of the privatization of insurance industry, problems associated with public insurance enterprises, relation between insurance and economic growth

UNIT II

Life insurance, role of rider in insurance policies, fire insurance elements and features, Theft Insurance Contracts, Budgetary over, Auto Insurance, Medial Benefit Insurance, Dishonesty, Disappearance and destruction Insurance, Personal and Residential Insurance, Boiler Machinery Insurance, Commercial Enterprises and Industrial property Insurance. Marine Insurance Contract: Type of Marine Insurance Contract-Freight, cargo and vessel, Procedure for obtaining Marine protection policy, Marine policies and condition, Nature of Coastal Marine, Marine Losses, current scenario of insurance industry in India, recent trend in insurance sector, reinsurance in the insurance sector, areas of the application of reinsurance, IRDA Act



Reference Books:

1. Bhole. L.M., “Financial Markets and Institutions”, Tata McGraw Hill Publishing
2. Khan and Jain, “Financial Services”, Tata McGraw Hill
3. Gupta, P. K. (2011). *Insurance and risk management*. Himalayan Books.
4. Rejda, G. E. (2011). *Principles of risk management and insurance*. Pearson Education India.
5. Wisconsin. Legislature. Legislative Council, & Fay, D. (1976). *Risk management and insurance*. The Council.

Website/Links/Online Portal/ICT:

1. [https://www.pwc.com.au/risk-controls/insurance-risk-mgt.html#: ~:text=](https://www.pwc.com.au/risk-controls/insurance-risk-mgt.html#:~:text=)
2. Insurance%20Risk%20Management%20is%20the, insurance%20underwriter's%20in%20the%20market.
3. <https://www.irmi.com/term/insurance-definitions/risk-management>

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	3	3	2	3	2	3	1	3	3	2	2	3	1	2	2
CO2	3	3	2	2	3	3	2	1	2	2	1	3	2	3	3
CO3	1	2	2	1	3	2	3	3	1	3	2	1	2	2	1
CO4	2	3	1	3	2	3	2	2	3	2	3	2	1	2	2
Average	2.25	2.75	1.75	2.25	2.5	2.75	2	2.25	2.25	2.25	2	2.25	1.5	2.25	2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Total Number of Course	23
Number of Theory Course	17
Number of Practical Course	6
Total Number of Credits	111



Attendance Requirements

A student shall have to attend 75% of the scheduled periods in each course in a semester; otherwise, he / she shall not be allowed to appear in that course in the University examination and shall be detained in the course(s). The University may condone attendance shortage in special circumstances (as specified by the Guru Kashi University authorities). A student detained in the course(s) would be allowed to appear in the subsequent university examination(s) only on having completed the attendance in the program, when the program is offered in a regular semester(s) or otherwise as per the rules.

Assessment of a course

Each course shall be assessed out of 100 marks. The distribution of these 100 marks is given in subsequent sub sections (as applicable).

Components	Internal (50)						External (50)	Total
	Attendance	Assignment	Surprise Test	Presentation	MST 1	MST2	ETE	
Weightage	10	10	10	10	30	30	50	
Average Weightage	10		10		30		50	100

Passing Criteria

The students have to pass both in internal and external examinations. The minimum passing marks to clear in examination is 40% of the total marks.