

NEP and Learning Outcomes Based Curriculum
Framework (LOCF)

For

MASTER OF COMMERCE (Integrated)
PROGRAMME

(To be effective from the Academic Session 2024-25)



Department of Commerce
Gurugram University, Gurugram

(A State Govt. University Established Under Haryana Act 17 of 2017)

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19/06/2025

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1. Background

The objective of Introducing M.COM integrated, 5 year Degree programme is to provide a conducive environment that holistically engages students through an all- encompassing knowledge impartation after completing 10+2 level examination. The programme provides students with a comprehensive understanding of the fundamentals of business management and the opportunity to pursue the chosen areas of specialization. The programme is designed to enable and empower students to acquire knowledge, skills and abilities to further analyse and synthesize the contemporary realities pertaining to the domain of business. The design and delivery of this integrated program is innovative and unique. It will equip students with the knowledge and skills necessary to compete successfully for challenging positions in industry, government, non-profit organizations and civil services. This programme will widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce. This programme will help to create excellent managers and also instill the spirit of entrepreneurship so that the students evolve into leaders and wealth creators in the years to come. The M.COM integrated programme at Gurugram University being one of the rigorous programmes in the country is designed to prepare students with a global management perspective through a unique pedagogy of learning and interaction among peers in a modular format. The Innovative Activities like live projects, field assignments and simulation games will form an integral part of the programme. Project work, Business Internship and Team-Consulting Assignment will help to achieve holistic learning and also provide for a comprehensive understanding of the contemporary business environment. This will develop the ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business along with creating the capability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

2. Programme Outcomes

On completing M.COM integrated (5Year) Programme, the students shall be able to realise following programme outcomes

PO's	Description
PO-1	Apply knowledge of Commerce theories and practices to solve business problems.
PO-2	Foster Analytical and critical thinking abilities for data-based decision making.
PO-3	Ability to promote Sustainable and Value based business practices for enhancing leadership activities
PO-4	Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of business.
PO-5	Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.
PO-6	Ability to Cultivate Technological Proficiency for Digital Transformation
PO-7	Ability to Enhance Interpersonal and Communication Skills for Diverse Workplaces

3. Programme Specific Outcomes

The M.Com (Integrated) program is spread over 10 semesters, leading to a post graduate degree in M.Com. It is an integrated program specially designed for 10 + 2 students, who wish to develop managerial skills. The course is tailor made to suit the needs of industry and entrepreneurship. On completing M.Com (Integrated) Programme, the students shall be able to realize the following specific outcomes:

PSO1	Management Proficiency: To inculcate in students the basic knowledge and fundamentals of commerce and business which would be beneficial for them to analyze, comprehend and evaluate the current economic/business scenario of the country and the world at large.
PSO2	Team Leadership& Innovation: Our aim is to empower students to convert theoretical and conceptual knowledge into practical problem-solving approaches through critical thinking. They will develop the skills to lead innovation initiatives within organizations by employing creative problem-solving techniques, nurturing an innovative culture, and efficiently managing resources to fuel business growth, gain competitive advantage, and create positive societal impact.

4. Qualification Descriptors

M.COM integrated course is a 5 year undergraduate + postgraduate commerce program offered by Gurugram University to pursue M.COM Integrated after 12th Class. It is aimed at teaching commerce and developing management skills from both undergraduate as well as postgraduate levels.

5. Scheme of Programme

Semester-1

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Course (DSC)											
241MCDSC1	Business Management (BL)	242/COMI/DS/101	4	0	0	4	70	30	-	-	100
241MCDSC2	Financial Accounting	242/COMI/DS/102	4	0	0	4	70	30	-	-	100
MIC/Vocational Courses (VOC)											
241MCVOC3	To be selected from the pool	242/COMI/VC/103	4	0	0	4	70	30	-	-	100
Multidisciplinary Course											
241MCMDC4	To be selected from the pool	242/COMI/MC/104	3	0	0	3	50	25	-	-	75
Ability Enhancement Course(AEC)											
241MCAEC5	To be selected from the pool	242/COMI/AE/105	2	0	0	2	35	15	-	-	50
Skill Enhancement Course (SEC)											
241MCSEC6	To be selected from the pool	242/COMI/SE/106	0	0	6	3	50	25	-		75
Value Addition Course (VAC)											
241MCVAC7	To be selected from the pool	242/COMI/VA/107	2	0	0	2	35	15	-	--	50
Total Credits						22	Total Marks				550

Semester-2

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Course (DSC)											
242MCDSC1	Cost Accounting	242/COMI/DS/201	4	0	0	4	70	30	-	-	100
242MCDSC2	Business Organization (BL)	242/COMI/DS/202	4	0	0	4	70	30	-	-	100
MIC/Vocational Courses (VOC)											
242MCVOC3	To be selected from the pool	242/COMI/V C/203	4	0	0	4	70	30	-	-	100
Multidisciplinary Course											
242MCMDC4	To be selected from the pool	242/COMI/M C/204	3	0	0	3	50	25	-	-	75
Ability Enhancement Course(AEC)											
242MCAEC5	To be selected from the pool	242/COMI/AE/205	2	0	0	2	35	15	-	-	50
Skill Enhancement Course (SEC)											
242MCSEC6	To be selected from the pool	242/COMI/SE/206	0	0	6	3	50	25			75
Value Addition Course (VAC)											
242MCVAC7	To be selected from the pool	242/COMI/V A/207	2	0	0	2	35	15	-	--	50
Total Credits						22	Total Marks				550

After successfully completing 1st Year, Under Graduate Certificate in Business Commerce (UGCC-44 Credits) will be awarded to the students.

*BL stands for Blended Learning

**Each student is required to pass MOOC available on SWAYAM portal or any other online educational platform of repute of 3 credits (Option will be given by the Course Coordinator). The student is required to submit the passing certificate of the same to the department. The Evaluation of MOOC Courses will be 50% certificate earned and 50% for External viva

* If any candidate wishes to leave the programme after one year, they must notify the department one month before the final exams. They are also required to submit an internship report and complete the 4-credit internship certificate.

Semester-3

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Course (DSC)											
243MCDSC1	Corporate Accounting	242/COMI/DS/301	4	0	0	4	70	30	-	-	100
243MCDSC2	Principles of Marketing	242/COMI/DS/302	4	0	0	4	70	30	-	-	100
MIC/Vocational Courses (VOC)											
243MCVOC3	To be selected from the pool	242/COMI/VC/303	4	0	0	4	70	30	-	-	100
Multidisciplinary Course											
243MCMDC4	To be selected from the pool	242/COMI/MC/304	3	0	0	3	50	25	-	-	75
Ability Enhancement Course(AEC)											
243MCAEC5	To be selected from the pool	242/COMI/AE/305	2	0	0	2	35	15	-	-	50
Skill Enhancement Course (SEC)											
243MCSEC6	To be selected from the pool	242/COMI/SE/306	3	0	0	3	50	25		-	75
Value Addition Course (VAC)											
243MCVAC7	To be selected from the pool	242/COMI/VA/307	2	0	0	2	35	15	-	-	50
Total Credits						22	Total Marks				550

Semester-4

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Course (DSC)											
244MCDSC1	Financial Management	242/COMI/DS/401	4	0	0	4	70	30	-	-	100
244MCDSC2	Investment Analysis	242/COMI/DS/402	4	0	0	4	70	30	-	-	100
244MCDSC3	Auditing	242/COMI/DS/403	4	0	0	4	70	30	-	-	100
244MCDSC4	Entrepreneurship Development (BL)	242/COMI/DS/404	4	0	0	4	70	30	-	-	100
Vocational Courses (VOC)											
244MCVOC5	To be selected from the pool	242/COMI/VC/405	4	0	0	4	70	30	-	-	100
Ability Enhancement Course(AEC)											
244MCAEC6	To be selected from the pool	242/COMI/AE/406	0	2	0	2	35	15		-	50
Value Addition Course (VAC)											
244MCVAC7	To be selected from the pool	242/COMI/VA/407	2	0	0	2	35	15	-	-	50
Total Credits						24	Total Marks				600

NOTES:

1. After successfully completing 2nd Year, Under Graduate Diploma in Commerce (UGDC-90 Credits) will be awarded to the students.
2. Immediately after the completion of the 4th Semester Examination, the students shall proceed for their summer Internship-I (245MCSEC6) of 6-8 weeks duration. The summer internship reports prepared shall be assessed in the 5th semester as a Skill Enhancement Course.
3. The Summer Internship-I Report shall be submitted by the candidates in the manner as specified by the department.

* BL stands for Blended Learning

**Each student is required to pass MOOC available on SWAYAM portal or any other online educational platform of repute of 3 credits (Option will be given by the Course Coordinator). The student is required to submit the passing certificate of the same to the department. The Evaluation of MOOC Courses will be 50% certificate earned and 50% for External viva.

SYLLABUS

Name of Subject: Corporate Accounting	Maximum Theory Marks: 100 (70+ 30)
Course Code: 243MCDSC1	Time Allowed: 3 Hrs
Credits 4	MCC/Vocational Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcome:- After completing the course students will be able to:

CO 1: Understand the features, merits, and demerits of issuing and redemption pattern of bonus shares for a company;

CO 2: Utilize financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software

CO 3: Analyze balance sheet after Internal Reconstruction of company;

CO 4: Evaluate the case study of major amalgamations of companies in India

COURSE CONTENTS:

Unit 1: Issue and forfeiture of shares ; Redemption of Preference Shares ; Buy back of Shares.	10 Lectures
Unit 2: Valuation of Goodwill; Valuation of Securities; Issue and Redemption of Debentures.	10 Lectures
Unit 3: Amalgamation and Internal Reconstruction of Companies as per AS-14.	10 Lectures
Unit 4: Holding Companies Accounts ; Profit or loss prior and subsequent to incorporation.	10 Lectures

SUGGESTED READINGS:

1. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. New Jersey: John Wiley & Sons.
2. Dam, B. B. & Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications.
3. Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxmann Publication.
4. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. New Delhi: PHI Learning.

5. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
6. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House.

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
Total Marks (IA+EE)		100

Mapping Matrix of Course: 242MCDSC1

CO-PO & CO-PSO Matrix for the Course 242MCDSC1: CORPORATE ACCOUNTING

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	3	1	3	2	2	2	3	2
CO2	2	2	1	3	2	2	2	2	2
CO3	3	2	3	2	2	2	3	2	1
CO4	2	2	2	1	3	2	3	2	1
Average	2.5	2.25	1.75	2.25	2.25	2	2.5	2.25	1.5

Name of Subject: Principles of marketing	Maximum Theory Marks: 100 (70+ 30)
Course Code: 243MCDSC2	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Comprehend the nature and significance of marketing concepts and consumer behavior.

CO2: Apply market segmentation, product planning, and pricing strategies in real-world marketing scenarios.

CO3: Analyze the effectiveness of distribution channels and promotion mix in achieving marketing objectives.

CO4: Evaluate the impact of marketing strategies on consumer behavior, market positioning, and organizational performance.

COURSE CONTENTS:

Unit 1: Introduction to Marketing: meaning, nature, scope, importance, Product vs Services - Evolution of Marketing, Marketing concepts: -traditional and modern. Consumer Behaviour: nature, scope and significance of consumer behaviour. Factors influencing consumer behavior - Buying decision process - Organisational buying – Value creation to consumer	10 Lectures
Unit 2: Market Segmentation & Product: Market Segmentation: concept, importance, basis for market segmentation, Targeting, Positioning. Product: concept, planning and development; New Product Development, Branding, Packaging, labeling trade-mark, product life cycle.	10 Lectures
Unit 3: Pricing & Distribution channel: Pricing: meaning, importance, factors affecting product pricing, Pricing policies and Strategies. Distribution Channel: concept, role, types and factors affecting choice of a distribution channel. Distribution - direct and indirect channel - retailing and wholesaling - channel decision.	10 Lectures

Unit 4: Promotion: Promotion mix, sales promotion- meaning & methods, tools, techniques Advertising: concept, importance, salient features of an effective advertising, designing copy - media selection Personal selling.	10 Lectures

SUGGESTED READINGS:

1. Kotler Philip Marketing Management Prentice Hall of India New Delhi, 1986
2. Pride William M and Ferrel O.C. Marketing Houghton-Mifflin Boston
3. Stanton W.J., Etzel Michael J. and Walker Bruce J. Fundamentals of Marketing
Mc Graw-Hill, New York.

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
Total Marks (IA+EE)		100

Mapping Matrix of Course:243MCDSC2

CO-PO & CO-PSO Matrix for the Course 243MCDSC2: Principles of Marketing

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	3	3	2	2	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
Average	3	2.75	2.5	3	2.75	2.75	3	3	3

Name of Subject: Financial Management	Maximum Theory Marks: 100 (70+ 30)
Course Code: 244MCDSC1	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B'** shall comprise 8 questions (2 questions from each unit). **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Students will understand the principles and concepts of Financial Management, including financial planning, cost of capital, capital structure, and working capital management.

CO2: Students will apply financial management techniques and tools to analyze and solve real-world financial problems related to cost of capital, leverage analysis, dividend decisions, and working capital management.

CO3: Students will analyze the implications of different financial decisions on a company's performance and value, including the impact of capital structure on profitability, cost of capital on investment decisions, and working capital management on liquidity.

CO4: Students will evaluate the effectiveness and efficiency of financial management strategies, including assessing the appropriateness of dividend policies, optimizing capital structure, and managing working capital to maximize shareholder value.

COURSE CONTENTS:

Unit 1: Financial Management: Meaning, Traditional vs. Modern Approach, Functions, scope and objectives. Financial Planning: Over capitalization and under capitalization.	10 Lectures
Unit 2: Cost of capital: Meaning and Significance, Determination of Specific and Overall Cost of Funds, Book Value vs. Market Value Weights. Leverage analysis: Operating, financial and combined leverage; Financial BEP, Indifference Level of EBIT	10 Lectures
Unit 3: Capital Structure: Meaning and determinants, Optimal Capital Structure, Theories of Capital Structure. Dividend Decisions: Meaning; types of Dividend, Fixed Dividend Policy, Factors Affecting Dividend Decisions of a Firm, Theories of Dividend.	10 Lectures

Unit 4: Working Capital: meaning; nature, determinants, significance, Methods of Forecasting Working Capital Requirements of a Firm.	10 Lectures
Management of Cash and Marketable Securities, Techniques of Cash Management. Receivable Management- Cost of Receivables, Process of Receivable Management	

SUGGESTED READINGS:

- 1.M.Y.Khan and P K.Jain 'Financial Management'
2. I.M.Pandey 'Financial Management'
3. Parsana Chandra 'Financial Management Theory and Practice'
4. Ishwar Sharma, Financial Management, Shree Mahavir Book Depot..
5. M.D.Aggarwal, Financial Management, Hindi Medium.
- 6.S.N.Maheshwari, Financial Management.

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation (CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
Total Marks (IA+EE)		100

Mapping Matrix of Course: 244MCDSC1

CO-PO & CO-PSO Matrix for the Course 244MCDSC1: Financial Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	2	3	2	3	3
CO3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	2.75	3	2.75	3	3

Name of Subject: Investment Analysis	Maximum Theory Marks: 100 (70+ 30)
244MCDSC2	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Students will comprehend the principles of investment, including risk-return analysis and investment avenues.

CO2: Students will apply analytical and critical thinking skills to evaluate stock exchanges' trading mechanisms, indices, and listing processes in India.

CO3: Students will analyze fundamental aspects of investment through economic, industry, and company analysis, estimating intrinsic value.

CO4: Students will evaluate technical analysis methods, such as charting techniques and the Dow theory, in comparison to fundamental analysis.

COURSE CONTENTS:

Unit 1:Investment: Meaning and process. Investment vs. Speculation, Investment vs. Gambling.Investment avenues. Risk Return Analysis : Types and Measurement	10 Lectures
Unit 2:Stock Exchanges in India: Trading mechanism and Indices of Bombay Stock Exchange andNational Stock Exchange. Listing of Securities and its process.	10 Lectures
Unit 3:Fundamental Analysis: Economy, Industry and Company Analysis; Estimation of IntrinsicValue. Option Contracts: Meaning and Types (Only Elementary Introduction).	10 Lectures

Unit 4: Technical Analysis: Dow theory, Charting techniques, Technical v/s Fundamental analysis. Overview of Efficient Market Theory or Hypothesis.	10 Lectures
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SUGGESTED READINGS:

1. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
2. Preeti Singh, Investment Management, Himalaya Publishing House
3. Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan Ltd
4. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd. Noida/New Delhi

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
Total Marks (IA+EE)		100

Mapping Matrix of Course:244MCDSC2

CO-PO & CO-PSO Matrix for the Course 244MCDSC2: Investment Analysis.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	1	1	2	1	2	1	3	2
CO2	2	3	1	1	1	2	1	2	1
CO3	1	1	3	3	2	2	1	2	1
CO4	1	1	1	2	1	3	1	1	1
Average	1.75	1.5	1.5	2	1.25	2.25	1	2	1.25

Name of Subject: Auditing	Maximum Theory Marks: 100 (70+ 30)
Course Code: 244MCDSC3	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B'** shall comprise 8 questions (2 questions from each unit). **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Students will understand the principles and objectives of auditing, including different types and the audit process.

CO2: Students will apply analytical skills to conduct audit procedures such as routine checking, vouching, and verification of assets and liabilities.

CO3: Students will analyze the audit requirements for public companies, including the qualifications and appointment of auditors, dividends, and audit of depreciation.

CO4: Students will evaluate audit reports, their contents, types, and conduct investigative processes.

COURSE CONTENTS:

Unit 1: Auditing: Meaning, objectives, importance and types of Auditing, Audit Process: internal control, internal check & internal audit, audit programme.	10 Lectures
Unit 2: Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities.	10 Lectures
Unit 3: Audit of Public company: Qualification, Appointment and Remuneration of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends.	10 Lectures
Unit 4: Audit Report and Investigation	10 Lectures

Audit Report: Meaning, objectives, contents and types.

Investigation: meaning, Nature and objectives.

SUGGESTED READINGS:

1. Sharma T.R. Principles of Auditing Sahitya Bhawan Agra.
2. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
3. Gupta Kamal contemporary Auditing Tata Mc Graw Hill, New Delhi.
4. Ashok Sharma, Auditing, V.K. Global Publications Pvt. Ltd. New Delhi.
5. Pardeep Kumar, Auditing, Kalyani Publishers, Ludhiyana

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
Total Marks (IA+EE)		100

Mapping Matrix of Course:244MCDSC3

CO-PO & CO-PSO Matrix for the Course 244MCDSC3: Auditing.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	1	1	1	1	2	1	3	1
CO2	3	1	1	1	1	2	1	3	1
CO3	1	1	3	3	2	1	1	2	1
CO4	1	1	1	2	1	1	3	1	1
Average	2	1	1.5	1.75	1.25	1.5	1.5	2.25	1

Name of Subject: Entrepreneurship Development	Maximum Theory Marks: 100 (70+ 30)
Course Code:244MCDSC4	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Students will understand the concepts and dimensions of entrepreneurship, including its role in society and the economy.

CO2: Students will apply entrepreneurial skills to mobilize resources, manage contracts, and design business processes.

CO3: Students will analyze the entrepreneurship ecosystem, including the role of government, institutions, and financing options.

CO4: Students will evaluate business ideas for feasibility, prepare comprehensive business plans, and present them effectively to external agencies.

COURSE CONTENTS:

Unit 1:Introduction Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society’ problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.	10 Lectures
Unit 2:Entrepreneurship in India Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.	10 Lectures
Mobilizing Resources Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.	

Unit 3:Entrepreneurship Ecosystem Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.	10 Lectures
Unit 4:Sources of business ideas and tests of feasibility Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.	10 Lectures

SUGGESTED READINGS:

1. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
2. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
3. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10

	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
Total Marks (IA+EE)		100

Mapping Matrix of Course:244MCDSC4

CO-PO & CO-PSO Matrix for the Course Entrepreneurship Development.

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	3	3	1	1	3	1	3	3
CO2	3	3	3	1	1	3	1	3	3
CO3	1	1	3	2	2	3	1	2	2
CO4	2	1	2	3	3	2	1	2	2
Average	2.25	2	2.75	1.75	1.75	2.75	1	2.5	2.5

**Syllabus of MIC/Vocational
Course, Multidisciplinary
Course, Skill Enhancement
Course & Value Added
Courses (VAC)**

Name of Subject: Business Environment	Maximum Theory Marks: 100 (70+ 30)
Course Code:243MCVOC3	Time Allowed: 3 Hrs
Credits 4	MIC/Vocational Courses (VOC)

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B'** shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Understand the impact of economic policies on business operations.

CO2: Apply techniques of environmental analysis to identify business opportunities and threats.

CO3: Analyze the role of socio-cultural factors in shaping business strategies.

CO4: Evaluate the effectiveness of corporate governance practices in promoting business ethics.

COURSE CONTENTS:

Unit 1: An Overview of Business Environment Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.	10 Lectures
Unit 2: Economic Environment Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies- new industrial policy, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law. Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues.	10 Lectures
Unit 3: Socio-Cultural Environment Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance, Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure	10 Lectures
Unit 4: Political Environment Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and	10 Lectures

extent of state intervention. Natural and Technological Environment Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology.	
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SUGGESTED READINGS:

1. S.K.Bedi – Business Environment
2. Fransis Cherunilam – Business Environment – Himalya Publishing House.
3. P.K.Ghosh – Business & Government – Sultan Chand & Sons.
4. Adhikiary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
5. Ahluwalia, I.J. Industrial Growth in India, Oxford University Press, Delhi.

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
Total Marks (IA+EE)		100

Mapping Matrix of Course: 243MCVOC3

CO-PO & CO-PSO Matrix for the Course 243MCVOC3 Business Environment :

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	1	3	1	2	1	3	1
CO2	3	3	2	3	2	2	1	3	3
CO3	2	3	3	3	2	1	2	3	2
CO4	2	3	2	3	2	1	2	2	3
Average	2.5	2.75	2	3	1.75	1.5	1.5	2.75	2.25

Name of Subject: Personal Tax Planning	Maximum Theory Marks: 100 (70+ 30)
Course Code:244MCVOC5	Time Allowed: 3 Hrs
Credits 4	MIC/Vocational Courses (VOC)

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’** shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Identify the relevance of residential status in computing taxable income.

CO2: Apply tax planning strategies to salary income including bonuses and perquisites.

CO3: Analyze tax planning implications for different types of house property.

CO4: Evaluate the tax planning strategies for long-term and short-term capital gains.

COURSE CONTENTS:

Unit 1: Concept of Tax Planning (i) Meaning of tax planning, tax avoidance, tax evasion and tax management; Objectives of tax planning; Case studies relating to tax planning, tax avoidance, tax evasion and tax management. (ii) Tax Planning with reference to residential status: Relevance of residential status in computing taxable income; Determination of residential status of an individual, HUF, company, other persons; Relationship between residential status and incidence of tax; Case studies relating to residential status. (iii) Provisions relating to concept of agricultural income; Tax treatment and tax planning of agricultural income.	10 Lectures
Unit 2: Tax Planning with Reference to Salary Income (i) Tax planning in respect of salary income: Bonus; Fees; Commission and allowances; Valuation of perquisites; Allowances; Retirement benefits like gratuity, leave encashment, pension tax relief under Section 89 (1) (arrears of salary). (ii) Case studies based on designing pay package.	10 Lectures

Unit 3: Tax Planning in relation to Income from House Property and Business Income (i) Tax Planning in respect of self-occupied house property, let-out house property, partly let out and partly self-occupied house property; and property used for business or profession of the assessee. (ii) Set-off and carry forward of house property losses. (iii) Tax planning related to Section 80C. (iv) Tax Planning related to business income covering only Presumptive schemes of computing business income (Section 44AD, 44ADA, 44AE).	10 Lectures
Unit 4: Tax Planning in relation to Capital gains and other sources (i) Tax planning with reference to long-term and short-term capital assets and choice of price-inflation indexation; Capital gains on equity and non-equity financial instruments. (ii) Tax planning in relation to gifts received from relatives and non-relatives.	10 Lectures

SUGGESTED READINGS:

1. Ahuja, G. and Gupta, R., Corporate Tax Planning and Management. Bharat Law House, Delhi, 2017.
2. Singhania, Vinod K. and Singhania, K., Direct Taxes Law & Practice -With special reference to Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi, 2017.
3. Jain, R.K., Ayakar Vidhan avamLikhankan, Rajeev Bansal Publications, 2017.
4. Mehrotra, H.C. and Goyal, S.P., Ayakar Vidhan avamLikhankan (Income Tax Law and Accounts), Sahitya Bhawan, Agra, 2016.
5. Mehrotra, H.C. and Goyal, S.P., Direct Tax including Tax Planning & Management. Sahitya Bhawan, Agra, 2017.

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10

3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
Total Marks (IA+EE)		100

Mapping Matrix of Course: 245MCVOC5

CO-PO & CO-PSO Matrix for the Course 245MCVOC5 Personal Tax Planning:

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	1	3	1	2	1	3	2
CO2	3	3	2	2	2	2	1	3	3
CO3	2	3	2	3	1	1	2	3	2
CO4	2	3	3	2	2	1	2	3	3
Average	2.5	2.75	2	2.5	1.5	1.5	1.5	3	2.5

Name of Subject: Personal Financial Planning	Maximum Theory Marks: 75 (50+ 20)
Course Code:243MCMDC4	Time Allowed: 2hours
Credits 3	Multidisciplinary Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section ‘A’** shall comprise five short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Describe the process and objectives of investment planning and risk measurement for various asset classes.

CO2: Apply the concept of time value of money to calculate personal financial goals.

CO3: Analyze different personal tax planning strategies to optimize tax benefits.

CO4: Evaluate the effectiveness of various insurance schemes in mitigating personal financial risks.

COURSE CONTENTS:

Unit 1:Introduction to Financial Planning- Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.	10 Lectures
Unit 2:Investment planning-Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.	10 Lectures

Unit 3: Personal Tax Planning Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion	10 Lectures
Unit 4: Insurance Planning Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.	10 Lectures

SUGGESTED READINGS:

1. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.
2. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.
3. Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education.
4. Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.
5. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	5

	Internal Assessment (IA) (1+2+3)	25 (30%)
	End-Term Examination (EE)	50 (70%)
Total Marks (IA+EE)		75

Mapping Matrix of Course: 243MCMDC4

Table 1: CO-PO & CO-PSO Matrix for the Course 243MCMDC4: Personal Financial Planning

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	2	2	1	1	1	3	2
CO2	3	3	1	2	2	2	1	2	2
CO3	3	3	1	3	2	2	2	3	3
CO4	3	3	2	3	2	2	2	3	3
Average	3	2.75	1.5	2.5	1.75	1.75	1.5	2.75	2.5

Name of Subject: Excel Proficiency for Business Analysis	Maximum Theory Marks: 50 (35+ 15)
Course Code:243MCSEC6	Time Allowed: 2hours
Credits 3	Skill Enhancement Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 50 words normally. **Section ‘B’** shall comprise 8 questions (2 questions from each unit). **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Understand the data collection methods and techniques to gather primary and secondary data, emphasizing the importance of selecting appropriate methods.

CO2: Apply descriptive statistics concepts and MS Excel functions to analyze data, including measures of central tendency, variability, and distribution.

CO3: Analyze hypotheses using MS Excel, distinguishing between different types of errors and interpreting the significance levels.

CO4: Evaluate the applicability of chi-square test and analysis of variance in business contexts, integrating various Excel functions for data analysis.

COURSE CONTENTS:

Unit 1:Data collection- Meaning, Experiments and Surveys, Collection of Primary data, Questionnaires, schedules, collection of secondary data, selection of appropriate methods of data collection. Data preparation process, missing values and outliers	10 Lectures
Unit 2: Descriptive statistics and steps involved in calculation of descriptive statistics in MS Excel. Mean, Median, mode, range, Standard deviation, skewness, kurtosis. Sampling and statistical inference – parameter and statistic, sampling and non-sampling errors, sampling distribution of mean and proportion, degree of freedom, standard error, central limit theorem.	10 Lectures
Unit 3:Testing of Hypothesis with the help of MS Excel; hypothesis testing – meaning, types, type 1 and type 2 errors, level of significance, two tailed and one tailed tests.	10 Lectures

Procedure for hypothesis testing for mean, proportion and variance, limitations of the test of hypothesis	
Unit 4: Chi-square test and analysis of variance with the help of MS Excel; Other excel functions used in business i. e. Vlookup, Hlookup, goalseek	10 Lectures

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	5
2	Assessment 2: Mid-Term Exam (MTE)	5
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	5
	Internal Assessment (IA) (1+2+3)	15 (30%)
	End-Term Examination (EE)	35 (70%)
Total Marks (IA+EE)		50

Mapping Matrix of Course:

CO-PO & CO-PSO Matrix for the Course 243MCSEC6:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	2	1	1	1	1	1	3	2
CO2	3	3	2	2	1	3	1	3	3
CO3	3	3	2	2	1	3	1	2	3
CO4	2	2	3	3	1	2	1	2	3
Average	2.5	2.5	2.0	2.0	1.0	2.25	1.0	2.5	2.75

Name of Subject: Business Etiquettes	Maximum Theory Marks: 50 (35+ 15)
Course Code:243MCVAC7	Time Allowed: 2hours
Credits 2	Value Added Courses (VAC)

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying one marks each, which shall be compulsory. The answer to each question should not exceed 50 words normally. **Section 'B'** shall comprise 8 questions (2 questions from each unit). **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Understand the significance of professional conduct and proper business etiquette in the workplace.

CO2: Apply effective written communication manners and telephone etiquette in a business environment.

CO3: Analyze the cultural differences and their impact on business etiquette in international settings.

CO4: Evaluate the effectiveness of various strategies for dealing with difficult people in a professional setting.

COURSE CONTENTS:

Unit 1: Workshop Etiquette – Office protocol and etiquette, professional conduct, use of courteous phrases in the workplace, proper way to make introduction, business dress, grooming	10 Lectures
Unit 2: Communication Etiquette – Written communication manners, listening skills, body language, voice tone and eye contact, telephone etiquette, e-mail, voice mail etiquette, ways to deal with difficult people, extending, accepting and declining invitations	10 Lectures

Unit 3: Business Meetings and Dining Etiquette – Attending business functions, etiquette in meetings, business socialization, organizing social events for business, dining manners, banquet etiquette	10 Lectures
Unit 4: Global Manners – Importance of awareness of international customs, cultural taboos and practices, traveling etiquette, business etiquette in USA, Europe, Africa, Middle East, Latin America	10 Lectures

SUGGESTED READINGS:

1. Chaney, Lillian Hunt & Jeanethe Martin, The Essential Guide to Business Etiquette, Praeger, London
2. Fox, Sue, Business Etiquette for Dummies, Wiley Publishing Inc.
3. Dresser, Norine, Multicultural Manners, John Wiley & Sons Inc.
4. Langford, Beverly Y., The Etiquette Edge, AMACOM

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	5
2	Assessment 2: Mid-Term Exam (MTE)	5
3	Assessment 3: Case Analysis / Presentation (CAP) / Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	5
	Internal Assessment (IA) (1+2+3)	15 (30%)
	End-Term Examination (EE)	35 (70%)
Total Marks (IA+EE)		50

Mapping Matrix of Course: 243MCVAC7

CO-PO & CO-PSO Matrix for the Course 243MCVAC7Business Etiquettes:

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	2	2	3	2	1	3	2	1
CO2	3	2	2	2	2	1	3	2	2
CO3	2	3	3	3	2	1	2	3	2
CO4	3	3	2	2	3	1	2	2	2
Average	2.5	2.5	2.25	2.5	2.25	1	2.5	2.25	1.75

Name of Subject: Indian Knowledge System	Maximum Theory Marks: 50 (35+ 15)
Course Code:244MCVAC7	Time Allowed: 2hours
Credits 2	Value Added Courses (VAC)

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying one marks each, which shall be compulsory. The answer to each question should not exceed 50 words normally. **Section ‘B’** shall comprise 8 questions (2 questions from each unit). **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Explain the historical significance of ancient Bhāratīya educational institutions like Takṣaśilā and Nālandā University.

CO2: Apply Vedic mathematical concepts to solve complex number system problems.

CO3: Examine the impact of the Saraswatī-Sindhu civilization on contemporary knowledge systems and practices.

CO4: Evaluate the effectiveness of traditional Āyurvedic practices in modern integrated healthcare systems.

COURSE CONTENTS:

Unit 1: Bhāratīya Civilization and Development of Knowledge System :Bhāratīya Civilization and Development of Knowledge System (4 hours) Genesis of the land, Antiquity of civilization, On the Trail of the Lost River, Discovery of the Saraswatī River, the Saraswatī-Sindhu Civilization, Traditional Knowledge System, The Vedas, Main Schools of Philosophy (6+3), Ancient Education System, the Takṣaśilā University, the Nālandā University, Alumni, Knowledge Export from Bhārata.	10 Lectures
Unit 2: Science, Astronomy, and Mathematics :Concept of Matter, Life and Universe, Gravity, Sage Agastya’s Model of Battery, Velocity of Light, Vimāna: Aeronautics, Vedic Cosmology and Modern Concepts, BhāratīyaKāla-gaṇanā, Kerala School for Mathematics and Astronomy, History and Culture of Astronomy, Sun, Earth, Moon, and Eclipses, Earth is Spherical and Rotation of Earth, Archacoastronomy; Concepts of Zero and Pi, Number System, Pythagoras Theorem, and Vedic Mathematics.	10 Lectures

Unit 3: Arts, Literature, and Scholars :Art, Music, and Dance. Naṭarāja– A Masterpiece of Bhāratīya Art, Literature, Life and works of Agastya, Lopāmudrā, Ghoṣā, Vālmīki, Patañjali, Vedavyāsa, Yājñavalkya, Gārgī, Maitreyī, Bodhāyana, Caraka, Suśruta. Jīvaka, Nāgārjuna, Kaṇāda, Patañjali, Kauṭīlya, Pāṇini, Thiruvalluvar, Āryabhaṭa, Varāhamihira, ĀdiŚaṅkarācārya, Bhāskarācārya, Mādhavācārya.	10 Lectures
Unit 4: Life, Environment, and Health : Ethnic Studies, Life Science in Plants, Anatomy, Physiology, Agriculture, Ecology and Environment, Āyurveda, Integrated Approach to Healthcare, Medicine, Microbiology, Medicine, Surgery, and Yoga, etc.	10 Lectures

SUGGESTED READINGS:

1. Textbook on The Knowledge System of Bhārata by Bhag Chand Chauhan,
2. History of Science in India Volume-I, Part-I, Part-II, Volume VIII, by Sibaji Raha, et al. National Academy of Sciences, India and The Ramkrishan Mission Institute of Culture, Kolkata (2014).
3. Pride of India- A Glimpse of India's Scientific Heritage edited by Pradeep Kohle et al. Samskrit Bharati (2006).
4. Vedic Physics by Keshav Dev Verma, Motilal Banarsidass Publishers (2012).

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	5
2	Assessment 2: Mid-Term Exam (MTE)	5

3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	5
	Internal Assessment (IA) (1+2+3)	15 (30%)
	End-Term Examination (EE)	35 (70%)
Total Marks (IA+EE)		50

Mapping Matrix of Course: 244MCVAC7

CO-PO & CO-PSO Matrix for the Course 244MCVAC7 Indian Knowledge System:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	1	2	1	1	1	2	1
CO2	2	2	1	1	1	3	1	2	3
CO3	3	2	2	3	1	1	2	3	2
CO4	2	3	3	3	2	2	2	3	3
Average	2.25	2	1.75	2.25	1.25	1.75	1.5	2.5	2.25