



**SOUNDARYA**  
INSTITUTE OF  
MANAGEMENT AND  
SCIENCE



## CRITERION - 2

# TEACHING LEARNING AND EVALUATION

## 2.6 Student Performance and Learning Outcome

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### 2.6.1

Programme Outcomes (POs) and Course Outcomes (COs) for all Programmes offered by the institution are stated and displayed on website

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<b>CRITERION -II</b>	<b>TEACHING - LEARNING AND EVALUATION</b>
<b>Question No.</b>	<b>2.6.1</b>
<b>Enclosed documents</b>	<ul style="list-style-type: none"><li>• <b>Program Outcomes of all Programs</b></li><li>• <b>Course Outcomes of all Programs</b></li><li>• <b>Syllabus Copy</b></li><li>• <b>Course File</b></li></ul>



**2.6.1: Programme Outcomes (POs) and Course Outcomes (COs) for Programmes offered by the Institution**

Sl.no	Program me	Course	Programme Outcome and Specific Outcome
1	Under Graduate Degree	<b>B.com</b>	<p>PO1: Develop proficiency in fundamental concepts of accounting, finance, taxation, marketing and business management.</p> <p>PO2: Demonstrate proficiency in analysing and interpreting financial statements and data using higher-order thinking skills</p> <p>PO3: Leverage technological advancements to identify and capitalize on market trends, fostering innovative entrepreneurship in dynamic business landscapes.</p> <p>PO4: Contribute commerce knowledge for societal growth, social welfare, and sustainable progress.</p> <p>PO5: Acquire employability opportunities through practical skill development, networking, and industry engagement initiatives within the commerce sector.</p>
2	Under Graduate Degree	<b>BBA</b>	<p>PO1: Graduates will integrate theoretical knowledge with practical applications to address real-world business challenges.</p> <p>PO2: Graduates will possess the ability to identify opportunities and challenges in business ecosystems.</p> <p>PO3: Graduates as global leaders, will exhibit critical thinking skills in assessing business strategies.</p>
3	Under Graduate Degree	<b>BSC(PS)</b>	<p>PO1: Disciplinary Knowledge: Graduates will demonstrate expertise in their scientific discipline's core concepts, theories, and methodologies.</p> <p>PO2: Communication Skills: Graduates will proficiently communicate innovative ideas and discoveries across scientific platforms.</p> <p>PO3: Critical Thinking and Problem-Solving: Graduates will critically analyse complete problem and apply scientific tools to develop solutions.</p> <p>PO4: Research Skills: Graduates will excel in research methodologies, data analysis and interpretation to contribute to scientific advancements.</p>
4	Under Graduate Degree	<b>BA</b>	<p>PO1: Apply Critical Thinking and constructive solutions for Social challenges</p> <p>PO2: Understand self-analysis process and identify areas of development</p> <p>PO3: Perform the required hard and soft skills at workplace</p> <p>PO4: Understand social responsibilities and initiate appropriate measures for Social Welfare.</p>
5	Under Graduate Degree	<b>BCA</b>	<p>PO1: Computational Knowledge: Ability to apply knowledge of Mathematics, Computing Fundamentals and Specialization.</p> <p>PO2: Problem Analysis: Ability to identify, formulate and analyze complex computing Problems.</p> <p>PO3: Design/Development of Solutions: Ability to design, solve and evaluate solutions for complex computing problems.</p> <p>PO4: Conduct investigations of complex computing problems: Ability to conduct systematic investigations of systems and data during design &amp; development to derive valid conclusions.</p> <p>PO5: Modern Tool Usage: Ability to use the techniques, skills, and modern tools necessary for complex computing techniques.</p>

6	Under Graduate Degree	<b>BSC(FS)</b>	PO1: Understand the basic and applied concepts of scientific knowledge to solve the criminal investigation. PO2: Integrate a strong commitment to ethical conduct, integrity & professionalism in their respective domain PO3: Recognize the importance of life-long learning & professional development with equipped skills (critical bent of mind) to stay connect with the knowledge of science and technology
7	Under Graduate Degree	<b>BBA(Avi)</b>	PO1: Graduates will integrate theoretical knowledge with practical applications to address real-world business challenges. PO2: Graduates will possess the ability to identify opportunities and challenges in business ecosystems. PO3: Graduates as global leaders, will exhibit critical thinking skills in assessing business strategies.
8	Post Graduate Degree	<b><u>M.COM</u></b>	PO1: Ability to Develop an Entrepreneurial Skills and Thrive in the Domain of Commerce. PO2: Possess the Capability to Collaborate Within Teams with Enhanced Interpersonal Skills and Communication. PO3: Ability to Utilise Acquired Knowledge for Problem Solving.
9	Post Graduate Degree	<b>MBA</b>	PO1: Apply knowledge of management theories and practice to solve business problems PO2: Foster analytical and critical abilities for data-based decision making PO3: Ability to develop value-based leadership style PO4: Ability to understand, analyse, communicate global economic, legal and ethical aspects of business PO5 Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to the team environment PO6: Ability to foster entrepreneurial thinking to solve business and societal problems PO7: Ability to develop research

**PROGRAMME –Bachelor of Commerce**

**PROGRAMME Outcome**

- PO1: Develop proficiency in fundamental concepts of accounting, finance, taxation, marketing and business management.  
PO2: Demonstrate proficiency in analysing and interpreting financial statements and data using higher-order thinking skills  
PO3: Leverage technological advancements to identify and capitalize on market trends, fostering innovative entrepreneurship in dynamic business landscapes.  
PO4: Contribute commerce knowledge for societal growth, social welfare, and sustainable progress.  
PO5: Acquire employability opportunities through practical skill development, networking, and industry engagement initiatives within the commerce sector.

<b><u>SL.NO</u></b>	<b>Course Code</b>	<b>Course Name</b>	<b>Course Outcome</b>
1	B.Com 2.1	<b>Advance Financial Accounting</b>	CO1: Understand and compute the amount of claim for loss of stock and the concept of loss of profit. CO2: Deal with the inter-departmental transfers and their accounting treatment. CO3: Prepare financial statements from incomplete records. CO4: Learn to deal with accounting for royalty transactions. CO5: Compute Average Due Date and preparation of Account current
2	B.Com 2.3	<b>Banking Innovation</b>	CO1: Understand the Banking System in India. CO2: Understand the procedure involved in opening and operating different accounts. CO3: Understand the procedure involved in Availing different types of Loans. CO4: Examine the different types of negotiable instruments & their relevance in the present context. CO5: Understand the technology in Banking.

3	B.Com 2.2	<b>Business Ethics</b>	CO1: Understanding the importance of ethical behavior in business and the community. CO2: Provide skills for recognizing and resolving ethical issues in business CO3: Critical self-examination of one's own values, as well as appreciation for the relevance of personal values in the business/workplace. CO4: Encourage self-reflection on the ethical dimensions of your own decisions in the workplace.
4	OEC	<b>Reforms in Indian Economy</b>	CO1: Trace the evolution of Indian Economy. CO2: Identify the structural features and constraints of the Indian economy CO3: Evaluate planning models and strategy adopted in India CO4: Analyze the sector specific problems and contributions towards overall economic growth CO5: Review various economic policies adopted.
5	B.Com 4.1	<b>Advanced Corporate Accounting</b>	CO1: Know the procedure of redemption of preference shares. CO2: Comprehend the different methods of Mergers and Acquisition of Companies. CO3: Understand the process of internal reconstruction. CO4: Prepare the liquidators final statement of accounts. CO5: Understand the recent developments in accounting and accounting standards.
6	B.Com 4.3	<b>Business Regulations</b>	CO1: Recognize the laws relating to Contracts and its application in business activities. CO2: Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents. CO3: Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. CO4: Distinguish the partnership laws, its applicability and relevance. CO5: Rephrase the cyber law in the present context.
7	B.Com 4.2	<b>Cost Accounting</b>	CO1: Understand concepts of cost accounting & Methods of Costing. CO2: Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory. CO3; Make use of payroll procedures & compute idle and over time. Discuss the methods of Allocation, apportionment & absorption of overheads. CO4: Prepare cost sheet & discuss cost Allocation under ABC
8		<b>Advanced Financial Management</b>	CO1: Understand and determine the overall cost of capital. CO2: Comprehend the different advanced capital budgeting techniques. CO3: Understand the importance of dividend decisions. CO4: Evaluate mergers and acquisition. CO5: Understand the ethical and governance issues in financial management.
9	COM 6.1	<b>ASSESSMENT OF PERSONS OTHER THAN INDIVIDUAL AND FILING OF ITRs</b>	CO1: Understand the procedure for computation of income from business and other Profession CO2: The provisions for determining the capital gains CO3: Compute the income from other sources CO4: Demonstrate the computation of total income of an Individual CO5: Comprehend the assessment procedure and to know the power of income tax authorities

10	COM H2 (DSE)	<b>Culture and Diversity at Work Place</b>	CO1: Understand, interpret question reflect upon and engage with the notion of “diversity”. CO2: Recall the cultural diversity at work place in an organization. CO3: Support the business case for workforce diversity and inclusion. CO4: Identify diversity and work respecting cross cultural environment. CO5: Assess contemporary organizational strategies for managing workforce diversity and inclusion.
11	COM . M2(DSE)	<b>Customer Relationship Management</b>	CO1: To be aware of the nuances of customer relationship. CO2: To analyze the CRM link with the other aspects of marketing. CO3: To impart the basic knowledge of the Role of CRM in increasing the sales of the company. CO4: To make the students aware of the different CRM models in service industry. CO5: To make the students aware and analyze the different issues in CRM.
12	COM F2	<b>Investment Management</b>	CO1: Understand the concept of investments, its features and various instruments. CO2: Comprehend the functioning of secondary market in India. CO3: Underline the concept of risk and return and their relevance in purchasing and selling of securities. CO4: Illustrate the valuation of securities and finding out the values for purchase and sale of securities. CO5: Demonstrate the fundamental analysis to analysis the company for purchase and sale of securities and technical analysis for trading in the share market
13	COM 6.2	<b>Income Tax-II</b>	CO1: Understand the procedure for computation of income from business and other Profession CO2: The provisions for determining the capital gains CO3: Compute the income from other sources CO4: Demonstrate the computation of total income of an Individual Comprehend the assessment procedure and to know the power of income tax authorities

**PROGRAMME –BBA**

**PROGRAMME Outcome**

PO1: Graduates will integrate theoretical knowledge with practical applications to address real-world business challenges.

PO2: Graduates will possess the ability to identify opportunities and challenges in business ecosystems.

PO3: Graduates as global leaders, will exhibit critical thinking skills in assessing business strategies.

<u>SL.NO</u>	Course Code	Course Name	Course Outcome
1		<b>Business Environment</b>	CO1: Understanding the components of business environment. CO2: Analyze the environmental factors influencing business organizations. CO3: Demonstrate Competitive structure analysis for select industries. CO4: Explain the impact of fiscal policy and monetary policy on business. CO5: Analyze the impact of economic environmental factors on business.
2	BBA 2.2 DSC	<b>Human Resource Management</b>	CO1: Learn the role and responsibility of Human resource manager. CO2: Describe HRP, Recruitment, Selection and retention process. CO3: Describe induction, training and compensation aspects. CO4: Understand performance appraisal and its process. CO5: Demonstrate employee engagement.

3		<b>Financial Management</b>	CO1: Recognizing the goals of Financial Management. CO2: Exemplifying the knowledge about financial decision making. CO3: Evaluate projects using capital budgeting techniques. CO4: Planning optimum capital structure using EBIT and EPS analysis. CO5: Evaluate working capital effectiveness in an organization.
4	BBA 4.2	<b>Indian Financial System</b>	CO1: Understand the financial system, Institutions, financial markets and services. CO2: Analyze the concepts relevant to Indian financial market and relevance. CO3: Understand concept of financial services, types and functions. CO4: Understand the types of financial Instruments. CO5: Demonstrate and understanding the functioning of stock markets.
5		<b>Management Accounting</b>	CO1: Understand various management systems CO2: Analyse and provide recommendations to improve the operations of organizations through the application of Management accounting techniques CO3: Evaluate the benefits of different conventional and contemporary Management systems CO4: Prepare analyses of various special decisions, using relevant management Techniques CO5: Apply management accounting and its objectives in facilitating decision making.
6	6.1	<b>Business Law</b>	CO1: Comprehend the laws relating to Contracts and its application in business activities. CO2: Comprehend the rules for Sale of Goods and rights and duties of a buyer and a Seller. CO3: Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments. CO4: Understand the significance of Consumer Protection Act and its features CO5: Understand the need for Environment Protection
7	6.7	<b>Internship</b>	CO1: The internship aims at enabling the students to get a practical exposure to the working/ functioning of the industry. CO2: The internship provides an opportunity to students to substantiate their classroom learning with practical experience.
8	FN2	<b>Security Analysis and Portfolio Management</b>	CO1: Understand the concept of basics of Investment. CO2: Evaluate the different types of alternatives. CO3: Evaluate the portfolio and portfolio management. CO4: Understand the concept of risk and returns CO5: Gain the knowledge of fundamental and technical analysis.
9	Human Resource Elective- HRM 2	<b>Cultural Diversity at Workplace</b>	CO1: Understand, interpret question reflect upon and engage with the notion of “diversity”. CO2: Recall the cultural diversity at work place in an organization. CO3: Support the business case for workforce diversity and inclusion. CO4: Identify diversity and work respecting cross cultural environment. CO5: Assess contemporary organizational strategies for managing workforce diversity and inclusion.

10		<b>Goods and Service Tax</b>	CO1: Understand the basics of taxation, including the meaning and types of taxes, and the differences between direct and indirect taxation. CO2: Analyze the history of indirect taxation in India and the structure of the Indian taxation system. CO3: Understand the framework and definitions of GST, including the constitutional framework, CGST, SGST, IGST, and exemptions from GST. CO4: Understand the time, place, and value of supply under GST, and apply this knowledge to calculate the value of supply and determine GST liability. CO5: Understand input tax credit under GST, including its meaning and process for availing it, and apply this knowledge to calculate net GST liability

**PROGRAMME –BSC –Forensic Science**

Program Name: BSC Forensic Science

PO1: Graduates will integrate theoretical knowledge with practical applications to address real-world business challenges.

PO2: Graduates will possess the ability to identify opportunities and challenges in business ecosystems.

PO3: Graduates as global leaders, will exhibit critical thinking skills in assessing business strategies.

<b>SL.NO</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Course Outcome</b>
1	FS-201	<b>Crime Scene Management</b>	CO1: Learn the basic concepts of crime scene CO2: To Study of types of evidences found in crime scenes CO3: To understand the safety considerations while handling evidences CO4: To acquire knowledge on agencies involved in crime detection and investigation.
2	FS -203	<b>CRIMINAL LAW</b>	CO1: Students will recall and recognize key provisions and concepts within the Indian Penal Code, the Code of Criminal Procedure, and the Indian Evidence Act, fostering a foundational understanding of the legal framework in forensic science. CO2: Students will describe the organizations involved in the criminal justice system, demonstrating comprehension of their roles, structures, and interactions within the system CO3: Students will point out the provisions of the Indian Penal Code concerning various offenses, applying their knowledge to identify and understand different types of criminal acts CO4: Students will appraise the provisions of the Code of Criminal Procedure as they apply to forensic science, critically evaluating their significance and implications CO5: Students will summarize the provisions of the Indian Evidence Act and other minor acts related to the criminal justice system, synthesizing key information for understanding



3	FS-401	<b>QUESTIONED DOCUMENTS</b>	CO1: To learn about the discipline of questioned document examination CO2: To train students in the analysis of questioned documents. CO3: Describe the examination of questioned documents CO4: Point out the characteristics of signature and handwriting CO5: Evaluate cases related to questioned document examination.
4	FS-403	<b>FORENSIC PSYCHOLOGY</b>	CO1: To orient students in the discipline of forensic psychology CO2: To provide an understanding of the techniques used in the forensic psychology and to explain the concepts of psychology CO3: Illustrate the applications of forensic psychology CO4: Assess the relationship between psychology and criminal behaviour CO5: Recommend the tools and techniques for use in forensic psychology
5		<b>AECC – ENVIRONMENTAL STUDIES</b>	CO1: Students should demonstrate a solid understanding of fundamental concepts in environmental science, such as ecosystems, biodiversity, sustainability, and human impact on the environment CO2: Students should be able to identify and describe major environmental issues facing the planet, including climate change, pollution, deforestation, habitat loss, and resource depletion CO3: Students should develop the ability to critically analyze environmental problems, evaluate potential solutions, and propose effective strategies for addressing them CO4: Students should gain an awareness of the interconnectedness of environmental issues on a global scale and understand the implications of these challenges for both current and future generations CO5: Students should appreciate the interdisciplinary nature of environmental studies and recognize the contributions of various fields.

**PROGRAMME –M.Com**

**PROGRAMME Outcome**

PO1: Ability to Develop an Entrepreneurial Skills and Thrive in the Domain of Commerce.

PO2: Possess the Capability to Collaborate Within Teams with Enhanced Interpersonal Skills and Communication.

PO3: Ability to Utilise Acquired Knowledge for Problem Solving.

<b>SL.NO</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Course Outcome</b>
1	1.5	<b>MANAGERIAL FINANCE</b>	CO1: the students will be able to understand the advanced tools and techniques used in evaluating projects for financial decisions CO2: The theories on financial management concepts will help the students to attain greater anatomy on effective financial decision making in business.
2	1.1	<b>MONETARY SYSTEM</b>	CO1: Students able to understand principles and systems of note issue system at present in India. CO2: Acquire in-depth knowledge Domestic and International monetary system and its practices in general.
3	1.6	<b>GLOBAL TALENT MANAGEMENT</b>	CO1: The students will be able to understand the core concepts of talent management and application of talent management in various multi-disciplinary areas CO2: The concept of talent management will help the students to attain greater anatomy on effective financial decision making in business.

4	1.4	<b>INFORMATION TECHNOLOGY FOR BUSINESS</b>	CO1: The students will be able to understand E-Commerce Business Models, Security threats & protections as well as application of technology in every corner of the business in the world CO2: The concept of information technology will help the students to attain greater anatomy on effective use of digital media and AI in business field.
5	3.5	<b>CORPORATE TAX PLANNING</b>	CO1: Corporate tax planning is a specific and specialized area where the students may acquire knowledge on the subject. CO2: Corporate tax planning as a subject is very interesting to know how the corporate assesses plan to utilize various provision as provided in the Income Tax Act 1961. CO3: Objective of the corporate tax planning is to minimize the tax liability of Assesse. CO4: The students have to keep themselves updated with Finance Act applicable for respective financial year.
6	3.2	<b>LOGISTICS and SUPPLY CHAIN MANAGEMENT</b>	CO1: Understand the concept of Logistics. CO2: To know the importance of Supply Chain Management in different kinds of industries
7	3.1	<b>INTELLECTUAL PROPERTY RIGHTS</b>	CO1: The students will understand fundamental aspects of Intellectual Property Rights to student who are going to play a major role in development and management of innovative projects in industries and an ample scope of knowledge on copyrights and its related rights and registration aspects CO2: The concept of IPR will help the students to attain greater anatomy on protection of intellectual property
8	3.4	<b>STRATEGIC COST MANAGEMENT</b>	CO1: The students will be able to understand the internal environment of business and to enable them to formulate strategies relating to cost CO2: The concept of strategic cost management will help the students to attain greater anatomy on strategic decision making in business.

**PROGRAMME – HINDI**

<u>SL.NO</u>	<u>Course Code</u>	<u>Course Name</u>	<u>Course Outcome</u>
1	UG-102	<b>कहानी संग्रह , कहानी संगम , मीडिया लेखन</b>	CO-1: सामाजिक डजम्मेदारी का एहसास CO-2: पुरानी िस्तुओं के प्रडि ऋडि प्राप्त हरगी। CO-3: न्याय िहे डकसी से भी हर सही समय आने पर डमल ही जिा है। CO-4: समय का महत्व समझ गए। CO-5: पररखथथडियरं कर समझने की क्षमि आ गई। CO-6: िडि के छात् हरने के कारि बैंक में हरने िले कार्यों की जानकारी लेने का प्रयास करेंगे। CO-7: अन्न का आदर करना सीख गए।

2	BBA-HIN 2	<b>गद्य कौशल ,प्रयोजनमूलक हिन्दी</b>	<p>CO-1: अपने जीवन में अपेक्षित लक्ष्य की प्राप्ति के भए प्रेरित हुए आगे बढ़ेंगे।</p> <p>CO-2: अलग-अलग नशाओं के बारे में जानकारी प्रा करेंगे तथा इसके दुष्प्रभाव कर समझेंगे ।</p> <p>CO-3: मनुष्य कर भदखावे के पीछे नीं दौडना चाभिए, इसकी समझ उत्पन्न िरगी ।</p> <p>CO-4: रश्रं की गिराई कर समझते हुए रश्रं के मित्व कर समझेंगे।</p> <p>CO-5: अलग-अलग आभूषिरं के भवषय में ज्ञानकरी प्रा करेंगे।</p> <p>CO-6: अपनी जरूरतरं कर अपने बल पर पूरा करने की यरग्यता रखेंगे।</p>
3	BBA-HIN 4		<p>CO-1: अपने जीवन में अपेक्षित लक्ष्य की प्राप्ति के भए प्रेरित हुए आगे बढ़ेंगे।</p> <p>CO-2: अलग-अलग नशाओं के बारे में जानकारी प्रा करेंगे तथा इसके दुष्प्रभाव को समझेंगे ।</p> <p>CO-3: मनुष्य को भदखावे के पीछे नीं दौडना चाभिए, इसकी समझ उत्पन्न िगी ।</p> <p>CO-4: रश्रं की गिराई को समझते हुए रश्रं के मित्व को समझेंगे।</p> <p>CO-5: अलग-अलग आभूषणों के भवषय में ज्ञानकरी प्रा करेंगे।</p> <p>CO-6: अपनी जरूरतों को अपने बल पर पूरा करने की योग्यता रखेंगे।</p>
4	BCA-HIN 2	<b>कहानी साहहत्य (कथाननधि),प्रयोजनमूलक हहन्दी</b>	<p>CO-1: अपने जीवन में अपेक्षित लक्ष्य की प्राप्ति के भए प्रेरित हुए आगे बढ़ेंगे।</p> <p>CO-2: अलग-अलग नशाओं के बारे में जानकारी प्रा करेंगे तथा इसके दुष्प्रभाव कर समझेंगे ।</p> <p>CO-3: मनुष्य कर भदखावे के पीछे नीं दौडना चाभिए, इसकी समझ उत्पन्न िरगी ।</p> <p>CO-4: रश्रं की गिराई कर समझते हुए रश्रं के मित्व कर समझेंगे।</p> <p>CO-5: अलग-अलग आभूषिरं के भवषय में ज्ञानकरी प्रा करेंगे।</p> <p>CO-6: अपनी जरूरतरं कर अपने बल पर पूरा करने की यरग्यता रखेंगे।</p>
5	I Sem. Bcom	<b>गद शिखरन , शिंग , वचन , कारक , शविषण , श्रा</b>	<p>CO-1: प्चंद की अन पेरक काशनराँपढनेके शिए पेररर िंग े।</p> <p>CO-2: शिनी साशित की अिग-अिग शवधाओंक् सङ्गे।</p> <p>CO-3: पकृशर के पशर संवेदनिं िंग े।</p> <p>CO-4: शिरेदि के ंशरवीर्की वीरगाथा जानेगे।</p> <p>CO-5: भृ राजनीशर क् सङ्गरेहए अपनी भृशका क् सङ्गे।</p> <p>CO-6: द्स्का ित सङ्गे।</p> <p>CO-7: दिज पथा के बारेअपनेशवचारक् रखेगे।</p>

7	UG-105	जादूका कालीन (नाटक)	<p>CO-1: सामावजक िग् की समस जानकारी।</p> <p>CO-2: अपनेपररार के ़िट्रसेनई बारेसीगे।</p> <p>CO-3: बालमजदूरी कानूनी अपराध ि, सी जाएरगे।</p> <p>CO-4:समाज सी सरसथानके बारेमेजानेगे।</p> <p>CO-5:सयर पर भर्सा ररेरहए जीन क् आगेबढाना और साथ-साथ इस बार का भी धान रिना वक जादूका कालीन कभी वकसी समसा का समाधान लेकर नीरआरा।</p> <p>CO-6: विसावयक पत लिन की कला सी गए।</p>
8	I Sem. BSC	गद शिखरन , शिंग , वचन , कारक , शविषण , श्रा	<p>CO-1: नैशरकरा और आदिवाद क् स्झना।</p> <p>CO-2: जरिंकर पसाद का भाव्क आदिवाद जानेगे।</p> <p>CO-3: प्चन की गाम जीवन सेसंबंशिर किनी क् स्झेगे।</p> <p>CO-4: ़्नि राकि जैसेबहुखी पशरभा संपन साशितकार के साशित आतसार करेगे।</p> <p>CO-5: िररिंकर परसाई जी के वंगातक साशित क् स्झेगे।</p> <p>CO-6: एक गरीब िडकी क् सि् ेदाखखि श्ि जाए र् जैसेपूरी दुशनरा श्िनेकी खि क् जानेगे।</p> <p>CO-7: सुभदा कुारी चिौन राष्ट्र् सेभरपूर साशित शिखरी िउनके साशित क् पढकर पेररर ि जाँरि।</p>
9	BSC-HIN4		<p>CO-1: स्ाज ्ेउपखथर बाजारिद के चिरेनैवरक ्ूलका बढरा हास स्झेगे।</p> <p>CO-2: बदिा जीन की पिचान िऔर साथ ि आगेबढनेका सी रासा ि।</p> <p>CO-3: िर वखय के जीन का आधार िरिरा-वपरा उनेअपनेसेअिग करना यि किरक सी िगा यि स्झनेका पयास करेगे।</p> <p>CO-4: भूरडविकरण के साथ साथ यिओरका श्ण जान िगे।</p> <p>CO-5: शिरीकरण के दबि के नीचेदबनिैलजानेगे।</p> <p>CO-6: नुष क् ानि बनानेकी आशकरा स्झाई जाएगी।</p>

10	BCA-HIN4		<p>CO-1: खयके पवर समान के साथ-साथ सरिदनशीरा का अनुभि करेगे।</p> <p>CO-2: ्री के ्वित् क स्झेगे।</p> <p>CO-3: ्नुष क अवर्िताकारकी नीर िना चाविए।</p> <p>CO-4: ्री की गरीा क िशा बनाए रिना स्ाज की वजमेदारी ि।</p>
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**PROGRAMME –BA(AVI)**

PROGRAMME Outcome

PO1: Graduates will integrate theoretical knowledge with practical applications to address real-world business challenges.

PO2: Graduates will possess the ability to identify opportunities and challenges in business ecosystems.

PO3: Graduates as global leaders, will exhibit critical thinking skills in assessing business strategies.

SL.NO	Course Code	Course Name	Course Outcome
1	BBA 3.2 DSC	<b>AIR TRAFFIC CONTROL</b>	<p>CO1: Understand the Fundamentals of Air Traffic Control</p> <p>CO2: Navigate Airspace Structures and Classifications</p> <p>CO3: Apply Air Traffic Control Procedures and Technologies</p> <p>CO4: Enhance Communication and Coordination Skills</p> <p>CO5: Implement Safety and Emergency Procedures</p>
2	BBA AM 5.4 DSE	<b>AIRLINE CUSTOMER RELATIONSHIP MANAGEMENT</b>	<p>CO1: To enable the Students to learn the Major changes in the Airline industry</p> <p>CO2: Understanding new trends in customer service</p> <p>CO3: Learn Airline Customer Service and Techniques</p> <p>CO4: Handle Customer Complaints</p> <p>CO5: Managing stress and pressure.</p>
3	BBA AM 5.2 DSC	<b>Income Tax Law and Practice</b>	<p>CO1: Comprehend the procedure for computation of Total Income and tax liability of an individual.</p> <p>CO2: Understand the provisions for determining the residential status of an Individual.</p> <p>CO3: Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits</p> <p>CO4: Compute the income house property for different categories of house property.</p> <p>CO5: Comprehend TDS &amp; advances tax Ruling and identify the various deductions under section 80.</p>

**PROGRAMME –Bsc(PC)**

PROGRAMME Outcome

PO1: Disciplinary Knowledge: Graduates will demonstrate expertise in their scientific discipline's core concepts, theories, and methodologies.

PO2: Communication Skills: Graduates will proficiently communicate innovative ideas and discoveries across scientific platforms.

PO3: Critical Thinking and Problem-Solving: Graduates will critically analyse complete problem and apply scientific tools to develop solutions.

PO4: Research Skills: Graduates will excel in research methodologies, data analysis and interpretation to contribute to scientific advancements.

<b>SL.NO</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Course Outcome</b>
1	BCHT-01		<p>CO1: Learn the concepts of chemical analysis, accuracy precision and statistical data treatment</p> <p>CO2: Prepare the solutions after calculating the required quantity of chemicals in preparing the reagent/solutions and dilute of stock solution</p> <p>CO3: Know the basic information of periodic table and periodic properties</p> <p>CO4: Properties with reference to the s and p block elements</p> <p>CO5: Understand the concepts of noble gases and their compounds in detail.</p> <p>CO6: Elementary ideas on lanthanides and actinides</p> <p>CO7: To know the importance of Nomenclature and preparations of alkanes, alkynes</p> <p>CO8: Derivation of critical constants Tc, Pc and Vc and their experimental determination</p>
2	MATT 1.1	<b>MATHEMATICS - I</b>	<p>CO1 Understand the algebraic concepts of Matrices and elementary transformation of Matrices.</p> <p>CO2 Analyze the Eigen values and Eigen vectors, Cayley- Hamilton theorem.</p> <p>CO3 Comprehend the fundamental concepts of successive differentiation and partial derivatives of two or more variables of Differential Calculus</p> <p>CO4 Analyze the concepts of reduction formulae of Integral Calculus and its applications and the concepts of length, area, surface area and volume of solids of revolution</p> <p>CO5 Understand the concepts of analytical geometry in three dimension and equations of sphere, right circular cylinder and cone.</p>
3	FS-302	<b>ADVANCED FORENSIC CHEMISTRY</b>	<p>CO1 Analyze and apply advanced forensic chemistry techniques to solve complex criminal cases</p> <p>CO2 Students will assess case studies to identify potential ethical issues and propose solutions to maintain integrity</p> <p>CO3 Prepare professional forensic reports and presentations that adhere to ethical standards.</p> <p>CO4 Creating a personal development plan to incorporate recent advancements in forensic chemistry</p> <p>CO5 Determining the strategies for continuous learning and staying updated with advances in forensic chemistry.</p>
4	FS-301	<b>Forensic Dermatoglyphics</b>	<p>CO1: To provide an understanding of dermatoglyphics and its application in forensic science.</p> <p>CO2: To enable students to examine fingerprint evidence.</p> <p>CO3: Explain the fundamentals of friction ridges</p> <p>CO4: Classify fingerprints for purpose of comparison and identification</p> <p>CO5: Analyse fingerprints obtained in the crime scene</p> <p>CO6: Evaluate impression evidence obtained from the scene of crime</p>
5	DSC-FS-T503	<b>Forensic Physics</b>	<p>CO1: Understand various Forensic Applications in Trace Analysis which includes analysis of glass soil and fiber samples</p> <p>CO2: Understand Various aspects of road accidents</p> <p>CO3: Understand Various marks that are left behind on site which are helpful as evidence as well as helpful in creating the picture of accident</p>

6	DSC-FS-T505	<b>Forensic Computing and Cyber Crime</b>	CO1. Learn the processes of computer forensics, including topics within digital forensics and computer crimes. CO2. Acquire knowledge how digital evidence plays in criminal and civil investigations and incident response CO3. Identify, gather evidences and preserve the proof of a law-breaking
7	DSC-FS-T5058	<b>Sports Toxicology</b>	CO1. Provide a source for educational information and education in the various facets of athletic performance enhancement and sports medicine. CO2. Understand various prohibited substances in athletes as they pertain to World Anti-Doping Agency regulations.

**PROGRAMME –Bsc(FS)**

PROGRAMME Outcome

PO1: Understand the basic and applied concepts of scientific knowledge to solve the criminal investigation.

PO2: Integrate a strong commitment to ethical conduct, integrity & professionalism in their respective domain

PO3: Recognize the importance of life-long learning & professional development with equipped skills (critical bent of mind) to stay connect with the knowledge of science

<u>SL.NO</u>	<u>Course Code</u>	<u>Course Name</u>	<u>Course Outcome</u>
1	FS-302	<b>ADVANCED FORENSIC CHEMISTRY</b>	CO1 Analyze and apply advanced forensic chemistry techniques to solve complex criminal cases CO2 Students will assess case studies to identify potential ethical issues and propose solutions to maintain integrity CO3 Prepare professional forensic reports and presentations that adhere to ethical standards. CO4 Creating a personal development plan to incorporate recent advancements in forensic chemistry CO5 Determining the strategies for continuous learning and staying updated with advances in forensic chemistry.
2	FS-301	<b>Forensic Dermatoglyphics</b>	CO1: To provide an understanding of dermatoglyphics and its application in forensic science. CO2: To enable students to examine fingerprint evidence. CO3: Explain the fundamentals of friction ridges CO4: Classify fingerprints for purpose of comparison and identification CO5: Analyse fingerprints obtained in the crime scene  CO6: Evaluate impression evidence obtained from the scene of crime
3	DSC-FS-T503	<b>Forensic Physics</b>	CO1: Understand various Forensic Applications in Trace Analysis which includes analysis of glass soil and fiber samples CO2: Understand Various aspects of road accidents CO3: Understand Various marks that are left behind on site which are helpful as evidence as well as helpful in creating the picture of accident
4	DSC-FS-T505	<b>Forensic Computing and Cyber Crime</b>	CO1: Learn the processes of computer forensics, including topics within digital forensics and computer crimes. CO2: Acquire knowledge how digital evidence plays in criminal and civil investigations and incident response CO3: Identify, gather evidences and preserve the proof of a law-breaking

5	DSC-FS-T5058	<b>Sports Toxicology</b>	CO1. Provide a source for educational information and education in the various facets of athletic performance enhancement and sports medicine. CO2. Understand various prohibited substances in athletes as they pertain to World Anti-Doping Agency regulations.

**PROGRAMME –MBA**

**PROGRAMME Outcome**

PO1: Apply knowledge of management theories and practice to solve business problems

PO2: Foster analytical and critical abilities for data-based decision making

PO3: Ability to develop value-based leadership style

PO4: Ability to understand, analyse, communicate global economic, legal and ethical aspects of business

PO5 Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to the team environment

PO6: Ability to foster entrepreneurial thinking to solve business and societal problems

PO7: Ability to develop research

<b>SL.NO</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Course Outcome</b>
1	1.2	<b>ORGANISATIONAL BEHVAIOUR</b>	CO1: Explore and understand the evolution and principles of management and foundations of organizational behaviour. CO2: Distinguish and analyse different types of personalities and its impact on work and decision making within an organization. CO3: Apprehend and apply different motivational theories across cultures and understand their impact on employee involvement. CO4: Evaluate the process of communication and conflict within an organization and devise strategies for conflict resolution. CO5: Recognize and interpret organizational structures, designs, culture and their effects on the organization's future. CO6: Conceptualize and assess organization development methods, human resource policies, and manage organizational change effectively.
2	1.3	<b>Accounting for Managers</b>	CO1: Demonstrate theoretical knowledge and its application in real time accounting CO2: Ability to prepare financial statement of companies CO3: Apply advanced techniques to interpret financial statements and undertake decisions CO4: Evaluate the implications of cost accounting systems on pricing strategies and profitability CO5: Demonstrate proficiency in decision-making tools such as CVP analysis and make or buy decisions CO6: Analyse the implications of ESG on accounting and reporting standards
3	1.4	<b>STATISTICS FOR MANAGEMENT</b>	CO1: Acquire knowledge of statistics and its scope and importance in various areas. CO2: Achieve statistical literacy and will be able to find ways to move beyond the-what of statistics to the how and why of statistics. CO3: Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis, CO4: Critically evaluate the underlying assumptions of analysis tools. CO5: Identify the type of statistical situation to which different distributions can be applied. CO6: Demonstrate understanding of the concepts of time series and its applications in different areas.



4	3.9.2:	<b>ADVANCED STATISTICAL METHODS FOR BUSINESS DECISION MAKING</b>	CO1: Understand the various concepts of statistics used in data analysis CO2: Evaluate the best fit concept as a solution to problem CO3 Execute and solve problems using statistical concepts
5	3.4.2	<b>Consumer Behaviour</b>	CO1: Understand the importance of consumer behaviour and apply it in framing marketing strategies CO2: Differentiate the individual and group behaviour and design the products and services according to different factors affecting the consumer behaviour. CO3: Understand consumer decision models and create products that influence consumer decisions CO4: Research post purchase behaviour and decide on products that satisfy the customers CO5: Identify the relevance of organizational buying. Understand the importance of consumerism. Use the opportunities of organizational buying through proper market offering and negotiation capabilities CO6: Discover the post purchase behaviour in post purchase behaviour. Use interpersonal influences in organizational buying.
6	3.5.1	<b>LEARNING AND DEVELOPMENT</b>	CO1: Understand the significance of training and development in organizations and differentiate between training and learning. CO2: Conduct need assessments and analysis with an understanding of the motivational aspects of HRD and challenges to become a learning organization. CO3: Examine traditional and modern instructional approaches, explore various training methods and understand adult learning principles. CO4: Evaluate training programs based on developed criteria, understand evaluation designs and measure the return on investment (ROI) on training. CO5: Conceptualize the role and function of HRD at Micro and Macro levels, understand career planning and manage development processes. CO6: Demonstrate the ability to design, conduct and evaluate training programs and propose effective alternatives to existing processes.
7	3.3.3	<b>Investment Analysis and Management</b>	CO1: Identify investment goals and constraints and their significance in decision making CO2: Assess the suitability of investment alternatives based on individual investor preferences and objectives CO3: Analyse stocks using fundamental and technical analysis CO4: Ability to compare bonds based on risks and returns CO5: Utilize performance evaluation techniques to select mutual funds that align with their investment objectives and risk tolerance CO6: Evaluate portfolio revision methods such as investment timing and formula plans to optimize portfolio returns.

8	3.5.2	<b>PERFORMANCE MANAGEMENT SYSTEM</b>	CO1: Understand the significance of HRM and HR CO2: Conduct need assessments of performance and developmental analysis CO3: Examine traditional and modern approaches of team performance management CO4: Evaluate training programs based on developed criteria, understand evaluation designs of performance appraisal. CO5: Conceptualize the role and function of performance management checklists and manage development processes. CO6: Demonstrate the ability to design, conduct and evaluate training programs issues in performance appraisal.
9	3.4.1	<b>Retailing Management and Services</b>	CO1: Understand the importance of services industry at Indian and international scenarios. Apply 7 Ps of services marketing to make successful marketing strategies CO2: Research and find out the target market's quality expectations and Create and deliver quality services. CO3: Manage service process, develop new services and manage customer relations CO4: Understand retailing and its formats. Design retail offerings according to the consumer shopping behavior. Workout retail mix and retail strategies CO5: Improve the retail store by selecting ideal location, proper segment and creating appropriate store designs. CO6: Devise communication strategies for retailing. Use effective service strategies in retailing.
10	3.1	<b>Strategic Management and Corporate Governance</b>	CO1: Students will be able to differentiate between vision, mission, goals and objectives and they will have a broad perspective for business and entrepreneurship CO2: It equips the students with required skills to use different strategic techniques and analyse the external business environment. CO3: It enables students to run a business with strategic advantage and enhances their skills to manage the business with competitive edge. CO4: Students will be provided with the capacity to apply proper techniques in strategic implementation and evaluation of the business CO5: It improves creativity of managing the technology and dealing with business crisis. CO6: It helps students manage the business in compliance with corporate governance techniques and transforms them into socially responsible businessmen.
<b>PROGRAMME – English</b>			
<b>SL.NO</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Course Outcome</b>

1	General English – B.Sc., /BCA	<b>CONFLATIONS-II</b>	CO-1: Enhances critical and creative thinking. CO-2: Cultivates language skills of students by introducing them to structures of language through a wide variety of literary works. CO-3: Hones the writing skills of students and they learn the conventions of academic writing. CO-4: Instills an ability to complete the tasks pertaining to speech with cohesive attention and understanding. CO-5: Introduces works written by different sections of people (minorities for example) and makes the students give critical responses from different perspectives.
2	L2 – B. Com / BBA	<b>GENERIC ENGLISH</b>	CO-1: Enabled to comprehend contextual Reading and persuasive Listening. CO-2: Enabled to employ appropriate vocabulary and grammar in creative writing. CO-3: Enabled to identify and express nonverbal communication effectively. CO-4: Enabled to access digital resources for gathering information and presentations. CO-5: Enabled to engage and understand the language used in literary texts from different dimensions. CO-6: Enabled to interrogate one’s own ethical values and to be aware of its issues.
3	L2 – B. Com	<b>GENERIC ENGLISH</b>	CO-1: Acquired creative, interpretative and critical thinking  CO-2: Skills to communicate confidently and effectively  CO-3: Obtained persuasive and creative social media writing skills  CO-4: Developed analytical and evaluative skills  CO-5: Ability to articulate views with clarity and confidence  CO-6: Eligibility to take up content writing with proficiency in English
PROGRAMME –BA			
<b>SL.NO</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Course Outcome</b>
1	DSC 2	<b>Computer Application for Media</b>	CO1: To introduce students to the basics of computers CO2: To familiarize the students to the applications of computers in print and electronic journalism CO3: To facilitate the students to learn the practical applications of computers at different levels in media
2	DSC 3	<b>Western Political Thought</b>	CO1: Understand and get an introduction to the Schools of Political Thought and Theory making in the West. CO2: Understand and introduce the richness and variations in the political perceptions of Western Thinkers. CO3: Understand and familiarize themselves to the Thought and Theory of Western Philosophy.

3	DSC 4	<b>Indian National Movement and Constitutional Development</b>	CO1: Understand how the colonial rule was overthrown by the Indian nationalists. CO2: Appreciate the ideals and values of Gandhi that resulted in freedom. CO3: Examine the problem of Independent India and the role played by great leaders in solving them.
4	DSC 2	<b>Criminalistics</b>	CO1: Understand the definition, scope and basic principles of Criminalistics, exhibit the various tools and techniques utilized in the application of the subject. CO2: Explain the significance of evidence, types and classification of physical evidences such as blood, fiber, paint, firearms, fingerprints, etc. CO3: Examine the forensic documents, tools and techniques employed, types of forgeries, types of handwriting and its characteristics, etc. CO4: Explain the basic principles and stages involved in crime scene reconstruction. CO5: Describe the scope and importance of medical evidence such as oral and documentary, etc. CO6: Importance of medico-legal autopsy and type and characteristics of wounds, etc
5	DSC 2	<b>Foundation of Behavior</b>	CO1: To evaluate and understand the different human emotions CO2: To critically evaluate and identify determinants of motivation CO3: To compare and contrast different theories of intelligence CO4: To differentiate the human personalities
6	DSC 9	<b>Introduction to digital media</b>	CO1: The student will discuss the influence of the target audience on digital media production with identify deployment strategies for various types of digital media formats. CO2: The student will describe the design methodology from concept to production with simple animations and other influencing digital formats. CO3: The student will explore a variety of programs used to create digital media along with team teamwork in digital media production. CO4: The student will create a simple multimedia presentation.
7	DC 11	<b>Advertising and Corporate Communication</b>	CO1: To introduce students to basic concept of advertising CO2: To familiarize the students with the concept of copywriting as selling through writing CO3: To learn the process of creating original, strategic, compelling copy for various mediums CO4: To train students to generate, develop and express ideas effectively.
8	DSC 9	<b>International Relations - Theoretical Aspects</b>	CO1: Make Presentations on theories identifying them with examples, which are critical and reflective in a life engaging class CO2: Explain theories by relating them to contemporary events across the globe CO3: Interpret world affairs in the light of theories which will serve as a key intellectual tool for them to explain the events with rational basis
9	DSC 10	<b>Political Economy of India</b>	CO1: Learn about the political dimension of economics and provides them the skills to manage the economy CO2: Be exposed to inter disciplinary thinking and helps them to assess the relationship between policy and its impact on various areas like agriculture CO3: It prepares the students to experience practically the nature and the factors that impacts political economy

11	DSC 9	<b>Abnormal Psychology</b>	CO1: Impart knowledge about the difference between the concepts of normality and abnormality to dispel myths regarding abnormality. CO2: Familiarize students with criteria and classification of psychological disorders. CO3: Provide an overview of the symptoms and etiology of various psychological disorders. CO4: Introduce students to different perspectives regarding the causation of mental illnesses. CO5: Familiarize students with a conceptual overview of abnormal behaviour.
12	DSC 11	<b>Human Resource Management</b>	CO1: Understand the nature, objectives and functions of HRM. CO2: Understand the processes of selection and tools of training. CO3: Know the tools of performance appraisal in work settings. CO4: Know the application of electronics in HR and management of international HR.
13		<b>Internship</b>	CO1: Apply appropriate workplace behaviours in a professional setting CO2: Demonstrate content knowledge appropriate to job assignment CO3: Exhibit evidence of increased content knowledge gained through practical experience CO4: Describe the nature and function of the organisation in which the internship experience takes place CO5: Explain how the internship placement site fits into their broader career field CO6: Evaluate the internship experience in terms of their personal, educational and career needs

PROGRAMME –Bsc(PC)

PO1: Disciplinary Knowledge: Graduates will demonstrate expertise in their scientific discipline's core concepts, theories, and methodologies.  
PO2: Communication Skills: Graduates will proficiently communicate innovative ideas and discoveries across scientific platforms.  
PO3: Critical Thinking and Problem-Solving: Graduates will critically analyse complete problem and apply scientific tools to develop solutions.  
PO4: Research Skills: Graduates will excel in research methodologies, data analysis and interpretation to contribute to scientific advancements.

<u>SL.NO</u>	<u>Course Code</u>	<u>Course Name</u>	<u>Course Outcome</u>
1		<b>Chemistry</b>	CO1: Learn scientific theory of atoms, concept of wave functions, the fundamentals of quantum mechanics and concept of operators CO2: Understand the physical and chemical characteristics of elements CO3: Identify the given element, relative size, charges of proton, neutron and electron and their assembly to form different atoms CO4: Learn the theory of dilute solutions, distribution law and its applications CO5: Properties of liquid as solvent for various household and commercial use CO6: Explain the laws governing the behaviour of ideal gases and real gases including their comparison CO7: Understand the laws of crystallography, X-ray diffraction techniques, Bragg's law and its applications. CO8: Solve the problems related to quantum mechanics, different molecular velocities, critical constants and molar mass of non-volatile solutes

2		<b>Physics</b>	<p>CO1: Demonstrate Gauss law, Coulomb's law for the electric field, and apply it to systems of point charges as well as line, surface, and volume distributions of charges.</p> <p>CO2: Explain and differentiate the vector (electric fields, Coulomb's law) and scalar (electric potential, electric potential energy) formalisms of electrostatics.</p> <p>CO3: Apply Gauss's law of electrostatics to solve a variety of problems.</p> <p>CO4: Describe the magnetic field produced by magnetic dipoles and electric currents</p> <p>CO5: Explain Faraday-Lenz and Maxwell laws to articulate the relationship between electric and magnetic fields.</p> <p>CO6: Describe how magnetism is produced and list examples where its effects are observed</p> <p>CO7: Apply Kirchoff's rules to analyze AC circuits consisting of parallel and/or series combinations of voltage sources and resistors and to describe the graphical relationship of resistance, capacitor and inductor.</p> <p>CO8: Apply various network theorems such as Superposition, Thevenin, Norton, Reciprocity, Maximum Power Transfer, etc. and their applications in electronics, electrical circuit analysis, and electrical machines</p>
3		<b>Mathematics</b>	<p>CO1: Recognize the mathematical objects called Groups.</p> <p>CO2 Link the fundamental concepts of groups and symmetries of geometrical objects.</p> <p>CO3 Explain the significance of the notions of Cosets, normal subgroups and factor groups.</p> <p>CO4 Understand the concept of differentiation and fundamental theorems in differentiation and various rules.</p> <p>CO5: Find the extreme values of functions of two variables.</p>
4		<b>Mathematics IV SEM</b>	<p>CO1: Solve the Partial Differential Equations of the first order and second order.</p> <p>CO2 Formulate, classify and transform partial differential equations into canonical form.</p> <p>CO3 Solve linear and non-linear partial differential equations using various methods; and apply these methods to solving some physical problems.</p> <p>CO4 Understand the concept of Laplace Transforms.</p> <p>CO5 Able to find the Fourier series and Fourier Transform of given functions.</p>
5		<b>Chemistry –IV SEM</b>	<p>CO1: Predict the nature of the bond formed between different elements</p> <p>CO2: Identify the possible type of arrangements of ions in ionic compounds</p> <p>CO3: Write Born - Haber cycle for different ionic compounds</p> <p>CO4: Relate different energy parameters like, lattice energy, entropy, enthalpy and solvation energy in the dissolution of ionic solids</p> <p>CO5: Explain covalent nature in ionic compounds</p> <p>CO6: Write the M.O. energy diagrams for simple molecules</p> <p>CO7: Differentiate bonding in metals from their compounds</p> <p>CO8: Learn important laws of thermodynamics and their applications to various thermodynamic systems</p> <p>CO9: Understand adsorption processes and their mechanisms and the function and purpose of a catalyst</p> <p>CO10: Apply adsorption as a versatile method for waste water purification.</p> <p>CO11: Understand the concept of rate of a chemical reaction, integrated rate equations, energy of activation and determination of order of a reaction based on experimental data</p> <p>CO12: Know different types of electrolytes, usefulness of conductance and ionic mobility measurements</p> <p>CO13: Determine the transport numbers.</p>

6		<b>Physics</b>	<p>CO1: Apply the laws of thermodynamics and analyze the thermal system</p> <p>CO2: Apply the laws of kinetic theory and radiation laws to the ideal and practical thermodynamics systems through derived thermodynamic relations.</p> <p>CO3: Use the concepts of semiconductors to describe different Semiconductor devices such as diode transistors, BJT, FET etc and explain their functioning.</p> <p>CO4: Explain the functioning of OP-AMPS and use them as the building blocks of logic gates</p> <p>CO5: Give the use of logic gates using different theorems of Boolean Algebra followed by logic circuits.</p>
7		<b>Mathematics-VI SEM 6.1</b>	<p>CO1: Understand the concepts of Vector spaces, subspaces, bases dimension, and their properties.</p> <p>CO2 Formulate, classify and transform partial differential equations into canonical form.</p> <p>CO3 Learn properties of inner product spaces and determine orthogonality in inner product spaces.</p> <p>CO4 Prove various statements in the context of vector spaces.</p> <p>CO5 Realize the importance of adjoint of a linear transformation and its canonical form.</p>
8		<b>Mathematics-VI SEM 6.2</b>	<p>CO1 Describe various operators arising in numerical analysis, such as difference operators, shift operators, and so on.</p> <p>CO2 Articulate the rationale behind various techniques of numerical analysis, such as finding roots, integrals, and derivatives.</p> <p>CO3 Reproduce the existing algorithms for various tasks as mentioned previously in numerical analysis.</p> <p>CO4 Apply the rules of calculus and other areas of mathematics in justifying the techniques of numerical analysis and to solve problems using suitable numerical technique.</p> <p>CO5 Appreciate the profound applicability of techniques of numerical analysis in solving real-life problems and appreciate the way the techniques are modified to improve the accuracy.</p>
9		<b>Chemistry-VI sem 7</b>	<p>CO1: Apply knowledge to solve problems related to the synthesis and reactions of heterocyclic compounds</p> <p>CO2: recognize the importance of natural products in drug discovery, agriculture, and other applied fields.</p> <p>CO3 Demonstrate a strong awareness of chemical safety protocols and hazard mitigation in industrial settings use spectroscopic data to deduce the structure and connectivity of organic compounds</p> <p>CO4: Explain the theories of chemical kinetics, thermodynamical formulation of reaction rates and conceptualize steady state kinetics, kinetics of Chain reactions, homogeneous, enzyme catalysis.</p> <p>CO5: Gain expertise to explain the different methods to study the kinetics of fast reactions. Also demonstrate skills to explain the principles of DME and experimental set up for cyclic voltammetry</p> <p>CO6: Predict the spectroscopic technique and understand its role in the structure elucidation based on its interaction with electromagnetic radiation</p>

10		<b>Chemistry-VI sem 8</b>	<p>CO1: Grasp the role of fuels in energy production, such as in power generation and transportation, and the importance of energy efficiency and renewable energy sources.</p> <p>CO2: Apply metallurgical principles to the production, processing, and selection of materials in various industries.</p> <p>CO3: Understand the fundamentals of powder metallurgy and its advantages in producing complex-shaped parts with controlled properties. Also to recognize the importance of transition metals in various chemical processes and industries</p> <p>PO1: Apply Critical Thinking and constructive solutions for Social challenges</p> <p>PO2: Understand self-analysis process and identify areas of development</p> <p>PO3: Perform the required hard and soft skills at workplace</p> <p>PO4: Understand social responsibilities and initiate appropriate measures for Social Welfare</p> <p>CO4: recognize the importance of powder metallurgy and its advantages in producing complex -shaped parts with controlled properties</p> <p>CO5: Apply knowledge of doping and processing to tailor the performance of conducting polymers.</p> <p>CO6: To make them able to express ideas persuasively in written and oral form to develop their leadership qualities. Also to demonstrate professional and ethical attitude with enormous responsibility to serve the society.</p> <p>CO7: to demonstrate professional and ethical attitude with enormous Responsibility to serve the society.</p>
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**PROGRAMME –BCom**

<b>SL.NO</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Course Outcome</b>
1	3.2.1	<b>Business Mathematics and Statistics</b>	<p>CO1: Familiarize yourself with simple and compound interests.</p> <p>CO2: Understand problem solving techniques using equation methods</p> <p>CO3: Familiarize with the matrices and various roles of determinants</p> <p>CO4: Comprehend the measures of various distributions and averages</p> <p>CO5: Validate the application of correlation and regression in business decisions.</p>
2	3.1	<b>Corporate Accounting</b>	<p>CO 1: Understand the treatment of underwriting of shares.</p> <p>CO 2: Understand the concepts and accounting treatment of Issue of shares under various types.</p> <p>CO3: Know the Valuation of Intangible Assets</p> <p>CO4: Know the Valuation of shares</p> <p>CO5: Prepare the Financial Statements of companies as per companies Act 2013</p>
3	3.3	<b>Company Law &amp; Administration</b>	<p>CO1: Understand the different types of companies and CSR Activities under Companies Act 2013</p> <p>CO2: Familiarizes on the procedure of Formation of a Company</p> <p>CO3: Understand the modes for source of capital and Books of Accounts</p> <p>CO4: Understand the roles and responsibilities Key Managerial Personnel</p> <p>CO5: Understand the significance of corporate Meeting and procedure of winding up of a company.</p>



4	COM H1 (DSE)	<b>Human Resources Development</b>	CO1: Understand the need of HRD. CO2: Comprehend the framework of HRD. CO3: Know the models for evaluating the HRD programs. CO4: Comprehend the need for employee counselling. CO5:Apprehend the HR performance.
5		<b>Principles and Practice of Auditing</b>	CO 1: Understand the conceptual framework of auditing. CO 2: Examine the risk assessment and internal control. CO 3: Comprehend the relevance of IT in audit and audit sampling for testing. CO 4: Examine the company audit and the procedure involved in the audit of different entities. CO 5: Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

**PROGRAMME –Political Science**

**PROGRAMME Outcome**

- PO1: Understand self-analysis process and identify areas of development  
PO2: Understand social responsibilities and initiate appropriate measures for Social Welfare  
PO3: Perform the required hard and soft skills at workplace  
PO4: Apply Critical Thinking and constructive solutions for Social challenges  
PO5: Acquire Political Science Knowledge to analyse contemporary political issues and Challenges

<b>SL.NO</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Course Outcome</b>
1	DSC-5	<b>Indian Government and Politics</b>	CO1:Learn how the Governments both at the union as well State Level operates and what are its challenges CO2: Understand the characteristics of power structures in India and the response of the political dynamics CO3: Measure and understand the effects of judicial decisions on policy making and social development in India
2	DSC-6	<b>Parliamentary Procedures in India</b>	CO1: Aim at understanding the procedural aspects of parliamentary system of Governments CO2: Learn about the privileges of people’s representatives and match it with their performance CO3: Understand the working of committees, budgetary aspects and deliberative mechanism within the Parliament
3	DSC-9	<b>International Relations-Basic concepts</b>	CO1: Be in a position describe National power and the significance of sovereignty CO2: The students will get the basic knowledge of the practical political world, including the operating institutions, processes, and policies CO3: The students will be in a position to describe the nuances of balance of power, collective security and diplomacy
4	DSC-10	<b>Comparative Government and Politics</b>	CO1: Grasp and understand the Working of Constitutional systems of these countries CO2: Compare and evaluate the working of the governments concerned CO3: Understand and explain different forms of executive and their functioning
5	DSC-5	<b>Indian Government and Politics</b>	CO1: Learn how the Governments both at the Union as well State level operates and what are its challenges CO2: Understand the characteristics of power structures in India and the response of the political parties to the socio-political dynamics CO3: Measure and understand the effects of Judicial decisions on policy making and social development in India

**PROGRAMME –BCA**

**PROGRAMME Outcome**

PO1: Computational Knowledge: Ability to apply knowledge of Mathematics, Computing Fundamentals and Specialization.

PO2: Problem Analysis: Ability to identify, formulate and analyze complex computing Problems.

PO3: Design/Development of Solutions: Ability to design, solve and evaluate solutions for complex computing problems.

PO4: Conduct investigations of complex computing problems: Ability to conduct systematic investigations of systems and data during design & development to derive val

PO5: Modern Tool Usage: Ability to use the techniques, skills, and modern tools necessary for complex computing techniques.

<b>SL.NO</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Course Outcome</b>
1	CA-C6T	<b>COMPUTER ARCHITECTURE</b>	CO1: Gaining knowledge on data representation, Computer arithmetic, basics of computer architecture and organization, Digital logic circuits CO2: Gain knowledge on basic computer organization and design and various computer instructions, processor structure and addressing modes CO3: Understanding register transfer, micro operations, Input-Output organization and parallelism CO4: Understand the memory organization, memory systems, mapping process, external memory and external interconnection standards.
2		<b>Database Management System</b>	CO1: Understand the basic concepts of database management systems. CO2: Analyze a given database application scenario to use ER model for conceptual design of the database. CO3: Apply normalization techniques to improve database design. CO4: Apply SQL to find solutions to a broad range of queries.
3	CA-C7T	<b>OBJECT ORIENTED PROGRAMMING</b>	CO1: Gain proficiency in Java basics, object-oriented concepts, and working with classes and objects CO2: Master inheritance, polymorphism, and packaging in Java, including abstract classes, interfaces, and utility packages. CO3: Learn to create GUI applications, handle events, and utilize layout managers and GUI components effectively. CO4: Explore multithreading, network programming, and JavaBeans for developing concurrent and networked applications
4	CA-C16T	<b>SOFTWARE ENGINEERING</b>	CO1: Understand software life cycle models, requirements gathering, Agile development principles, and processes. Apply Software Development Methodologies: CO2: Learn project scheduling, risk management strategies, software maintenance, reengineering, and support. CO3: Master formal methods, clean room strategy, software design, testing, project management principles, and critical practices. CO4: Develop strategic software testing approaches for conventional and web applications ,and explore software process improvement frameworks like CMMI, SPI, and SCM basics.

5	CA-C17T	<b>Design &amp; Analysis of Algorithms</b>	CO1: Master fundamental algorithm design principles, data structures, and analysis framework for efficiency. CO2: Implement brute force methods like selection sort and sequential search, as well as decrease-and-conquer techniques such as insertion sort and topological sorting. CO3: Explore divide and conquer algorithms like merge sort and quick sort, along with advanced topics like Strassen's matrix multiplication. CO4: Understand space-time trade-offs, dynamic programming techniques, and apply greedy algorithms like Prim's and Dijkstra's algorithms. CO5: Recognize algorithm limitations and employ coping strategies, including backtracking and branch-and-bound methods.
6		<b>Internet Technologies</b>	CO1: Understanding the fundamentals of the Internet and the World Wide Web. CO2: Master Web Protocols, information retrieval and development essentials. CO3: Gain proficiency in client-side and server-side technologies and frameworks CO4: Explore emerging research trends in web technology and information retrieval.
7	(CA-V2)	<b>Electronic Content Design</b>	CO1: Understand e-learning history, benefits, drawbacks, and future trends, along with an overview of LMS and e-learning technology. CO2: Learn to design e-content effectively, adhering to standards and utilizing instructional models, while mastering visual design, multimedia creation, and content authoring tools. Apply user experience (UX) design principles to e-content CO3: Develop skills in visual design, typography, and UX principles for Wireframing, prototyping, and graphic design, alongside proficiency in image editing and file formats. CO4: Acquire HTML and CSS basics for responsive web design, create multimedia elements for online courses and social media, and understand CMS, SEO, copyright laws, and content evaluation.
8	«CA-C27T»	<b>«Machine Learning»</b>	PO1: Learn the basics of machine learning, understanding its uses, challenges, and various applications. PO2: Build practical data skills, covering data collection, analysis, visualization, and preparation. PO3: Become skilled in using classification and regression algorithms, including selecting, training, and evaluating models. PO4: Dive into advanced clustering and specialized applications, using methods like K-Means, DBSCAN, and others.
9		<b>Software Testing</b>	CO1: Differentiate the various testing techniques CO2: Derive Test Cases for any given problem. CO3: Classify the problem into suitable testing models. CO4: Apply a wide-variety of testing techniques in an effective and efficient manner. CO5: Explain the need for planning and monitoring a process.
10		<b>Artificial Intelligence</b>	CO1: Attain a foundational understanding of AI technologies and their applications in business environments. CO2: Develop critical thinking and problem-solving skills to leverage AI for optimizing business processes and decision-making. CO3: Cultivate ethical awareness and responsibility in utilizing AI tools and data within business contexts. CO4: Acquire practical experience through case studies to effectively apply AI concepts to real-world business challenges.

11		<b>Digital Fluency</b>	CO1: Introduced to new technologies and information resources. CO2: Can define and follow the research process. CO3: Can seek and find evidence to both support and challenge their opinions and ideas. CO4: Engage in responsible communication etiquette and netiquette. CO5: Create content using a variety of technology and incorporating universal design principles.
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**PROGRAMME –BA(AVI)**

PROGRAMME Outcome  
 PO1: Graduates will integrate theoretical knowledge with practical applications to address real-world business challenges.  
 PO2: Graduates will possess the ability to identify opportunities and challenges in business ecosystems.  
 PO3: Graduates as global leaders, will exhibit critical thinking skills in assessing business strategies.

<b>SL.NO</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Course Outcome</b>
1	BBA (AM) 2.3 DSC	<b>AIRPORT OPERATION MANAGEMENT</b>	CO1: Understand the Airline Scheduling Procedures CO2: Analyze the operations carried out in an Terminal CO3: Visualize the layout of an Airport. CO4: Understand various terminal operations carried out for the passengers.
2	BBA (AM) 2.2 DSC	<b>AIRPORT SAFETY AND SECURITY MANAGEMENT</b>	CO1: Identify various safety management systems practiced at the aerodromes. CO2: Understand various elements of security management systems CO3: Analyze various Security Measures taken at the Airport. CO4: Understand various methods used at passenger securing scanning
3	BBA (AM) 2.1 DSC	<b>Financial Accounting and Reporting</b>	CO1: Exercise the accounting treatments for departmental undertaking, and the accounting treatments in inter departmental transfers. CO2: Demonstrate various accounting treatments for dependent branches CO3: Learn various methods of accounting for hire purchase transactions. CO4: Learn the methods and accounting procedures of fire insurance claims CO5: Understand the Basic Concepts of International Reporting Standards
4	BBA 4.3 DSC	<b>AIRLINE FINANCE</b>	CO1: Students will gain a solid grasp of the economic factors affecting the airline industry, including supply and demand dynamics, pricing strategies, and revenue management techniques. CO2: Proficiency in analyzing airline financial statements, including income statements, balance sheets, and cash flow statements, to evaluate financial performance and make informed decisions. CO3: Knowledge of cost structures unique to airlines, such as operating costs, fuel expenses, maintenance costs, and how to effectively manage and control them to improve profitability. CO4: Familiarity with different financing options available to airlines, including debt financing, equity financing, leasing, and understanding the implications of each option on the airline's financial structure and performance. CO5: Awareness of ethical considerations and social responsibility issues relevant to airline finance, such as environmental sustainability, customer safety, and labor practices.

5	BBA 4.2 DSC	<b>AIRLINE MARKETING</b>	CO1: Gain a solid foundation on marketing strategies /principles CO2: Explore the factors that influence consumer decision making in airline industry CO3: Learn strategies for building and maintaining a strong brand, brand positioning CO4: Understand the process of developing airline products and services to meet the passenger's expectations CO5: Understand the pricing strategy for specific airline industry, such as dynamic pricing, yield management
6		<b>Elements and Methods of Costing</b>	CO1: Understand concepts of cost accounting & Methods of Costing. CO2: Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory. CO3: Make use of payroll procedures & compute idle and over time. CO4: Discuss the methods of allocation, apportionment & absorption of overheads. CO5: Prepare cost sheet & discuss cost allocation under ABC.
7		<b>AIR CUSTOMS</b>	CO1: Gain knowledge of Exim polices in India CO2: Gain knowledge of customs procedures CO3: Understand the documentation of customs and Exim CO4: Gain knowledge of foreign trade policy. CO5: Understand the challenges faced by Exporters and Importers.
8	BBA AM 6.5 DSE	<b>AIRCRAFT MAINTENANCE MANAGEMENT</b>	CO1: To enable the Students to learn the importance of Aircraft Maintenance CO2: without which Aircraft Movements will be disturbed terribly and the safety of Aircraft Operations cannot ensured unless the proper Maintenance is taken care as per the schedule. CO3: Importance of documentation in aircraft maintenance CO4: Need and importance of quality control and auditing. CO5: Responsibilities of Line Maintenance Operations CO6: Maintenance Crew Skill Requirement
9	BBA AM 6.1 DSC	<b>Entrepreneurship Management</b>	CO1: Demonstrate key entrepreneurial leadership qualities. CO2: Explain key strategies for growth of a new business. CO3: Understand the principles of enterprise management of a business entity. CO4: Explore entrepreneurial skills and management function of a company CO5: Explore recent trends in Management.
10	BBA (AM) 6.2 DSC	<b>GST Law and Practice</b>	CO1: Comprehend the concepts of Goods and Services tax CO2: Understand the fundamentals of GST. CO3: Analyse the GST Procedures in the Business CO5: Know the GST Assessment and its computation.
11	BBA AM 6.4 DSE	<b>AIR CUSTOMS</b>	CO1: Gain knowledge of Exim polices in India CO2: Gain knowledge of customs procedures CO3: Understand the documentation of customs and Exim CO4: Gain knowledge of foreign trade policy. CO5: Understand the challenges faced by Exporters and Importers.



BCOM- MANAGEMENT ACCOUNTING

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 6.3 (DSC) <b>Name of the Course:</b> Management Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> a) Demonstrate the significance of management accounting in decision making. b) Analyse and interpret the corporate financial statements by using various techniques. c) Compare the financial performance of corporate through ratio analysis. d) Understand the latest provisions in preparing cash flow statement. e) Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.		
<b>Syllabus:</b>	<b>Hours</b>	
<b>Module No. 1: Introduction to Management Accounting</b>	<b>12</b>	
Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.		
<b>Module No. 2: Financial Statements Analysis and Interpretation</b>	<b>14</b>	
Introduction – Meaning and Nature of financial statements - Limitations of financial statements - Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis - Problems.		
<b>Module No. 3: Ratio Analysis</b>	<b>14</b>	
Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.		
<b>Module No. 4: Cash flow Analysis</b>	<b>12</b>	
Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement as per Ind AS 7 (Indirect method only). Problems.		
<b>Module No. 5: Management Audit &amp; Reports on Management</b>	<b>08</b>	
Introduction – Meaning –Nature – Scope - Importance – Need - Objectives of management audit - Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction - Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business Responsibility Report – Corporate Governance Report – Secretarial Audit Report.		



**SOUNDARYA  
INSTITUTE OF  
MANAGEMENT &  
SCIENCE**

**IQAC Initiative**

# **COURSE PLAN**

**2023-2024**

**Semester : ..... VI**

<b>Department</b>	<b>COMMERCE</b>
<b>Course Title</b>	<b>6.3_Management Accounting</b>
<b>Course Co-Ordinator(s)</b>	<b>Ms. Thanuja V</b>
<b>Program Co-ordinator</b>	<b>Ms. Prithvi Heggade M P</b>



**SOUNDARYA  
INSTITUTE OF  
MANAGEMENT &  
SCIENCE**

## **VISION**



**NURTURE FUTURE LEADERS THROUGH  
ACADEMIC EXCELLENCE AND  
HOLISTIC DEVELOPMENT**

## **MISSION**



**FACILITATE AND FOSTER INDIVIDUALS  
TO ATTAIN INTELLECTUAL AND SOCIETALGROWTH  
TO BE A GLOBAL CITIZEN**

## **CORE VALUES**



- \* Joyful learning \* Kindness \* Integrity
- \* Compassion \* Service to mankind





*Department of ..... Commerce*

**VISION**



**FOSTERING A CULTURE OF EXCELLENCE IN  
ACADEMICS AND RESEARCH**

**MISSION**



**INSPIRE AND EMPOWER INDIVIDUALS THROUGH  
INNOVATION AND INDUSTRY INTERFACE**



## PROGRAM EDUCATIONAL OBJECTIVES

1. PEO1: Develop students' analytical skills for effective decision-making in Commerce, Trade, and Industry.
2. PEO2: Develop proficiency in leveraging data-driven insights and emerging technologies to drive strategic goals in dynamic business environments.
3. PEO3: Demonstrate leadership skills among students in their chosen professional fields for achieving personal and professional excellence
4. PEO4: Inspire students to acquire skills for societal progress, emphasizing values, accountability, and lifelong learning.

## PROGRAM OUTCOMES

- PO 1: Develop proficiency in fundamental concepts of accounting, finance, taxation, marketing and business management.
- PO 2: Demonstrate proficiency in analyzing and interpreting financial statements and data using higher-order thinking skills
- PO 3: Leverage technological advancements to identify and capitalize on market trends, fostering innovative entrepreneurship in dynamic business landscapes.
- PO 4: Contribute commerce knowledge for societal growth, social welfare, and sustainable progress. (through corporate responsibility and sustainable practices)
- PO 5: Acquire employability opportunities through practical skill development, networking, and industry engagement initiatives within the commerce sector.

## COURSE OUTCOMES

**On successful completion of the course, the students' will be able to**

- CO 1: Demonstrate the significance of management accounting in decision making.
- CO 2: Analyse and interpret the corporate financial statements by using various techniques.
- CO 3: Compare the financial performance of corporate through ratio analysis.
- CO 4: Understand the latest provisions in preparing cash flow statement.
- CO 5: Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.



<b>MODULE-1</b>	<b>Introduction to Management Accounting</b> Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference Between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations Of management Accounting - Management Accountant: Role and Functions of Management Accountant.  <b>Total Teaching hours :</b> <table border="1"><tr><td><b>12</b></td></tr></table>	<b>12</b>					
<b>12</b>							
<b>ANDRAGOGY</b>	Case Studies, Group Discussions, Presentations, Lectures and Explanations						
<b>ASSESSMENT</b>	<table border="1"><tr><td><b>Assessment Title</b></td><td>Role of a Management Accountant in Decision Making</td></tr><tr><td><b>Marks/Rubrics</b></td><td>5 marks</td></tr><tr><td><b>Description</b></td><td>Students will interview a management accountant (or review a case study) to understand their role and responsibilities in organizational decision-making. They will prepare a report covering the following aspects:  Role and Responsibilities (2 marks),  Significance of Management Accounting (2 marks),  Report Structure and Presentation (1 mark)</td></tr></table>	<b>Assessment Title</b>	Role of a Management Accountant in Decision Making	<b>Marks/Rubrics</b>	5 marks	<b>Description</b>	Students will interview a management accountant (or review a case study) to understand their role and responsibilities in organizational decision-making. They will prepare a report covering the following aspects:  Role and Responsibilities (2 marks),  Significance of Management Accounting (2 marks),  Report Structure and Presentation (1 mark)
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<b>SUGGESTED BOOKS/ REFERENCES</b>	<ul style="list-style-type: none"><li>➤ <b>Mariyappa, HPH, New Delhi</b></li><li>➤ <b>M N Arora, Vikas PH, New Delhi</b></li><li>➤ <b>Maheshwari S N &amp; S N Mittal, Shree Mahavir Book Dept, New Delhi</b></li><li>➤ <b>ICMAI - Study material For Reference</b></li></ul>						



<b>MODULE-2</b>	<b>Financial Statements Analysis and Interpretation</b>  Introduction – Meaning and Nature of financial statements - Limitations of financial statements - Essentials of a good Financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis – Problems  <b>Total Teaching hours :</b> <table border="1"><tr><td><b>12</b></td></tr></table>	<b>12</b>					
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<b>ANDRAGOGY</b>	Problem-Based Learning, Case Studies, Practical Exercises, Group Discussions						
<b>ASSESSMENT</b>	<table border="1"><tr><td><b>Assessment Title</b></td><td>Financial Statement Analysis and Comparison</td></tr><tr><td><b>Marks/Rubrics</b></td><td>5 Marks</td></tr><tr><td><b>Description</b></td><td>Students will collect 2-year financial statements (Balance Sheet and Income Statement) of 2 companies. They will prepare comparative statements and analyze the financial position using comparative analysis, common-size analysis, and trend analysis.</td></tr></table>	<b>Assessment Title</b>	Financial Statement Analysis and Comparison	<b>Marks/Rubrics</b>	5 Marks	<b>Description</b>	Students will collect 2-year financial statements (Balance Sheet and Income Statement) of 2 companies. They will prepare comparative statements and analyze the financial position using comparative analysis, common-size analysis, and trend analysis.
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<b>Marks/Rubrics</b>	5 Marks						
<b>Description</b>	Students will collect 2-year financial statements (Balance Sheet and Income Statement) of 2 companies. They will prepare comparative statements and analyze the financial position using comparative analysis, common-size analysis, and trend analysis.						
<b>SUGGESTED BOOKS/ REFERENCES</b>	<ul style="list-style-type: none"><li>➤ <b>Mariyappa, HPH, New Delhi</b></li><li>➤ <b>M N Arora, Vikas PH, New Delhi</b></li><li>➤ <b>Maheshwari S N &amp; S N Mittal, Shree Mahavir Book Dept, New Delhi</b></li><li>➤ <b>ICMAI - Study material For Reference</b></li></ul>						



**Module 3**

**Ratio Analysis**

Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings Per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of accounting Ratios.

**Total Teaching hours :**

<b>14</b>
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**ANDRAGOGY**

Problem-Solving Exercises, Case Analysis, Group Discussions, Practical Applications

**ASSESSMENT**

<b>Assessment Title</b>	Ratio Analysis Assignment
<b>Marks/Rubrics</b>	05 Marks
<b>Description</b>	<p>Students will solve problems from previous year's question papers or assigned case studies related to ratio analysis. The assessment will evaluate their ability to:</p> <p>Understand and apply the concepts of ratio analysis (2 marks)</p> <p>Calculate and interpret various ratios correctly (2 marks)</p> <p>Present the solutions neatly and with clarity (1 mark)</p>

**SUGGESTED BOOKS/ REFERENCES**

- **Mariyappa, HPH, New Delhi**
- **M N Arora, Vikas PH, New Delhi**
- **Maheshwari S N & S N Mittal, Shree Mahavir Book Dept, New Delhi**
- **ICMAI - Study material For Reference**



**MODULE-4**

**Cash flow Analysis**

Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS -7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash Flows, Preparation of cash flow statement as per Ind -AS 7 (Indirect method only). Problems.

**Total Teaching hours :**

**12**

**ANDRAGOGY**

Guest Lectures by Industry Experts, Problem-Solving Exercises, Seminars and Presentations, Group Discussions

**ASSESSMENT**

<b>Assessment Title</b>	Unit test on Cash flow Analysis
<b>Marks/Rubrics</b>	20 Marks
<b>Description</b>	1. Understanding cash flow analysis (4 x2= 8 marks) 2. Applying Ind AS-7 for cash flow statements (8x1=8marks) 3. Basics (2x2=4 marks)

**SUGGESTED  
BOOKS/  
REFERENCES**

- **Mariyappa, HPH, New Delhi**
- **M N Arora, Vikas PH, New Delhi**
- **Maheshwari S N & S N Mittal, Shree Mahavir Book Dept, New Delhi**
- **ICMAI - Study material For Reference**



<b>MODULE-5</b>	<b>Management Audit &amp; Reports on Management</b> Introduction – Meaning –Nature – Scope - Importance – Need - Objectives of management audit - Differences Between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction - Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business Responsibility Report – Corporate Governance Report – Secretarial Audit Report <p style="text-align: right;"><b>Total Teaching hours :</b> <span style="border: 1px solid black; padding: 2px 10px;">08</span></p>						
<b>ANDRAGOGY</b>	Workshops and Seminars, Role-play exercises, Case Study Analysis, Group Discussions, Presentations						
<b>ASSESSMENT</b>	<table border="1"><tr><td><b>Assessment Title</b></td><td>Presentation on Management Audit</td></tr><tr><td><b>Marks/Rubrics</b></td><td>Rubrics</td></tr><tr><td><b>Description</b></td><td>Students will prepare a presentation on the steps involved in the management audit process. The presentation should cover:  Understanding the concept and objectives of management audit  Explaining the steps involved in conducting a management audit  Discussing the role of a management accountant in the audit process  Analyzing a case study or real-life scenario related to management audit</td></tr></table>	<b>Assessment Title</b>	Presentation on Management Audit	<b>Marks/Rubrics</b>	Rubrics	<b>Description</b>	Students will prepare a presentation on the steps involved in the management audit process. The presentation should cover:  Understanding the concept and objectives of management audit  Explaining the steps involved in conducting a management audit  Discussing the role of a management accountant in the audit process  Analyzing a case study or real-life scenario related to management audit
<b>Assessment Title</b>	Presentation on Management Audit						
<b>Marks/Rubrics</b>	Rubrics						
<b>Description</b>	Students will prepare a presentation on the steps involved in the management audit process. The presentation should cover:  Understanding the concept and objectives of management audit  Explaining the steps involved in conducting a management audit  Discussing the role of a management accountant in the audit process  Analyzing a case study or real-life scenario related to management audit						
<b>SUGGESTED BOOKS/ REFERENCES</b>	<ul style="list-style-type: none"><li>➤ <b>Mariyappa, HPH, New Delhi</b></li><li>➤ <b>M N Arora, Vikas PH, New Delhi</b></li><li>➤ <b>Maheshwari S N &amp; S N Mittal, Shree Mahavir Book Dept, New Delhi</b></li><li>➤ <b>ICMAI - Study material For Reference</b></li></ul>						



### Revised Bloom's Taxonomy

1. Remember
2. Understand
3. Apply
4. Analyse
5. Evaluate
6. Create



#### Course Outcome (CO) – Revised Bloom's Taxonomy (RBT)

CO / RBT	RBT-1	RBT-2	RBT-3	RBT-4	RBT-5	RBT-6
CO-1			✓			
CO-2				✓		
CO-3				✓		
CO-4		✓				
CO-5		✓		✓		

#### Course Outcome (CO) – Program Outcome (PO)

CO / PO	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	✓	✓			
CO-2		✓			
CO-3		✓			
CO-4	✓				
CO-5	✓			✓	





**BBA- GOODS AND SERVICES TAX**

<b>Name of the Program: Bachelor of Business Administration (BBA)</b>		
<b>Course Code: BBA 6.6 Vocational</b>		
<b>Name of the Course: GOODS AND SERVICES TAX</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>
<b>Pedagogy:</b> Classroom's lecture, tutorials, Group discussion, Seminar, Case studies.		
<b>Course Outcomes: On successful completion Student will demonstrate</b>		
a) Understand the basics of taxation, including the meaning and types of taxes, and the differences between direct and indirect taxation.		
b) Analyze the history of indirect taxation in India and the structure of the Indian taxation system.		
c) Understand the framework and definitions of GST, including the constitutional framework, CGST, SGST, IGST, and exemptions from GST.		
d) Understand the time, place, and value of supply under GST, and apply this knowledge to calculate the value of supply and determine GST liability.		
e) Understand input tax credit under GST, including its meaning and process for availing it, and apply this knowledge to calculate net GST liability.		
<b>Syllabus</b>	<b>Hours</b>	
<b>Module No. 1: Basics of Taxation system in India</b>	<b>04</b>	
Tax – Meaning and Types, Concept and Features of Indirect tax, Differences between Direct and Indirect Taxation, Brief History of Indirect Taxation in India, Constitutional validity of GST		
<b>Module No. 2: Introduction to GST</b>	<b>10</b>	
Introduction to Goods and Services Tax, Constitutional Framework, Tax subsumed under GST, Dual model of GST, Features of GST, GST council- composition- powers and functions		
<b>Module No. 3: Time, Place And Value of Supply</b>	<b>20</b>	
Supply, Scope of Supply, Composite and Mixed Supplies, Levy and Collection, Composition Levy, Exemptions, Time of Supply – in case of Goods and in case of Services - Problems on ascertaining Time of Supply; Place of Supply – in case of Goods and in case of Services (both General and Specific Services) – Problems on Identification of Place of Supply; Value of Supply – Meaning, Inclusions and Exclusions. Problems on calculation of 'Value of Supply'.		
<b>Module No. 4: GST Liability and Input Tax Credit</b>	<b>14</b>	
Rates of GST – Classification of Goods and Services and Rates based on classification, Problems on computation of GST Liability. Input Tax Credit – Meaning, Process for availing Input Tax Credit – Problems on calculation of Input Tax Credit and Net GST Liability.		
<b>Module No. 5: GST Procedures</b>	<b>08</b>	
Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due dates for Payment of GST, Accounting record for GST, Features of GST in Tally Package. GST Returns – Types of Returns, Monthly Returns, Annual Return and Final Return – Due dates for filing of returns. Final Assessment. Accounts and Audit under GST.		



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# **COURSE PLAN**

**2023-2024**

**Semester : ..... 6<sup>th</sup> Semester BBA**

<b>Department</b>	Department of Business Administration
<b>Course Title</b>	Goods and Service Tax
<b>Course Co-Ordinator(s)</b>	Prof. Vibin Krishnan R Prof. Chaithra C G
<b>Program Co-ordinator</b>	Prof. Aafaq Ahmed



## **VISION**



**NURTURE FUTURE LEADERS THROUGH  
ACADEMIC EXCELLENCE AND  
HOLISTIC DEVELOPMENT**

## **MISSION**



**FACILITATE AND FOSTER INDIVIDUALS  
TO ATTAIN INTELLECTUAL AND SOCIETALGROWTH  
TO BE A GLOBAL CITIZEN**

## **CORE VALUES**



- \* Joyful learning \* Kindness \* Integrity
- \* Compassion \* Service to mankind



*Department of .....* **Business Administration**

**VISION**



**AN EMINENT BUSINESS SCHOOL NURTURING  
TOMORROW'S LEADER.**

**MISSION**



**TO FACILITATE AN ECOSYSTEM THROUGH ACADEMIC AND  
RESEARCH, FOSTERING CRITICAL THINKING FOR  
CONTEMPORARY BUSINESS ISSUES.**



## **PROGRAM EDUCATIONAL OBJECTIVES**



1. Equip with skills for contributing to Business success in diverse ecosystem
2. Strengthen the leadership capabilities in evaluating and devise modern business
3. Engage in continuous learning by blending academic knowledge and research insights

## **PROGRAM OUTCOMES**



1. Graduates will integrate theoretical knowledge with practical applications to address real-world business challenges.
2. Graduates will possess the ability to identify opportunities and challenges in business ecosystems.
3. Graduates as global leaders, will exhibit critical thinking skills in assessing business strategies.



## **COURSE OUTCOMES**

- Understand the basics of taxation, including the meaning and types of taxes, and the differences between direct and indirect taxation.
- Analyze the history of indirect taxation in India and the structure of the Indian taxation system.
- Understand the framework and definitions of GST, including the constitutional framework, CGST, SGST, IGST, and exemptions from GST.
- Understand the time, place, and value of supply under GST, and apply this knowledge to calculate the value of supply and determine GST liability.
- Understand input tax credit under GST, including its meaning and process for availing it, and apply this knowledge to calculate net GST liability



<p><b>MODULE-1</b></p>	<p style="text-align: center;"><b>BASIS OF TAXATION SYSTEM IN INDIA</b></p> <p>Tax – Meaning and Types, Concept and Features of Indirect tax, Differences between Direct and Indirect Taxation, Brief History of Indirect Taxation in India, Constitutional validity of GST.</p> <p style="text-align: right;"><b>Total Teaching hours:</b> <span style="border: 1px solid black; padding: 2px 10px;"><b>04 hours</b></span></p>
<p><b>ANDRAGOGY</b></p>	<p>Pedagogy: Lecture Method</p>



<b>MODULE-2</b>	<p style="text-align: center;"><b>INTRODUCTION TO GST</b></p> <p style="text-align: center;">Introduction to Goods and Services Tax, Constitutional Framework, Tax subsumed under GST, Dual model of GST, Features of GST, GST council- composition- powers and functions</p> <p style="text-align: center;"><b>Total Teaching hours:</b> <span style="border: 1px solid black; padding: 2px;"><b>04 hours</b></span></p>
<b>ANDRAGOGY</b>	Pedagogy: Lecture Method





<b>MODULE-3</b>	<p style="text-align: center;"><b>TIME, PLACE AND VALUE OF SUPPLY</b></p> <p style="text-align: center;">Supply, Scope of Supply, Composite and Mixed Supplies, Levy and Collection, Composition Levy, Exemptions, Time of Supply – in case of Goods and in case of Services - Problems on ascertaining Time of Supply; Place of Supply – in case of Goods and in case of Services (both General and Specific Services) – Problems on Identification of Place of Supply; Value of Supply – Meaning, Inclusions and Exclusions. Problems on calculation of ‘Value of Supply’.</p> <p style="text-align: right;"><b>Total Teaching hours:</b> <span style="border: 1px solid black; padding: 2px 10px;"><b>20 hours</b></span></p>
<b>ANDRAGOGY</b>	Problem Solving



<b>MODULE-4</b>	<p style="text-align: center;"><b>GST LIABILITY AND INPUT TAX CREDIT</b></p> <p style="text-align: center;">Rates of GST – Classification of Goods and Services and Rates based on classification, Problems on computation of GST Liability. Input Tax Credit – Meaning, Process for availing Input Tax Credit – Problems on calculation of Input Tax Credit and Net GST Liability.</p> <p style="text-align: right;"><b>Total Teaching hours:</b> <span style="border: 1px solid black; padding: 2px;"><b>14 hours</b></span></p>
<b>ANDRAGOGY</b>	Problem Solving



<b>MODULE-5</b>	<p style="text-align: center;"><b>GST PROCEDURES</b></p> <p style="text-align: center;">Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due dates for Payment of GST, Accounting record for GST, Features of GST in Tally Package. GST Returns – Types of Returns, Monthly Returns, Annual Return and Final Return – Due dates for filing of returns. Final Assessment. Accounts and Audit under GST.</p> <p style="text-align: right;"><b>Total Teaching hours:</b> <span style="border: 1px solid black; padding: 2px;">08 hours</span></p>
<b>ANDRAGOGY</b>	<p style="text-align: center;">Modular Learning Series 2 – GST Filling</p> <p style="text-align: center;">Expert Talks with GST practioner –CA Sanju and CS Vishwas Chandrakanth Palankar</p>



### Revised Bloom's Taxonomy

1. Remember
2. Understand
3. Apply
4. Analyse
5. Evaluate
6. Create



Course Outcome (CO) – Revised Bloom's Taxonomy (RBT)

CO / RBT	RBT-1	RBT-2	RBT-3	RBT-4	RBT-5	RBT-6
CO-1	✓	✓				
CO-2				✓		
CO-3		✓	✓			
CO-4		✓	✓			
CO-5		✓	✓			

Course Outcome (CO) – Program Outcome (PO)

CO / PO	PO-1	PO-2	PO-3
CO-1	✓		
CO-2	✓	✓	
CO-3	✓		✓
CO-4	✓	✓	
CO-5	✓	✓	✓



**BA-Abnormal Psychology**



**Bangalore University**

Program Name	<b>BSc/ BA in Psychology</b>	Semester	<b>Sixth Semester</b>
Course Title	<b>Abnormal Psychology (Theory)</b>		
Course Code:	<b>PSY C14-T</b>	No. of Credits	<b>4</b>
Contact hours	<b>60 Hours</b>	Duration of SEA/Exam	<b>2 ½ hours</b>
Formative Assessment Marks	<b>40</b>	Summative Assessment Marks	<b>60</b>

**Course Outcomes (COs):** After the successful completion of the course, the student will be able to:

- CO1. Impart knowledge about the difference between the concepts of normality and abnormality to dispel myths regarding abnormality.
- CO2. Familiarize students with criteria and classification of psychological disorders.
- CO3. Provide an overview of the symptoms and etiology of various psychological disorders.
- CO4. Introduce students to different perspectives regarding the causation of mental illnesses.
- CO5. Familiarize students with a conceptual overview of abnormal behaviour.

<b>Theory Contents</b>	<b>60 Hrs</b>
<b>Chapter I UNDERSTANDING ABNORMALITY</b>	<b>15 Hrs</b>
<b>Introduction:</b> Meaning and definitions of abnormality, criteria of abnormality; psychological models of abnormality - psychodynamic, behavioristic, cognitive-behavioural and Humanistic models. Classification of mental disorders –DSM and ICD.	
<b>Chapter II CLINICAL PICTURE AND ETIOLOGY OF ANXIETY DISORDERS</b>	<b>15 Hrs</b>
<b>a) Anxiety based disorders:</b> The anxiety based response patterns; Phobic disorders; Obsessive Compulsive Disorders(OCD); Generalized Anxiety Disorder(GAD); Somatoform disorders; Hypochondriasis; conversion disorders.	
<b>b) Dissociative disorder</b> - psychogenic amnesia, fugue; dissociative identity disorder: causes Biological, Psychological and Socio-cultural factors. (Diagnostic criteria/ Clinical features and causes & treatment).	
<b>Chapter III SCHIZOPHRENIA AND DELUSIONAL DISORDER</b>	<b>15 Hrs</b>
<b>a) schizophrenia:</b> clinical picture, subtypes and causes - biological, psychological and socio-cultural factors.	
<b>b) delusional disorder:</b> diagnosis, clinical picture and its causal factors.	
<b>c) Bipolar and related disorders:</b> bipolar disorder i disorder, bipolar disorder ii disorder and cyclothymic disorder.	



**BA-Abnormal Psychology**

<b>Chapter IV PERSONALITY DISORDERS AND PARAPHILIAS</b>	<b>15 Hrs</b>
<p><b>Personality disorders:</b> cluster A (paranoid, schizoid, antisocial), B (histrionic, narcissistic, antisocial and borderline) &amp; C (avoidant and dependent personality disorder).</p> <p><b>Paraphilic disorders:</b> as per DSM -5 (voyeuristic, exhibitionistic, frotteuristic, sexual masochism, sexual sadism, pedophilic, fetishitic and transvestic). Causes of paraphilia.</p>	

<b>References</b>	
1	Carson R.C, Butcher JN and Mineka Susan (2005)., <i>Abnormal Psychology and modern life</i> (10th edn) New York: Harper-Collins
2	Kaplan H, Sadock BJ, Grebb JA (1994) <i>Synopsis of Psychiatry</i> (7th edn). New Delhi: BL Waverly Pvt. Ltd.
3	Sarason .IG & Sarason R.B (2005) <i>Abnormal PsychologyThe Problems of Maladaptive Behaviour</i> 11 <sup>th</sup> edition New Delhi Pearson Pub.

Course Title	<b>Abnormal Psychology (Practical)</b>	Practical Credits	<b>2</b>
Course Code	<b>PSY C15-P</b>	Contact Hours	<b>60 Hours</b>
Formative Assessment	<b>25 Marks</b>	Summative Assessment	<b>25 Marks</b>

**Practical Content**

**(Minimum 8 Practical to be conducted)**

1. Multiphasic Questionnaire (H.N.Murthy)
2. Family Pathology Scale (V. Veeraraghavan and A. Dogra)
3. Bell's Adjustment Inventory
4. IPAT Anxiety Scale
5. Yale Brown Obsessive Compulsive Scale
6. Cohen'S Perceived Stress Scale
7. Defence Mechanism Inventory (N R Mrinal & Uam Singhal)
8. Behavioural Deviance Scale (N. S. Chauhan and Saroj Aurora)
9. Alcohol and Drug Attitude Scale (Sunil Saini & Sandeep Singh)
10. Beck Depression Scale
11. Personal Stress Source Inventory (Arun Kumar Singh, Ashish K. Singh, and Arpana Singh)
12. Narcissistic Personality Inventory (e-source)

STATISTICS: Chi Square



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# **COURSE PLAN**

**2023-2024**

**Semester : ..... VI Semester**

<b>Department</b>	Psychology
<b>Course Title</b>	PSY C14 - T: Abnormal Psychology
<b>Course Co-Ordinator(s)</b>	Rashmi R Sharma
<b>Program Co-ordinator</b>	Ramya H S



## **VISION**



**NURTURE FUTURE LEADERS THROUGH  
ACADEMIC EXCELLENCE AND  
HOLISTIC DEVELOPMENT**

## **MISSION**



**FACILITATE AND FOSTER INDIVIDUALS  
TO ATTAIN INTELLECTUAL AND SOCIETALGROWTH  
TO BE A GLOBAL CITIZEN**

## **CORE VALUES**



**\* Joyful learning \* Kindness \* Integrity  
\* Compassion \* Service to mankind**





*Department of* ..... **Humanities** .....

**VISION**



**TRANSFORMATION THROUGH LITERATURE AND HUMAN  
VALUES**

**MISSION**



**DEVELOPING INTELLECTUAL CAPACITY AND LIFE SKILLS**



## **PROGRAM EDUCATIONAL OBJECTIVES**

1. Cultivate the practice of self-discovery and personal growth
2. Demonstrate social accountability and effective communication
3. Pursue employability in multidisciplinary domains
4. Contribute to social research and innovation through multi-faceted methodologies

## **PROGRAM OUTCOMES**

1. Understand self-analysis process and identify areas of development
2. Understand social responsibilities and initiate appropriate measures for Social Welfare
3. Perform the required hard and soft skills at workplace
4. Apply Critical Thinking and constructive solutions for social challenges
5. Demonstrate a systematic understanding of concepts, and skills with their application in the psychological areas



## COURSE OUTCOMES

CO	Details
CO1	Impart knowledge about the difference between the concepts of normality and abnormality to dispel myths regarding abnormality.
CO2	Familiarize students with criteria and classification of psychological disorders.
CO3	Provide an overview of the symptoms and etiology of various psychological disorders.
CO4	Introduce students to different perspectives regarding the causation of mental illnesses.
CO5	Familiarize students with a conceptual overview of abnormal behaviour.



<p><b>MODULE-1</b> UNDERSTANDING ABNORMALITY</p>	<p>Introduction: Meaning and definitions of abnormality, criteria of abnormality; psychological models of abnormality - psychodynamic, behavioristic, cognitive -behavioural and Humanistic models. Classification of mental disorders –DSM and ICD.</p> <p style="text-align: right;"><b>12 hours</b></p> <p style="text-align: right;"><b>Total Teaching hours :</b></p>
<p><b>ANDRAGOGY</b></p>	<p>Lecture and Discussion</p> <p>Worksheets</p> <p>Audio / Visual</p>



<p><b>SUGGESTED BOOKS</b></p>	<p>Carson R.C, Butcher JN and Mineka Susan (2005)., Abnormal Psychology and modern life (10th edn) New York: Harper-Collins</p> <p>Barlow and Durand (2015) Abnormal Psychology An Integrative Approach</p>
<p><b>ASSESSMENT</b></p>	<p>Case Study</p>



<p><b>MODULE-2</b> CLINICAL PICTURE AND ETIOLOGY OF ANXIETY DISORDERS</p>	<p>a) Anxiety based disorders: The anxiety based response patterns; Phobic disorders; Obsessive Compulsive Disorders(OCD); Generalized Anxiety Disorder(GAD); Somatoform disorders; Hypochondriasis; conversion disorders.</p> <p>b) Dissociative disorder - psychogenic amnesia, fugue; dissociative identity disorder: causes Biological, Psychological and Socio-cultural factors. (Diagnostic criteria/ Clinical features and causes &amp; treatment).</p> <p style="text-align: right;"><b>Total Teaching hours :</b> <span style="border: 1px solid black; padding: 2px 10px;"><b>15 hours</b></span></p>
<p><b>ANDRAGOGY</b></p>	<p>Lecture and discussion</p> <p>Case Vignette, Audio / Visual</p>



<p><b>SUGGESTED BOOKS</b></p>	<p>Carson R.C, Butcher JN and Mineka Susan (2005)., Abnormal Psychology and modern life (10th edn) New York: Harper-Collins</p> <p>Barlow and Durand (2015) Abnormal Psychology An Integrative Approach</p>
<p><b>ASSESSMENT</b></p>	<p>Case analysis</p>



<p><b>MODULE-3</b> SCHIZOPHRENIA AND DELUSIONAL DISORDER</p>	<p>a) schizophrenia: clinical picture, subtypes and causes - biological, psychological and socio cultural factors.</p> <p>b) delusional disorder: diagnosis, clinical picture and its causal factors.</p> <p>c) Bipolar and related disorders: bipolar disorder i disorder, bipolar disorder ii disorder and cyclothymic disorder.</p> <p style="text-align: right;"><b>Total Teaching hours :</b> <span style="border: 1px solid black; padding: 2px;"><b>15 hours</b></span></p>
<p><b>ANDRAGOGY</b></p>	<p>Lecture and Discussions</p> <p>Audio/Video</p> <p>Worksheets</p>





<p><b>SUGGESTED BOOKS</b></p>	<p>Carson R.C, Butcher JN and Mineka Susan (2005)., Abnormal Psychology and modern life (10th edn) New York: Harper-Collins</p> <p>Barlow and Durand (2015) Abnormal Psychology An Integrative Approach</p>
<p><b>ASSESSMENT</b></p>	<p>Movie analysis</p>



<p><b>MODULE-4</b> PERSONALITY DISORDERS AND PARAPHILIAS</p>	<p>Personality disorders: cluster A (paranoid, schizoid, antisocial), B (histrionic, narcissistic, antisocial and borderline) &amp; C (avoidant and dependent personality disorder). Paraphilic disorders: as per DSM -5 (voyeuristic, exhibitionistic, frotteuristic, sexual masochism, sexual sadism, pedophilic, fetishitic and transvestic). Causes of paraphilia.</p> <p style="text-align: right;"><b>Total Teaching hours :</b> <span style="border: 1px solid black; padding: 2px;">«15 hours»</span></p>
<p><b>ANDRAGOGY</b></p>	<p>Lecture and discussion Live simulation Audio/Video Display</p>



<b>SUGGESTED BOOKS</b>	Carson R.C, Butcher JN and Mineka Susan (2005)., Abnormal Psychology and modern life (10th edn) New York: Harper-Collins Barlow and Durand (2015) Abnormal Psychology An Integrative Approach	
<b>ASSESSMENT</b>	Movie analysis	Concept Fo



### Revised Bloom's Taxonomy

1. Remember
2. Understand
3. Apply
4. Analyse
5. Evaluate
6. Create

#### Course Outcome (CO) – Revised Bloom's Taxonomy (RBT)

CO / RBT	RBT-1	RBT-2	RBT-3	RBT-4	RBT-5	RBT-6
CO-1		✓		✓		
CO-2		✓	✓			
CO-3		✓	✓			
CO-4		✓	✓			
CO-5		✓	✓			

#### Course Outcome (CO) – Program Outcome (PO)

CO / PO	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1		✓	✓	✓	✓
CO-2					✓
CO-3			✓	✓	✓
CO-4	✓		✓		✓
CO-5		✓			✓



## BCA-Electronic Content Design

### CA-V2: Electronic Content Design

Total Teaching Hours: 48

No. of Hours / Week: 03

#### **Course Description:**

This course explores the principles and practices of designing electronic content for various digital platforms. Students will learn to create engaging and effective digital content, including websites, multimedia presentations, and social media graphics.

#### **Course Objectives :**

By the end of this course, students should be able to:

- Understand the principles of visual design and user experience.
- Create and optimize images and graphics for digital media.
- Design responsive and user-friendly websites.
- Produce multimedia presentations.
- Develop content for social media platforms.
- Evaluate and critique electronic content for effectiveness.
- Apply copyright and ethical considerations in digital content creation.



## BCA-Electronic Content Design

### Course Outcome:

- To deliver the content via various media such as radio, television, computer etc.
- To increase students' concentration on particular subject matter in depth learning
- To feel emotionally good with joyful learning and active learning involvement of students during the content delivery
- To reuse many time the content to various group of same class without hesitate and unchanging.
- To handle easy to the facilitators during the content delivery.
- To modify the content with present time needs.

### UNIT I:

[12 Hours]

Introduction to E-learning- Definition, history, benefits and drawbacks of online learning, best practices of online learning, future of e learning. Overview of LMS. Technologies used in e - learning, Online course, tools to create an online course, need of the millennial learners, 21st century skills and E-learning trends.

### UNIT 2:

[12 Hours]

E-content. Designing and Development of E-content. Standards of E-content. Learning Objects and Re-usability of E-content. Phases of e-content development, various instructional models- ADDIE and ASSURE instructional model. An overview of Content Authoring Tools.

### UNIT 3:

[12 Hours]

Principles of Visual Design- Visual hierarchy, typography, and colour theory, User Experience (UX) Design-UX principles, wireframing, and prototyping, Graphic Design for Digital Media- Image editing, resolution, and file formats.

### UNIT 4:

[12 Hours]

HTML and CSS basics, designing for different screen sizes and devices, Multimedia Content Creation- Creating multimedia elements (images, audio, video), Social media platforms and content planning, Develop a social media content calendar, Content Management Systems (CMS), introduction to CMS platforms (e.g., WordPress), search Engine Optimization (SEO), SEO basics and best practices, Copyright and Ethics in Digital Content, Copyright laws, fair use, and ethical considerations, Content Evaluation and Feedback, Usability testing and feedback collection



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SCIENCE**

**IQAC Initiative**

# **COURSE PLAN**

**2023-2024**

**Semester : 4<sup>TH</sup> SEM**

<b>Department</b>	BCA
<b>Course Title</b>	(CA-V2) Electronic Content Design
<b>Course Co-Ordinator(s)</b>	Prof. Anuradha Sindhia Prof. Santhosh R S
<b>Program Co-ordinator</b>	Prof. Vijay Kumar A S



## **VISION**



**NURTURE FUTURE LEADERS THROUGH  
ACADEMIC EXCELLENCE AND  
HOLISTIC DEVELOPMENT**

## **MISSION**



**FACILITATE AND FOSTER INDIVIDUALS  
TO ATTAIN INTELLECTUAL AND SOCIETALGROWTH  
TO BE A GLOBAL CITIZEN**

## **CORE VALUES**



**\* Joyful learning \* Kindness \* Integrity  
\* Compassion \* Service to mankind**





*Department of* **BCA** .....

**VISION**



INSPIRE, INNOVATE AND EXCEL

**MISSION**



TO PROMOTE CREATIVITY AND CRITICAL THINKING IN PURSUIT  
OF ACADEMIC EXCELLENCE IN SCIENCE AND  
TECHNOLOGY THROUGH RESEARCH



## PROGRAM EDUCATIONAL OBJECTIVES

1	Equip graduates with foundational knowledge and practical skills in computer science, programming languages, and information technology to meet the demands of the industry.
2	Foster critical thinking and problem-solving abilities, enabling graduates to analyse and address computing challenges through cutting edge technologies.
3	Graduates will integrate expertise with entrepreneurial insight, design thinking, and domain knowledge to foster innovative computing solutions and inter disciplinary collaboration.

## PROGRAM OUTCOMES

1	<b>Computational Knowledge:</b> Ability to apply knowledge of Mathematics, Computing Fundamentals and Specialization.
2	<b>Problem Analysis:</b> Ability to identify, formulate and analyze complex computing Problems.
3	<b>Design/Development of Solutions:</b> Ability to design, solve and evaluate solutions for complex computing problems.
4	<b>Conduct investigations of complex computing problems:</b> Ability to conduct systematic investigations of systems and data during design & development to derive valid conclusions.
5	<b>Modern Tool Usage:</b> Ability to use the techniques, skills, and modern tools necessary for complex computing techniques.



## **COURSE OUTCOMES**

1. Understand e-learning history, benefits, drawbacks, and future trends, along with an overview of LMS and e-learning technology.
2. Learn to design e-content effectively, adhering to standards and utilizing instructional models, while mastering visual design, multimedia creation, and content authoring tools. Apply user experience (UX) design principles to e-content
3. Develop skills in visual design, typography, and UX principles for wireframing, prototyping, and graphic design, alongside proficiency in image editing and file formats.
4. Acquire HTML and CSS basics for responsive web design, create multimedia elements for online courses and social media, and understand CMS, SEO, copyright laws, and content evaluation.



### **REFERENCE TEXTBOOKS:**

**MR Diane Elkins 's** Fundamentals of E content design

**Kalyani Publication's** E content design

### **REFERENCE BOOKS:**

**E-Learning and the Science of Instruction** by Ruth C. Clark and Richard E. Mayer

**E-Learning by Design** by William Horton

### **WEB SOURCES:**

1. <https://www.elearningguild.com>
2. <https://elearningindustry.com>



<b>MODULE-1</b> <b>(paste the content)</b>	<p>Introduction to e learning definition history benefits and drawbacks of online learning, Best practices of online learning, future of e-Learning, overview of LMS, Technology used in e-Learning. online course, tools to create an online course, need of millennial learners ,21st century skills and e-Learning trends</p> <p style="text-align: right;"><b>Total Teaching hours:</b> <span style="border: 1px solid black; padding: 2px 10px;"><b>12 Hrs.</b></span></p>
<b>ANDRAGOGY</b>	<p><b>Interactive Lectures:</b> Engage students with real-world examples and case studies of effective E learning and online learning platforms.</p> <p><b>Group Discussions:</b> Encourage students to discuss the ongoing trends in E learning on different digital and social platforms</p>



<b>MODULE-2</b> <b>(paste the content)</b>	<p>E content, designing and development of e content, standards of e content, learning objects and reusability of e content phase of e content development various instructional models ADDIE and ASSURE, instructional model and overview of content Authoring tools</p> <p style="text-align: right;"><b>Total Teaching hours:</b> <span style="border: 1px solid black; padding: 2px 10px;"><b>12 Hrs.</b></span></p>
<b>ANDRAGOGY</b>	<p><b>Learning through Media:</b> Giving students a visual aid regarding E content creation via videos and graphics</p>



<p><b>MODULE-3</b> <b>(paste the content)</b></p>	<p>Principals of visual design, visual hierarchy typography and colour theory. User experience design UX principles wireframing and prototyping. Graphic design for Digital media image editing resolution and file formats</p> <p style="text-align: right;"><b>Total Teaching hours:</b> <span style="border: 1px solid black; padding: 2px 10px;"><b>12 Hrs.</b></span></p>
<p><b>ANDRAGOGY</b></p>	<p><b>Hands-on experience;</b> - Planning on offering certification course in any of the trending E content software's like Coral draw, Adobe Photoshop etc</p>



<b>MODULE-4 (paste the content)</b>	<p>HTML and CSS basics designing for different screen sizes and devices multimedia content creation creating multimedia elements (Image, Audio, Video) social media platforms and content planning. Development of social media content calendar, Content management system CMS introduction to CMS platform Search Engine Optimisation Basics(SEO) and best practices copyright and digital content copyright laws and ethical consideration content evaluation and feedback usability testing and feedback collection</p> <p style="text-align: right;"><b>Total Teaching hours:</b> <span style="border: 1px solid black; padding: 2px 10px;"><b>12 Hrs.</b></span></p>
<b>ANDRAGOGY</b>	<b>Practical Knowledge Sessions;</b> - Using lab like computers resources to provide picture of E content software and practicing them for the skill enhancing purpose





### Revised Bloom's Taxonomy

1. Remember
2. Understand
3. Apply
4. Analyse
5. Evaluate
6. Create

**Course Outcome (CO) – Revised Bloom's Taxonomy (RBT)**

CO / RBT	RBT-1	RBT-2	RBT-3	RBT-4	RBT-5	RBT-6
CO-1	✓	✓				
CO-2	✓	✓	✓	✓		
CO-3			✓	✓	✓	
CO-4				✓	✓	✓

**Course Outcome (CO) – Program Outcome (PO)**

CO / PO	PO-1	PO-2	PO-3	PO-4	PO-4
CO-1	✓				
CO-2	✓	✓			
CO-3	✓	✓	✓		
CO-4			✓	✓	✓



**B.Sc- Elements of Condensed Matter and Nuclear Physics**

<b>Program Name</b>	B.Sc. in Physics	<b>Semester</b>	VI
<b>Course Title</b>	Elements of Condensed Matter and Nuclear Physics (Theory)		
<b>Course Code</b>	PHY.DSCT7	<b>No. of Credits</b>	4
<b>Contact Hours</b>	60 Hours	<b>Duration of SEA/Exam</b>	2 ½ Hours
<b>Formative Assessment Marks</b>	40	<b>Summative Assessment Marks</b>	60

**Course Outcomes (COs):**

**Course Outcomes of condensed matter physics:**

- Elemental Crystallography.
- Knowledge about X-rays and Diffraction of X-rays.
- Discussion of Classical and Quantum free electron theory including their limitations.
- Explanation the basic properties of nucleus.
- Understanding the concepts of binding energy and binding energy per nucleon v/s mass number graph.
- Explanation of alpha, beta and gamma decays.
- Study of interaction of gamma radiation with matter by photoelectric effect, Compton scattering and pair production.
- Study of different nuclear detectors such as ionization chamber, Geiger-Mueller counter, Scintillation detectors, photo-multiplier tube and semiconductor detectors.

<b>Contents</b>	<b>60 Hrs</b>
<p><b>Unit 1: Crystal systems and X-rays:</b> Crystal structure: Space Lattice, Lattice translational vectors, Basis of crystal structure, Types of unit cells, primitive, non-primitive cells. Seven crystal systems, Bravais lattices, Miller Indices, Expression for inter planar spacing.  <b>X Rays:</b> Production and properties of X rays, Continuous and characteristic X-ray spectra; Moseley's law.  <b>X-Ray diffraction:</b> Scattering of X-rays, Bragg's law, Bragg's X-ray spectrometer- powder diffraction method, Intensity vs <math>2\theta</math> plot (qualitative).  <b>Free electron theory of metals:</b> Classical free electron model (Drude-Lorentz model), expression for electrical and thermal conductivity, Weidemann-Franz law, Failure of classical free electron theory; Quantum free electron theory, Fermi level and Fermi energy, Fermi-Dirac distribution function (expression for probability distribution <math>F(E)</math>, statement only); Fermi Dirac distribution at <math>T=0</math> and <math>E &lt; E_f</math>, at <math>T \neq 0</math> and <math>E &gt; E_f</math>, <math>F(E)</math> vs <math>E</math> plot at <math>T = 0</math> and <math>T \neq 0</math>. Density of states for free electrons (qualitative).  <b>12 HOURS</b>  <b>ACTIVITIES:</b> <b>03 HOURS</b></p>	15
<p><b>Unit 2: Magnetic Properties of Matter, Dielectrics and Superconductivity</b>  <b>Magnetic Properties of Matter</b>            Classification of magnetic materials, Langevin quantum theory of diamagnetism and paramagnetism. Curie's law, Ferromagnetism and magnetic domains (qualitative), anti-ferromagnetism and ferrimagnetism.  <b>Dielectrics:</b> Electric dipole moment, dielectric susceptibility, dielectric constant, polarizability (electronic, ionic and orientational), calculation of Lorentz field (derivation), Clausius-Mossotti equation (derivation), dielectric loss. Piezo electric effect, cause, examples and applications.  <b>Superconductivity:</b> Definition, experimental results – Zero resistivity and Critical</p>	15



**B.Sc- Elements of Condensed Matter and Nuclear Physics**

<p>temperature– The critical magnetic field – Meissner effect, Type I and type II superconductors. <b>12 Hours</b></p> <p><b>ACTIVITIES:</b> <b>3 Hours</b></p>	
<p><b>Unit 3: General Properties of Nuclei:</b> Constituents of nucleus, intrinsic properties of nucleus, quantitative facts about mass, radii, charge density, binding energy, binding energy versus mass number curve.</p> <p><b>Radioactivity decay:</b> Radioactivity: definition of radioactivity, half-life, mean life, Alpha decay: basics of <math>\alpha</math>-decay, Gamow's theory of <math>\alpha</math> emission, Geiger-Nuttall law. <math>\beta</math>-decay: positron emission, electron capture, neutrino hypothesis. Gamma decay: Selection rules, internal conversion process. <b>12 Hours</b></p> <p><b>ACTIVITIES:</b> <b>03 Hours</b></p>	15
<p><b>Unit 4: Interaction of Nuclear Radiation with matter:</b> interaction of Gamma rays with matter, Compton scattering, photoelectric effect, pair production, Energy loss due to ionization (quantitative description of Bethe-Bloch formula).</p> <p><b>Detector for Nuclear Radiations:</b> Gas detectors: estimation of electric field, mobility of particle, for ionization chamber and GM Counter. Basic principle of Scintillation Detectors and construction of photo-multiplier tube (PMT). Semiconductor Detectors (Si and Ge) for charge particle and photon detection (concept of charge carrier and mobility) qualitative only. <b>12 Hours</b></p> <p><b>ACTIVITIES:</b> <b>03 Hours</b></p> <p><b>Suggested Activities:</b></p> <ol style="list-style-type: none"> <li>1) Students to construct seven crystal systems with bamboo sticks and rubber bands. Use foam ball as atoms and study the BCC and FCC systems.</li> <li>2) Students to search the characteristic X ray wavelength of different atoms/elements and plot characteristic wavelength vs atomic number and analyse the result and draw the inference.</li> <li>3) Magnetic field lines are invisible. Students to trace the magnetic field lines using bar magnet and needle compass. <a href="https://nationalmaglab.org/magnet-academy/try-this-at-home/drawing-magnetic-field-lines/">https://nationalmaglab.org/magnet-academy/try-this-at-home/drawing-magnetic-field-lines/</a>,</li> <li>4) Using vegetable oil and iron filings students to make ferrofluids and see how it behaves in the presence of magnetic field. <a href="https://nationalmaglab.org/magnet-academy/try-this-at-home/making-ferrofluids/">https://nationalmaglab.org/magnet-academy/try-this-at-home/making-ferrofluids/</a></li> <li>1) Study the decay scheme of selected alpha, beta &amp; gamma radioactive sources with the help of standard nuclear data book.</li> <li>2) Calculate binding energy of some selected light, medium and heavy nuclei. Plot the graph of binding energy versus mass number A</li> <li>3) Study the decay scheme of standard alpha, beta and gamma sources using nuclear data book.</li> <li>4) Make the list of alpha emitters from Uranium series and Thorium series. Search the kinetic energy of alpha particle emitted by these alpha emitters. Collect the required data such as half life or decay constant. Verify Geiger-Nuttall law in each series.</li> <li>5) Study the Z dependence of photoelectric effect cross section.</li> <li>6) Study the Z dependence of common cross section for selected gamma energies and selected elements through theoretical calculation.</li> <li>7) List the materials and their properties which are used for photocathode of PMT.</li> <li>8) Study any two types of PMT and their advantages and disadvantages.</li> </ol>	15

**Pedagogy:** Lecture/ PPT/ Videos/ Animations/ Role Plays/ Think-Pair-Share/ Predict-Observe-Explain/ Demonstration/ Concept mapping/ Case Studies examples/ Tutorial/ Activity/ Flipped Classroom/ Jigsaw/ Field based Learning/ Project Based Learning/ Mini Projects/ Hobby Projects/ Forum Theatre/ Dance/ Problem Based Learning/ Game Based Learning/ Group Discussion/ Collaborative Learning/ Experiential Learning / Self Directed Learning etc.



**IQAC Initiative**

# **COURSE PLAN**

**2023-2024**

**Semester : VI** .....

<b>Department</b>	SCIENCE
<b>Course Code &amp; Course Title</b>	Phy.DSCT7 Elements of Condensed Matter and Nuclear Physics
<b>Course Co-Ordinator(s)</b>	Vidya D C
<b>Program Co-ordinator</b>	Dr. S Shreemathi Giri



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## **VISION**

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## **CORE VALUES**

- \* Joyful learning
- \* Kindness
- \* Integrity
- \* Compassion
- \* Service to mankind



*Department of Science*

**VISION**



**INSPIRE, INNOVATE AND EXCEL**

**MISSION**



**PROMOTING CREATIVITY, CRITICAL THINKING IN  
PERSUIT OF ACADEMIC EXCELLENCE IN SCIENCE AND  
TECHNOLOGY THROUGH RESEARCH**



## PROGRAM EDUCATIONAL OBJECTIVES

1. Demonstrate proficiency in fundamental scientific principles and methodologies across various disciplines.
2. Apply critical thinking and problem-solving skills to analyse complex scientific problems and develop innovative solutions.
3. Collaborate effectively in interdisciplinary teams to address scientific challenges and achieve common goals.
4. Demonstrate entrepreneurial leadership and effective communication skills, promoting collaboration and teamwork in scientific contexts.

## PROGRAM OUTCOMES

1. **Disciplinary Knowledge:** Graduates will demonstrate expertise in their scientific discipline's core concepts, theories, and methodologies.
2. **Communication Skills:** Graduates will proficiently communicate innovative ideas and discoveries across scientific platforms.
3. **Critical Thinking and Problem-Solving:** Graduates will critically analyse complete problem and apply scientific tools to develop solutions.
4. **Research Skills:** Graduates will excel in research methodologies, data analysis and interpretation to contribute to scientific advancements.



## COURSE OUTCOMES

CO	Details
1	Elemental Crystallography.
2	Knowledge about X-rays and Diffraction of X-rays.
3	Discussion of Classical and Quantum free electron theory including their limitations.
4	Explanation the basic properties of nucleus.
5	Understanding the concepts of binding energy and binding energy per nucleon v/s mass number graph.
6	Explanation of alpha, beta and gamma decays. • Study of interaction of gamma Radiation with matter by photoelectric effect, Compton scattering and pair production
7	Study of different nuclear detectors such as ionization chamber, Geiger-Muller counter, Scintillation detectors, photo-multiplier tube and semiconductor detectors.





<b>MODULE-1</b>	<p><b>Crystal systems and X-rays:</b> Crystal structure: SpaceLattice, Lattice translational vectors, Basis of crystal structure, Types of unit cells, primitive, non-primitive cells. Seven crystal systems, Bravais lattices, Miller Indices, Expression for inter planar spacing.</p> <p><b>X Rays:</b> Production and properties of X rays, Continuous and characteristic X-ray spectra; Moseley's law. X-Ray diffraction: Scattering of X-rays, Bragg's law, Bragg's X-ray spectrometer-powder diffraction method, Intensity vs <math>2\theta</math> plot (qualitative).</p> <p><b>Free electron theory of metals:</b> Classical free electron model (Drude-Lorentz model), expression for electrical and thermal conductivity, Weidemann-Franz law, Failure of classical free electron theory; Quantum free electron theory, Fermi level and Fermi energy, Fermi-Dirac distribution function (expression for probability distribution <math>F(E)</math>, statement only); Fermi Dirac distribution at <math>T=0</math> and <math>E E_f</math>, <math>F(E)</math> vs <math>E</math> plot at <math>T = 0</math> and <math>T \neq 0</math>. Density of states for free electrons (qualitative).</p> <p style="text-align: right;"><b>Total Teaching hours : 15</b></p>
<b>Andragogy</b>	1.lecture 2.Activity 3.Self directed learning 4.Flipped Class room
<b>Assessment</b>	<i>Assessment Title</i> : Slip test, Assignment



<b>MODULE-2</b>	<p><b>Magnetic Properties of Matter:</b> Magnetic Properties of Matter Classification of magnetic materials, Langevin quantum theory of diamagnetism and paramagnetism. Curie's law, Ferromagnetism and magnetic domains (qualitative), Antiferromagnetics</p> <p>Dielectrics: Electric dipole moment, dielectric susceptibility, dielectric constant, polarizability (electronic, ionic and orientational), calculation of Lorentz field (derivation), Clausius-Mossotti equation (derivation), dielectric loss. Piezo electric effect, cause, examples and applications.</p> <p>Superconductivity: Definition, experimental results – Zero resistivity and Critical temperature– The critical magnetic field – Miesner effect, Type I and type II superconductors.</p> <p style="text-align: right;"><b>Total Teaching hours : 15</b></p>
<b>Andragogy</b>	<ol style="list-style-type: none"><li>1. lecture</li><li>2.Activities</li><li>3.Experimental learning</li></ol>
<b>Assessment</b>	Assignment., Seminar Total – 10 Assignment - 5., Seminar - 5
<b>Reference books</b>	<ol style="list-style-type: none"><li>1. Solid State Physics-R. K. Puri and V.K. Babber., S.Chand publications,1st Edition(2004).</li><li>2. Solid State Physics-SO Pillai-New Age Int. Publishers (2001).</li><li>3.Fundamentals of Solid State Physics-B.S. Saxena, P.N. Saxena, Pragati Prakashan Meerut(2017).</li></ol>



<b>MODULE-3</b>	<p><b>General Properties of Nuclei:</b> Constituents of nucleus, intrinsic properties of nucleus, quantitative facts about</p> <p>i) mass, radii, charge density, binding energy, binding energy versus mass number curve.</p> <p><b>Radioactivity decay:</b> Radioactivity: definition of radioactivity, half-life, mean life,</p> <p><b>Alpha decay:</b> basics of <math>\alpha</math>-decay, Gamow's theory of <math>\alpha</math> emission, Geiger-Nuttall law. <math>\beta</math>-decay: positron emission, electron capture, neutrino hypothesis. Gamma decay: Selection rules, internal conversion process</p> <p style="text-align: right;"><b>Total Teaching hours : 15</b></p>
<b>Andragogy</b>	<ol style="list-style-type: none"><li>1. lecture</li><li>2. Activities</li><li>3. Experimental learning</li></ol>
<b>Assessment</b>	<p>Activity base learning, Seminar</p> <p>Total – 10</p> <p>Activity-5, Seminar - 5</p>
<b>Reference books</b>	<ol style="list-style-type: none"><li>1. Solid State Physics-R. K. Puri and V.K. Babber., S.Chand publications,1st Edition(2004).</li><li>2. Solid State Physics-SO Pillai-New Age Int. Publishers (2001).</li><li>3. Fundamentals of Solid State Physics-B.S. Saxena, P N. Saxena, Pragati Prakashan Meerut(2017).</li></ol>



<b>MODULE-4</b>	<p><b>Interaction of Nuclear Radiation with matter:</b> interaction of Gamma rays with matter, Compton scattering, photo electric effect, pair production, Energy loss due to ionization (quantitative description of Bethe-Bloch formula).</p> <p><b>Detector for Nuclear Radiations:</b> Gas detectors: estimation of electric field, mobility of particle, for ionization chamber and GM Counter. Basic principle of Scintillation Detectors and construction of photo-multiplier tube (PMT). Semiconductor Detectors (Si and Ge) for charge particle and photon detection (concept of charge carrier and mobility) qualitative only</p> <p style="text-align: right;"><b>Total Teaching hours : 15</b></p>
<b>Andragogy</b>	<ol style="list-style-type: none"><li>1. lecture</li><li>2.PPT</li><li>3.Seminar</li><li>4. Flip classroom</li></ol>
<b>Assessment</b>	<p>Slip test , Seminar Total – 10 Slip test -5, Seminar - 5</p>
<b>Reference books</b>	<ol style="list-style-type: none"><li>1. Solid State Physics-R. K. Puri and V.K. Babber., S.Chand publications,1st Edition(2004).</li><li>2. Solid State Physics-SO Pillai-New Age Int. Publishers (2001).</li><li>3.Fundamentals of Solid State Physics-B.S. Saxena, P N. Saxena, Pragati Prakashan Meerut(2017).</li></ol>



## Revised Bloom's Taxonomy

1. Remember
2. Understand
3. Apply
4. Analyse
5. Evaluate
6. Create



### Course Outcome (CO) – Revised Bloom's Taxonomy (RBT)

CO / RBT	RBT-1	RBT-2	RBT-3	RBT-4	RBT-5	RBT-6
CO-1	✓	✓				
CO-2	✓	✓	✓	✓		
CO-3	✓	✓	✓			
CO-4	✓	✓		✓		
CO-5	✓	✓		✓	✓	
CO-6	✓	✓	✓			
CO-7	✓	✓	✓			

### Course Outcome (CO) – Program Outcome (PO)

CO / PO	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6
CO-1	✓					
CO-2	✓	✓	✓			
CO-3	✓	✓				
CO-4	✓	✓				
CO-5	✓		✓	✓		
CO-6	✓	✓				
CO-7	✓	✓				



**B.Sc-Forensic Psychology**

**Semester IV-Forensic Science  
Core Course Content  
FS-403 - Forensic Psychology**

**Credits: 3**

**Hours: 45**

Course Title: <b>Forensic Psychology</b>	Course Code: <b>FS-403</b>
Course Type: <b>Core Practical, L-T-P: 3-0-0</b>	Course Credits: <b>03</b>
Total Contact Hours: <b>45</b>	Duration of ESA: <b>3 Hours</b>
Formative Assessment Marks: <b>30</b>	Summative Assessment Marks: <b>45</b>

**Course Outcomes (COs):**

**After successful completion of the course, the student will be able to:**

- To orient students in the discipline of forensic psychology.
- To provide an understanding of the techniques used in forensic psychology & to explain the concepts of psychology.
- illustrate the applications of forensic psychology.
- assess the relationship between psychology and criminal behaviour.
- recommend the tools and techniques for use in forensic psychology.

**Semester IV-Forensic Science  
Core Content I  
FS-403 - Forensic Psychology**

**Unit 1: Basic aspects of Psychology 10 hours**

Psychology: introduction, definition and goals; originating schools of psychology; Current psychological perspectives: biological, psychodynamic, behavioristic, humanistic, cognitive and cultural; Basic psychological processes: sensation- selection, sensory adaptation, analysis and coding; Perception: sensing, perceiving, classifying, Gestalt principles; States of Consciousness: altered states of consciousness, sleep, need for sleep, sleep stages, dream analysis-signs and symbols; Memory: information processing view, encoding, storage and retrieval, three memory systems: Sensory, short term memory (STM) and long term memory (LTM); Neurobiology of Memory.

**Unit 2: Introduction to Forensic Psychology 10 hours**

Definition and fundamental concepts of forensic psychology and forensic psychiatry. Psychology and law. Ethical issues in forensic psychology; Assessment of mental competency; Mental disorders and forensic psychology; Psychology of evidence: eyewitness testimony, confession evidence; Criminal profiling; Psychology in the courtroom (with special reference to Section 84 of IPC); Classification of mental disorders; Diagnostic and Statistical Manual of Mental Disorders (DSM IV); International Classification of Diseases (ICD) 10.

**Unit 3: Criminal Behaviour and Psychology 10 hours**

Psychopathology and personality disorder. Psychological assessment and its importance. Serial murderers. Psychology of terrorism. Biological factors and crime: social learning theories, psycho-social factors, abuse. Juvenile delinquency: theories of offending (social cognition, moral reasoning), Child abuse (physical, sexual, emotional), juvenile sex offenders, legal controversies.



## B.Sc-Forensic Psychology

### Unit 4: Tools and Techniques in Forensic Psychology

15 hours

Tools for detection of deception: interviews, non-verbal detection, statement analysis, voice stress analyzer: Layered Voice Analysis (LVA); Hypnosis; Polygraph: operational and question formulation techniques, the guilty knowledge test; Brain electrical oscillation signature profiling (BEOS) and Narco-analysis: principle, theory and question formulation; Ethical and legal issues; Personality assessment inventories: Minnesota Multiphasic Personality Inventory (MMPI), Personal Activity Intelligence (PAI); Projective techniques: Rorschach, Thematic Apperception Test (TAT).

### References

1. Veeraraghavan, P. V. (2009). *Handbook of Forensic Psychology*. Delhi: Selective and Scientific Books.
2. Baron, R.A. (2004). *Psychology: 5th edn*. Pearson Education.
3. Bartol, C.R & Bartol, A.M. (2008). *Introduction to Forensic Psychology: Research and Application*. SAGE publications.
4. Carson, R.C., Butcher J.N. & Mineka. S.M (2000). *Abnormal Psychology and Modern Life: C, 11<sup>th</sup>edn*. Dorling Kindersley (India) Pvt. Ltd.
5. Coon, D.&Mitterer, J.O. (2013) *Introduction to Psychology: Gateways to Mind and Behaviour: 13<sup>th</sup> ed*. Cengage Learning.
6. Weiten, W. (2002). *Themes and variations: 5th edn*. Brooks/Cole, Publishing Co.
7. Wrightsman, Lawrence S. & Fulero, S. (2008). *Forensic Psychology*. Wadsworth / Thomson Learning.

**Pedagogy: Written Assignment/Presentation/Project / Term Papers/Seminar**

Formative Assessment	
Assessment Occasion	Weightage in Marks
House Examination/Test	15
Written Assignment/Presentation/Project / Term	10
Class performance/Participation	05
<b>Total</b>	<b>30</b>



**IQAC Initiative**

# **COURSE PLAN**

**2023-2024**

**Semester : IV SEMSTER**

<b>Department</b>	FORENSIC SCIENCE
<b>Course Code &amp;</b>	FS-403
<b>Course Title</b>	FORENSIC PSYCHOLOGY »
<b>Course Co-Ordinator(s)</b>	LIKHITHA V K
<b>Program Co-ordinator</b>	DR.G NAGALAKSHMI





**SOUNDARYA  
INSTITUTE OF  
MANAGEMENT &  
SCIENCE**

## **VISION**



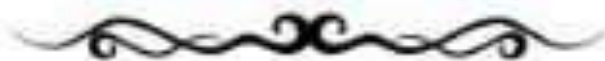
**NURTURE FUTURE LEADERS THROUGH  
ACADEMIC EXCELLENCE AND  
HOLISTIC DEVELOPMENT**

## **MISSION**



**FACILITATE AND FOSTER INDIVIDUALS  
TO ATTAIN INTELLECTUAL AND SOCIETALGROWTH  
TO BE A GLOBAL CITIZEN**

## **CORE VALUES**



- \* Joyful learning
- \* Kindness
- \* Integrity
- \* Compassion
- \* Service to mankind



*Department of* <<FORENSIC SCIENCE >>

## **VISION**



<<INSPIRE, INNOVATE AND EXCEL  
>>

## **MISSION**



<<TO PROMOTE CREATIVITY AND CRITICAL  
THINKING IN PURSUIT OF ACADEMIC  
EXCELLENCE IN SCIENCE AND TECHNOLOGY  
THROUGH RESEARCH>>



## PROGRAM EDUCATIONAL OBJECTIVES

### << PROGRAM EDUCATIONAL OBJECTIVES >>

1	Equip graduates with advanced scientific knowledge and cutting-edge technological skills to effectively analyse and solve criminal investigations.
2	Cultivate graduates' ability to differentiate between facts, opinions, and judgments through a multi-disciplinary lens, fostering Analysing and Evaluating skills.
3	Foster ethical and professional conduct among graduates, emphasizing the importance of impartiality and objectivity in recognizing and interpreting evidence.

## PROGRAM OUTCOMES

### << PROGRAM OUT COMES >>

	At the end of the program students will be able to
1	Understand the basic and applied concepts of scientific knowledge to solve the criminal investigation.
2	Integrate a strong commitment to ethical conduct, integrity & professionalism in their respective domain
3	Recognize the importance of life-long learning & professional development with equipped skills (critical bent of mind) to stay connect with the knowledge of science and technology



## COURSE OUTCOMES



Co	Details
Co1	To orient students in the discipline of forensic psychology
Co2	To provide an understanding of the techniques used in the forensic psychology and to explain the concepts of psychology
Co3	Illustrate the applications of forensic psychology
Co4	Assess the relationship between psychology and criminal behaviour
Co5	Recommend the tools and techniques for use in forensic psychology



<b>MODULE-1 (paste the content)</b>	<p>Unit 1: Basic aspects of Psychology</p> <p>Psychology: introduction, definition and goals; originating schools of psychology; Current psychological perspectives: biological, psychodynamic, behavioristic, humanistic, cognitive and cultural; Basic psychological processes: sensation- selection, sensory adaptation, analysis and coding; Perception: sensing, perceiving, classifying, Gestalt principles; States of Consciousness: altered states of consciousness, sleep, need for sleep, sleep stages, dream analysis-signs and symbols; Memory: information processing view, encoding, storage and retrieval, three memory systems: Sensory, short term memory (STM) and long term memory (LTM); Neurobiology of Memory.</p> <p style="text-align: right;"><b>Total Teaching hours: 10</b></p>
<b>Andragogy</b>	<ul style="list-style-type: none"><li>• <b>Ppt presentation and chalk talk</b></li><li>• <b>Picture description</b></li><li>• <b>Self relective learning</b></li><li>• <b>Q &amp; A Session</b></li></ul>



<p><b>Assessment</b></p>	<table border="1"> <tr> <td data-bbox="325 327 546 416"><b>Assessment Title</b></td> <td data-bbox="546 327 1362 416">Self reflection paper –report writing</td> </tr> <tr> <td data-bbox="325 416 546 488"><b>Marks / Rubrics</b></td> <td data-bbox="546 416 1362 488">10: 5 marks UNDERSTANDING level, 5 marks how effectively the reflect the topics.</td> </tr> <tr> <td data-bbox="325 488 546 665"><b>Description</b></td> <td data-bbox="546 488 1362 665">students reflect on their own experiences and behaviors in light of psychological concepts and theories. They can choose a specific topic, such as personality traits, cognitive biases, or stress management, and discuss how their understanding of psychology has influenced their self-awareness and personal development.</td> </tr> </table>	<b>Assessment Title</b>	Self reflection paper –report writing	<b>Marks / Rubrics</b>	10: 5 marks UNDERSTANDING level, 5 marks how effectively the reflect the topics.	<b>Description</b>	students reflect on their own experiences and behaviors in light of psychological concepts and theories. They can choose a specific topic, such as personality traits, cognitive biases, or stress management, and discuss how their understanding of psychology has influenced their self-awareness and personal development.
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<p><b>Suggested books / Reference</b></p>	<p><b>General psychology –S K Mangal</b> Baron, R.A. (2004). Psychology: 5th edn. Pearson Education.</p> <p><b>Thinking, Fast and Slow" by Daniel Kahneman:</b> Kahneman, D. (2011). Thinking, fast and slow. Farrar, Straus and Giroux.</p> <p><b>"Man's Search for Meaning" by Viktor E. Frankl:</b> Frankl, V. E. (1959). Man's search for meaning. Beacon Press.</p> <p><b>"The Interpretation of Dreams" by Sigmund Freud:</b> Freud, S. (1900). The interpretation of dreams. Basic Books.</p> <p><b>"Flow: The Psychology of Optimal Experience" by Mihaly Csikszentmihalyi:</b> Csikszentmihalyi, M. (1990). Flow: The psychology of optimal experience. Harper &amp; Row.</p> <p><b>"The Social Animal" by Elliot Aronson:</b> Aronson, E. (2011). The social animal. Worth Publishers.</p> <p><b>"The Man Who Mistook His Wife for a Hat" by Oliver Sacks:</b> Sacks, O. (1985). The man who mistook his wife for a hat: And other clinical tales. Summit Books.</p> <p><b>"Quiet: The Power of Introverts in a World That Can't Stop Talking" by Susan Cain:</b> Cain, S. (2012). Quiet: The power of introverts in a world that can't stop talking. Crown Publishers.</p> <p><b>"Emotional Intelligence: Why It Can Matter More Than IQ" by Daniel Goleman:</b> Goleman, D. (1995). Emotional intelligence: Why it can matter more than IQ. Bantam Books.</p> <p><b>"Mindset: The New Psychology of Success" by Carol S. Dweck:</b> Dweck, C. S. (2006). Mindset: The new psychology of success. Random House.</p> <p><b>"Influence: The Psychology of Persuasion" by Robert B. Cialdini:</b> Cialdini, R. B. (1984). Influence: The psychology of persuasion. Harper &amp; Row.</p>						



<p><b>MODULE-2</b> <b>(paste the content)</b></p>	<p>Unit 2: Introduction to Forensic Psychology</p> <p>Definition and fundamental concepts of forensic psychology and forensic psychiatry. Psychology and law. Ethical issues in forensic psychology; Assessment of mental competency; Mental disorders and forensic psychology; Psychology of evidence: eyewitness testimony, confession evidence; Criminal profiling; Psychology in the courtroom (with special reference to Section 84 of IPC); Classification of mental disorders; Diagnostic and Statistical Manual of Mental Disorders (DSM IV); International Classification of Diseases (ICD) 10.</p> <p style="text-align: right;"><b>Total Teaching hours : 11</b></p>
<p><b>Andragogy</b></p>	<ul style="list-style-type: none"><li>• <b>Ppt presentation and chalk talk</b></li><li>• <b>Picture description</b></li><li>• <b>Q &amp; A Session</b></li><li>• <b>Real case video analysis</b></li></ul>



<b>Assessment</b>	<table border="1"><tr><td data-bbox="321 352 549 424"><i>Assessment Title</i></td><td data-bbox="549 352 1349 424">Case Study Analysis</td></tr><tr><td data-bbox="321 424 549 466"><i>Marks / Rubrics</i></td><td data-bbox="549 424 1349 466">5 assigned the way the interpretate the psychology traits</td></tr><tr><td data-bbox="321 466 549 673"><i>Description</i></td><td data-bbox="549 466 1349 673">Assign students a case study from a textbook or journal article and ask them to analyze the psychological principles and theories relevant to the case. They should identify key issues, propose possible explanations or diagnoses, and suggest appropriate interventions or treatments based on their understanding of psychology</td></tr></table>	<i>Assessment Title</i>	Case Study Analysis	<i>Marks / Rubrics</i>	5 assigned the way the interpretate the psychology traits	<i>Description</i>	Assign students a case study from a textbook or journal article and ask them to analyze the psychological principles and theories relevant to the case. They should identify key issues, propose possible explanations or diagnoses, and suggest appropriate interventions or treatments based on their understanding of psychology
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<b>Suggested books / Reference</b>	<p><b>Forensic Psychology: A Very Short Introduction" by David Canter:</b> Canter, D. (2010). Forensic psychology: A very short introduction. Oxford University Press.</p> <p><b>"Forensic Psychology" by Joanna Pozzulo, Craig Bennell, and Adelle Forth:</b> Pozzulo, J., Bennell, C., &amp; Forth, A. (2019). Forensic psychology. Pearson.</p> <p><b>"Forensic Psychology: Concepts, Debates, and Practice" by Joanna R. Adler and Jacqueline M. Gray:</b> Adler, J. R., &amp; Gray, J. M. (2010). Forensic psychology: Concepts, debates and practice. Routledge.</p> <p><b>"Handbook of Forensic Psychology" edited by William O'Donohue, Eric R. Levensky, and Lea</b></p>						





<p><b>MODULE-3 (paste the content)</b></p>	<p>Unit 3: Criminal Behaviour and Psychology</p> <p>Psychopathology and personality disorder. Psychological assessment and its importance. Serial murderers. Psychology of terrorism. Biological factors and crime: social learning theories, psycho social factors, abuse. Juvenile delinquency: theories of offending (social cognition, moral reasoning), Child abuse (physical, sexual, emotional), juvenile sex offenders, legal controversies.</p> <p style="text-align: right;"><b>Total Teaching hours : 10</b></p>
<p><b>Andragogy</b></p>	<ul style="list-style-type: none"><li>• <b>Ppt presentation and chalk talk</b></li><li>• <b>Picture description</b></li><li>• <b>Q &amp; A Session</b></li><li>• <b>Real case video analysis</b></li></ul>



<p><b>Assessment</b></p>	<table border="1"><tr><td data-bbox="365 343 569 385"><b>Assessment Title</b></td><td data-bbox="569 343 1290 385"><b>Criminal Profiling Exercise</b></td></tr><tr><td data-bbox="365 385 569 426"><b>Marks / Rubrics</b></td><td data-bbox="569 385 1290 426">5 : 3 marks the evaluating level of concept &amp; 2 presentation</td></tr><tr><td data-bbox="365 426 569 638"><b>Description</b></td><td data-bbox="569 426 1290 638">Present students with a hypothetical criminal case and ask them to develop a criminal profile based on available evidence and psychological principles. Students should consider factors such as offender characteristics, victimology, crime scene behavior, and modus operandi to create a profile that can assist law enforcement in their investigation</td></tr></table>	<b>Assessment Title</b>	<b>Criminal Profiling Exercise</b>	<b>Marks / Rubrics</b>	5 : 3 marks the evaluating level of concept & 2 presentation	<b>Description</b>	Present students with a hypothetical criminal case and ask them to develop a criminal profile based on available evidence and psychological principles. Students should consider factors such as offender characteristics, victimology, crime scene behavior, and modus operandi to create a profile that can assist law enforcement in their investigation
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<p><b>Suggested books / Reference</b></p>	<p><b>"Criminal Behavior: A Psychological Approach" by Curt R. Bartol and Anne M. Bartol:</b> Bartol, C. R., &amp; Bartol, A. M. (2020). Criminal behavior: A psychological approach. Pearson.</p> <p><b>"Criminal Psychology: A Beginner's Guide" by Ray Bull, Charlotte Bilby, and Claire Cooke:</b> Bull, R., Bilby, C., &amp; Cooke, C. (2010). Criminal psychology: A beginner's guide. Oneworld Publications.</p> <p><b>"Offender Profiling: Theory, Research, and Practice" edited by David Canter and Donna Youngs:</b> Canter, D., &amp; Youngs, D. (Eds.). (2009). Offender profiling: Theory, research, and practice. John Wiley &amp; Sons.</p> <p><b>"The Psychology of Criminal Conduct" by D.A. Andrews and James Bonta:</b> Andrews, D. A., &amp; Bonta, J. (2010). The psychology of criminal conduct. Routledge.</p> <p><b>"Serial Murderers and Their Victims" by Eric W. Hickey:</b> Hickey, E. W. (2018). Serial murderers and their victims. Cengage Learning.</p> <p><b>"Criminal Profiling: An Introduction to Behavioral Evidence Analysis" by Brent E. Turvey:</b> Turvey, B. E. (2011). Criminal profiling: An introduction to behavioral evidence analysis. Academic Press</p>						



<p><b>MODULE-4</b> <b>(paste the content)</b></p>	<p>Unit 4: Tools and Techniques in Forensic Psychology</p> <p>Tools for detection of deception: interviews, non-verbal detection, statement analysis, voice stress analyzer: Layered Voice Analysis (LVA); Hypnosis; Polygraph: operational and question formulation techniques, the guilty knowledge test; Brain electrical oscillation signature profiling (BEOS) and Narco-analysis: principle, theory and question formulation; Ethical and legal issues; Personality assessment inventories: Minnesota Multiphasic Personality Inventory (MMPI), Personal Activity Intelligence (PAI); Projective techniques: Rorschach, Thematic Apperception Test (TAT).</p> <p style="text-align: right;"><b>Total Teaching hours : 15</b></p>
<p><b>Andragogy</b></p>	<ul style="list-style-type: none"><li>• <b>Ppt presentation and chalk talk</b></li><li>• <b>Picture description</b></li><li>• <b>Q &amp; A Session</b></li><li>• <b>Real case video analysis</b></li><li>• <b>Psychological Assessment Exercise, Crime Scene Analysis, Eyewitness Testimony Evaluation, Expert Witness Testimony Preparation</b></li></ul> <div style="border: 1px solid black; width: 100px; height: 20px; margin-left: auto; margin-right: 0;"></div>



<p>Assessment</p>	<table border="1"><tr><td data-bbox="311 364 525 426"><b>Assessment Title</b></td><td data-bbox="525 364 1310 426">Forensic Interviewing Exercise</td></tr><tr><td data-bbox="311 426 525 478"><b>Marks / Rubrics</b></td><td data-bbox="525 426 1310 478">10: 5 marks for the follow of interview procedure &amp; 5 marks for the assessment</td></tr><tr><td data-bbox="311 478 525 727"><b>Description</b></td><td data-bbox="525 478 1310 727">Assign students to conduct mock forensic interviews with individuals involved in legal matters, such as victims, witnesses, or suspects. Observing the students with guidelines for conducting ethical and effective interviews, including rapport-building techniques, open-ended questioning, and active listening skills. Students should prepare interview protocols, conduct the interviews, and analyze the information obtained to identify relevant details, inconsistencies, and potential areas for further investigation</td></tr></table>	<b>Assessment Title</b>	Forensic Interviewing Exercise	<b>Marks / Rubrics</b>	10: 5 marks for the follow of interview procedure & 5 marks for the assessment	<b>Description</b>	Assign students to conduct mock forensic interviews with individuals involved in legal matters, such as victims, witnesses, or suspects. Observing the students with guidelines for conducting ethical and effective interviews, including rapport-building techniques, open-ended questioning, and active listening skills. Students should prepare interview protocols, conduct the interviews, and analyze the information obtained to identify relevant details, inconsistencies, and potential areas for further investigation
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<p>Suggested books / Reference</p>	<p><b>"Forensic Psychology: Concepts, Debates and Practice" by Joanna R. Adler and Jacqueline M. Gray:</b> Adler, J. R., &amp; Gray, J. M. (2010). Forensic psychology: Concepts, debates and practice. Routledge.</p> <p><b>"Handbook of Forensic Psychology" edited by Alan M. Goldstein and Irving B. Weiner:</b> Goldstein, A. M., &amp; Weiner, I. B. (Eds.). (2013). Handbook of forensic psychology. John Wiley &amp; Sons.</p> <p><b>"Forensic Psychology Reconsidered: A Critique of Mental Illness and the Courts" by Joel A. Dvoskin and Michael G. Brodsky:</b> Dvoskin, J. A., &amp; Brodsky, M. G. (2013). Forensic psychology reconsidered: A critique of mental illness and the courts. Civic Research Institute.</p> <p><b>"Criminal Profiling: An Introduction to Behavioral Evidence Analysis" by Brent E. Turvey:</b> Turvey, B. E. (2011). Criminal profiling: An introduction to behavioral evidence analysis. Academic Press.</p>						



**Revised Bloom's Taxonomy**

1. Remember
2. Understand
3. Apply
4. Analyse
5. Evaluate
6. Create

**Course Outcome (CO) – Revised Bloom's Taxonomy (RBT)**

CO / RBT	RBT-1	RBT-2	RBT-3	RBT-4	RBT-5	RBT-6
CO-1		✓				
CO-2	✓	✓				
CO-3					✓	
CO-4		✓				
CO-5			✓			
CO-6						

**Course Outcome (CO) – Program Outcome (PO)**

CO / PO	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6
CO-1	✓					
CO-2		✓	✓			
CO-3	✓					
CO-4		✓				
CO-5	✓					
CO-6						



MBA-Advanced Statistical Methods For Business  
Decision Making

**Name of the Program: Master of Business Administration**

**Course Code:3.9.2**

*Name Of the Course: Advanced Statistical Methods For Business Decision Making*

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

**Course Overview:**

The course is designed for acquiring professional skills and knowledge in the area of statistics. The students will be enabled to independent treatment of statistical research issues. Data analysis of typical research problems will be done to equip the students to better work with statistical tools like R and Python.

**Course Objectives:**

- To make students understand the importance of statistics for data analytics
- To equip students with strong theoretical knowledge of statistics and its applicability in data analysis

**Course outcomes:**

- Understand the various concepts of statistics used in data analysis



## MBA-Advanced Statistical Methods For Business Decision Making

- Evaluate the best fit concept as a solution to problem
- Execute and solve problems using statistical concepts

### **Module 1: Introduction to Statistical Analysis**

Introduction to Statistics – Descriptive and Inferential Statistics- Data Collection and Presentation - Categories of Data Groupings- Exploring Data Analysis - Descriptive Statistics: Measure of Central Tendency, Measure of Dispersion. Sampling and Inference about population- Hypothesis Testing Basics

### **Module 2: Essential Probability Distributions in Decision Making**

Discrete and Continuous Probability Distributions - Normal Distribution- Chi Square Distribution- Poisson Distribution- F Distribution – Exponential Distribution- T- Distribution- Properties and Applications in Business

### **Module 3: Analysis of Cross Sectional Data Using Regression**

Introduction to Cross Sectional Data- Analyzing Cross Sectional Data -Introduction to Linear Regression- OLS Estimation- Assumptions of Multi Collinearity, Heteroscedasticity and Auto Correlation in Model Estimation-Statistical Tests for Model Stability- Interpretation of Regression Coefficients- Model Testing- Prediction Accuracy Using Out of the Sample Testing

### **Module 4: Classification Methods- Multiple Discriminant Analysis and Logistic Regression**

Discriminant model and analysis: a two-group discriminant analysis, a three-group discriminant analysis, the decision process of discriminant analysis (objective, research design, assumptions, estimation of the model, assessing overall fit of a model, interpretation of the results, validation of the results). Logistic Regression model and analysis: regression with a binary dependent variable, representation of the binary dependent variable, estimating the logistic regression model, assessing the goodness of fit of the estimation model, testing for significance of the coefficients, interpreting the coefficients.

### **Module 5: Dimension Reduction Techniques- Principal Components and Common Factor Analysis**

Population and sample principal components, their uses and applications, large sample inferences, graphical representation of principal components, Biplots, the orthogonal factor



## MBA-Advanced Statistical Methods For Business Decision Making

model, dimension reduction, estimation of factor loading and factor scores, interpretation of factor analysis.

### Module 6: Structural Equation Modeling

Concept of structural equation modeling, Confirmatory factor analysis, canonical correlation analysis, conjoint analysis.

#### References:

- Adams, J., Khan, H. T., & Raeside, R. (2014). *Research methods for business and social science students*. SAGE Publications India.
- Marcoulides, G. A., & Hershberger, S. L. (2014). *Multivariate statistical methods: A first course*. Psychology Press.
- Ott, R. L., & Longnecker, M. T. (2015). *An introduction to statistical methods and data analysis*. Cengage Learning.
- Mertler, C. A., & Reinhart, R. V. (2016). *Advanced and multivariate statistical methods: Practical application and interpretation*. Routledge.





**SOUNDARYA  
INSTITUTE OF  
MANAGEMENT &  
SCIENCE**

**IQAC Initiative**

# **COURSE PLAN**

**2023-2024**

**Semester : .....** Semester III

<b>Department</b>	MBA
<b>Course Title</b>	<b>3.9.2: ADVANCED STATISTICAL METHODS FOR BUSINESS DECISION MAKING</b>
<b>Course Co-Ordinator(s)</b>	Dr. RAMESH D
<b>Program Co-ordinator</b>	Dr. Roopa Shettigar



## **VISION**



**NURTURE FUTURE LEADERS THROUGH  
ACADEMIC EXCELLENCE AND  
HOLISTIC DEVELOPMENT**

## **MISSION**



**FACILITATE AND FOSTER INDIVIDUALS  
TO ATTAIN INTELLECTUAL AND SOCIETALGROWTH  
TO BE A GLOBAL CITIZEN**

## **CORE VALUES**



**\* Joyful learning \* Kindness \* Integrity  
\* Compassion \* Service to mankind**



*Department of* ..... **MBA** .....

## **VISION**



**TO BE AN EMINENT BUSINESS SCHOOL, NURTURING  
TOMORROW'S LEADER**

## **MISSION**



**TO FACILITATE AN ECO-SYSTEM THROUGH ACADEMIC AND  
RESEARCH, FOSTERING CRITICAL THINKING FOR  
CONTEMPORARY BUSINESS ISSUES**



## **PROGRAM EDUCATIONAL OBJECTIVES**

1. Graduates will be able to equip skills and knowledge to navigate through an eco-system to solve contemporary business issues
2. Graduates will be able to cultivate critical thinking skills to make business decisions
3. Graduates will be encouraged to attain academic and research proficiency as lifelong learning

## **PROGRAM OUTCOMES**

1. Apply knowledge of management theories and practice to solve business problems
2. Foster analytical and critical abilities for data-based decision making
3. Ability to develop value-based leadership style
4. Ability to understand, analyze, communicate global economic, legal and ethical aspects of business
5. Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to the team environment
6. Ability to foster entrepreneurial thinking to solve business and societal problems
7. Ability to develop research skills and apply them in solving contemporary business issues



## **COURSE OUTCOMES**

- Understand the various concepts of statistics used in data analysis
- Evaluate the best fit concept as a solution to problem
- Execute and solve problems using statistical concepts



<b>MODULE-1</b>	<b>Module 1: INTRODUCTION TO STATISTICAL ANALYSIS</b> Introduction to Statistics – Descriptive and Inferential Statistics- Data Collection and Presentation - Categories of Data Groupings- Exploring Data Analysis - Descriptive Statistics: Measure of Central Tendency, Measure of Dispersion. Sampling and Inference about population- Hypothesis Testing Basics  <b>Total Teaching hours: 10 HOURS</b>
<b>ANDRAGOGY</b>	<b>ANDRAGOGY 1</b> <ul style="list-style-type: none"><li>• Case studies and problem-based learning activities</li><li>• Role Playing</li></ul>



<b>MODULE-2</b>	<b>MODULE 2: ESSENTIAL PROBABILITY DISTRIBUTIONS IN DECISION MAKING</b> Discrete and Continuous Probability Distributions - Normal Distribution- Chi Square Distribution- Poisson Distribution- F Distribution – Exponential Distribution- T- Distribution Properties and Applications in Business <b>Total Teaching hours :</b> <span style="border: 1px solid black; padding: 2px;"><b>12 HOURS</b></span>
<b>ANDRAGOGY</b>	<b>ANDRAGOGY 2</b> <ul style="list-style-type: none"><li>• Case studies and problem-based learning activities</li><li>• Role Playing</li></ul>



<b>MODULE-3</b>	<b>Module 3: ANALYSIS OF CROSS SECTIONAL DATA USING REGRESSION</b> Introduction to Cross Sectional Data- Analyzing Cross Sectional Data -Introduction to Linear Regression- OLS Estimation- Assumptions of Multi Collinearity, Heteroscedasticity and Auto Correlation in Model Estimation-Statistical Tests for Model Stability Interpretation of Regression Coefficients- Model Testing- Prediction Accuracy Using Out of the Sample Testing. <p style="text-align: right;"><b>Total Teaching hours : 10 HOURS</b></p>
<b>ANDRAGOGY</b>	<b>ANDROGOGY 3</b> <ul style="list-style-type: none"><li>• Case study</li><li>• Polling, quizzes, and open discussions</li></ul>





<b>MODULE-4</b>	<b>Module 4: CLASSIFICATION METHODS- MULTIPLE DISCRIMINANT ANALYSIS AND LOGISTIC REGRESSION</b>  Discriminant model and analysis: a two-group discriminant analysis, a three-group discriminant analysis, the decision process of discriminant analysis (objective, research design, assumptions, estimation of the model, assessing overall fit of a model, interpretation of the results, validation of the results). Logistic Regression model and analysis: regression with a binary dependent variable, representation of the binary dependent variable, estimating the logistic regression model, assessing the goodness of fit of the estimation model, testing for significance of the coefficients, interpreting the coefficients.  <p style="text-align: right;"><b>Total Teaching hours : 15 HOURS</b></p>
<b>ANDRAGOGY</b>	<b>ANDROGOGY 4</b> <ul style="list-style-type: none"><li>• Group discussions</li></ul>



<b>MODULE-5</b>	<b>Module 5: DIMENSION REDUCTION TECHNIQUES- PRINCIPAL COMPONENTS AND COMMON FACTOR ANALYSIS</b> Population and sample principal components, their uses and applications, large sample inferences, graphical representation of principal components, Biplots, the orthogonal factor model, dimension reduction, estimation of factor loading and factor scores, interpretation of factor analysis <p style="text-align: right;"><b>Total Teaching Hours:</b> <span style="border: 1px solid black; padding: 2px 10px;"><b>8 HOURS</b></span></p>
<b>ANDRAGOGY</b>	<b>ANDRAGOGY 5</b> <ul style="list-style-type: none"><li>• Case study</li><li>• Polling, quizzes, and open discussions</li></ul>



<b>MODULE-6</b>	<b>Module 6: STRUCTURAL EQUATION MODELING</b>  Concept of structural equation modeling, Confirmatory factor analysis, canonical correlation analysis, conjoint analysis..  <b>Total Teaching hours:</b> <span style="border: 1px solid black; padding: 2px;"><b>05 HOURS</b></span>
<b>ANDRAGOGY</b>	<b>ANDROGOGY 6</b> <ul style="list-style-type: none"><li>• Group discussions</li><li>• Case study</li></ul>



**Course Outcome (CO) – Revised Bloom's Taxonomy (RBT)**

CO / RBT	RBT-1	RBT-2	RBT-3	RBT-4	RBT-5	RBT-6
CO-1	*	*				
CO-2		*		*		
CO-3				*		*
CO-4		*	*		*	
CO-5				*		
CO-6	*		*			*

**Course Outcome (CO) – Program Outcome (PO)**

CO / PO	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7
CO-1	2		2				
CO-2		3	2		3	1	3
CO-3				3	1		2
CO-4		2		1		2	
CO-5			1				2
CO-6	1			2			3



M.Com- Strategic Cost Management

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 3.4 (Accounts) STRATEGIC COST MANAGEMENT - I</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to understand the internal environment of business and to enable them to formulate strategies relating to cost.		
<b>Syllabus:</b>		
<b>Module 1: Costing Strategy:</b> Influence of different classification of cost elements on business enterprise, Importance of analysing cost elements, cost control and cost reduction: meaning, process, methods and techniques of cost control and cost reduction, cost management: areas of cost management, difference between cost management and cost accounting, role of cost accounting in strategic planning and management control.		
<b>Module 2: Activity Based Costing System:</b> Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on comparison between traditional system and ABC system( <b>Problems</b> )..		
<b>Module 3: Life Cycle Costing:</b> Meaning of LCC, factors affecting Life cycle costing, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs( <b>Problems</b> ).		
<b>Module 4: Just in Time, Kaizen and Lean Costing:</b> <b>JIT</b> – features, methodology in implementation of JIT, Benefits of JIT ( <b>Problems</b> ). <b>Kaizen Costing:</b> concept, procedure for implementation, evaluation, benefits of Kaizen costing. <b>Lean Cost Management:</b> Meaning, definition, factors, applications, procedure to implementation, comparison with traditional management system, Modern production management techniques, benefits and drawbacks of Lean Cost Management ( <b>Problems</b> ).		
<b>Module 5: Strategic Cost and Performance Evaluation:</b> Integration of strategic cost management with performance evaluation, Strategic cost management issues in different elements of cost; material, labour and overheads; product design, value analysis and value engineering, strategic analysis of cost, business process re-engineering, benchmarking.		
<b>Suggested Books/Articles/Links for References:</b>		
<ol style="list-style-type: none"><li>1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,</li><li>2. Sharma &amp; Shashi. K Gupta ; Cost &amp; Management Accounting Kalyani Publishers</li><li>3. Arora M N – A Text book of Cost &amp; Management Accounting, Vikas Publishing, New Delhi</li><li>4. Lal Jawahar, Srivastava Seema. Cost Accounting, 5th Edition, Tata Mcgraw-Hill, Delhi</li><li>5. S.K.R. Paul, <i>Management Accounting</i>, New Central Book Agency Private Ltd., Calcutta.</li><li>6. Horngren T. Charles, Datar M. Srikant and Rajan V. Madhav. Cost Accounting: A Managerial Emphasis, 15th Edition, Prentice Hall publishers, Delh</li><li>7. Roger Cowe, <i>Hand Book of Management Accounting</i>, A Grower Handbook.</li><li>8. S. Mukherjee &amp; A.P. Roychowdhury, <i>Advanced Cost and Management Accountancy</i>, New Central Book Agency, Calcutta</li><li>9. Brown &amp; Haward, Mac Donald , Evans, <i>Principles of Management Accountancy</i>, London.</li><li>10. John K. Shank, <i>Cases in Cost Management: A Strategic Emphasis</i>, South-Western Publishing, Thomson Learning. <b>Note: Latest edition of text books may be used.</b></li></ol>		

Principal  
**PRINCIPAL**

Soundarya Institute of Management & Science  
Soundarya Nagar, Sidedahalli,  
Nagasandra Post, Bangalore-73,



**IQAC Initiative**

# **COURSE PLAN**

**2023-2024**

**THIRD**

**Semester : .....**

<b>Department</b>	<b>COMMERCE – PG (M.COM)</b>
<b>Course Code &amp; Course Title</b>	<b>CODE 3.4 STRATEGIC COST MANAGEMENT</b>
<b>Course Co-Ordinator(s)</b>	<b>MS. SHAMBHAVI B R</b>
<b>Program Co-ordinator</b>	<b>DR. PRASHANTH KUMAR C.P.</b>



**SOUNDARYA  
INSTITUTE OF  
MANAGEMENT &  
SCIENCE**

## **VISION**



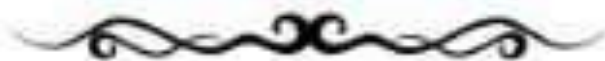
**NURTURE FUTURE LEADERS THROUGH  
ACADEMIC EXCELLENCE AND  
HOLISTIC DEVELOPMENT**

## **MISSION**



**FACILITATE AND FOSTER INDIVIDUALS  
TO ATTAIN INTELLECTUAL AND SOCIETALGROWTH  
TO BE A GLOBAL CITIZEN**

## **CORE VALUES**



- \* Joyful learning
- \* Kindness
- \* Integrity
- \* Compassion
- \* Service to mankind



*Department of* ..... **COMMERCE - PG**

## **VISION**



**FOSTERING A CULTURE OF EXCELLENCE  
IN ACADEMIC AND RESEARCH**

## **MISSION**



**INSPIRE AND EMPOWER INDIVIDUALS  
THROUGH INNOVATION AND INDUSTRY  
INTERFACE**

INDIVIDUALS THROUGH INNOVATION AND INDU





## **PROGRAM EDUCATIONAL OBJECTIVES**

- 1. Nurturing Analytical Thinking, Research Prowess and Professional Competencies for a Thriving Career.**
- 2. Empowering Graduates for Diverse Corporate Roles with Essential Employability Skills.**

## **PROGRAM OUTCOMES**

- 1. Ability to Develop An Entrepreneurial Skills and Thrive in the Domain of Commerce.**
- 2. Possess the Capability to Collaborate Within Teams with Enhanced Interpersonal Skills and Communication.**
- 3. Ability to Utilise Acquired Knowledge for Problem Solving.**



## **COURSE OUTCOMES**



<b>CO</b>	<b>Details</b>
Understand	The students will be able to understand the internal environment of business and to enable them to formulate strategies relating to cost
Acquire Knowledge	The concept of strategic cost management will help the students to attain greater anatomy on strategic decision making in business.



<b>MODULE-1</b>	<b>MODULE 1: Costing Strategy</b> Influence of different classification of cost elements on business enterprise, Importance of analysing cost elements, cost control and cost reduction: meaning, process, methods and techniques of cost control and cost reduction, cost management: areas of cost management, difference between cost management and cost accounting, role of cost accounting in strategic planning and management control.  <b>Total teaching hours: 8 Hrs</b>
<b>Andragogy</b>	Chalk & Talk  Presentation



<b>Assessment</b>	<b>Assessment Title</b>	Costing Strategy
	<b>Marks / Rubrics</b>	Assignment, IA Test, Presentation and Preparatory Examination
	<b>Description</b>	To understand the concept of cost accounting and cost management
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,</li><li>2. Sharma &amp; Shashi. K Gupta ; Cost &amp; Management Accounting Kalyani Publishers</li></ol>	



<b>MODULE-2</b>	<b>MODULE 2: Activity Based Costing</b> Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on comparison between traditional system and ABC system (Problems).  <p style="text-align: right;"><b>Total teaching hours: 15 Hrs</b></p>
<b>Andragogy</b>	Chalk & Talk Presentation Problem solving



<b>Assessment</b>	<b>Assessment Title</b>	Activity Based Costing
	<b>Marks / Rubrics</b>	Assignment, IA Test, Presentation and Preparatory Examination
	<b>Description</b>	To know the difference between the conventional and ABC method of calculating the cost
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Arora M N – A Text book of Cost &amp; Management Accounting, Vikas Publishing, New Delhi</li><li>2. Lal Jawahar, Srivastava Seema. Cost Accounting, 5th Edition, Tata Mcgraw-Hill, Delhi</li></ol>	



<b>MODULE-3</b>	<b>MODULE 3: Life Cycle Costing</b> Meaning of LCC, factors affecting Life cycle costing, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs (Problems).  <b>Total teaching hours: 15 Hrs</b>
<b>Andragogy</b>	Chalk & Talk Presentation Problem solving



<b>Assessment</b>	<b>Assessment Title</b>	Life Cycle Costing
	<b>Marks / Rubrics</b>	Assignment, IA Test, Presentation and Preparatory Examination
	<b>Description</b>	To understand the concept of life cycle costing and project life cycle costing
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.</li><li>2. Horngren T. Charles, Datar M. Srikant and Rajan V. Madhav. Cost Accounting: A Managerial Emphasis, 15th Edition, Prentice Hall publishers, Delhi</li></ol>	





<b>MODULE-4</b>	<p><b>MODULE 4: Just in Time, Kaizen and Lean Costing</b></p> <p><b>JIT</b> – features, methodology in implementation of JIT, Benefits of JIT ((Problems).</p> <p><b>Kaizen Costing:</b> concept, procedure for implementation, evaluation, benefits of Kaizen costing.</p> <p><b>Lean Cost Management:</b> Meaning, definition, factors, applications, procedure to implementation, comparison with traditional management system, Modern production management techniques, benefits and drawbacks of Lean Cost Management (Problems).</p> <p style="text-align: right;"><b>Total teaching hours: 15 Hrs</b></p>
<b>Andragogy</b>	Chalk & Talk  Presentation  Problem solving



<b>Assessment</b>	<b>Assessment Title</b>	Just in Time, Kaizen and Lean Costing
	<b>Marks / Rubrics</b>	Assignment, IA Test, Presentation and Preparatory Examination
	<b>Description</b>	To understand the concept of JIT, Kaizen and lean costing
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.</li><li>2. S. Mukherjee &amp; A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta</li></ol>	



<b>MODULE-5</b>	<b>MODULE 5: Strategic Cost and Performance Evaluation</b> Integration of strategic cost management with performance evaluation, Strategic cost management issues in different elements of cost; material, labour and overheads; product design, value analysis and value engineering, strategic analysis of cost, business process re-engineering, benchmarking.  <b>Total teaching hours: 7 Hrs</b>
<b>Andragogy</b>	Chalk & Talk Presentation Problems Solving Question Paper Solving



<b>Assessment</b>	<b>Assessment Title</b>	Strategic Cost and Performance Evaluation
	<b>Marks / Rubrics</b>	Assignment, IA Test, Presentation and Preparatory Examination
	<b>Description</b>	To know Organisational issues, performance evaluation and strategic tools and techniques
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Brown &amp; Haward, Mac Donald , Evans, Principles of Management Accountancy, London.</li><li>2. John K. Shank, Cases in Cost Management: A Strategic Emphasis, South-Western Publishing, Thomson Learning.</li></ol>	



### Revised Bloom's Taxonomy

- |               |             |
|---------------|-------------|
| 1. Remember   | 4. Analyse  |
| 2. Understand | 5. Evaluate |
| 3. Apply      | 6. Create   |



### Course Outcome (CO) – Revised Bloom's Taxonomy (RBT)

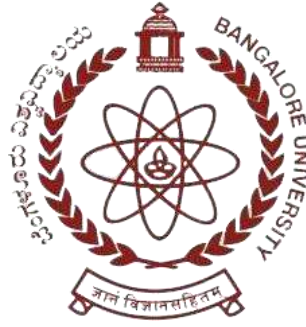
CO / RBT	RBT-1	RBT-2	RBT-3	RBT-4	RBT-5	RBT-6
CO-1	✓	✓		✓	✓	
CO-2						
CO-3						
CO-4						
CO-5						
CO-6						

### Course Outcome (CO) – Program Outcome (PO)

CO / PO	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6
CO-1	✓	✓	✓			
CO-2						
CO-3						
CO-4						
CO-5						
CO-6						

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Soundarya Nagar, Sidedahalli,  
Nagasandra Post, Bangalore-73,



Karnataka State Higher Education Council

**BANGALORE UNIVERSITY**

**DEPARTMENT OF COMMERCE**

Scheme of Teaching & Evaluation and

Curriculum for the

V and VI Semester B. Com (Regular)

for the Academic Year 2023-24

**( NEP – 2020 )**



Semester VI									
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits	
43	COM 6.1	Advanced Financial Management	DSC-16	3+0+2	60	40	100	4	
44	COM 6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4	
45	COM 6.3	Management Accounting	DSC-18	3+0+2	60	40	100	4	
46	COM 6.4	Elective 1	DSE-3	3+0+2	60	40	100	3	
47	COM 6.5	Elective 2	DSE 4-	3+0+2	60	40	100	3	
48	COM 6.6	A. Assessment of persons other than Individuals & filing of ITRs B. E- Commerce	Vocational -2 Anyone to be chosen	3+0+2	60	40	100	3	
49	COM 6.7	Internship	I-1	3 hrs. per Batch of 50 Students (4-6 weeks)		100	100	3	
<b>Sub –Total (D)</b>						360	340	700	24

### Elective Groups and Courses:

Discipline Specific Electives – VI Semester (6.4/6.5)										
Sl. No.	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources	Course Code	Information Systems
1	A2	Indian Accounting Standards- 2	F2	Investment Management	M2	Customer Relationship Management	H2	Cultural Diversity at Work Place	I2	HR Analytics

Note:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6<sup>th</sup> Semester also.
- Course contents of DSE & vocational courses has been increases by 10-20% accordingly, work load increase from 3 Hrs to 4 Hrs (3+0+2), 3 Hrs- lecture, 0 Hrs- tutorial and 2 Hrs- practical equals to 1 Hr theory, however, credit will remain the same (3). It has been approved by BOS.

## B.com Regular- VI SEMESTER

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 6.1 (DSC) <b>Name of the Course:</b> Advanced Financial Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>a) Understand and determine the overall cost of capital.</li> <li>b) Comprehend the different advanced capital budgeting techniques.</li> <li>c) Understand the importance of dividend decisions.</li> <li>d) Evaluate mergers and acquisition.</li> <li>e) Understand the ethical and governance issues in financial management.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Cost of Capital and Capital Structure Theories</b>		<b>14</b>
<b>Cost of Capital:</b> Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems. <b>Theories of capital structures:</b> The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.		
<b>Module No. 2: Risk Analysis in Capital Budgeting</b>		<b>14</b>
Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis – Problems. .		
<b>Module No. 3: Dividend Decision and Theories</b>		<b>14</b>
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.		
<b>Module No. 4: Mergers and Acquisitions</b>		<b>10</b>
Meaning - Reasons – Types of Combinations - Types of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS ,Market Price and Market capitalization.		
<b>Module No. 5: Ethical and Governance Issues</b>		<b>08</b>
Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues, Purpose and Content of an Integrated Report.		



**Skill Development Activities:**

1. Visit an organization in your town and collect data about the financial objectives.
2. Compute the specific cost and Weighted average cost of capital of an Organization, you have visited.
3. Case analysis of some live merger reported in business magazines.
4. Meet the financial manager of any company, discuss ethical issues in financial management.
5. Collect the data relating to dividend policies practices by any two companies.

**Books for Reference:**

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. B.Mariyappa, Advanced Financial Management, Himalaya Publishing House, New Delhi.
7. Ravi M Kishore, Financial Management, Taxman Publications
8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
9. Moneycontrol.com

**Note:** Latest edition of text books may be used

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 6.2 (DSC) <b>Name of the Course:</b> Income Tax Law & Practice – II		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>a) Understand the procedure for computation of income from business and Profession.</li> <li>b) Understand the provisions of capital gains.</li> <li>c) Comprehend the sources of income under the income from other source.</li> <li>d) Demonstrate the computation of total income of an Individual.</li> <li>e) Comprehend the assessment procedure and to know the power of income tax authorities.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Profits and Gains of Business and Profession</b>		<b>20</b>
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.		
<b>Module No. 2: Capital Gains</b>		<b>10</b>
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.		
<b>Module No. 3: Income from other Sources</b>		<b>10</b>
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
<b>Module No. 4: Set Off and Carry Forward of Losses &amp; Assessment of individuals.</b>		<b>10</b>
Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Computation of Total Income and tax liability of an Individual under old tax regime and new tax regime 115BAC		
<b>Module No. 5: Assessment Procedure and Income Tax Authorities:</b>		<b>10</b>
Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and duties.		

**Skill Development activities:**

1. Visit any chartered accountant office and identify the procedure involved in the computation of income from profession.
2. List out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
4. Identify the Due date for filing the returns and rate of taxes applicable for individuals.
5. Draw an organization chart of Income Tax department.

**Books for Reference:**

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication,Agra.
2. Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, NewDelhi
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publicat Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House. Delhi.s
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House. 7.Income tax department website:[www.incometax.gov.in](http://www.incometax.gov.in)Note: Latest edition of text books may be used.

**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:** COM 6.3 (DSC)

**Name of the Course:** Management Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

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

- Demonstrate the significance of management accounting in decision making.
- Analyse and interpret the corporate financial statements by using various techniques.
- Compare the financial performance of corporate through ratio analysis.
- Understand the latest provisions in preparing cash flow statement.
- Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.

**Syllabus:**

**Hours**

**Module No. 1: Introduction to Management Accounting**

**12**

Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.

**Module No. 2: Financial Statements Analysis and Interpretation**

**14**

Introduction – Meaning and Nature of financial statements - Limitations of financial statements - Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis - Problems.

**Module No. 3: Ratio Analysis**

**14**

Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.

**Module No. 4: Cash flow Analysis**

**12**

Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement as per Ind AS 7 (Indirect method only). Problems.

**Module No. 5: Management Audit & Reports on Management**

**08**

Introduction – Meaning –Nature – Scope - Importance – Need - Objectives of management audit - Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction - Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business Responsibility Report – Corporate Governance Report – Secretarial Audit Report.

**Skill Development Activities:**

1. Meet Management accountant and discuss his role in decision making in an Enterprise.
2. Collect financial statements of any one corporate entity for two year and prepare a comparative statement and analyse the financial position.
3. Collect financial statements of any one corporate entity, analyse the same by using ratio analysis
4. Meet the management accountant; discuss the steps involved in management audit.
5. Collect reports of any two corporate, analyse the management review and governance of the same.

**Books for Reference:**

1. Study Materials of ICAI on Management Accounting (Updated)
2. Study Materials of ICMAI on Management Accounting
3. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introduction to Management Accounting, Pearson Education.
4. B Mariyappa Management Accounting Himalaya Publishing House New Delhi
5. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
6. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi
7. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

**Note: Latest edition of text books may be used.**

**Name of the Programme: Bachelor of Commerce ( B.Com)**  
**Elective 2: Accounting**  
**Course Code: COM A2 (DSE)**  
**Name of the Course: Indian Accounting Standards-2**

Course Credits	No. of Hours per Week	Total No of Teaching Hours
<b>3 Credits</b>	<b>(3+0+2) 04Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b>		
<ul style="list-style-type: none"> <li>a) Understand the preparation of consolidated financial statements as per Ind AS</li> <li>b) Understand the disclosures in the financial statements</li> <li>c) Understand the latest provisions of measurement-based accounting policies.</li> <li>d) Comprehend the Accounting and Reporting of Financial Instruments</li> <li>e) Analyse the Revenue based accounting standard.</li> </ul>		
<b>Syllabus</b>		<b>Hours</b>
<b>Module-1 Consolidated &amp; Separate Financial Statements of Group Entities</b>		<b>14</b>
<ul style="list-style-type: none"> <li>▪ Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Bargain Purchase Calculations as per Ind AS 103. Problems on Consolidated Financial Statements (as per Ind AS 110)-</li> <li>▪ Joint Arrangements (Ind AS 111)-Scope-Assessment- Types of Joint Arrangements (Theory only)-</li> <li>▪ Investment in Associates and Joint Ventures (Ind AS 28)- Scope-Significant Influence-Equity Method (Theory only)-</li> <li>▪ Separate Financial Statements (Ind AS 27) -Scope- Preparation and Presentation of Separate financial Statement (Theory only)</li> </ul>		
<b>Module No. 2 Disclosures in the Financial Statements (Theory only)</b>		<b>12</b>
<ul style="list-style-type: none"> <li>▪ Related party disclosures (Ind AS 24)-Scope-Definitions- Understanding relationship between reporting entity and a person/other entity- Related party transactions- Disclosure of related party transactions</li> <li>▪ Earnings per Share (Ind AS 33)-Scope- Definitions – Measurement- Basic earnings per share- Diluted earnings per share-Presentation-Disclosures</li> <li>▪ Operating Segment (Ind AS 108)-Scope-Definitions- Discontinued operations -Disclosures</li> </ul>		
<b>Module No. 3 Measurement Based on Accounting Policies</b>		<b>12</b>
<ul style="list-style-type: none"> <li>▪ Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8)-Scope- Definitions- Accounting Policies- Changes in Accounting Policies-Changes in Accounting Estimates-Errors – Disclosures of Changes in Accounting policies</li> <li>▪ Events after the reporting Period (as per Ind AS 10)- Scope-Definitions-Types of Events- Disclosure require as per Ind AS 10</li> <li>▪ Fair Value Measurement (Ind as 113)-Scope-Definitions- Unit of Account-The Transaction- Market Participants-The Price- Fair Value at Initial Recognition-Valuation Techniques-Disclosures</li> </ul>		
<b>Module No. 4 Accounting and Reporting of Financial Instruments</b>		<b>12</b>
Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities - Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, De-recognition of Financial Assets and Financial Liabilities- Disclosures of Financial Instruments (Ind AS 107)		
<b>Module No.5 Ind AS on Items impacting the Financial Statements- Ind AS 12 Income Tax</b>		<b>10</b>

Introduction, Scope, Important definitions, Tax Expense-Current Tax-Deferred tax, Current tax: Recognition, Measurement & Accounting of current tax effects, Deferred tax: Determine the tax rate(law), Measurement, Recognition and Accounting of deferred tax, Practical Application-Deferred tax arising from a business combination.

**Skill Development Activities:**

1. Prepare consolidated Balance sheet with imaginary figures.
2. Justify any five disclosures of Ind AS.
3. Enumerate accounting policies of any two companies.
4. Enlist the compliance requirements of Ind AS disclosed in the Notes to Accounts in Annual Reports.

**Books for Reference:**

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
4. Dr.A.L.Saini IFRS for India, , Snow white publications.
5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

**Note:** Latest edition of text books may be used



**Name of the Program:** Bachelor of Commerce (B.Com.)

**Elective 2: Finance**

**Course Code:** COM F2 (DSE)

**Name of the Course:** Investment Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

- Understand the concept of investments, its features and various instruments.
- Comprehend the functioning of secondary market in India.
- Underline the concept of risk and return and their relevance in purchasing and selling of securities.
- Illustrate the valuation of securities and finding out the values for purchase and sale of securities.
- Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.

Syllabus:	Hours
<b>Module No. 1: Concept of Investment</b>	<b>10</b>
Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market instruments, Capital Market Instruments. Derivatives.	
<b>Module No. 2: Fundamental Analysis</b>	<b>12</b>
Fundamental analysis-EIC Frame Work, Global Economy-, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis.	
<b>Module No. 3: Technical Analysis</b>	<b>12</b>
Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency	
<b>Module No. 4: Risk &amp; Return</b>	<b>12</b>
Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return.	
<b>Module No. 5: Portfolio Management</b>	<b>14</b>
Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Theory only).	

**Skill Developments Activities:**

1. Collect and compare the data on financial instruments selected for investment from any five investors.
2. Open Demat account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading.
3. Discuss with investors on systematic and unsystematic risk analysis, submit report on the same.
4. Calculate the intrinsic value of any five bonds listed on BSE / NSE, making necessary assumptions.
5. Summarise the parameters of 'Economy Analysis' of any five countries and give your inference.

**Books for Reference:**

1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas., Investments, Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, Investments, Prentice Hall of India Private Limited, New Delhi.
3. Fischer E Donald and Jordan J Ronald., Security Analysis and Portfolio Management, Prentice Hall of India Private Limited, New Delhi.
4. Kevin S., Portfolio Management, PHI, New Delhi.
5. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Private Limited, New Delhi.
6. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill Publishing Company Limited, New Delhi.

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Commerce (B.Com.)  
**Elective 2: Human Resource**  
**Course Code:** COM H2 (DSE)  
**Name of the Course: Cultural Diversity at Work Place**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

- a) Understand, interpret question reflect upon and engage with the notion of “diversity”.
- b) Recall the cultural diversity at work place in an organization.
- c) Support the business case for workforce diversity and inclusion.
- d) Identify diversity and work respecting cross cultural environment.
- e) Assess contemporary organizational strategies for managing workforce diversity and inclusion.

Syllabus:	Hours
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<b>Module No. 1: Introduction to Diversity</b>	<b>10</b>
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Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope, Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity.

<b>Module No. 2: Exploring Differences , Skills and Competencies</b>	<b>14</b>
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Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression. Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations

<b>Module No. 3: Visions of Diversity</b>	<b>12</b>
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Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-

<b>Module No. 4: Cross Cultural Management</b>	<b>12</b>
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Cultural Management: Kluckhohn and Strobeck framework, Hofstede's Cultural Dimensions, Trompenaars's Dimensions, Schwartz Value Survey, GLOBE study.

<b>Module No 5: Recent Trends in Diversity Management</b>	<b>12</b>
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Emerging workforce trends–Dual-career couples–Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.

**Skill Development Activities:**

1. Visit any MNCs, identify and report on the cultural diversity in an organization.
2. Interact and List out the ways in which dehumanization done in public/ private sector organization.
3. Interact with HR Manager of any MNCs, explore and report on cross cultural management.
4. Explore the benefits of multi-cultural organizations.
5. Examine and report on diversity management in select IT organizations.

**Books for Reference:**

1. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.
2. Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.
3. Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Commerce (B.Com.)

**Elective 2: Information system**

**Course Code:** COM I2 (DSE)

**Name of the Course: Human Resource Analytics**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

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

- a) Understand the role of Analytics in Human Resource.
- b) Identify a list of HR metrics relevant to an organization's mission or goals.
- c) Apply best practices for using HR analytics to support making data-driven decisions.
- d) Demonstrate the use of Analytical techniques to analyse and interpret HR data

**Syllabus:**

**Module No. 1: HR Decision-making and HR Analytics** **12**

Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework.

**Module No. 2: HR Business Process** **12**

Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non- parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard

**Module No. 3: Forecasting and Measuring HR value propositions with HR analytics** **10**

Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics

**Module No. 4: HR Data Analytics** **14**

HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs,

**Module No. 5: HR Analytics and Productive Modelling** **12**

Different phases of HR analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques – understanding future human resources.

**Skill Development Activities:**

1. Draft a procedure for implantation of HR analytics
2. List out various statistical tools in HR analytics.
3. List out the HR activities for the sustainable trained workforce.
4. List out the HR analytics tools to improve the business.

**Books for Reference:**

1. Dipak Kumar Bhattacharya, HR Analytics: Understanding Theories and Applications, SAGE publications, 2017
2. Ron Person, Balanced Scorecards & Operational Dashboards with Microsoft Excel, Wiley Publications.
3. Jac Fitz-enz, The New HR Analytics- Predicting the Economic Value of Your Company's Human Capital Investments, AMACOM.
4. Jac Fitz-enz ,John R. Mattox II, Predictive Analytics for Human Resources, Wiley & SAS Business Series.
3. **Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Commerce (B.Com.)

Elective 2 : Marketing

**Course Code:** COM .M2 (DSE)

**Name of the Course: Customer Relationship Management**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

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

- a) Understand the concept of CRM
- b) Analyze the CRM link with the other aspects of marketing.
- c) Understand the Role of CRM in the performance of the company.
- d) Understand the CRM models in service industry.
- e) Comprehend the different issues in CRM

**Syllabus:**

**Hours**

**Module No. 1: Evolution of Customer Relationship**

**12**

Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.

**Module No. 2: CRM Concepts**

**12**

Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.

**Module No. 3: Planning for CRM**

**14**

Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.

**Module No. 4: CRM Planning and Implementation**

**12**

Introduction - Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.

**Module No. 5: CRM and Marketing Strategy**

**10**

Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.

**Skill Development Activities:**

1. List out the CRM programs in banks.
2. Conduct online survey on customer satisfaction of insurance products of any company.
3. List out the CRM activities of Retail telecommunication outlet.
4. Interact with five call centre employees on CRM strategies to maintain the customer relationship.

**Books for Reference:**

1. Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and Technologies, 3rd edition, Routledge Publishers, 2015
2. Kumar, V., Reinartz, Werner Customer Relationship Management Concept, Strategy and Tools, 1st edition, Springer Texts, 2014.
3. Jagdish N.Sheth, Atul Parvatiyar&G.Shainesh, “Customer Relationship Management”, Emerging Concepts, Tools and Application”, 2010, TMH
4. Dilip Soman & Sara N-Marandi,” Managing Customer Value” 1st edition, 2014, Cambridge.
5. Alok Kumar Rai, “Customer Relationship Management: Concepts and Cases”, 2008, PHI.
6. Ken Burnett, the Handbook of Key “Customer Relationship Management”, 2010, PearsonEducation.
7. Mukesh Chaturvedi, Abinav Chaturvedi, “Customer Relationship Management- An Indian Perspective”, 2010 Excel Books, 2nd edition

**Note: Latest edition of text books may be used.**



**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:** COM 6.6 (Vocational 2)

**Name of the Course:** Assessment of Persons other than Individuals and Filing of ITRs

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(3+0+2) 4 Hrs	60 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

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

- Understand the calculation of Depreciation and allowance
- Comprehend the assessment of partnership Firms and determine the tax liability.
- Comprehend the assessment of corporate entities and determine the tax liability.
- Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.

Syllabus:	Hours
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<b>Module No. 1: Depreciation and Investment Allowance</b>	<b>08</b>
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Introduction-Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.

<b>Module No. 2: Assessment of Partnership firms</b>	<b>12</b>
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Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)

<b>Module No. 3: Assessment of Companies.</b>	<b>16</b>
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Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act -- Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB)Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability (Use of available Software Package)

<b>Module No. 4: Tax Under E-Environment</b>	<b>12</b>
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Advance Tax Sections-Tax Deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS.]

<b>Module No. 5: Filing of Income tax returns (ITR)</b>	<b>12</b>
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Filing of Income tax returns (ITR) as per IT Act – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR –form16 - 26AS & AIS significance returns- E-filing of return on Income Tax Portal, Verification of ITR. Problems on Section 234(A) 234(B) 234(c)

**Skill Development Activities:**

- Prepare a chart showing rates of depreciation for different assets.
- Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures.
- Narrate the procedure for calculation of Book Profit.
- Students should able to e-file and understand ITR forms.
- Any other activities, which are relevant to the course

**Books for Reference:**

1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxmann Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers
4. Rajiva S. Mishra –Direct & Indirect Tax 5. Santhil&Santhil : Business taxation.
5. B.Mariyappa Business Tax Himalaya Publication House. New Delhi.

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Commerce (B.Com.)  
**Course Code:** COM 6.6 (B) (Vocational 2)  
**Name of the Course:** E-Commerce

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>(3+0+2) 4 Hrs</b>	<b>60 Hrs</b>

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

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

- a) Comprehend the concepts of E-commerce
- b) Understand the e-retailing benefits
- c) Analyse the benefits of EDI
- d) Understand the issues of Cyber security

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: E-commerce and its Technological Aspects</b>	<b>12</b>
Overview of developments in Information Technology and Defining E-Commerce: The scope of Ecommerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.	
<b>Module No. 2: Consumer Oriented E Commerce</b>	<b>12</b>
E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of E-retailing, Features of e-retailing. e-services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e-entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.	
<b>Module No. 3: Electronic Data Interchange:</b>	<b>12</b>
Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheque and credit cards on the Internet.	
<b>Module No. 4: Security Threats in E-Commerce</b>	<b>12</b>
Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server. Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic	
<b>Module No. 5: Issues in E-Commerce</b>	<b>12</b>
Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.	
<b>Skill Development Activities:</b>	
<ol style="list-style-type: none"> <li>1. Develop the E-content on marketing</li> <li>2. Prepare the chart for B2B</li> <li>3. List out the methods of e-payments</li> <li>4. Enlist the IPR in e-commerce.</li> </ol>	

**Reference Books:**

1. Dr. C. S. Rayudu – E Commerce, HPH
2. C.S.V Murthy- E Commerce, HPH 9
3. Kamlesh K. Bajaj, —E-Commerce- The Cutting Edge of Businessl, Tata McGraw-Hill, 1 st Edition, 2005.
4. J. Christopher Westland, Theodore H. K Clark, —Global Electronic Commerce- Theory and Case Studiesl,University Press, 1st Edition, 1999.
5. Dr. Sudeshna Chakraborty , Priyanka Tyagi - E Commerce for Entrepreneurs-1st edition BPB Publications
6. S.J. P.T. Joseph-E-COMMERCE : An Indian Perspective- 6th edition -PHI Learning Pvt. Ltd

<b>Name of the Program: Bachelor of Commerce</b>			
<b>Course Code: B.com 5.7 (SEC-VB)</b>			
Course Title	<b>Cyber Security (Theory)</b>		
Course Code:	<b>COM 5.7 (SEC-VB)</b>	No. of Credits	<b>03</b>
Formative Assessment Marks	<b>40</b>	Summative Assessment Marks	<b>60</b>

**Course Outcomes (COs):** After the successful completion of the course, the student will be able to:

- CO1: After completion of this course, students would be able to understand the concept of Cyber security and issues and challenges associated with it.
- CO2: Students, at the end of this course, should be able to understand the cybercrimes, their nature, legal remedies and as to how report the crimes through available platforms and procedures.
- CO3: On completion of this course, students should be able to appreciate various privacy and security concerns on online social media and understand the reporting procedure of inappropriate content, underlying legal aspects and best practices for the use of Social media platforms.

<b>Contents</b>	<b>45 Hrs</b>
<b>Module-I.</b> Introduction to Cyber security: Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyberspace, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyberspace, Concept of cyber security, Issues and challenges of cyber security.	15
<b>Module-II .</b> Cyber crime and Cyber law: Classification of cyber crimes, Common cyber crimes- cyber crime targeting computers and mobiles, cyber crime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks, zero day and zero click attacks, Cybercriminals modus-operandi, Reporting of cyber crimes, Remedial and mitigation measures, Legal perspective of cyber crime, IT Act 2000 and its amendments, Cybercrime and offences, Organizations dealing with Cybercrime and Cyber security in India, Case studies.	15
<b>Module III.</b> Social Media Overview and Security: Introduction to Social networks. Types of social media, Social media platforms, Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media, Case studies.	15

**Pedagogy:** Problem Solving

<b>Formative Assessment for Theory</b>	
<b>Assessment Occasion/type</b>	<b>Marks</b>
Internal Test=2	(30% of 40) 2 =24
Assignment/Surprise Test= 2	(20%of 40) 2 =16
<b>Total</b>	<b>40 Marks</b>
<i>Formative Assessment as per guidelines.</i>	

<b>Text/References</b>	
1	Cyber Crime Impact in the New Millennium, by R. C Mishra , Auther Press. Edition 2010
2	Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011)
3	Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform. (Pearson , 13 <sup>th</sup> November, 2001)
4	Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers.
5	Fundamentals of Network Security by E. Maiwald, McGraw Hill.
6	Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition, Wiley India Pvt. Ltd.

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)			
<b>Course Code:</b> COM 5.7 (SEC-VB)			
Course Title	<b>EMPLOYABILITY SKILLS</b>		<b>Teaching hrs=03</b>
Course Code:	<b>COM 5.7</b>	No. of Credits	<b>03</b>
<b>Formative Assessment =40 marks</b>		<b>Summative Assessment =60 marks</b>	
<b>Learning Objectives:</b> the course is designed to suit the need of the outgoing students to face various competitive examination and campus interview by acquainting them quantitative aptitude, logical reasoning and analytical reasoning			
<b>Course outcomes:</b> on the successful completion of the course the students will able to understand			
<ul style="list-style-type: none"> <li>a) The basic concept of quantitative ability</li> <li>b) the basic concept of logical reasoning skill</li> <li>c) the basic concept of analytical ability</li> <li>d) acquire satisfactory competency in the use of reasoning</li> <li>e) able to solve the placement and various competitive examination papers quantitative aptitude, logical reasoning and analytical ability</li> </ul>			
<b>Contents</b>			45 hrs
<b>Unit-1 Quantitative Aptitude</b>			20 hrs
1.1 Number System, 1.2 LCM and HCF, 1.3 Decimal fraction 1.4 Square roots & Cub roots 1.5 Surds, and Indices, 1.6 Averages 1.7 Percentage 1.8 Problems on ages 1.9 Profit and Loss, 1.10 simple and compound Interest 1.11 Ratio and Proportion 1.12 Probability 1.13 Time and Work, 1.14 Time, Speed and Distance, 1.15 Permutation and Combination.			
<b>Unit-2 Logical Reasoning (Deductive Reasoning)</b>			12 hrs
2.1 Analogy 2.2 Coding and decoding 2.3 Blood Relations, 2.4 Directional series 2.5 Number and letter 2.6 calendars 2.7 clocks 2.8 Venn Diagram 2.9 Seating Arrangements 2.10 mathematical operations			
<b>Unit-3 Analytical Reasoning</b>			13 hrs
3.1 Statement and Arguments 3.2 Statements and Assumptions 3.3 Statements and conclusion 3.4 Passage and conclusion 3.5 Assertion and reason 3.6 causes and effects 3.7 simple and coded inequality 3.8 conditions and grouping 3.9 critical reasoning 3.10 syllogism			
<b>Reference books</b>			
<ul style="list-style-type: none"> <li>1. A modern Approach to verbal and Non- verbal Reasoning by R S Agarwal</li> <li>2. Analytical and Logical reasoning By Sijiwali B S</li> <li>3. Quantitative Aptitude for Competitive examination by R S Agarwal</li> <li>4. Analytical and logical reasoning for CAT and other management entrance test by Sijiwal B S</li> <li>5. Quantitative aptitude for competitive examinations by Abhijit Guha 4<sup>th</sup> edition</li> <li>6. Hand book on Employability skills by Karnataka State Higher Education Council and Karnataka Skill development corporation (download from Bangalore university website)</li> <li>7. <a href="http://orepinsta.com">http://orepinsta.com</a>.</li> <li>8. <a href="http://www.indiabix.com">http://www.indiabix.com</a></li> <li>9. <a href="http://www.javatpoint.com">http://www.javatpoint.com</a></li> </ul>			



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# **COURSE PLAN**

**2023-2024**

**VI B.Com**

**Semester : .....**

<b>Department</b>	Commerce (B.Com)
<b>Course Code &amp; Course Title</b>	B.Com 4.1 Advanced Financial Management
<b>Course Co-Ordinator(s)</b>	Prof. Anil Kumar K Y
<b>Program Co-ordinator</b>	Prof. Prithvi Heggade M P





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## **VISION**



**NURTURE FUTURE LEADERS THROUGH  
ACADEMIC EXCELLENCE AND  
HOLISTIC DEVELOPMENT**

## **MISSION**



**FACILITATE AND FOSTER INDIVIDUALS  
TO ATTAIN INTELLECTUAL AND SOCIETAL GROWTH  
TO BE A GLOBAL CITIZEN**

## **CORE VALUES**



- \* Joyful learning
- \* Kindness
- \* Integrity
- \* Compassion
- \* Service to mankind



*Department of* ..... **Commerce** .....

**VISION**



**FOSTERING A FOSTERING EXCELLENCE IN  
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**MISSION**



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THROUGH INNOVATION AND  
INDUSTRY INTERFACE**



## **PROGRAM EDUCATIONAL OBJECTIVES**



1. Develop students' analytical skills for effective decision-making in Commerce, Trade, and Industry.
2. Develop proficiency in leveraging data-driven insights and emerging technologies to drive strategic goals in dynamic business environments.
3. Demonstrate leadership skills among students in their chosen professional fields for achieving personal and professional excellence.
4. Inspire students to acquire skills for societal progress, emphasizing values, accountability, and lifelong learning.

## **PROGRAM OUTCOMES**



1. Develop proficiency in fundamental concepts of accounting, finance, taxation, marketing and business management.
2. Demonstrate proficiency in analyzing and interpreting financial statements and data using higher-order thinking skills.
3. Leverage technological advancements to identify and capitalize on market trends, fostering innovative entrepreneurship in dynamic business landscapes
4. Contribute commerce knowledge for societal growth, social welfare, and sustainable progress.
5. Acquire employability opportunities through practical skill development, networking, and industry engagement initiatives within the commerce sector.



## **COURSE OUTCOMES**



<b>CO</b>	<b>Details</b>
1.	Understand and determine the overall cost of capital.
2.	Comprehend the different advanced capital budgeting techniques.
3.	Understand the importance of dividend decisions.
4.	Evaluate mergers and acquisition.
5.	Understand the ethical and governance issues in financial management.



<b>MODULE-1</b>	<b>COST OF CAPITAL AND CAPITAL STRUCTURE THEORIES</b> Cost of Capital: Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems. Theories of capital structures: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems. <p style="text-align: right;"><b>Total Teaching hours = 14</b></p>
<b>Andragogy</b>	<ul style="list-style-type: none"><li>• <b>Questioning, Discussion and Testing</b></li><li>• <b>Learning through Gamification</b></li><li>• <b>Problem Based Learning</b></li></ul>



<b>Assessment</b>	<b>Assessment Title</b>	Class Test
	<b>Marks / Rubrics</b>	Marks
	<b>Description</b>	2x2 = 4 4x1 = 4 12 x1 =12
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. I M Pandey, Financial management, Vikas publications, New Delhi.</li><li>2. Abrish Guptha, Financial management, Pearson.</li><li>3. Khan &amp; Jain, Basic Financial Management, TMH, New Delhi</li></ol>	



<b>MODULE-2</b>	<b>RISK ANALYSIS IN CAPITAL BUDGETING</b> Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks –Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis –Problems. <b>Total Teaching hours = 14</b>
<b>Andragogy</b>	<ul style="list-style-type: none"><li>• <b>Questioning, Discussion and Testing</b></li><li>• <b>Problem Based Learning</b></li><li>• <b>Collaborative learning.</b></li></ul>



<b>Assessment</b>	<b>Assessment Title</b>	Project based presentation
	<b>Marks / Rubrics</b>	Rubrics
	<b>Description</b>	<ul style="list-style-type: none"><li>• Accuracy</li><li>• Presentation</li><li>• Concept</li><li>• Problem Solving</li></ul>
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Chandra &amp; Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.</li><li>2. B.Mariyappa, Advanced Financial Management, Himalaya Publishing House, New Delhi.</li><li>3. Ravi M Kishore, Financial Management, Taxman Publications</li></ol>	





<b>MODULE-3</b>	<b>DIVIDEND DECISION AND THEORIES</b> Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter’s Model and Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.  <b>hours : 14</b>  <b>Total Teaching</b>
<b>Andragogy</b>	<ul style="list-style-type: none"><li>• <b>Guest Lecture</b></li><li>• <b>Problem Based Learning</b></li></ul>



<b>Assessment</b>	<b>Assessment Title</b>	Unit Test
	<b>Marks / Rubrics</b>	Marks
	<b>Description</b>	2x2 = 4 4x1 = 4 12 x1 =12
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. I M Pandey, Financial management, Vikas publications, New Delhi.</li><li>2. Abrish Guptha, Financial management, Pearson.</li><li>3. Khan &amp; Jain, Basic Financial Management, TMH, New Delhi</li></ol>	



<b>MODULE-4</b>	<p><b>MERGERS AND ACQUISITIONS</b></p> <p>Meaning - Reasons – Types of Combinations - Types of Merger – Motives and Benefits of Merger– Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS ,Market Price and Market capitalization.</p> <p style="text-align: right;"><b>Total Teaching hours : 10</b></p>
<b>Andragogy</b>	<ul style="list-style-type: none"><li>• <b>Problem Based Learning</b></li><li>• <b>Discussion/ debate</b></li><li>• <b>Case Study</b></li></ul>



<b>Assessment</b>	<b>Assessment Title</b>	Presentation
	<b>Marks / Rubrics</b>	Rubrics
	<b>Description</b>	<ul style="list-style-type: none"><li>• Accuracy</li><li>• Presentation</li><li>• Concept</li><li>• Problem Solving</li></ul>
<b>Suggested books / Reference</b>	1. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.	



<b>MODULE-5</b>	<b>ETHICAL AND GOVERNANCE ISSUES</b> Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues, Purpose and Content of an Integrated Report. <p style="text-align: right;"><b>Total Teaching hours : 08</b></p>
<b>Andragogy</b>	<b>Questioning, Discussion and Testing</b>



<b>Assessment</b>	<b>Assessment Title</b>	Presentation
	<b>Marks / Rubrics</b>	Rubrics
	<b>Description</b>	<ul style="list-style-type: none"><li>• Conceptual learning</li><li>• Presentation skills</li><li>• Accuracy</li></ul>
<b>Suggested books / Reference</b>	1. I M Pandey, Financial management, Vikas publications, New Delhi	



**Revised Bloom's Taxonomy**

- 1. Remember
- 2. Understand
- 3. Apply
- 4. Analyse
- 5. Evaluate
- 6. Create



**Course Outcome (CO) – Revised Bloom's Taxonomy (RBT)**

CO / RBT	RBT-1	RBT-2	RBT-3	RBT-4	RBT-5	RBT-6
CO-1		✓		✓		
CO-2		✓		✓		
CO-3		✓		✓		
CO-4			✓	✓		
CO-5	✓	✓				
CO-6						

**Course Outcome (CO) – Program Outcome (PO)**

CO / PO	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6
CO-1	✓	✓				
CO-2	✓	✓				
CO-3	✓	✓				
CO-4	✓	✓	✓			
CO-5			✓	✓		
CO-6						



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# **COURSE PLAN**

**2023-2024**

**VI SEM BCOM**

**Semester : .....**

<b>Department</b>	COMMERCE
<b>Course Code &amp; Course Title</b>	6.2 INCOME TAX LAW AND PRACTICE-II
<b>Course Co- Ordinator(s)</b>	Mrs.SOUMYALATHA Mrs.Sheetal B.R
<b>Program Co-ordinator</b>	Mrs.Prithvi Heggade M.P





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## **PROGRAM EDUCATIONAL OBJECTIVES**

1. Develop students' analytical skills for effective decision- in Commerce, Trade, and Industry.
2. Develop proficiency in leveraging data-driven insights and emerging technologies to drive strategic goals in dynamic business environments.
3. Demonstrate leadership skills among students in their chosen professional fields for achieving personal and professional excellence
4. Inspire students to acquire skills for societal progress, emphasizing values, accountability, and lifelong learning

## **PROGRAM OUTCOMES**

1. Develop proficiency in fundamental concepts of accounting, finance, taxation, marketing and business management.
2. Demonstrate proficiency in analysing and interpreting financial statements and data using higher-order thinking skills
3. Leverage technological advancements to identify and capitalize on market trends, fostering innovative entrepreneurship in dynamic business landscapes
4. Contribute commerce knowledge for societal growth, social welfare, and sustainable progress.
5. Acquire employability opportunities through practical skill development, networking, and industry engagement initiatives within the commerce sector



## **COURSE OUTCOMES**



<b>CO</b>	<b>Details</b>
1.	Understand the procedure for computation of income from business and other Profession
2.	The provisions for determining the capital gains
3.	Compute the income from other sources
4.	Demonstrate the computation of total income of an Individual
5.	Comprehend the assessment procedure and to know the power of income tax authorities



<b>MODULE-1</b>	<b>Module No. 1: Profits and Gains of Business and Profession</b> Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.  <div data-bbox="1645 634 2018 739" style="border: 1px solid green; padding: 5px; text-align: center;">20 HRS</div>
<b>Andragogy</b>	<b>PPT,Chalk and Talk,Problem Solving, Assignment,test</b>



<b>Assessment</b>	<b>Assessment Title</b>	UNIT TEST
	<b>Marks / Rubrics</b>	20 MARKS
	<b>Description</b>	Solving the problem on business and profession
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.</li><li>2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi</li><li>3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publication Ludhiana.</li><li>4. Bhagawathi Prasad, Direct Taxes.</li><li>5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House. Delhi.</li><li>6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House</li></ol>	



<b>MODULE-2 (paste the content)</b>	Module No. 2: Capital Gains Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections. <div data-bbox="1676 448 2016 522" style="border: 1px solid green; padding: 5px; text-align: center;">10 Hrs</div>
<b>Andragogy</b>	<ul style="list-style-type: none"><li>• <b>PPT,Chalk and Talk,Problem Solving, Assignment,test</b></li></ul>



<b>Assessment</b>	<b>Assessment Title</b>	Assignment on list of capital
	<b>Marks / Rubrics</b>	5 marks
	<b>Description</b>	List out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.</li><li>2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi</li><li>3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publication, Ludhiana.</li><li>4. Bhagawathi Prasad, Direct Taxes.</li><li>5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House. Delhi.</li><li>6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House</li></ol>	





<b>MODULE-3</b>	<b>Module No. 3: Income from other Sources</b> Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.
<b>Andragogy</b>	<ul style="list-style-type: none"><li>• <b>PPT,Chalk and Talk,Problem Solving, Assignment,test</b></li></ul>

10 Hrs



<b>Assessment</b>	<b>Assessment Title</b>	Unit test
	<b>Marks / Rubrics</b>	10 marks
	<b>Description</b>	List out the steps involved in the computation of income tax from other sources and critically examine the same.
<b>Suggested books / Reference</b>	1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra. 2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi 3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publication Ludhiana. 4. Bhagawathi Prasad, Direct Taxes. 5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House. Delhi.s 6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House	



## MODULE-4

### Module No. 4: Set Off and Carry Forward of Losses & Assets of individuals.

Introduction – Provisions of Set off and Carry Forward of Losses  
- Computation of Total Income and tax liability of an Individual under old tax regime and new tax regime 115BAC



10 Hrs

**Andragogy**

**PPT,Chalk and Talk,Problem Solving, Assignment,test**



<b>Assessment</b>	<b>Assessment Title</b>	Assignment
	<b>Marks / Rubrics</b>	5 marks
	<b>Description</b>	Identify the Due date for filing the returns and rate of taxes applicable for individuals.
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication,Agra.</li><li>2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, NewDelhi</li><li>3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publicat Ludhiana.</li><li>4. Bhagawathi Prasad, Direct Taxes.</li><li>5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House. Delhi.s</li><li>6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing Hous</li></ol>	



<b>MODULE-5</b>	<b>Module No. 5: Assessment Procedure and Income Tax Authorities:</b>  Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of returns, Types of Assessment, Permanent Account Number - Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and duties.
<b>Andragogy</b>	<ul style="list-style-type: none"><li>• <b>PPT,Chalk and Talk,Problem Solving, Assignment,test</b></li></ul>

10 Hrs



<b>Assessment</b>	<b>Assessment Title</b>	Presentation
	<b>Marks / Rubrics</b>	5 marks
	<b>Description</b>	organization chart of Income Tax department



<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.</li><li>2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi</li><li>3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publicat Ludhiana.</li><li>4. Bhagawathi Prasad, Direct Taxes.</li><li>5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House. Delhi.s</li><li>6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing Hous.</li></ol>
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**Revised Bloom's Taxonomy**

1. Remember
2. Understand
3. Apply
4. Analyse
5. Evaluate
6. Create



**Course Outcome (CO) – Program Outcome (PO)**

CO / RBT	RBT-1	RBT-2	RBT-3	RBT-4	RBT-5	RBT-6
CO-1		✓✓				
CO-2	✓	✓				
CO-3	✓	✓				
CO-4	✓	✓				
CO-5			✓			
CO-6						

CO / PO	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6
CO-1	✓	✓				
CO-2	✓		✓			
CO-3	✓					
CO-4	✓					
CO-5	✓					
CO-6						



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# **COURSE PLAN**

**2023-2024**

**Semester : ..... VI .....**

<b>Department</b>	<b>COMMERCE</b>
<b>Course Title</b>	<b>6.3_Management Accounting</b>
<b>Course Co-Ordinator(s)</b>	<b>Ms. Thanuja V</b>
<b>Program Co-ordinator</b>	<b>Ms. Prithvi Heggade M P</b>





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**MISSION**



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## PROGRAM EDUCATIONAL OBJECTIVES

1. PEO1: Develop students' analytical skills for effective decision-making in Commerce, Trade, and Industry.
2. PEO2: Develop proficiency in leveraging data-driven insights and emerging technologies to drive strategic goals in dynamic business environments.
3. PEO3: Demonstrate leadership skills among students in their chosen professional fields for achieving personal and professional excellence
4. PEO4: Inspire students to acquire skills for societal progress, emphasizing values, accountability, and lifelong learning.

## PROGRAM OUTCOMES

- PO 1: Develop proficiency in fundamental concepts of accounting, finance, taxation, marketing and business management.
- PO 2: Demonstrate proficiency in analyzing and interpreting financial statements and data using higher-order thinking skills
- PO 3: Leverage technological advancements to identify and capitalize on market trends, fostering innovative entrepreneurship in dynamic business landscapes.
- PO 4: Contribute commerce knowledge for societal growth, social welfare, and sustainable progress. (through corporate responsibility and sustainable practices)
- PO 5: Acquire employability opportunities through practical skill development, networking, and industry engagement initiatives within the commerce sector.

## COURSE OUTCOMES

**On successful completion of the course, the students' will be able to**

- CO 1: Demonstrate the significance of management accounting in decision making.
- CO 2: Analyse and interpret the corporate financial statements by using various techniques.
- CO 3: Compare the financial performance of corporate through ratio analysis.
- CO 4: Understand the latest provisions in preparing cash flow statement.
- CO 5: Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.



<b>MODULE-1</b>	<b>Introduction to Management Accounting</b> Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference Between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations Of management Accounting - Management Accountant: Role and Functions of Management Accountant.  <b>Total Teaching hours :</b> <table border="1"><tr><td><b>12</b></td></tr></table>	<b>12</b>					
<b>12</b>							
<b>ANDRAGOGY</b>	Case Studies, Group Discussions, Presentations, Lectures and Explanations						
<b>ASSESSMENT</b>	<table border="1"><tr><td><b>Assessment Title</b></td><td>Role of a Management Accountant in Decision Making</td></tr><tr><td><b>Marks/Rubrics</b></td><td>5 marks</td></tr><tr><td><b>Description</b></td><td>Students will interview a management accountant (or review a case study) to understand their role and responsibilities in organizational decision-making. They will prepare a report covering the following aspects:  Role and Responsibilities (2 marks),  Significance of Management Accounting (2 marks),  Report Structure and Presentation (1 mark)</td></tr></table>	<b>Assessment Title</b>	Role of a Management Accountant in Decision Making	<b>Marks/Rubrics</b>	5 marks	<b>Description</b>	Students will interview a management accountant (or review a case study) to understand their role and responsibilities in organizational decision-making. They will prepare a report covering the following aspects:  Role and Responsibilities (2 marks),  Significance of Management Accounting (2 marks),  Report Structure and Presentation (1 mark)
<b>Assessment Title</b>	Role of a Management Accountant in Decision Making						
<b>Marks/Rubrics</b>	5 marks						
<b>Description</b>	Students will interview a management accountant (or review a case study) to understand their role and responsibilities in organizational decision-making. They will prepare a report covering the following aspects:  Role and Responsibilities (2 marks),  Significance of Management Accounting (2 marks),  Report Structure and Presentation (1 mark)						
<b>SUGGESTED BOOKS/ REFERENCES</b>	<ul style="list-style-type: none"><li>➤ <b>Mariyappa, HPH, New Delhi</b></li><li>➤ <b>M N Arora, Vikas PH, New Delhi</b></li><li>➤ <b>Maheshwari S N &amp; S N Mittal, Shree Mahavir Book Dept, New Delhi</b></li><li>➤ <b>ICMAI - Study material For Reference</b></li></ul>						



<b>MODULE-2</b>	<b>Financial Statements Analysis and Interpretation</b>  Introduction – Meaning and Nature of financial statements - Limitations of financial statements - Essentials of a good Financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis – Problems  <b>Total Teaching hours :</b> <table border="1" data-bbox="1859 399 2078 470"><tr><td><b>12</b></td></tr></table>	<b>12</b>					
<b>12</b>							
<b>ANDRAGOGY</b>	Problem-Based Learning, Case Studies, Practical Exercises, Group Discussions						
<b>ASSESSMENT</b>	<table border="1" data-bbox="519 657 2029 925"><tr><td data-bbox="519 657 848 718"><b>Assessment Title</b></td><td data-bbox="848 657 2029 718">Financial Statement Analysis and Comparison</td></tr><tr><td data-bbox="519 718 848 778"><b>Marks/Rubrics</b></td><td data-bbox="848 718 2029 778">5 Marks</td></tr><tr><td data-bbox="519 778 848 925"><b>Description</b></td><td data-bbox="848 778 2029 925">Students will collect 2-year financial statements (Balance Sheet and Income Statement) of 2 companies. They will prepare comparative statements and analyze the financial position using comparative analysis, common-size analysis, and trend analysis.</td></tr></table>	<b>Assessment Title</b>	Financial Statement Analysis and Comparison	<b>Marks/Rubrics</b>	5 Marks	<b>Description</b>	Students will collect 2-year financial statements (Balance Sheet and Income Statement) of 2 companies. They will prepare comparative statements and analyze the financial position using comparative analysis, common-size analysis, and trend analysis.
<b>Assessment Title</b>	Financial Statement Analysis and Comparison						
<b>Marks/Rubrics</b>	5 Marks						
<b>Description</b>	Students will collect 2-year financial statements (Balance Sheet and Income Statement) of 2 companies. They will prepare comparative statements and analyze the financial position using comparative analysis, common-size analysis, and trend analysis.						
<b>SUGGESTED BOOKS/ REFERENCES</b>	<ul style="list-style-type: none"><li>➤ <b>Mariyappa, HPH, New Delhi</b></li><li>➤ <b>M N Arora, Vikas PH, New Delhi</b></li><li>➤ <b>Maheshwari S N &amp; S N Mittal, Shree Mahavir Book Dept, New Delhi</b></li><li>➤ <b>ICMAI - Study material For Reference</b></li></ul>						



**Module 3**

**Ratio Analysis**

Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings Per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of accounting Ratios.

**Total Teaching hours :**

**14**

**ANDRAGOGY**

Problem-Solving Exercises, Case Analysis, Group Discussions, Practical Applications

**ASSESSMENT**

<b>Assessment Title</b>	Ratio Analysis Assignment
<b>Marks/Rubrics</b>	05 Marks
<b>Description</b>	Students will solve problems from previous year's question papers or assigned case studies related to ratio analysis. The assessment will evaluate their ability to:  Understand and apply the concepts of ratio analysis (2 marks)  Calculate and interpret various ratios correctly (2 marks)  Present the solutions neatly and with clarity (1 mark)

**SUGGESTED BOOKS/ REFERENCES**

- **Mariyappa, HPH, New Delhi**
- **M N Arora, Vikas PH, New Delhi**
- **Maheshwari S N & S N Mittal, Shree Mahavir Book Dept, New Delhi**
- **ICMAI - Study material For Reference**



**MODULE-4**

**Cash flow Analysis**

Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS -7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash Flows, Preparation of cash flow statement as per Ind -AS 7 (Indirect method only). Problems.

**Total Teaching hours :**

**12**

**ANDRAGOGY**

Guest Lectures by Industry Experts, Problem-Solving Exercises, Seminars and Presentations, Group Discussions

**ASSESSMENT**

<b>Assessment Title</b>	Unit test on Cash flow Analysis
<b>Marks/Rubrics</b>	20 Marks
<b>Description</b>	1. Understanding cash flow analysis (4 x2= 8 marks) 2. Applying Ind AS-7 for cash flow statements (8x1=8marks) 3. Basics (2x2=4 marks)

**SUGGESTED  
BOOKS/  
REFERENCES**

- **Mariyappa, HPH, New Delhi**
- **M N Arora, Vikas PH, New Delhi**
- **Maheshwari S N & S N Mittal, Shree Mahavir Book Dept, New Delhi**
- **ICMAI - Study material For Reference**



<p><b>MODULE-5</b></p>	<p><b>Management Audit &amp; Reports on Management</b> Introduction – Meaning –Nature – Scope - Importance – Need - Objectives of management audit - Differences Between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction - Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business Responsibility Report – Corporate Governance Report – Secretarial Audit Report</p> <p style="text-align: right;"><b>Total Teaching hours :</b> <span style="border: 1px solid black; padding: 2px 10px;">08</span></p>							
<p><b>ANDRAGOGY</b></p>	<p>Workshops and Seminars, Role-play exercises, Case Study Analysis, Group Discussions, Presentations</p>							
<p><b>ASSESSMENT</b></p>	<table border="1"> <tr> <td data-bbox="539 579 860 639"><b>Assessment Title</b></td> <td data-bbox="875 579 2051 639">Presentation on Management Audit</td> </tr> <tr> <td data-bbox="539 639 860 700"><b>Marks/Rubrics</b></td> <td data-bbox="875 639 2051 700">Rubrics</td> </tr> <tr> <td data-bbox="539 700 860 1027"><b>Description</b></td> <td data-bbox="875 700 2051 1027"> <p>Students will prepare a presentation on the steps involved in the management audit process. The presentation should cover:</p> <p>Understanding the concept and objectives of management audit</p> <p>Explaining the steps involved in conducting a management audit</p> <p>Discussing the role of a management accountant in the audit process</p> <p>Analyzing a case study or real-life scenario related to management audit</p> </td> </tr> </table>	<b>Assessment Title</b>	Presentation on Management Audit	<b>Marks/Rubrics</b>	Rubrics	<b>Description</b>	<p>Students will prepare a presentation on the steps involved in the management audit process. The presentation should cover:</p> <p>Understanding the concept and objectives of management audit</p> <p>Explaining the steps involved in conducting a management audit</p> <p>Discussing the role of a management accountant in the audit process</p> <p>Analyzing a case study or real-life scenario related to management audit</p>	
<b>Assessment Title</b>	Presentation on Management Audit							
<b>Marks/Rubrics</b>	Rubrics							
<b>Description</b>	<p>Students will prepare a presentation on the steps involved in the management audit process. The presentation should cover:</p> <p>Understanding the concept and objectives of management audit</p> <p>Explaining the steps involved in conducting a management audit</p> <p>Discussing the role of a management accountant in the audit process</p> <p>Analyzing a case study or real-life scenario related to management audit</p>							
<p><b>SUGGESTED BOOKS/ REFERENCES</b></p>	<ul style="list-style-type: none"> <li>➤ <b>Mariyappa, HPH, New Delhi</b></li> <li>➤ <b>M N Arora, Vikas PH, New Delhi</b></li> <li>➤ <b>Maheshwari S N &amp; S N Mittal, Shree Mahavir Book Dept, New Delhi</b></li> <li>➤ <b>ICMAI - Study material For Reference</b></li> </ul>							





### Revised Bloom's Taxonomy

1. Remember
2. Understand
3. Apply
4. Analyse
5. Evaluate
6. Create



#### Course Outcome (CO) – Revised Bloom's Taxonomy (RBT)

CO / RBT	RBT-1	RBT-2	RBT-3	RBT-4	RBT-5	RBT-6
CO-1			✓			
CO-2				✓		
CO-3				✓		
CO-4		✓				
CO-5		✓		✓		

#### Course Outcome (CO) – Program Outcome (PO)

CO / PO	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	✓	✓			
CO-2		✓			
CO-3		✓			
CO-4	✓				
CO-5	✓			✓	



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# **COURSE PLAN**

**2023-2024**

**VI SEM BCOM**

**Semester : .....**

<b>Department</b>	COMMERCE
<b>Course Code &amp; Course Title</b>	6.6 ASSESSMENT OF PERSONS OTHER THAN INDIVIDUAL AND FILING OF ITRs
<b>Course Co-Ordinator(s)</b>	Mrs. Sunitha N Mrs.Soumyalatha Mrs.Sheethal B.R
<b>Program Co-ordinator</b>	Mrs.Prithvi Heggade M.P



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- \* Kindness
- \* Integrity
- \* Compassion
- \* Service to mankind



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## **PROGRAM EDUCATIONAL OBJECTIVES**

1. Develop students' analytical skills for effective decision-in Commerce, Trade, and Industry.
2. Develop proficiency in leveraging data-driven insights and emerging technologies to drive strategic goals in dynamic business environments.
3. Demonstrate leadership skills among students in their chosen professional fields for achieving personal and professional excellence
4. Inspire students to acquire skills for societal progress, emphasizing values, accountability, and lifelong learning

## **PROGRAM OUTCOMES**

1. Develop proficiency in fundamental concepts of accounting, finance, taxation, marketing and business management.
2. Demonstrate proficiency in analysing and interpreting financial statements and data using higher-order thinking skills
3. Leverage technological advancements to identify and capitalize on market trends, fostering innovative entrepreneurship in dynamic business landscapes
4. Contribute commerce knowledge for societal growth, social welfare, and sustainable progress.
5. Acquire employability opportunities through practical skill development, networking, and industry engagement initiatives within the commerce sector



## **COURSE OUTCOMES**



<b>CO</b>	<b>Details</b>
1.	Understand the procedure for computation of income from business and other Profession
2.	The provisions for determining the capital gains
3.	Compute the income from other sources
4.	Demonstrate the computation of total income of an Individual
5.	Comprehend the assessment procedure and to know the power of income tax authorities



<b>MODULE-1</b>	<b>Module No. 1: Depreciation and Investment Allowance</b> Introduction-Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.
<b>Andragogy</b>	<b>PPT,Chalk and Talk,Problem Solving, Assignment,test</b> <div data-bbox="1645 634 2016 738" style="border: 1px solid green; padding: 5px; display: inline-block;"><b>08 HRS</b></div>



<b>Assessment</b>	<b>Assessment Title</b>	UNIT TEST
	<b>Marks / Rubrics</b>	6 marks
	<b>Description</b>	Preparation of a chart showing rates of depreciation for different assets and computation
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxmann Publications</li><li>2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications</li><li>3. Gaur and Narang ; Direct Taxes, Kalyani Publishers</li><li>4. Rajiva S. Mishra –Direct &amp; Indirect Tax</li><li>5. Santhil &amp; Santhil : Business taxation.</li><li>5. B.Mariyappa Business Tax Himalaya Publication House. New Delhi.</li></ol>	





<b>MODULE-2 (paste the content)</b>	<b>Module No. 2: Assessment of Partnership firms</b> Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm’s Business Income – Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)
<b>Andragogy</b>	<ul style="list-style-type: none"><li>• <b>PPT, Chalk and Talk, Problem Solving, Assignment, test</b></li></ul> <div data-bbox="1674 645 2009 716" style="border: 1px solid green; padding: 5px; text-align: center;">12 Hrs</div>



<b>Assessment</b>	<b>Assessment Title</b>	Unit test
	<b>Marks / Rubrics</b>	30 marks
	<b>Description</b>	Calculation of the Eligible Remuneration to working partners as per Income tax rules with imaginary figures.
<b>Suggested books / Reference</b>	<b>1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxmann Publications 2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications 3. Gaur and Narang ; Direct Taxes, Kalyani Publishers 4. Rajiva S. Mishra –Direct &amp; Indirect Tax 5. Santhil &amp; Santhil : Business taxation. 5. B.Mariyappa Business Tax Himalaya Publication House. New Delhi.</b>	



<b>MODULE-3</b>	<b>Module No. 3: Assessment of Companies.</b> Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act -Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability (Use of available Software Package) <div data-bbox="1587 601 1914 696" style="border: 1px solid green; padding: 5px; text-align: center;">13 Hrs</div>
<b>Andragogy</b>	<ul style="list-style-type: none"><li>• <b>PPT, Chalk and Talk, Problem Solving, Assignment, test</b></li></ul>



<b>Assessment</b>	<b>Assessment Title</b>	Unit test
	<b>Marks / Rubrics</b>	30 marks
	<b>Description</b>	Computation of the procedure for calculation of Book Profit.
<b>Suggested books / Reference</b>	<b>1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxmann Publications</b> <b>2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications</b> <b>3. Gaur and Narang ; Direct Taxes, Kalyani Publishers</b> <b>4. Rajiva S. Mishra –Direct &amp; Indirect Tax</b> <b>5. Santhil &amp; Santhil : Business taxation.</b> <b>5. B.Mariyappa Business Tax Himalaya Publication House. New Delhi.</b>	



<b>MODULE-4</b>	<b>Module No. 4: Tax Under E-Environment</b> Filing of Income tax returns (ITR) – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR – form 26AS & AIS significance returns- Advance Tax Sections-Tax Deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS. ] E-filing of return on Income Tax Portal , Verification of ITR..
<b>Andragogy</b>	<b>PPT,Chalk and Talk,Problem Solving, Assignment,test</b>

10 Hrs



<b>Assessment</b>	<b>Assessment Title</b>	Assignment
	<b>Marks / Rubrics</b>	18 marks
	<b>Description</b>	
<b>Suggested books / Reference</b>	<b>1. Vinod K Singhania – “Direct Taxes – Law and Practice”, Taxmann Publications 2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications 3. Gaur and Narang ; Direct Taxes, Kalyani Publishers 4. Rajiva S. Mishra –Direct &amp; Indirect Tax 5. Santhil &amp; Santhil : Business taxation. 5. B.Mariyappa Business Tax Himalaya Publication House. New Delhi.</b>	



**Taxonomy (RBT)**

- 1. Remember
- 2. Understand
- 3. Apply
- 4. Analyse
- 5. Evaluate
- 6. Create



**Course Outcome (CO) – Program Outcome (PO)**

CO / RBT	RBT-1	RBT-2	RBT-3	RBT-4	RBT-5	RBT-6
CO-1	✓					
CO-2	✓					
CO-3	✓					
CO-4		✓				
CO-5		✓				
CO-6						

CO / PO	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6
CO-1						
CO-2		✓				
CO-3		✓				
CO-4	✓					
CO-5						
CO-6			✓			



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# **COURSE PLAN**

**2023-2024**

**VI Semester B.Com**

**Semester : .....**

<b>Department</b>	<b>Commerce B.Com</b>
<b>Course Code &amp; Course Title</b>	<b>COM 02 Cultural Diversity at Work Place</b>
<b>Course Co-Ordinator(s)</b>	<b>Savitha H S</b>
<b>Program Co-ordinator</b>	<b>Prithvi Heggde M T</b>





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## **PROGRAM EDUCATIONAL OBJECTIVES**



1. Develop students' analytical skills for effective decision-making in Commerce, Trade, and Industry
2. Develop proficiency in leveraging data-driven insights and emerging technologies to drive strategic goals in dynamic business environments.
3. Demonstrate leadership skills among students in their chosen professional fields for achieving personal and professional excellence
4. Inspire students to acquire skills for societal progress, emphasizing values, accountability, and lifelong learning

## **PROGRAM OUTCOMES**



1. Develop proficiency in fundamental concepts of accounting, finance, taxation, marketing and business management.
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## **COURSE OUTCOMES**



<b>CO</b>	<b>Details</b>
1	Understand, interpret question reflect upon and engage with the notion of “diversity”.
2	Recall the cultural diversity at work place in an organization.
3	Support the business case for workforce diversity and inclusion.
4	Identify diversity and work respecting cross cultural environment.
5	Assess contemporary organizational strategies for managing workforce diversity and inclusion.



<b>MODULE-1</b>	<b>Introduction to Diversity</b> Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope, Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity.  <b>Teaching hours : 09</b>
<b>Andragogy</b>	PowerPoint Presentation, Classroom discussion and Flipped Learning.



<b>Assessment</b>	<i>Assessment Title</i>	Visit any MNCs (Field Visit)
	<i>Marks / Rubrics</i>	5
	<i>Description</i>	<ul style="list-style-type: none"><li>Visit any MNCs, identify and report on the cultural diversity in an organization.</li></ul>
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.</li><li>Websites: India free notes</li></ol>	



<b>MODULE-2</b>	<p>Exploring Differences , Skills and Competencies Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression. Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations</p> <p style="text-align: right;"><b>Total Teaching hours : 14</b></p>
<b>Andragogy</b>	PowerPoint Presentation and Flipped Learning.



<b>Assessment</b>	<i>Assessment Title</i>	<ul style="list-style-type: none"><li>Assignment</li></ul>
	<i>Marks / Rubrics</i>	5
	<i>Description</i>	<ul style="list-style-type: none"><li>Interact and List out the ways in which dehumanization done in public/ private sector organization.</li></ul>
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.</li><li>Harvey, C.P. &amp; Allard, M.J. (2015). Understanding and managing diversity: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.</li><li>Websites: India free notes</li></ol>	





<b>MODULE-3</b>	<b>Visions of Diversity</b> Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross Cultural Management.  <p style="text-align: right;"><b>Total Teaching hours : 12</b></p>
<b>Andragogy</b>	Power Point Presentation and Group Discussion



<b>Assessment</b>	<b>Assessment Title</b>	Assignment
	<b>Marks / Rubrics</b>	5
	<b>Description</b>	Explore the benefits of multi-culture in organizations/ MNCs
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.</li><li>2. Harvey, C.P. &amp; Allard, M.J. (2015). Understanding and managing diversity: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.</li><li>3. Websites: India free notes</li></ol>	



<b>MODULE-4</b>	<b>Cross Cultural Management</b>  Cultural Management: Kluckhohn and Strobeck framework, Hofstede's Cultural Dimensions, Trompenaars's Dimensions, Schwartz Value Survey, GLOBE study.  <b>Total Teaching hours : 12</b>
<b>Andragogy</b>	PowerPoint Presentation, Flipped Learning and Guest Lecture



<b>Assessment</b>	<b>Assessment Title</b>	Unit Test
	<b>Marks / Rubrics</b>	5
	<b>Description</b>	Unit Test
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.</li><li>2. Harvey, C.P. &amp; Allard, M.J. (2015). Understanding and managing diversity: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.</li><li>3. Websites: India free notes</li></ol>	



<b>MODULE-4 (paste the content)</b>	<b>Recent Trends in Diversity Management</b> Emerging workforce trends–Dual-career couples–Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.  <b>Total Teaching hours : 09</b>
<b>Andragogy</b>	PPT Presentation, Flipped Learning , Unit Test.



<b>Assessment</b>	<i>Assessment Title</i>	Field Visit
	<i>Marks / Rubrics</i>	5
	<i>Description</i>	Collect Contemporary issues and challenges on diversity management.

<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.</li><li>2. Harvey, C.P. &amp; Allard, M.J. (2015). Understanding and managing diversity: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.</li><li>3. Websites: India free notes.</li></ol>
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### Revised Bloom's Taxonomy

1. Remember
2. Understand
3. Apply
4. Analyse
5. Evaluate
6. Create



### Course Outcome (CO) – Revised Bloom's Taxonomy (RBT)

CO / RBT	RBT-1	RBT-2	RBT-3	RBT-4	RBT-5	RBT-6
CO-1	✓	✓				
CO-2	✓	✓				
CO-3	✓	✓				
CO-4	✓	✓				
CO-5	✓	✓				
CO-6						

### Course Outcome (CO) – Program Outcome (PO)

CO / PO	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6
CO-1	✓					
CO-2	✓					
CO-3	✓					
CO-4	✓					
CO-5	✓					
CO-6						



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# **COURSE PLAN**

**2023-2024**

**VI Semester B.Com**

**Semester : .....**

<b>Department</b>	<b>Commerce</b>
<b>Course Code &amp; Course Title</b>	<b>B.COM F2 (DSE) Investment Management</b>
<b>Course Co-Ordinator(s)</b>	<b>Prof. Lokesha G Angadi</b>
<b>Program Co-ordinator</b>	<b>Prof. Prithvi Heggde M</b>





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## **COURSE OUTCOMES**



<b>CO</b>	<b>Details</b>
1	Understand the concept of investments, its features and various instruments.
2	Comprehend the functioning of secondary market in India.
3	Underline the concept of risk and return and their relevance in purchasing and selling of securities.
4	Illustrate the valuation of securities and finding out the values for purchase and sale of securities.
5	Demonstrate the fundamental analysis to analysis the company for purchase and sale of securities and technical analysis for trading in the share market.



**MODULE-1**      **Concept of Investment**

**(paste the  
content)**

Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market instruments, Capital Market Instruments. Derivatives.

**Total Teaching hours : 10**

**Andragogy**

Intrinsic Motivation, Group discussion, PPT Presentation, Classrooms lecture,



<b>Assessment</b>	<b>Assessment Title</b>	<ul style="list-style-type: none"><li>• Collection of financial data or statements from different investors.</li><li>• Quiz</li></ul>
	<b>Marks / Rubrics</b>	05
	<b>Description</b>	Collect and compare the data on financial instruments selected for investment from any five investors.
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Bodie ZVI, Kane Alex, Marcus J Alan and Movants Pitabas., Investments, Tata McGraw Hill Publishing Company Limited, New Delhi.</li><li>2. Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, Investments, Prentice Hall of India Private Limited, New Delhi.</li><li>3. Fischer E Donald and Jordan J Ronald., Security Analysis and Portfolio Management, Prentice Hall of India Private Limited, New Delhi.</li><li>4. Kevin S., Portfolio Management, PHI, New Delhi.</li></ol>	



<p><b>MODULE-2</b></p> <p><b>(paste the content)</b></p>	<p><b>Fundamental Analysis</b></p> <p>Fundamental analysis-EIC Frame Work, Global Economy-, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis.</p> <div data-bbox="1398 821 1943 968" style="border: 1px solid black; padding: 10px; text-align: center;"><p><b>Total Teaching hours : 12</b></p></div>
<p><b>Andragogy</b></p>	<p>Classrooms lecture, Group discussion, PPT Presentation, Experience.</p>



<b>Assessment</b>	<b>Assessment Title</b>	<ul style="list-style-type: none"><li>• Open Demat account</li><li>• Live stock market trading</li></ul>
	<b>Marks / Rubrics</b>	05
	<b>Description</b>	Open Demat account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading.
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, Investments, Prentice Hall of India Private Limited, New Delhi.</li><li>2. Kevin S., Portfolio Management, PHI, New Delhi.</li><li>3. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Private Limited, New Delhi.</li><li>4. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill Publishing company Limited, New Delhi.</li></ol>	





**MODULE-3**  
(paste the  
content)

## Technical Analysis

Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency

**Total Teaching hours : 12**

**Andragogy**

Classrooms lecture, Group discussion, PPT Presentation, Experience, Orientation to learning..



<b>Assessment</b>	<b><i>Assessment Title</i></b>	<ul style="list-style-type: none"><li>• Technical Analyst</li></ul>
	<b><i>Marks / Rubrics</i></b>	05
	<b><i>Description</i></b>	A specialist who is skilled in evaluating investments using past performance and technical indicators
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, Investments, Prentice Hall of India Private Limited, New Delhi.</li><li>2. Kevin S., Portfolio Management, PHI, New Delhi.</li><li>3. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Private Limited, New Delhi.</li><li>4. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill Publishing company Limited, New Delhi.</li></ol>	



**MODULE-4**

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content)

**Risk & Return**

Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return.

**Total Teaching hours : 12**

**Andragogy**

Classrooms lecture, Group discussion, PPT Presentation, Experience



<b>Assessment</b>	<b>Assessment Title</b>	<ul style="list-style-type: none"><li>• Risk and Return Analysis</li><li>• Test</li></ul>
	<b>Marks / Rubrics</b>	05
	<b>Description</b>	Discuss with investors on systematic and unsystematic risk & return analysis and their relevance in purchasing and selling of securities.
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, Investments, Prentice Hall of India Private Limited, New Delhi.</li><li>2. Fischer E Donald and Jordan J Ronald., Security Analysis and Portfolio Management, Prentice Hall of India Private Limited, New Delhi.</li><li>3. Kevin S., Portfolio Management, PHI, New Delhi.</li><li>4. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Private Limited, New Delhi.</li></ol>	



<p><b>MODULE-5</b> <b>(paste the content)</b></p>	<p><b>Portfolio Management</b></p> <p>Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Theory only).</p> <p style="text-align: right;"><b>Total Teaching hours : 14</b></p>
<p><b>Andragogy</b></p>	<p>Classrooms lecture, Group discussion, PPT Presentation, Experience, Readiness.</p>



<b>Assessment</b>	<b>Assessment Title</b>	<ul style="list-style-type: none"><li>• Investment Avenues</li><li>• Quiz</li></ul>
	<b>Marks / Rubrics</b>	05
	<b>Description</b>	Investment avenues are the different ways that you can invest your money. An investment is <b>the purchase of an asset with the intention of creating wealth through regular income or by</b> profiting through the sale of an asset.
<b>Suggested books / Reference</b>	<ol style="list-style-type: none"><li>1. Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, Investments, Prentice Hall of India Private Limited, New Delhi.</li><li>2. Fischer E Donald and Jordan J Ronald., Security Analysis and Portfolio Management, Prentice Hall of India Private Limited, New Delhi.</li><li>3. Kevin S., Portfolio Management, PHI, New Delhi.</li><li>4. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill Publishing company Limited, New Delhi.</li></ol>	



## Revised Bloom's Taxonomy

1. Remember
2. Understand
3. Apply
4. Analyse
5. Evaluate
6. Create



### Course Outcome (CO) – Revised Bloom's Taxonomy (RBT)

CO / RBT	RBT-1	RBT-2	RBT-3	RBT-4	RBT-5	RBT-6
CO-1	1	1				
CO-2		1	1			
CO-3			1	1		
CO-4				1	1	
CO-5					1	1
CO-6						

### Course Outcome (CO) – Program Outcome (PO)

CO / PO	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6
CO-1	1			1		
CO-2		1		1	1	
CO-3	1	1			1	
CO-4			1		1	
CO-5		1	1	1	1	
CO-6						

**Principal**  
**PRINCIPAL**

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