

KANNUR UNIVERSITY



FOUR-YEAR UNDERGRADUATE PROGRAMME

(KU-FYUGP)

B. COM. PROGRAMME

CURRICULUM AND SYLLABI

(2024 ADMISSIONS ONWARDS)

INTRODUCTION

Kannur University - Four-Year Undergraduate Programme: Backdrop and Context

The implementation of the Four-Year Undergraduate Programme (FYUGP) has been driven by the pressing need to address contemporary challenges ensuring responsive changes to the evolving needs of students, industry, and society at large. Recognizing the curriculum as the cornerstone of any education system, it requires regular refinement to align with evolving socio-economic factors. Higher education must provide students with practical and technical skills relevant to their fields of interest, necessitating the development of a job-oriented curriculum. Despite significant increases in access and expansion of higher education over the years, concerns persist regarding the quality and relevance of educational outcomes, particularly in terms of employability skills. As the world becomes increasingly interconnected, our education system must evolve to instill 21st-century skills, enabling students not only to survive but to thrive in this dynamic environment. Moreover, there is a growing need for higher education institutions to embrace social responsibility and contribute to the development of a knowledge society capable of driving sustainable development through innovation. With the central objective of fostering a robust knowledge society to support a knowledge economy, the Government of Kerala has initiated steps to reform higher education. Accordingly, three commissions were established to suggest reforms in higher education policy, legal and regulatory mechanisms, and evaluation and examination systems. It is within this context that a comprehensive reform of the undergraduate curriculum has been proposed, leading to the restructuring of the Four-Year Undergraduate Programme.

KANNUR UNIVERSITY

VISION AND MISSION STATEMENTS

Vision

To establish a teaching, residential and affiliating University and to provide equitable and just access to quality higher education involving the generation, dissemination and a critical application of knowledge with special focus on the development of higher education in Kasargode and Kannur Revenue Districts and the Manandavady Taluk of Wayanad Revenue District.

Mission

- To produce and disseminate new knowledge and to find novel avenues for application of such knowledge.
- To adopt critical pedagogic practices which uphold scientific temper, the uncompromised spirit of enquiry and the right to dissent.
- To uphold democratic, multicultural, secular, environmental and gender sensitive values as the foundational principles of higher education and to cater to the modern notions of equity, social justice and merit in all educational endeavors.
- To affiliate colleges and other institutions of higher learning and to monitor academic, ethical, administrative and infrastructural standards in such institutions.
- To build stronger community networks based on the values and principles of higher education and to ensure the region's intellectual integration with national vision and international standards.
- To associate with the local self-governing bodies and other statutory as well as non-governmental organizations for continuing education and also for building public awareness on important social, cultural and other policy issues.

PREFACE

The Bachelor of Commerce (BCom) programme is a prestigious and versatile degree designed to equip students with the essential knowledge and skills required for a successful career in the diverse world of business and commerce. This programme provides a comprehensive understanding of various business functions, including accounting, finance, marketing, management, taxation, economics, and information systems. Through a blend of theoretical knowledge and practical application, the B. Com degree prepares graduates to navigate the complexities of the modern business environment effectively. It offers a broad and solid foundation in core business principles, making it an ideal starting point for numerous career paths in the business sector.

The B. Com programme is designed to be flexible, allowing students to specialize in areas of interest such as accounting, finance, taxation, marketing, human resource management, or entrepreneurship, thus catering to a wide range of career aspirations. Through internships, case studies, projects, and practical exercises, students gain hands-on experience that is crucial for tackling real-world business challenges. The curriculum often includes a global outlook, preparing students to understand and engage with the international business community and multicultural work environments. Emphasis on ethics and corporate social responsibility ensures that graduates not only strive for business success but also contribute positively to society.

The B. Com degree opens up a myriad of career opportunities across different sectors of life. Graduates specialising in finance can pursue careers such as accountants, auditors, tax consultants, financial analysts, investment advisors, stock market operators, financial planners and many others. Opportunities in marketing management, sales, advertising, market research, and digital marketing are abundant for those specialising in marketing. Roles such as HR managers, recruiters, training and development specialists, and employee relations managers are critical in organizations and well-suited to B. Com graduates. The entrepreneurial skills gained during the B. Com programme enable graduates to start their own businesses and ventures, driving innovation and economic growth. B. Com graduates can also contribute to public administration, policy-making, and management roles in government and non-profit organizations. Graduates may pursue advanced degrees such as Master of Commerce, Master of Business Administration (MBA) or professional certifications like Chartered Accountant (CA), Cost and Management Accountant, Certified Public Accountant (CPA), or Chartered Financial Analyst (CFA).

The BCom programme is not just an academic pursuit but a gateway to a thriving and fulfilling career. It nurtures future business leaders, innovators, and ethical professionals who are poised to make significant contributions to the national and global economy. Whether entering the workforce immediately or opting for

further education, B. Com graduates are well-prepared to meet the demands of a dynamic business world and achieve their professional goals.

The syllabus presented herewith is the output of academic debates among business men, faculty members in commerce and business, research scholars and students at formal and informal levels of gatherings. The workshop on syllabus revision, with its democratic approach of considering valuable suggestions from all stakeholders of higher education, and the FYUGP curriculum of Kannur University were crucial to restructuring the existing syllabi. FYUGP in Commerce offers **Discipline Specific Courses (DSC-Major and Minor)**, **Discipline Specific Elective Core Courses (DSE)**, **Multi Disciplinary Courses (MDC)**, **Value Addition Courses (VAC)** and **Skill Enhancement Courses (SEC)**. The syllabus of each course at the outset itself clearly states its learning outcomes, which are in agreement with Programme and Outcomes and Programme Specific Outcomes.

Kannur,
June, 2024.

Dr.Santhosh C
Chairperson
Board of Studies in Commerce (UG)

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KANNUR UNIVERSITY

PROGRAM OUTCOMES (POs)

Program Outcomes (POs) serve as a foundational framework defining the skills, knowledge, and attributes that students at Kannur University are expected to acquire upon completion of a specific academic program. Tailored to the unique goals of each program, POs articulate the overarching learning objectives that guide curriculum design and assessment. These outcomes encompass a diverse range of competencies, including critical thinking, problem-solving, effective communication, and discipline-specific expertise. POs play a crucial role in shaping educational experiences, ensuring alignment with academic standards and industry expectations. By articulating clear and measurable expectations, POs contribute to the continuous improvement of academic programs and provide a roadmap for students to develop into well-rounded, competent professionals within their chosen fields.

- PO1: Critical Thinking and Problem-Solving:** Apply critical thinking skills to analyse information and develop effective problem-solving strategies for tackling complex challenges.
- PO2: Effective Communication and Social Interaction:** Proficiently express ideas and engage in collaborative practices, fostering effective interpersonal connections.
- PO3: Holistic Understanding:** Demonstrate a multidisciplinary approach by integrating knowledge across various domains for a comprehensive understanding of complex issues.
- PO4: Citizenship and Leadership:** Exhibit a sense of responsibility, actively contribute to the community, and showcase leadership qualities to shape a just and inclusive society.
- PO5: Global Perspective:** Develop a broad awareness of global issues and an understanding of diverse perspectives, preparing for active participation in a globalised world.
- PO6: Ethics, Integrity and Environmental Sustainability:** Uphold high ethical standards in academic and professional endeavours, demonstrating integrity and ethical decision-making. Also acquire an understanding of environmental issues and sustainable practices, promoting responsibility towards ecological well-being.
- PO7: Lifelong Learning and Adaptability:** Cultivate a commitment to continuous self-directed learning, adapting to evolving challenges, and acquiring knowledge throughout life.

COMMERCE UG PROGRAMME

PROGRAMME SPECIFIC OUTCOMES

Programme-specific outcomes (PSOs) for a Bachelor of Commerce (BCom) course provide more detailed and focused goals that are tailored to the particular strengths and emphasis of the program. Here are some typical PSOs for a BCom course:

1. **Financial and Accounting Proficiency:** Graduates will be proficient in preparing and analysing financial statements, understanding accounting principles, utilizing financial tools, managing taxation issues etc., for efficient management and decision-making.
2. **Economic and Market Analysis:** Graduates will be able to apply economic theories and concepts to analyse market trends, economic policies and business environments etc., in both national and international levels, as well as understand marketing principles, strategies and consumer behaviour for effective promotion of products and services.
3. **Management and Leadership Skills:** Graduates will develop managerial skills, including planning, organising, leading & controlling business operations, understand business laws and ethical issues, apply human resource management principles, develop and implement business strategies to achieve organizational objectives.
4. **Quantitative and Technological Proficiency:** Graduates will apply quantitative methods, statistical tools, data analysis techniques, technology & software for accounting and business data analysis to solve business problems and make data-driven decisions.
5. **Entrepreneurship and Strategic Management:** Graduates will acquire skills and knowledge to identify business opportunities, develop business plans, manage start-ups small businesses, understand cooperative institutions, analyse logistics and supply chain management systems and create entrepreneurial competencies in the current start-up ecosystem.

SEMESTER-WISE COURSE STRUCTURE

Semester I

Course Category	Course Code	Course Name
Discipline Specific Core Courses (DSC)	KU1DSCCOM100	Management Theory and Practices*
	KU1DSCCOM101	Accounting for Beginners
	KU1DSCCOM102	Basics of Banking
	KU1DSCCOM103	Business Statistics
	KU1DSCCOM104	Modern Marketing
Multi- Disciplinary Courses (MDC)	KU1MDCCOM100	Personal Finance Planning
	KU1MDCCOM101	Management of Start-ups

Semester II

Discipline Specific Core Courses (DSC)	KU2DSCCOM105	Financial Accounting *
	KU2DSCCOM106	Modern Business Environment
	KU2DSCCOM107	Fundamentals of Income Tax
	KU2DSCCOM108	Business Economics
	KU2DSCCOM109	Insurance and Risk Management
	KU2DSCCOM110	Quantitative Techniques for Business Decisions
Multi- Disciplinary Courses (MDC)	KU2MDCCOM102	Fundamentals of Entrepreneurship
	KU2MDCCOM103	Stock Market Operations

Semester III

Discipline Specific Core Courses (DSC)	KU3DSCCOM200	Advanced Financial Accounting
	KU3DSCCOM201	Marketing Management
	KU3DSCCOM202	Numerical Skills
	KU3DSCCOM203	Principles and Practices of GST
	KU3DSCCOM204	Digital Marketing
Value Addition Courses (VAC)	KU3VACCOM200	Professional Ethics in Business
Multi- Disciplinary Courses (MDC)	KU3MDCCOM201	Event Management
	KU3MDCCOM202	E-Commerce

Semester IV

Discipline Specific Core Courses (DSC)	KU4DSCCOM205	Corporate Accounting
	KU4DSCCOM206	Business Law and Regulations
	KU4DSCCOM207	Entrepreneurship Development
	KU4DSCCOM208	Logistics and Supply Chain Management

	KU6DSCCOM209	International Business
Value Addition Courses (VAC)	KU4VACCOM201	Consumer Rights and Protection
Skill Enhancement Courses (SEC)	KU4SECCOM201	Leadership Skills for Business Managers
	KU4SECCOM202	Office Secretaryship and Practice

Semester V

Discipline Specific Core Courses (DSC)	KU5DSCCOM300	Human Resource Management
	KU5DSCCOM301	Income Tax Theory and Practice I
	KU5DSCCOM302	Cost Accounting
	KU5DSCCOM303	Company Law and Administration
	KU5DSCCOM304	Logistics and Supply Chain Management
	KU5DSECOM300	Strategic Financial Management**
	KU5DSECOM301	Capital Market Operations**
	KU5DSECOM302	Concept and Evaluation of Co-operation**
	KU5DSECOM303	Co-operative Institutions**
	KU5DSECOM304	Consumer Behaviour and Marketing Research**
	KU5DSECOM305	Services Marketing and CRM**
	KU5DSECOM306	Computer Application in Business**
	KU5DSECOM307	Spreadsheet Applications in Business**
	KU5DSECOM308	Basics of Logistics and Supply Chain Management**
	KU5DSECOM309	International Trade Documentation Procedures**
Skill Enhancement Courses (SEC)	KU5SECCOM300	Computerised Accounting
	KU5SECCOM301	Spreadsheet Applications in Business
	KU5SECCOM302	Business Analytics

Semester VI

Discipline Specific Core Courses (DSC)	KU6DSCCOM305	Income Tax Law and Practice II
	KU6DSCCOM306	Principles and Practices of Modern Banking
	KU6DSCCOM307	Accounting for Management
	KU6DSCCOM308	Auditing Principles and Practices
	KU6DSCCOM309	Financial Markets and Services
	KU6DSECOM310	Security Analysis and Portfolio Management**
	KU6DSECOM311	International Monetary and Financial System**
	KU6DSECOM312	Co-operative Legal System**
	KU6DSECOM313	Co-operative Accounting and Auditing**
	KU6DSECOM314	Advertising and Sales Promotion**
	KU6DSECOM315	International Marketing**

	KU6DSECOM316	E-Commerce and Digital Marketing**
	KU6DSECOM317	Web Technology in Business**
	KU6DSECOM318	Distribution Management for Global Supply Chain**
	KU6DSECOM319	International Logistics and Management**

Semester VII

Discipline Specific Core Courses (DSC)	KU7DSCCOM400	Business Research Methodology
	KU7DSCCOM401	Indian Accounting Standards and IFRS
	KU7DSCCOM402	Strategic Management
	KU7DSCCOM400	Behavioural Finance
	KU7DSCCOM401	Advanced Corporate Accounting
	KU7DSCCOM402	Global Taxation Practices
	KU7DSCCOM403	Advanced Human Resource Management
	KU7DSCCOM404	Organisational Behaviour
	KU7DSCCOM405	International Financial Management
	KU7DSCCOM406	FINTECH

Semester VIII

Discipline Specific Core Courses (DSC)	KU8DSCCOM400	Statistical Software for Business Research
	KU8DSCCOM401	Academic Writing and Publication
	KU8DSCCOM402	Forensic Accounting
	KU8DSCCOM403	Research Project (Optional)
	Online 1 Online 2	
	Internship Project	
	Research Project	

Notes:

1. Discipline Specific Courses bearing (*) are mandatory, which are to be included in the college basket.
2. For claiming specialization, opting of the four specified courses in electives is mandatory (**) and the BoS has discretion to add or delete courses if it finds desirable in due course of time.
3. All the courses designed and listed by the BoS of Commerce shall be engaged by qualified commerce faculties.

FOUR-YEAR UNDERGRADUATE PROGRAMME IN
COMMERCE

DETAILS OF COURSES OFFERED

1. LIST OF DISCIPLINE-SPECIFIC COURSES (DSC)

SEMESTER	COURSE CODE	COURSE NAME	MAJOR/ MINOR	MARKS			CREDITS	HOURS /
				CA	ESE	TOTAL		
I	KU1DSCCOM100	Management Theory and Practices	Major	30	70	100	4	4
	KU1DSCCOM101	Accounting for Beginners	Minor	30	70	100	4	4
	KU1DSCCOM102	Basics of Banking	Minor	30	70	100	4	4
	KU1DSCCOM103	Business Statistics	Minor	30	70	100	4	4
	KU1DSCCOM104	Modern Marketing	Minor	30	70	100	4	4
II	KU2DSCCOM105	Financial Accounting	Major	30	70	100	4	4
	KU2DSCCOM106	Modern Business Environment	Minor	30	70	100	4	4
	KU2DSCCOM107	Fundamentals of Income Tax	Minor	30	70	100	4	4
	KU2DSCCOM108	Business Economics	Minor	30	70	100	4	4
	KU2DSCCOM109	Insurance and Risk Management	Minor	30	70	100	4	4
	KU2DSCCOM110	Quantitative Techniques for Business Decisions	Minor	30	70	100	4	4
III	KU3DSCCOM200	Advanced Financial Accounting	Major	30	70	100	4	4
	KU3DSCCOM201	Marketing Management	Major	30	70	100	4	4
	KU3DSCCOM202	Numerical Skills	Minor	30	70	100	4	4
	KU3DSCCOM203	Principles and Practices of GST	Minor	30	70	100	4	4
	KU3DSCCOM204	Digital Marketing	Minor	30	70	100	4	4

IV	KU4DSCCOM205	Corporate Accounting	Major	30	70	100	4	4
	KU4DSCCOM206	Business Law and Regulations	Major	30	70	100	4	4
	KU4DSCCOM207	Entrepreneurship Development	Major	30	70	100	4	4
	KU4DSCCOM208	Logistics and Supply Chain Management	Major	30	70	100	4	4
	KU6DSCCOM209	International Business	Major	30	70	100	4	4
V	KU5DSCCOM300	Human Resource Management	Major	30	70	100	4	4
	KU5DSCCOM301	Income Tax Theory and Practice I	Major	30	70	100	4	4
	KU5DSCCOM302	Cost Accounting	Major	30	70	100	4	4
	KU5DSCCOM303	Company Law and Administration	Major	30	70	100	4	4
	KU5DSCCOM304	Logistics and Supply Chain Management	Major	30	70	100	4	4
VI	KU6DSCCOM305	Income Tax Law and Practice II	Major	30	70	100	4	4
	KU6DSCCOM306	Principles and Practices of Modern Banking	Major	30	70	100	4	4
	KU6DSCCOM307	Accounting for Management	Major	30	70	100	4	4
	KU6DSCCOM308	Auditing Principles and Practices	Major	30	70	100	4	4
	KU6DSCCOM309	Financial Markets and Services	Major	30	70	100	4	4
VII	KU7DSCCOM400	Business Research Methodology	Major	30	70	100	4	4
	KU7DSCCOM401	Indian Accounting Standards and IFRS	Major	30	70	100	4	4
	KU7DSCCOM402	Strategic Management	Major	30	70	100	4	4
	KU7DSCCOM403	Behavioural Finance	Major	30	70	100	4	4
	KU7DSCCOM404	Advanced Corporate Accounting	Major	30	70	100	4	4
	KU7DSCCOM405	Global Taxation Practices	Major	30	70	100	4	4
	KU7DSCCOM406	Advanced Human Resource Management	Major	30	70	100	4	4

	KU7DSCCOM407	Organisational Behaviour	Major	30	70	100	4	4
	KU7DSCCOM408	International Financial Management	Major	30	70	100	4	4
	KU7DSCCOM409	FINTECH	Major	30	70	100	4	4
VIII	KU8DSCCOM410	Statistical Software for Business Research	Major	30	70	100	4	4
	KU8DSCCOM411	Academic Writing and Publication	Major	30	70	100	4	4
	KU8DSCCOM412	Forensic Accounting	Major	30	70	100	4	4
	KU8RPRCOM400	Research Project	Major	30	70	100	12	4

2. DISCIPLINE SPECIFIC ELECTIVE COURSES

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM300	Strategic Financial Management	30	70	100	4	4
	KU5DSECOM301	Capital Market Operations	30	70	100	4	4
	KU5DSECOM302	Concept and Evaluation of Co-operation	30	70	100	4	4
	KU5DSECOM303	Co-operative Institutions	30	70	100	4	4
	KU5DSECOM304	Consumer Behaviour and Marketing Research	30	70	100	4	4
	KU5DSECOM305	Services Marketing and CRM	30	70	100	4	4
	KU5DSECOM306	Computer Application in Business	30	70	100	4	4
	KU5DSECOM307	Spreadsheet Applications in Business	30	70	100	4	4
	KU5DSECOM308	Basics of Logistics and Supply Chain Management	30	70	100	4	4
	KU5DSECOM309	International Trade Documentation Procedures	30	70	100	4	4
VI	KU6DSECOM310	Security Analysis and Portfolio Management	30	70	100	4	4
	KU6DSECOM311	International Monetary and Financial System	30	70	100	4	4
	KU6DSECOM312	Co-operative Legal System	30	70	100	4	4
	KU6DSECOM313	Co-operative Accounting and Auditing	30	70	100	4	4

	KU6DSECOM314	Advertising and Sales Promotion	30	70	100	4	4
	KU6DSECOM315	International Marketing	30	70	100	4	4
	KU6DSECOM316	E-Commerce and Digital Marketing	30	70	100	4	4
	KU6DSECOM317	Web Technology in Business	30	70	100	4	4
	KU6DSECOM318	Distribution Management for Global Supply Chain	30	70	100	4	4
	KU6DSECOM319	International Logistics and Management	30	70	100	4	4
3. <u>INTERNSHIP</u>			-	-	-	2	2
4. MULTIDISCIPLINARY COURSES							
I	KU1MDCCOM100	Personal Finance Planning	25	50	75	3	3
	KU1MDCCOM101	Management of Start-ups	25	50	75	3	3
II	KU2MDCCOM102	Fundamentals of Entrepreneurship	25	50	75	3	3
	KU2MDCCOM103	Stock Market Operations	25	50	75	3	3
III	KU3MDCCOM201	Event Management	25	50	75	3	3
	KU3MDCCOM202	E-Commerce	25	50	75	3	3
5. <u>VALUE ADDITION COURSES</u>							
III	KU3VACCOM200	Professional Ethics in Business	25	50	75	3	4
IV	KU4VACCOM201	Consumer Rights and Protection	25	50	75	3	4
VI	KU6VACCOM301						
6. SKILL ENHANCEMENT COURSES							
IV	KU4SECCOM201	Leadership Skills for Modern Business	25	50	75	3	3
	KU4SECCOM202	Office Secretaryship and Practice	25	50	75		
V	KU5SECCOM300	Computerised Accounting	25	50	75	3	3
	KU5SECCOM301	Principles and Practices of GST	25	50	75	3	3

COURSE TITLE: MANAGEMENT THEORY AND PRACTICE

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	DSC	100-199	KU1DSCCOM100	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-		30	70	100	2

Course Description: Management theory and practice is a foundational course which tries to equip students with skills to lead and coordinate resources effectively in an organisation. In today's changing business environment, knowledge in management enables professionals to adapt strategies and stay competitive. It provides frameworks for problem-solving and decision-making which is essential for navigating complex challenges. Moreover, it emphasizes interpersonal skills and leadership, promoting strong teams and enhancing organizational effectiveness.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand various concepts associated with Management theory and Practice	U
2	Improve problem solving skill and efficiency.	C
3	Apply the management skills in decision making	A
4	Develop strategic thinking and planning	An
5	Improve adaptability and Innovation	E

**Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)*

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	-	✓	✓	-	-
C02	-	-	✓	✓	-
C03	✓	-	✓	✓	-
C04	-	✓	✓	-	✓
C05	-	✓	-	-	✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction		12
	1	Concept of Management – Nature - Importance	
	2	Evolution of Management thought – Early contributions – Classical Management Thoughts – Scientific management – Administrative management – Bureaucratic management.	
	3	Neo classical Thought – Human relations approach – Behavioral approach.	
	4	Modern management approaches – Quantitative approach – Systems approach – Contingency approach.	
II	Management Functions		12
	1	Functions of Management – Nature.	
	2	Planning – meaning – process – types of plans.	
	3	Organising – meaning – Types of organisations – Line, Line & staff, functional organization – Formal and informal organization	
	4	Staffing – meaning – Recruitment – Sources of recruitment – Selection – Process of selection.	
	5	Directing – meaning – Principles of Direction – Controlling – meaning – Steps in Controlling.	
III	Elements of Direction		12
	1	Motivation – Concept, Nature and importance – Theories of Motivation – Maslow’s Need Hierarchy Theory - Herzberg’s Two factor theory - Theory X and Y – Theory Z.	
	2	Leadership –Types of leadership styles.	
	3	Supervision – Meaning - Elements of effective supervision.	
	4	Communication – Meaning and definition – communication process –Formal communication, Informal communication	
IV	Managerial Controlling Techniques		12
	1	Quality control – Total Quality Management – Techniques for Quality control – Quality circle – Developing a Quality Circle – Pitfalls and remedies.	
	2	Kaizen - Fishbone Theory-Bench marking.	
	3	Social audit and Management audit	

V	Teacher Specific Module	12
	Directions: For the effective understanding of the students the teachers can use Case Studies, adopt Role Play and other methods for improving the knowledge level and ensuring that the students acquire practical skills.	

Essential Readings:

- 1) L.M. Prasad, “Principles and Practice of Management”, Sultan Chand and sons.
- 2) Koontz, H and Wehrick, H, “Management”, McGraw Hill Inc.

Suggested Readings:

- 1) Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
- 2) Gupta. CB; Business management, Sultan Chand & sons.
- 3) Srinivasan & Chunawalla, Management Principles and Practice, Himalaya Publishing House.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
Total		100

COURSE TITLE: ACCOUNTING FOR BEGINNERS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
I	DSC	100-199	KU1DSCCOM101	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

Accounting for beginners is a foundational course designed to introduce students to the basic accounting concepts, principles, concepts, conventions and rules to record business transactions and the preparation of financial statements. The course covers a set of documents and processes businesses use to track, record, and analyze financial data. The main objective is to familiarize students with the mechanics of preparation of financial statements. Students can apply critical thinking skills by identifying and analyzing accounting issues using relevant accounting frameworks.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the Accounting Concepts , Conventions and use Accounting rules to record business transactions	U
2	Identify and interpret accounting information to inform users and make decisions	I
3	Acquire knowledge on the preparation of Journal, Ledger and Trial Balance.	A
4	Apply the knowledge in preparing detailed accounts of sole trading concerns.	Ap
5	Analyzing the causes of errors in trial balance and the rules for rectification of errors	An

* *Understand (U), Apply (Ap), Analyse (An), Acquire (A,) Identify(I)*

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1	3	2	2	3	1
CO 2	3	3	2	3	2
CO 3	3	1	2	3	3
CO 4	3	3	3	3	3
CO 5	2	2	2	2	1

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I		Introduction to Accounting	12
	1	Fundamentals of Financial Accounting: Financial Accounting – Meaning, Definition, Objectives, functions	
	2	Basic Accounting Concepts, Principles and Conventions- system of accounting	
	3	Double entry book keeping – basic concept – rule of debit and credit.	
II		Recording Business Transaction	12
	1	Recording Business Transaction – Journal – Journalizing	
	2	Ledger – meaning -difference between journal and ledger- classification of ledger	
	3	Ledger-posting-balancing.	
III		Trial Balance	12
	1	Trial Balance – meaning-features-objectives of preparing trial balance	
	2	Errors-Classification of Errors – causes of errors	
	3	Rectification of Errors – Preparation of Suspense Account.	
IV		Final Accounts	12
	1	Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts	
	2	Preparation of Trading, Profit and Loss Account with simple adjustments (Outstanding, Prepaid, Accrued, Bad debts and depreciation)	
	3	Balance Sheet with simple adjustments (Outstanding, Prepaid, Accrued, Bad debts and depreciation)	
V		Teacher Specific Module	12
		➤ Directions : Conduct Class room presentations, discussions, Prepare the accounts of sole trading concerns by visiting nearby concerns, for developing students' interest in the course	

Essential Readings:

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
e)	Book/ Article Review	
Total		100

COURSE TITLE: BASICS OF BANKING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	DSC	100-199	KU1DSCCOM102	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This comprehensive course provides an in-depth exploration of the Indian banking system, covering its historical evolution, structural components, and pivotal role in economic development. Modules delve into the functions and organizational framework of the Reserve Bank of India (RBI), including both monetary and non-monetary roles. Students will be able to gain practical insights into banking procedures such as opening and closing accounts, as well as understanding the essential aspects of Know Your Customer (KYC) norms and the nuances of cheques. Furthermore, the course delves into the realm of payment systems and digital banking. Additionally, recent government initiatives promoting financial inclusion, will be analyzed, providing participants with a holistic understanding of contemporary financial landscapes, and empowering them with the knowledge to navigate and contribute to India's dynamic banking sector.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Recognize the role of Indian Banking system	U
2	Identifying the Role of RBI in India	U
3	Evaluate the operational system of a bank and equip to handle cheques	A
4	To enable pupils to recognize and utilize India's digital payment systems	A
5	To effectively utilize the diverse range of government schemes provided by banks	A

***Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)**

Mapping of Course Outcomes to PSO

	PO1	PO2	PO3	PO4	PSO
CO 1	✓				2
CO 2	✓				2
CO 3	✓	✓	✓		3
CO 4	✓	✓	✓		3
CO 5	✓	✓			2

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Overview of Banking System		15
	1	Banking Overview- History and evolution of banking in India-Structure of banking sector in India	
	2	Functions of Commercial Bank- Deposits-Types of loans-General utility services	
	3	Role of banking sector in economic development.	
II	RBI and functions		10
	1	RBI- Organisational Structure-Objectives	
	2	Functions; Monetary and Non-Monetary Functions	
III	Banker and Customer		10
	1	Procedures for opening an account	
	2	Procedures to closing an account	
	3	Know your customer (KYC)	
	4	Cheques – features – crossing – types of crossing	
IV	Overview of Payment Systems and Digital Banking in India		13
	1	Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Immediate Payment Service (IMPS), Unified Payments Interface (UPI), Society for Worldwide Inter-bank Financial Telecommunications (SWIFT)	
	2	Automated Teller Machine (ATM), Mobile Banking,	
	3	Digital Payment Platforms in India- GPay, Paytm, PhonePe, Bharat Interface for Money (BHIM)	
	4	Payment Gateways- Meaning- Important Payment Gateways in India	
	5	Credit Card and Debit Card	
V	Teacher Specific Module		12
	Teachers can discuss on various new government schemes offered as part of financial Inclusion like Pradhan Mantri Jan Dhan Yojana, Atal Pension Yojana, Pradhan Mantri Jeevan Jyoti Bima Yojana, Pradhan Mantri, Suraksha Bima Yojana, Pradhan Mantri Mudra Yojana, Stand Up India, Pradhan Mantri Vaya Vandana Yojana		

Core Compulsory Readings (Books, Journals, E-sources Websites/ weblinks) List

1. Tannan, M.L. (2020). Banking law and practice in India. New York, United States: Lexis Nexis.
2. Maheshwari S.N., Maheshwari S.K., Banking Law and practice
3. Shekhar K.C., Lekshmy S (2013) Banking Theory and Practice
4. Retail Banking and Wealth Management. (2023). Indian institute of banking and finance. (1st ed.). Macmillan Publishers India Limited.
5. Maheshwari S.N., Maheshwari S.K., Banking Law and practice
6. Suneja, H.R. (2019). Practical and law of banking. Delhi, India: Himalaya Publishing House.
7. Kaptan, S.S., & Choubey, N.S. (2017). Indian banking in electronic era. India: Sarup & Sons.
8. Deva, V. (2018). E-banking. Delhi, India: Common Wealth Publishers.
9. Uppal, R.K. (2018). Banking with technology. (1st ed.). Delhi, India: New Century Publications.
10. <https://financialservices.gov.in/beta/en/schemes-overview>

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
e)	Book/ Article Review	
Total		100

COURSE TITLE- BUSINESS STATISTICS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	DSC	100-199	KU1DSCCOM103	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description: Business Statistics is a foundational course designed to introduce students to the essential concepts and methods used in statistical analysis within a business context. The course covers the basics of statistical investigation, census and sampling methods, data collection and data presentation. Students will explore measures of central tendency and variation, essential tools for summarizing and describing data.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand and explain statistical concepts	U
2	Present and interpret statistical data	C
3	Apply measures of central tendency and variation	A
4	Apply measures of variation	A
5	Analyse and solve real-world business problems using statistics	An

**Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)*

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01		✓		✓	
C02		✓		✓	✓
C03		✓		✓	
C04		✓		✓	✓
C05	✓	✓		✓	

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction		12
	1	Meaning, Definition, Functions, Importance and Limitations of Statistics	
	2	Statistical investigation: Meaning and Stages (Brief explanation only)	
	3	Collection of Statistical Data, Sources of Data: Primary and Secondary sources	
	4	Methods of collecting Primary data: Observation Method, Interview Method and Surveys using schedules and questionnaire	
II	Census and Sampling Methods		12
	1	Meaning of Census and Sampling Methods	
	2	Methods of Sampling: Probability and Non probability methods	
	3	Tabulation of Data: Parts of a table and Qualities of a good table	
	4	Presentation of Data: Creation of Charts (Line, Pie and Bar charts) using spread sheet software.	
III	Measures of Central Tendency		12
	1	Meaning, Objectives and Requisites of good average	
	2	Types of averages: Mean (Simple & Weighted)	
	3	Median, Mode, Harmonic Mean and Geometric Mean (Algebraic method only)	
IV	Measures of Variation		12
	1	Meaning	
	2	Various measures of dispersion: Absolute and Relative measures	
	3	Range, Quartile Deviation, Mean Deviation and Standard deviation	
V	Teacher Specific Module		12
	➤ Directions: Teachers can use real-world examples and case studies to illustrate key concepts in Business Statistics. Teachers can also focus on teaching data collection methods and effective use of spreadsheet software for data presentation. Encourage hands-on exercises and group discussions to ensure students gain both theoretical knowledge and practical skills.		

Essential Readings:

1. S. P. Gupta. Statistical Methods. Thirty third Revised Edition, Sultan Chand & Sons, 2006.
2. D. C. Sancheti, and V. K. Kapoor. Statistics (Theory, Methods & Application). Seventh Revised Edition, Sultan Chand & Sons, 1999.

Suggested Readings:

1. R. S. N. Pillai and Bagavathi. Statistics Theory and Practice. S. Chand & Company Ltd, 2010.
2. Dr. P. R. Vittal. Business Mathematics and Statistics. Sixth Revised Edition, Margham Publications, 2015.
3. B. M. Aggarwal. Business Mathematics and Statistics. Ane Books, 2010.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
Total		100

COURSE TITLE: MODERN MARKETING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	DSC	100-199	KU1DSCCOM104	4	60

Learning Approach(Hours/Week)			Marks Distribution			Duration of ESE(Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	2	30	70	100	2

Course Description:

The subject of Marketing helps the students to get an idea on how business persons find out what people want, understand the needs of different customer segments, communicate how a product or service fills those needs, and guide potential customers to take action. The objective of this course is to introduce students, the concepts, analyses, and activities that comprise marketing management and to provide practice in assessing and solving marketing problems. The course is also a foundation for advanced electives in Marketing as well as other business/social disciplines. Topics include marketing strategy, customer behavior, segmentation, customer lifetime value, product lifecycle strategies, pricing, promotion and also recent trends in doing marketing activities.

COURSE OUTCOMES:

CO No.	Expected Outcome	Learning Domains
1	To Know the fundamentals of Marketing	U
2	To familiarize with Marketing mix and its components.	U
3	To Study the Importance of Consumer behavior in Marketing	An
4	To Study and understand Recent trends in Marketing..	U, An

**Remember(R), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C)*

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓			✓	✓
CO2	✓		✓		
CO3		✓		✓	
CO4	✓		✓		✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction to Marketing		12
	1	Meaning, Nature and Scope of marketing: goods, services, events, organisations etc.- Kinds of goods: convenience goods, shopping goods, specialty goods	4
	2	Functions of Marketing	3
	3	Marketing concepts: Traditional and Modern	3
	4	Difference between Selling Vs Marketing	2
II	Marketing mix		12
	1	Meaning, Significance of Marketing mix.	2
	2	Product- Meaning only , Product life cycle;	3
	3	Price: importance of price; factors influencing price fixation;.	2
	4	Promotion: Methods of promotion: advertising, sales promotion, personal selling, publicity (in brief)	3
	5	Physical distribution- Different levels of distribution, Factors affecting choice of a particular channel of distribution.	2
III	Consumer Behaviour		12
	1	Nature, significance of Consumer behavior	2
	2	Factors affecting consumer behavior: Personal, Social, Psychological and cultural	4
	3	Market segmentation: Concept, Bases for market segmentation	4
	4	Targeting: Meaning only, Positioning: Meaning and techniques	2

IV	Recent trends in Marketing		12
	1	Features of Modern marketing	3
	2	Recent trends in Marketing: Digital marketing, E- Marketing, Kiosk marketing, Social media marketing- Network marketing, Influencer marketing, Chatbot marketing, Green marketing. (in brief)	9
V (Teacher specific module)	Service Marketing		12
	1	Meaning, Features of Service marketing	2
	2	Types of Service Marketing- Banking, Hospitality, Tourism and Healthcare services only.	10

Essential readings

1. Kotler, Philip: Marketing Management; Prentice Hall, New Jersey.
2. Condiff E.W. and Still, R.R., Basic Marketing Concepts, Decisions and Strategy; Prentice Hall of India, New Delhi.
3. Stanton W.J., Etzel Michael J and Walter Bruce J; Fundamentals of Marketing; McGraw Hill, New York.
4. <https://hbr.org/1985/09/rejuvenating-the-marketing-mix>

Suggestive Readings

1. Rorsiter Johan R, Percy Larry: Advertising and Promotion Management ; McGraw Hill, New York
2. Arun Kumar & N. Meenakshi - Marketing Management
3. <https://hbr.org/1985/09/rejuvenating-the-marketing-mix>

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	TestPaper-1	
b)	TestPaper-2	
c)	Assignment	
d)	Seminar	
e)	Book/Article Review	
Total		100

COURSE TITLE: PERSONAL FINANCE PLANNING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	MDC	100-199	KU1MDCCOM100	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
3	-	2	25	50	75	1 1/2

Course Description:

Personal Finance Planning and Investment is fundamental course designed to provide students with a comprehensive understanding of personal financial planning and its critical role in achieving financial stability and security. Over four modules, students will explore various aspects of financial planning, investment strategies, tax planning, insurance planning, and retirement benefits planning. By the end of this course, students will be equipped with the knowledge and skills to manage their personal finances effectively and make productive financial decisions.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	After studying this course, students will be able to understand the fundamental aspects of financial planning.	U
2	After studying this course, students will be able to understand the concept of investment planning.	U, An
3	After studying this course, students will be able to examine the scope and ways of personal tax planning.	U, An
4	After studying this course, students will be able to analyse the scope of insurance and retirement planning.	U, An

***Remember (R),**

Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of Course Outcomes to PSO

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✓			✓	01
CO 2	✓	✓	✓	✓	02
CO 3	✓	✓	✓	✓	02
CO 4	✓	✓	✓	✓	01

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I		Financial Planning	8
	1	Financial goals	
	2	Personal financial planning; Meaning, Objective, Process, Principles	
	3	Factors Influencing Personal Financial Planning	
	4	Introduction to savings; benefits of savings	
II		Investment planning	9
	1	Investment; Meaning, Need, Benefits	
	2	Types of investments (Concepts only)	
	3	Return & Risk (Concept only)	
	4	Investment Diversification	
III		Personal Tax Planning	10
	1	Tax structure in India for personal taxation	
	2	Scope of personal tax planning	
	3	Exemptions and Deductions available to individuals (U/s 80C, 80D, 80E, 80G, 80TTA, 80 U) from Gross Total Income (Theory Only)	
	4	Comparison of benefits: New Regime and Old Regime	
IV		Insurance and Retirement Benefits Planning	9
	1	Insurance-Meaning, Needs	
	2	Types of Insurance: Life insurance (Whole Life policy, Endowment Policy ULIP), General insurance (Health Insurance, Motor Insurance & Fire Insurance)	
	3	Need of Retirement Planning	
	4	Process of retirement planning	
	5	Pension plans available in India	

V	Teacher Specific Module	9
	➤ Directions: To enhance personal financial planning education teachers can incorporate practical exercise on financial planning, discussions on saving strategies, interactive activities and case studies on tax planning, insurance planning and Retirement planning.	

Essential Readings:

- Indian Institute of Banking & Finance. Introduction to Financial Planning. Taxmann Publications, New Delhi.
- Jaiswal, B., Shimpi, L.S., & Srivastava, S.K. Managing Personal Finance. Publisher: New Royal Book Company.
- Pandit, A. The Only Financial Planning Book that You Will Ever Need. Network 18 Publications Ltd., Mumbai.
- Sinha, M. Financial Planning: A Ready Reckoner. McGraw Hill Education.
- Dr. H.C. Mehrotra (Author), Dr. S.P. Goyal. Direct Tax including Tax Planning & Management. Sahitya bhawan publication.

Suggested Readings:

- S Murali, K B Subbakrishna. Personal Financial Planning. Himalaya Publishing House.
- Shalu Garg. Personal Financial Planning. Sultan Chand & Sons.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
e)	Book/ Article Review	
Total		100

KU1MDCCOM101: MANAGEMENT OF START-UPS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	MDC	100-199	KU1MDCCOM101	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
3	-	-	25	50	75	1 1/2

Course Description

The course aims to acquire knowledge about start-up ecosystems, equip the students with the knowledge and skills to establish and run their own new venture.

COURSE OUTCOMES

Course Learning Outcomes: At the end of the Course, the Student will be able to -

CO1	To create awareness about the start-up ecosystem in India& Kerala
CO2	To understand the various assistance and facilities provided by the multiple agencies to start-ups
CO3	To acquire knowledge about the preparation and presentation of the documents needed for starting new ventures
CO4	To Understand various types of ventures and procedures involved in starting new ventures as start-up
CO5	To acquire knowledge about the preparation and presentation of business plans needed for starting new start-ups by using innovative tools

Mapping of Course Outcomes to PSOs:

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1					<input checked="" type="checkbox"/>
CO2		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
CO3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
CO4			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
CO5	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	The Start-Up Ecosystem in India		10
	1.1	The Start-up Ecosystem in India -Startup India- Stand up India-Make in India-Overview of the Indian start-up ecosystem and its evolution	
	1.2	Key players and stakeholders: government, incubators, accelerators and investors	
	1.3	Support systems available to start-ups, such as mentorship programs and funding opportunities (Crowd Funding, Venture Capital, Private Equity, Angel Investors)	
II	Types of Start-up Ventures		12
		Types of start-up ventures- technology-driven, social enterprises and lifestyle businesses	
		Considerations for selecting a venture- market demand, personal interests, skills, and resources	
		Steps involved in launching a start-up, including idea validation, business planning, and execution	
III	Institutional Financial Support		6
		Institutional Financial Support -Institutions supporting small business enterprises: Central-level institutions, state-level institutions, and other agencies.	
		Various Agencies: Industrial Development Corporation (IDC) - State Financial Corporation (SFCs) - Small Scale Industries Development Corporations (SSIDCs) - Khadi and Village Industries Commission (KVIC) - Technical Consultancy Organisation (TCO) - Small Industries Service Institute (SISI) - National Small Industries Corporation (NSIC) - Small Industries Development Bank of India (SIDBI)	
IV	Start-up Ecosystem in Kerala		8
		Kerala Start-up Mission-IEDC-Techno Park-Incubators and its Operations	
		District Industries Centres (DICs) and its functions-Growth of Start-Ups in different Sectors-Agro based Start-Up- NBFC support to start up.	
Teacher Specific Module			9

V	Teacher can add more practical components such as Presentations for investors and business Plans- Teacher can make the students familiar with recent technological advancements such as AI to improve presentation and project report-making	
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Core Compulsory Readings (Books, Journals, E-sources Websites/ weblinks) List

1. Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning, 2016.
2. AnjanRaichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International, 2010.
3. S. R. Bhowmik& M. Bhowmik, Entrepreneurship, New Age International, 2007.
4. Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, McGraw Hill Education India Pvt. Ltd, 2016.
5. Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneur's Road Map, 2e, Routledge, 2017.
6. Vijay Sathe, Corporate Entrepreneurship, 1e, Cambridge, 2009
7. C. Gordon Bell With John E. Mcnamara, Hitech Ventures, Addison-Wesley Publishing Company, Inc.
8. Alejandro Cremades, The Art of Startup Fundraising - Pitching Investors, Negotiating the Deal, and Everything Else Entrepreneurs Need to Know.
9. Dr. Atul Kapdi, Dr. Pankaj Kumar Ambadas Anawade, Mrs. Vinita Ahire Kale - Start Up and New Venture Management- Thakkur Publication Pvt Ltd, Pune,2020

Core Suggested Readings (Books, Journals, E-sources Websites/ weblinks)

1. K K Jisha, The Development Experience of Kerala, Archers & Elevators Publishing House, 2015
2. <https://www.startupindia.gov.in/>

TEACHING LEARNING STRATEGIES (Classroom activities / Lab activities / Field Activities)

- Class Room Lectures
- Field Trips
- Face to Face Interaction with Entrepreneurs
- Expert Talks
- Seminars
- Symposium

- Workshop

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
e)	Book/ Article Review	
Total		100

Sample Questions to test Outcomes.

1. Discuss the features of Start-Up Ecosystem
2. You wish to start a start-up. Which steps of the entrepreneurial process will follow?
3. Discuss the Institutional framework for start-ups exists in India
4. What is the role of Kerala Start Up Mission in supporting Start ups

Employability for the Course / Programme

- Entrepreneur Roles
- Business Consultant Roles
- Fund Raiser Roles
- Administrator Roles

COURSE TITLE: FINANCIAL ACCOUNTING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
2	DSC	100-199	KU2DSCCOM105	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	2	30	70	100	2

Course Description:

Financial accounting is a fundamental course that provides students with a comprehensive understanding of the principles and practices involved in recording, summarizing, and reporting financial transactions within an organization. Through theoretical concepts and practical applications, students learn to analyze financial statements, interpret financial data, and make informed decisions. Topics typically include the accounting cycle, financial statement preparation, revenue recognition, expense allocation, and the principles of Generally Accepted Accounting Principles (GAAP). This course equips students with essential skills for careers in finance, accounting, auditing, and management, fostering proficiency in financial reporting and analysis essential for informed business decision-making.

Course Outcomes:

****Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

CO No.	Expected Outcome	Learning Domains
1	Understand the theoretical and practical knowledge of the basics of accounting.	U,A,An
2	Acquire the knowledge of accounting for royalty and Consignment accounts	U,A
3	Imbibe the accounting concepts of Inland Branch Business	U,A
4	Comprehend the procedure for determining profit and financial position from incomplete records	U,A,An

Mapping of Course Outcomes to PSO

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✓			✓	01
CO 2	✓	✓	✓	✓	02
CO 3	✓	✓	✓	✓	02
CO 4	✓	✓	✓	✓	01

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	Introduction to Accounting		9
	1	Introduction to Accounting: meaning and objectives of Accounting - GAAP	2
	2	Preparation of Journal and Ledger Accounts --	4
	3	Preparation of Trial Balance and rectification of errors – Suspense Account	3
II	Final Accounts of Sole Trading Concern		8
	1	Manufacturing Account - preparation of Trading and Profit and Loss Accounts	4
	2	Preparation of Balance Sheet	2
	3	Adjusting and Closing Entries.	2
III	Accounting for Royalty and Consignment		10
	1	Royalty accounts: meaning – minimum rent – short workings – recoupment of short workings - minimum Rent during strike and lockout	2
	2	Accounting procedures in the books of the parties- (sub lease not required)	3
	3	Consignment Accounts – concepts – Consignor and consignee- difference between consignment and sale	2
	4	Accounting treatment – cost price and invoice price - Treatment of unsold stock	3
	5		
IV	Accounting for Inland Branch Transactions		9
	1	Inland Branch Accounts: Accounts of dependent and independent branches - Debtors' system, Stock and Debtors System (at cost price and invoice price)	5
	2	Incorporation of branch Trial Balance in the books of H.O	2
	3	Preparation of consolidated accounts	2

V	Teacher Specific Module	9
	➤ Directions: Visit and collection of business transactions of nearby business organisations (Sole trader, Branch, Royalty etc) and preparation books of accounts and final accounts.	

Essential Readings:

Suggested Readings:

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
e)	Book/ Article Review	
Total		100

KU2DSCCOM101: “MODERN BUSINESS ENVIRONMENT”

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
2	DSC-Minor	100-199	KU2DSCCOM106	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	0	0	30	70	100	2

Course Description:

This course introduces students to the fundamental concepts of business environment. It explores the internal and external forces that shape business decisions and strategies. Students will gain knowledge of the economic, political, legal, social, cultural, technological, and natural factors that influence business operations. Additionally, the course will equip students with analytical tools to scan the environment, identify opportunities and threats, and develop effective strategic responses.

Course Outcomes:

Course Learning Outcomes: At the end of the Course, the Student will be able to -

Co No.	Expected outcome	Learning Domains
1	Define the terms ‘business’ and ‘business environment’	R
2	List the elements of internal and external environment	R
3	Explain environmental analysis	U
4	Describe PESTLE analysis	U
5	Compare internal and external a environmental factors	An
6	Evaluate the effectiveness of different strategic responses to environmental changes.	E
7	Compose a descriptive essay on strategic responses adopted by real world companies	C

****Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSOs:

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✓			✓	01
CO 2	✓	✓			01
CO 3		✓	✓		01
CO 4	✓	✓	✓	✓	01

COURSE CONTENTS**Contents for Classroom Transaction:**

MODULE	UNIT	DESCRIPTION	HOURS
1	Introduction to Business Environment		10 hrs
	1	Business- Meaning, Definition, features	3
	2	Business Environment - meaning, definition, Characteristics, Importance	4
	3	Relationship between business and it's environment (exchange of information, exchange of resources, exchange of influence and power)	3
2	Types of business Environment		14 hrs.
	1	Internal Environment-meaning and Elements (value system, organisation structure, mission and objectives, financial capacity)	6

	2	External environment- meaning and classification - Micro and Macro environment	2
	3	- Elements of micro environment (Suppliers, Customers, Competitors, Market Intermediaries, Public)	6
3	Macro environment and Environmental scanning		14 hrs
	1	Macro environment – meaning and elements; Economic, Political- legal, Socio- Cultural, Technological, Natural , Demographic , International/global environment (meaning only)	8
	2	Environmental analysis -meaning and need	2
	2	PESTLE ANALYSIS-key factors only	4
4	Strategic responses to environment		10 hrs
	1	Strategic response to business – concept and classification (internal and holistic)	2
	2	Internal Strategic Response-Administrative, Competitive, collective	4
5	2	Holistic Strategic Response-least resistance, proceed with caution, Dynamic response	4
	Teacher Specific Module		12 hrs
5	<p><i>Directions:</i></p> <ul style="list-style-type: none"> • Encourage active participation through class discussions and group activities. • Utilize case studies and real-world examples to illustrate key concepts. • Integrate guest speakers from various industries to provide practical insights. 		

Essential Readings

- Chandra, Prasanna. Business Environment. 10th ed., Tata McGraw-Hill Education, 2023.
- Khanka, S.S. Business Environment. 8th ed., S. Chand Publishing, 2022
- avid, Fred R. Strategic Management Concepts and Cases: Experience and Innovation, Comprehensive. 17th ed., Pearson Education Limited, 2023.
- Dessler, Gary. Strategic Management: Text and Cases. 16th ed., Pearson Education Limited, 2022.
- Pearce, John A., and Richard B. Robinson. Strategic Management: Formulation, Implementation, and Control. 14th ed., McGraw-Hill Education, 2021.

Suggested readings

- Thompson Jr., Arthur A., John E. Gamble, and H. John Strickland. Crafting and Implementing Strategy: Concepts and Cases. 20th ed., Pearson Education Limited, 2023.
- Porter, Michael E. Competitive Strategy: Techniques for Analysing Industries and Competitors. W. W. Norton & Company, 1980.
- Mintzberg, Henry. The Five Ps of Strategy. Pearson Education Limited, 2003.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
e)	Book/ Article Review	
Total		100

KU2DSCCOM102: FUNDAMENTALS OF INCOME TAX

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
2	DSC-Minor	100-199	KU2DSCCOM107	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

Fundamentals of Income Tax provides a comprehensive introduction to taxation principles, covering both direct and indirect taxes with a focus on income tax in India. Beginning with an overview of taxation concepts and terminologies, students delve into the evolution of income tax, tax rates, and exemptions for individual assesses. Further modules explore topics such as residential status determination, the scope of total income, and the various heads of income. Additionally, students learn about income tax authorities, including the Central Board of Direct Taxes, and procedural aspects such as the significance of Permanent Account Numbers (PAN) and e-Return filing. Through a blend of theoretical learning and practical exercises, students develop a solid understanding of taxation fundamentals essential for navigating India's complex tax landscape.

Course Outcomes:

Course Learning Outcomes: At the end of the Course, the Student will be able to -

CO No.	Expected Outcome	Learning Domains
1	Students will be able to identify and explain the basic principles, importance, and key terminologies related to taxation.	R, U
2	Students will be able to analyze and differentiate between direct and indirect taxes, with a focus on understanding GST, Excise Duty, and Customs Duty in the Indian context.	An
3	Students will be able to apply the criteria to determine the residential status of different types of assessee and understand the scope of their total income for tax purposes.	A

4	Students will be able to comprehend the roles and powers of income tax authorities, understand the importance of PAN, and effectively follow the procedures for e-filing.	A, E
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**Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)*

Mapping of Course Outcomes to PSOs:

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✓			✓	01
CO 2	✓	✓			01
CO 3		✓	✓		01
CO 4	✓	✓	✓	✓	01

COURSE CONTENTS

Contents for Classroom Transaction:

M O D U L E	U N I T	DESCRIPTION	HOURS
1	Introduction to Taxation		8
	1	Introduction to tax, basis of levy, need and importance of tax, basic terminologies.	5
	2	Concept of Indirect Tax; Difference between Direct Tax and Indirect Tax.	1
	3	Indirect tax in India- GST, Basic Excise and Customs Duty.	2
2	Introduction to Income Tax		12
	1	Introduction to Income Tax	1
	2	Evolution of Income Tax	1

	3	Basic Concepts, Definition of different terms, Tax rates	5
	4	Incomes exempt from tax (for individual assessee)	5
		Residential status, Incidence of Tax and Heads of Income	16
	1	Residential Status and Incidence of Tax: Meaning	2
	2	Determination of Residential Status of different types of assessee – problems	4
	3	Scope of total income — problems.	4
	4	Short overview of five heads of income (items included under chargeability sections only and problems not expected)	6
		Income Tax Authorities and Filing of return	12
	1	Income Tax Authorities and their powers: General Powers- Powers and functions of CBDT.	5
	2	PAN- meaning and situations where PAN is compulsory.	2
	3	Return- meaning, types, due dates and steps in filing of e-Return.	5
		Teacher Specific Module	12
	5	<p><i>Directions:</i></p> <p><i>Teachers have the flexibility to select and explore key income tax topics based on their expertise and students' interests. Available time may be used to create practical knowledge through e-filing softwares and income tax website. Revision of topics covered, case studies, and assessments to enhance students' understanding is advisable.</i></p>	

Essential Readings:

1. Fundamentals of Income Tax: Dr. A. P. Philip
2. Fundamentals of Income Tax: Dr. H.C Mehrotra and Dr. S. P.Goyal
3. Income tax Law and Accounts: Dr. H.C.Mehrotra and Dr. S.P.Goyal
4. Income tax Law and Practice: Dr. Bhagavathi Prasad.
5. Income tax Law and Practice: Gaur and Narang
6. Income tax Law and Practice: B.S.Raman.
7. Direct taxes Law and Practice: Dr.Vinod K., Singhania & Dr. Kapil Singhania

Suggested Readings:

1. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., NewDelhi.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	10
b)	Test Paper-2	10
c)	Assignment	5
d)	Seminar	5
e)	Book/ Article Review	
f)	Viva-Voce	
g)	Field Report	
Total		100

COURSE TITLE- BUSINESS ECONOMICS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	DSC	100-199	KU2DSCCOM108	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	2	30	70	100	2

Course Description:

This course provides an introduction to economic principles and their application to business decision-making. Topics covered include microeconomic theory, market structures, demand and supply analysis, cost analysis, pricing strategies, and strategic decision-making in various market situations.

Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understanding Economic Principles	U
2	Applying Microeconomic Theory	A
3	Macroeconomic Analysis	An
4	Understanding Economic Policy	U

****Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	3	-	-	1
CO2	-	3	1	1	0
CO3	-	3	1	1	0
CO4	-	3	-	-	1

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction to Business Economics		10
	1	Business Economics, Meaning, Definitions, Scope and Importance and basic tools of Business Economics	
	2	Opportunity Cost principle- Incremental and Marginal Concepts	
	3	Basic economic relations: functional relations - Total, Average and Marginal relations - Use of Marginal analysis in decision making	
II	Theories of Demand and Supply		12
	1	Demand, Meaning, Law of demand, Law of diminishing marginal utility, Demand Schedule, Individual and Market Demand Curve, Determinants of Demand and Changes in Demand	
	2	Supply: Meaning, Supply Schedule, Individual and Market Supply Curve, Determinants of Supply, Law of Supply, Changes in Supply	
	3	Equilibrium of Demand and Supply, Determination of Equilibrium Price and Quantity, Effect of a shift in Demand or Supply; Elasticity of Demand and Supply	
III	Theories of Production and Pricing		12
	1	Theory of Production, Factors of Production, Basic Concepts, Production Function, Law of Variable Proportions, Returns to Scale	
	2	Producer's Equilibrium, Least-Cost Factor Combination and Output Maximisation for a given Level of Outlay	
	3	Pricing and pricing policies, objectives of pricing, factors affecting pricing policy, types of pricing	
	Indian Economy		12

IV	1	National Income, concept and meaning, Computation of NI, Measurement of GDP, Components of GDP	
	2	Monetary and fiscal policies, Basic Characteristics of the Indian Economy, Major Issues of Development; Development Experience and Recent Trends in Indian Economy	
	3	Features of Kerala Economy, Kerala Model Development, Decentralised Planning in Kerala	
Teacher Specific Module			12
V	➤	Review of national and global economic situations.	

Core Compulsory Readings (Books, Journals, E-sources Websites/ weblinks) List

1. H. L. Bhatia Micro Economic Theory; Modern Publisher, Gulab Bhawan, 6, Bahadurshah Zafar Marg, New Delhi.
2. M.L. Jhingan Micro Economic Theory; Konark Publishers Pvt. Ltd., A-149, Vikas Marg, Shakarpur, New Delhi-110 092.

Core Suggested Readings (Books, Journals, E-sources Websites/ weblinks) List

1. S. K. Agarwala Economic System and Micro Economic Theory; Galgotia Publishing Company, 6A/4, WEA, Karol Bagh, New Delhi.
2. D.D. Chaturvedi Macro Economic - Analysis and Policy; Galgotia Publishing Company, 6A/4, WEA, Karol Bagh, New Delhi.
3. D.M. Mithani Macro Economics; Himalaya Publishing House.

TEACHING LEARNING STRATEGIES

Lectures to introduce theoretical concepts and frameworks

- Case studies and real-world examples to illustrate application of concepts
- Group discussions and debates to encourage critical thinking and analysis
- Assignments and projects to provide hands-on experience in analysing business scenarios

Mode of Transaction

The Business Economics course will be delivered through a blended learning approach such as Lectures, Online Learning Modules, Group Discussions and Debates, Case Studies and Practical Examples,

Assignments and Projects etc.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
Total		100

COURSE TITLE : PRINCIPLES OF INSURANCE

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
II	DSC		KU2DSCCOM109	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	2	30	70	100	2

Course Description:

This course intends to provide a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk. Through this course student will be able understand the various insurances such as Life insurance, Fire insurance, Marine insurance, Motor insurance, Personal accident insurance, Liability insurance and Miscellaneous insurance. It will familiarize the Insurance Regulatory and Development Authority (IRDA) its purpose, duties, powers and functions and its environment in India.

COURSE OUTCOMES:

CO No.	Expected Outcome	Learning Domains
1	Understand insurance mechanism, functions and the use of insurance as a tool to reduce risk	U
2	Enhance knowledge on Insurance Regulations in India, Insurance Act, Insurance Regulatory and Development Authority (IRDA)	E
3	Identify the key principles of insurance	I
4	Analyze the various types of insurance policies	A
5	Apply the knowledge on basic principles of insurance in day-to-day work	Ap

* *Understand (U), Apply (Ap), Analyse (A), Enhance (E), Identify(I)*

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1	1	3	2	-	3
CO 2	-	3	3	-	2
CO 3	-	3	2	-	1
CO 4	1	3	3	1	2
CO 5	2	3	3	1	3

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction to insurance		12
	1	Definition of insurance - Characteristics of insurance – importance-Principles of contract of insurance	
	2	General Concepts of Insurance –Types of insurance	
	3	Insurance intermediaries.	
II	Insurance Regulations in India		12
	1	Insurance Act, 1938 -Insurance Regulatory and Development Authority (IRDA) – Introduction – Purpose.	
	2	Duties, Powers and functions of IRDA	
	3	Operations of IRDA – Insurance policyholders’ protection under IRDA.	
III	Life Insurance Business		12
	1	Fundamental principles of life insurance – Basic features of life insurance contracts.	
	2	Traditional and unit linked policies – Individual and group policies	
	3	Types of life insurance policies – Term insurance – Whole life insurance and its variants – Endowment insurance and its variants.	
IV	General Insurance Business		12
	1	Fundamental principles of general insurance- Basic features of general insurance contracts.	
	2	Fire insurance – Marine insurance	

	3	Motor insurance – Personal accident insurance – Liability insurance –Miscellaneous insurance	
V	Teacher Specific Module		12
	➤ Directions : Conduct Class room presentations, discussions, conducting seminars on various products offered by LIC , GIC, make interactions with insurance authorities for developing students' interest in the course		

Essential Readings:

- 1.Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi)
2. Ganguly Anand - Insurance Management (New Age International Publishers, New Delhi)
3. Vaughan & Vaughan - Fundamentals of risk & Insurance (John Wiley & Sons, New York)
4. Srivastava D.C., Srivastava Shashank - Indian Insurance
5. Balachandran, General Insurance, Insurance Institute of India.
6. S. Balachandran, Karve, Palav, Life Insurance, Insurance Institute of India
7. M. Y. Khan, Indian Financial System, Tata McGraw-Hill.
8. Gupta, P. K, Insurance and Risk Management, Himalaya Publishing House
7. Insurance Theory and Praticce , Nalini Prava Tripathy & Prabir Pal, Prentice – Hall of India , Pvt Ltd, New Delhi

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
e)	Book/ Article Review	
Total		100

COURSE TITLE- QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
1	DSC	100-199	KU2DSCCOM110	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	2	30	70	100	2

Course Description: Quantitative Techniques for Business Decisions is a foundational course that provides students with a comprehensive understanding of quantitative techniques and their applications in business. This course covers fundamental statistical methods such as correlation and regression analysis, time series analysis and probability. This course will help the students to analyse relationships between variables, identify trends over time and apply probability theories to business decision-making.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand and explain Quantitative Techniques in business	U
2	Analyse relationships between variables using Correlation and Regression Analysis	An
3	Apply time series analysis techniques	A
4	Understand Probability Theory and its application	U, A
5	Apply quantitative techniques to solve business problems	A

****Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1		✓	✓		
CO 2	✓	✓			
CO 3	✓		✓		
CO 4			✓	✓	✓
CO 5		✓		✓	

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction to Quantitative Techniques and Correlation Analysis		12
	1	Meaning and definition	
	2	Application and Limitations of Quantitative Techniques	
	3	Correlation Analysis: Meaning, Definition, Uses and Types of Correlation	
	4	Methods of Studying Simple Correlation: Scatter Diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation	
II	Regression Analysis		12
	1	Meaning, Definition, Uses and Types of Regression	
	2	Relation between Correlation and Regression	
	3	Regression lines	
	4	Regression equations	
III	Time Series Analysis		12
	1	Meaning and Definition	
	2	Components of Time Series	
	3	Determination of Trend by the Methods of Semi Average, Moving Average and Least Square	
IV	Probability		12
	1	Introduction, Meaning, Definition and Important Terms	
	2	Theorems of probability: Addition Theorem and Multiplication Theorem	
	3	Bayes' Theorem	
V	Teacher Specific Module		12
	➤ Directions: By blending theoretical knowledge with practical skills, teachers can help students to develop a comprehensive understanding of quantitative techniques in business contexts.		

Essential Readings:

3. S. P. Gupta. Statistical Methods. Thirty third Revised Edition, Sultan Chand & Sons, 2006.
4. D. C. Sancheti, and V. K. Kapoor. Statistics (Theory, Methods & Application). Seventh Revised Edition, Sultan Chand & Sons, 1999.
5. S.C. Gupta. Fundamentals of Statistics. Himalaya Pub. House, Bombay, 7th Revised Edition, 2011

Suggested Readings:

1. Quantitative Techniques for Managerial Decision making: Srivatsava U.K. & Sharma, Wiley Eastern, Revised Edition, 2011
2. Fundamental of Mathematical Statistics: S. C. Gupta & V.K. Kapoor, S. Chand & Sons, N. Delhi, Revised Edition 2010

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
Total		100

COURSE TITLE: FUNDAMENTALS OF ENTREPRENEURSHIP

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
2	MDC	100-199	KU2MDCCOM102	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
3	-	-	25	50	75	1 1/2

Course Description

Fundamentals of Entrepreneurship provide a comprehensive overview of the essential concepts and practices in entrepreneurship. Covering key topics such as the characteristics and functions of entrepreneurs, resource mobilization for startups. The course also explores various entrepreneurial sectors including women, rural, agro, retail, and social entrepreneurship. Students will gain insights into startup procedures, financial assistance schemes, and the development of entrepreneurial skills and mindset. This course equips students with the knowledge and tools necessary for launching and managing successful business ventures.

COURSE OUTCOMES

CO No.	Expected Outcome	Learning Domains
1	Comprehend the meaning, definition, and functions of an entrepreneur, along with the qualities and types of entrepreneurs.	U
2	Understand the process of mobilizing resources and setting up a startup, including government initiatives like PMMY and Kerala Start-Up Mission	U
3	Analyze the formation, features, and registration process of MSMEs, and the importance and procedure of obtaining Udyog Aadhar.	An
4	Apply entrepreneurial concepts to various sectors such as women, rural, agro, retail, and social entrepreneurship.	A
5	Evaluate the factors motivating entrepreneurship and the obstacles faced in running an entrepreneurial venture.	E
6	Create a viable business plan addressing motivational factors and overcoming obstacles in entrepreneurship.	C

Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO 5
CO 1		✓			✓
CO 2	✓		✓		✓
CO 3	✓		✓		✓
CO 4		✓		✓	✓
CO 5			✓		✓
CO6	✓				✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I		Introduction to Entrepreneurship	8
	1	Introduction to Entrepreneurship- Entrepreneur –Meaning and definition	
	2	Functions and Qualities of an Entrepreneur.	
	3	Types of Entrepreneurs.	
	4	Factors motivating entrepreneurship and obstacles in running a venture.	
II		Mobilizing resources for Start up	8
	1	Mobilizing Resources for a Startup	
	2	Steps for Setting Up a Startup	
	3	Pradhan Mantri Mudra Yojana (PMMY), Kerala Start-Up Mission	
	4	Special Financial Assistance for Women Entrepreneurs	
III		Micro, Small and Medium Enterprises (MSME)	10
	1	Meaning and Features of MSMEs	
	2	Steps Involved in the Formation of MSMEs	
	3	Registration Procedure for MSMEs	
	4	Udyog Aadhaar: Concept, Importance, and Procedure	
IV		Entrepreneurship in Different Sectors	10
	1	Women Entrepreneurship-Need and importance. Problems of women entrepreneurship	
	2	Rural Entrepreneurship- Agro Entrepreneurship- Need and scope	
	3	Retail Entrepreneurship	
	4	Social Entrepreneurship	
V		Teacher Specific Module	9
		<ul style="list-style-type: none"> ❖ Presentations of videos of success stories of entrepreneurs in the world , in the country and the regional. ❖ Conduct a short visit to District Industries Centre(DIC) 	

Essential Readings:

1. Entrepreneurship: Theory, Process, and Practice by Donald F. Kuratko Publisher Cengage Learning Publication Year 2019 (10th Edition).
2. Entrepreneurship by Robert D. Hirsch Michael P. Peters, and Dean A. Shepherd Publisher McGraw-Hill Education Publication Year 2020 (11th Edition).
3. The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses by Eric Ries Publisher Crown Business Publication Year 2011.
4. Essentials of Entrepreneurship and Small Business Management by Norman M. Scarborough Publisher Pearson Publication Year 2018 (9th Edition).
5. Entrepreneurial Development, [S S Khanka](#) S. Chand Publishing, 2006

Suggested Readings:

1. New Venture Creation Entrepreneurship for the 21st Century by Jeffry A. Timmons and Stephen Spinelli Publisher McGraw-Hill Education Publication Year 2015 (10th Edition)
2. Entrepreneurial Small Business by Jerome A. Katz and Richard P. Green Publisher McGraw-Hill Education Publication Year 2017 (5th Edition)

Website

1. <https://www.ediindia.org/>

2. <https://startupmission.kerala.gov.in/pdfs/ecosystem2016.pdf>

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	
e)	Field visit	
Total		100

COURSE TITLE: STOCK MARKET OPERATIONS

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
2	MDC	100-199	KU2MDCCOM103	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
3	-	-	25	50	100	1 1/2

Course Description:

Stock Market Operation is a fundamental course designed to provide students with a comprehensive understanding of investment fundamentals, the functioning of capital markets, and the procedures involved in trading securities. Through four modules, students will explore various aspects of investment, market dynamics, and the technicalities of trading. By the end of this course, students will be equipped with the knowledge and skills necessary to navigate the complexities of the stock market and make efficient investment decisions.

Course

CO No.	Expected Outcome	Learning Domains
1	After studying this course, students will have a solid understanding of investment fundamentals.	U
2	After studying this course, students will be able to differentiate between primary and secondary market.	U
3	After studying this course, students will be able to understand different methods of issue of shares.	U
4	After studying this course, students will be able to understand the mechanisms of stock market activities	A

Outcomes:

****Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO

	PO 1	PO 2	PO 3	PO 4	PSO
CO 1	✓			✓	01
CO 2	✓	✓	✓	✓	02
CO 3	✓	✓	✓	✓	02
CO 4	✓	✓	✓	✓	01

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	Investment		8
	1	Basics of investment	
	2	Types of investors	
	3	Speculation Vs Investment	
	4	Concept of risk and return	
	5	Capital Market- meaning – structure	
	6	Capital market instruments (Brief discussion only)	
II	Capital Markets		9
	1	Primary market -meaning- functions	
	2	Methods of public issue	
	3	Book building – meaning – procedure	
	4	Secondary market -meaning- functions	
	5	Market Participants: stock broker, investor, depositories, clearing house, stock exchanges(Brief discussion only)	
III	Stock Exchange		8
	1	Stock exchange – meaning – role	
	2	Stock exchanges in India – BSE & NSE	
	3	Stock market indices in India ((briefly)	
	4	Procedure for buying and selling securities	

IV	Demat Trading		11
	1	Demat Trading - Meaning of De-mat Account & Trading Account	
	2	Role of Depositories and Custodian of Securities in Demat Trading	
	3	Procedure for Opening and operating DEMAT A/C	
	4	Online Trading (Investment) Procedure in Stock Exchanges; Buying Order, Sell Order, Long and Short Positions, Bid and Ask Price, Volume, Stop Loss.	
	5	Stock Brokers - Types and Functions	
V	Teacher Specific Module		9
	➤ Directions: Teachers can incorporate Seminar on investment Strategies, Discussions on fundamental and technical analysis, Hands-on experience through virtual trading platforms.		

Essential Readings:

- Prasanna Chandra ,Investment Analysis & Portfolio Management, Tata McGraw Hill
- Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
- F C Sharma, Financial Market Operations, SBPD Publications, New Delhi.
- Inderpal Singh and Jaswinder Kaur, Security Market Operations, Kalyani Publishers, Ludhiana.

Suggested Readings:

- P.S Bala Ram and T. Sri Lakshmi ,Stock Market Operations, Himalaya Publishing House
- Srajan Kumar Singh and Shivangee Sharma. Stock Market Operations. Orange Books Publication.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		70
Continuous Evaluation		30
a)	Test Paper- 1	
b)	Test Paper-2	
c)	Assignment	
d)	Seminar	

e)	Book/ Article Review	
Total		100

KU4INTCOM201: INTERNSHIP

All students should undergo Internship of 2-credits during the fourth semesters in a firm, industry, organization or research institution. Internship can be for enhancing the employability of the student or for developing the research aptitude. Internship can involve hands-on training on a particular skill/ equipment/ software. It can be a short project on a specific problem or area. Attending seminars or workshops related to an area of learning or skill can be a component of Internship. A faculty member/ instructor of the respective institution, where the student does the Internship, should be the supervisor of the Internship.

GUIDELINES FOR INTERNSHIP

The following guidelines are designed to ensure that the internship experience is both structured and beneficial, contributing significantly to the student's educational and professional development in the field of Kannada media writing.

1. Students are required to engage in the Internship for a minimum of 60 hours.
2. Internships can be completed during summer vacations or other official holidays, providing flexibility in fulfilling the hours required.
3. Internships can be conducted at any reputed media work space or in recognized journalism and communication department. It must be a professional exercise to formulate and write/broadcast a media report, feature or interview. An experience based comprehensive report including photographs and analytical insights must be submitted upon the completion.
4. Students must maintain a detailed personal logbook throughout their internship. This logbook should chronologically document the internship activities. All entries must be dated and countersigned by the supervisor.

5. At the conclusion of the internship, both the logbook and a typed final report must be submitted for assessment.
6. The location and organization where the internship is conducted must receive prior approval from the Department Council at the college where the student is enrolled in the UG program.

EVALUATION OF INTERNSHIP

The evaluation of Internship shall be done internally through continuous assessment mode by a committee internally constituted by the Department Council of the college where the student has enrolled for the FYUG programme. Components of evaluation cited below.

Ponent		Mark	Weightage
Continuous evaluation of internship through interim presentations and reports by the committee internally constituted by Department Council	Formulating and writing/broadcasting efficiency	10	60
	Punctuality and Log Book	10	
	Viva-voce	10	
Evaluation of the day-to-day works and writing/broadcasting efficiency by the internship supervisor.		20	40
TOTAL		50	100

PROJECT WORK GUIDELINES

KU8DSCCOM410 - PROJECT IN HONOURS PROGRAMME

1. Project of 8 credits having minimum of 75 page dissertation in A4 size, 13 point Nudifont with 1.5 line space.
2. The Project can be done in the same institution or any other higher educational institution (HEI) or research centre/ training centre

3. A faculty member of the respective institution, where the student does the Project, should be the supervisor of the Project, as per FYUGP guidelines
4. The maximum intake of the department for Honours with Research programme is fixed by the department based on the number of faculty members eligible for project supervision, and other academic, research, and infrastructural facilities available
5. During the Project the students should make regular and detailed entries in to a personal log book through the period of investigation. The log book will be a record of the progress of the Project and the time spent on the work, and it will be useful in writing the final report.
6. There should be minimum 240 hours of engagement from the student in the Project work in Honors programme
7. The Project in Honors programme will be evaluated for 100 marks.
8. 30% of the weightage shall be given to CE and 70% shall be awarded by the external examiner appointed by the University.
9. The various steps in project works are the following:
 - Investigation on a problem in systematic way using appropriate techniques.
 - Necessary fieldwork and data collection
 - Systematic recording of the work.
 - Reporting the results with interpretation in a standard documented form.
 - Presenting the results before the examiners.

KU8PJRCOM400 PROJECT IN HONOURS WITH RESEARCH PROGRAMME

1. In Honours with Research programme, the student has to do a mandatory Research Project of 12 credits instead of three Core Courses in Major in semester 8.

2. Students who secure 75% marks and above cumulatively in the first six semesters are eligible to get selected to Honors with Research stream in the fourth year
3. The Project can be done in the same institution or any other higher educational institution (HEI) or research centre/ training centre
4. The dissertation should minimum of 125 pages in A4 size, 13 point Nudi font with 1.5 line space.
5. A faculty member of the respective institution, where the student does the Project, should be the supervisor of the Project, as per FYUGP guidelines
6. The maximum intake of the department for Honours with Research programme is fixed by the department based on the number of faculty members eligible for project supervision, and other academic, research, and infrastructural facilities available
7. During the Project the students should make regular and detailed entries in to a personal log book through the period of investigation. The log book will be a record of the progress of the Project and the time spent on the work, and it will be useful in writing the final report. All entries should be dated. The Project supervisor should periodically examine and countersign the log book.
8. There should be minimum 360 hours (24X15) of engagement from the student in the Project work in Honors programme.
9. The Project in Honours with Research programme will be evaluated for 100 marks.
10. 30% of the weightage shall be given to CE and 70% shall be awarded by the external examiner appointed by the University.
11. The various steps in project works are the following:
 - Wide review of a topic.
 - Investigation on a problem in systematic way using appropriate techniques.
 - Necessary fieldwork and data collection

- Systematic recording of the work.
- Reporting the results with interpretation in a standard documented form.
- Presenting the results before the examiners.

COMPONENTS OF EVALUATION

COMPONENT	MARKS
Continuous evaluation of project work through interim presentations and reports by the committee internally constituted by the Department Council	30
End-semester viva-voce examination to be conducted by the external examiner appointed by the university	70
TOTAL	100

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COMPONENT	MARKS
Skill in doing project work	5
Interim Presentation and Viva-Voce	10
Punctuality and Log book	10
Originality of the work	5
TOTAL	30

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COMPONENT		MARKS
PROJECT:		40
Content and findings	10	
Methodology	10	
Presentation	10	
Originality of the work	10	
Viva Voce		30
TOTAL		70