

Curriculum Book

and

Assessment and Evaluation Scheme

based on

Outcome Based Education (OBE)

and

Choice-based Credit System (CBCS)

In

Bachelor of Commerce

(Corporate Secretarial Practices)

4 Year Degree Program

Revised as on 1 Aug 2022
Applicable w.e.f Academic Session 2022-23



AKS University

Satna 485001, Madhya Pradesh, India

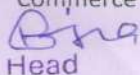
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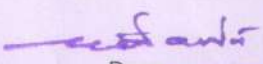
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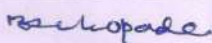
AKS University
Faculty of Commerce and financial studies
Department of Commerce
Curriculum & Syllabus of B. Com H (CSP)
Corporate Secretarial Practices Program
(Revised as on 01 August 2023)

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Head of the Department
 Commerce

 Head
 Department of Commerce
 AKS University, Satna (M.P.)


 Dean
 Faculty of Commerce and
 Financial Studies
 Faculty of Commerce and Financial Studies
 AKS University, Satna (M.P.)


 Vice-chancellor



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Forwarding

I am thrilled to observe the updated curriculum of the Commerce Department for B.Com Program, which seamlessly integrates the most recent technological advancements and adheres to the guidelines set forth by UGC and Higher education . The revised curriculum also thoughtfully incorporates the directives of NEP-2020 and the Sustainable Development Goals.

The alignment of course outcomes(COs), Programme Outcome (POs) and Programme specific outcomes(PSOs) has been intricately executed, aligning perfectly with the requisites of NEP-2020 and NAAC standards. I hold the belief that this revised syllabus will significantly enhance the skills and employability of our students.

With immense satisfaction, I hereby present the revised curriculum for the B. Com program for implementation in the upcoming session.

01 August 202

ER. Anant Soni Pro
Chancellor & Chairman
AKS University, Satna



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From the Desk of the Vice-Chancellor

AKS University is currently undergoing a process to revamp its curriculum into an outcome-based approach, with the aim of enhancing the teaching and learning process. The foundation of quality of quality education lies in the implementation of a curriculum that aligns with both societal and industrial needs, focusing on relevant outcomes. This entails dedicated and inspired faculty members, as well as impactful industry internships.

Hence, it is of utmost importance to begin this endeavor by crafting an outcome-based curriculum in collaboration with academia and industry experts. This curriculum design should be informed by the latest technological advancements, market demands, the guidelines outlined in the National Education Policy (NEP) of 2020, and sustainable goals.

I'm delighted to learn that the revised curriculum has been meticulously crafted by the Commerce Department, in consultation with an array of experts from the commerce industry, research institutes, and academia. This curriculum effectively integrates the principles outlined in the NEP-2020 guidelines, as well as sustainable goals

The curriculum goes beyond theoretical learning and embraces practical applications by incorporating the utilization of accounting management and taxation in the business and manufacturing industry. To enhance students' skills, the curriculum integrates Hands- On Training, industrial visits, and On-Job Training experiences, research and progress. This well-rounded approach ensures that students receive a comprehensive education, fostering their skill development and preparing them for success in the field of commerce

I am confident that the updated curriculum for commerce will not only enhance students' technical skills but also contribute significantly to their employability. During the process of revising the curriculum, I am pleased to observe that the Commerce department has diligently adhered to the guidelines provided by the UGC and Higer education. Additionally, they have maintained a total credit requirement of 160 for the B. Com program.

It's worth noting that curriculum revision is an ongoing and dynamic process, designed to address the continuous evolution of technological advancements and both local and global concerns. This ensures that the curriculum remains responsive and attuned to the changing landsCSPe of education and industry.

AKS University warmly invites input and suggestions from industry experts and technocrats and Alumni students to enhance the curriculum and make it more student-centered. Your valuable insights will greatly

contribute to shaping an education that best serves the needs and aspirations of our students.

AKS University, Satna

Professor B. A. Chopade
Vice- Chancellor



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Faculty of Commerce and Financial Studies

Preface

As part of our commitment to ongoing enhancement, the Department of Commerce reviews and updates its

B. Com program curriculum every three years. Through this process, we ensure that the curriculum remains aligned with the latest technological advancements, as well as local and global industrial and social demands.

During this procedure, the existing curriculum for the B.Com Program undergoes evaluation by a panel of technocrats, industry specialists, and academics. Following meticulous scrutiny, the revised curriculum has been formulated and is set to be implemented starting from August 01, 2022. This implementation is contingent upon the endorsement of the curriculum by the University's Board of Studies and Governing Body.

This curriculum closely adheres to the UGC and NEP 2020 model syllabus distributed in May 2022. It seamlessly integrates the guidelines set forth by the Ministry of Higher Education, Government of India, through NEP- 2020, as well as the principles of Sustainable Development Goals. In order to foster the holistic skill development of students, a range of practical activities, including Hands-On Training, Industrial Visits, Project planning and execution, Report Writing, Seminars, and Industrial On-Job Training, have been incorporated. Furthermore, in alignment with UGC directives, the total credit allocation for the B. Com program is CSP ped at 160 credits.

This curriculum is enriched with course components in alignment with AICTE guidelines, encompassing various disciplines such as Program Core (major: 48 credits, Program Minor: 32 credits, Open Electives (OEC) 16 credits, Discipline Specific Elective (DSE): 16 credits, Skill Enhancement Course [SEC] 12 credits, Ability Enhancement Course [AEC] 4 credits, Field project /Apprenticeship /Internship: 12 credits, Research project: 16credits, Indian Knowledge System: 2 credits, Sustainable Development Goals: 2 credits.

To ensure a comprehensive learning experience, detailed evaluation schemes and rubrics have also been meticulously provided.

For each course, a thorough mapping of Course Outcomes, Program Outcomes, and Programme Specific Outcomes has been undertaken. As the course syllabus is being meticulously developed, various elements such as session outcomes, laboratory instruction, classroom instruction, self-learning activities, assignments, and mini projects are meticulously outlined.

We hold the belief that this dynamic curriculum will undoubtedly enhance independent thinking, skills, and overall employability of the students.

AKS University
01 August 2022

Dr. Harshwardhan Shrivastava
Dean
Faculty of Commerce and Financial Studies



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INTRODUCTION

The AKS University follows the Choice Based Credit System (CBCS) and NEP 2020 which is a proven, flexible mode of learning in higher education which facilitates a student to have guided freedom in selecting his/her own choices of courses in the curriculum for completing a degree program. This is coupled with a focus on Project Based Learning and Industrial Training to enable the students become eligible and fully equipped for employment in industries, higher studies or entrepreneurship.



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VISION

The Commerce Department determined to become outstanding in offering Commerce Education courses (B.Com. & M.Com.) in Satna M.P. for students to inculcate the fundamentals of Business, Commerce, Banking and Finance to cater the dynamic needs of the business world by generating professional in the field of commerce

The Department is committed to integrate all facets of commerce and management to educate and train innovative and competent human resource globally suitable for industry, business and service sector and to equip and encourage them to start their own ventures in urban or rural areas benefitting both the classes and masses.

MISSION

We are dedicated to secure and deliver knowledge through teaching, research and extension; and to seek continuous improvement in the quality of education to remain globally competitive.

M1: To accentuate quality education with a strong the foundation of business and commerce concepts for students to excel and enhance analytical skills essential in the field of commerce.

M2: To establish an industry-academia interface for generating futuristic opportunities for the students in diverse areas of finance, commerce, and banking.

M3: To create academic excellence to nurture accounting skills, team spirit, leadership qualities, in ace professionals to meet the challenges of the business world

M4: To accelerate the advanced learning process using state-of-the-art facilities.



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Programme Educational Outcome / Programme Outcome / Programme Specific Outcome

The Bachelor of Commerce (B.Com.) course is designed to provide competencies in basic commerce discipline as also impart requisite skills in problem solving, leadership, communications, decision making in organizations with appropriate subjects covering areas of economics, accounting, business management, human resource, taxation, marketing management and Information Technology. The course structure will definitely equip the students to accept the challenges of globalization and constant change and will enable them to be well placed in business, academics and administration in the country as well as abroad.

PROGRAMME EDUCATIONAL OBJECTIVE

Upon completion of the B.Com. program of AKS University, the graduates will be able to:

- PEO 1:** To have successful career in public/private organization in the field of Accounting, Taxation, Banking and Finance and other related fields also plan and develop the start-ups and entrepreneurial ventures independently through skills developed during the tenure of degree.
- PEO 2:** To achieve professional growth by applying analytical and research skills in order to identify and resolve problems in complex situations.
- PEO 3:** To lead the diverse teams and small groups to achieve the common goals of the organization.
- PEO 4:** To become a lifelong learner by applying the knowledge acquired from the program to develop new approaches or create new knowledge.
- PEO 5:** To develop a roadmap for personal growth and accomplishment while simultaneously pursuing socially responsible just outcomes in personal and professional life.
- PEO 6:** Pursue higher education and advance research in the field of commerce, business and finance with the clear understanding of basic concepts required for the same.
- PEO 7:** Display practical skills, required to work as tax consultant, audit assistant and other financial supporting services and Also Display skills in ethical analysis and decision making with empathy and respect for core human values.



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PROGRAMME OUTCOME

Upon completion of the B.Com. program of AKS University, the graduates will be able to:

- PO 1: Commerce and business-related areas:** Demonstrate understanding of the basic concepts, theoretical knowledge and display practical skills used in the different Commerce and business-related areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce etc.
- PO 2: Solving the problems:** Apply the different tools and techniques in solving the problems related to their field of study in day-to-day situations during their career.
- PO 3: Profession related scenarios:** Critically analyse the different profession related scenarios and situations with clear understanding of the factors contributing to the same.
- PO 4: Start-ups and entrepreneurial ventures:** Plan and develop the start-ups and entrepreneurial ventures independently through skills developed during the tenure of degree.
- PO 5: Leadership qualities:** Demonstrate leadership qualities required to lead the diverse teams and small groups to achieve the common goals of the organization and effectively work with the different groups like gender, age, ethnicity, cultural background, academic background.
- PO 6: Communication through different modes:** Effectively communicate through different modes and forms of communication while working as a member of team in the organization at different levels.
- PO 7: Advance research in the field of commerce:** Pursue higher education and advance research in the field of commerce, business and finance with the clear understanding of basic concepts required for the same.
- PO 8: Decision making:** Display skills in ethical analysis and decision making with empathy and respect for core human values.
- PO 9: Pathways programmes:** Apply the different preparation courses or pathways programmes like Hindi Literature using it as a lens to understand society. demonstrate yoga in scientific way to improve positive health. English for abilities in grammar, oral skills, reading, writing and study and evaluate the global scale of environmental problems.
- PO10: Environment & sustainability:** Understand the impact of the professional Commerce solutions in social and environmental contexts, and demonstrate the knowledge and need for sustainable development

PROGRAMME SPECIFIC OUTCOME

After completion of this programme the students were specifically able to:

- PSO 1:** Paraphrase the field of E Commerce and digital platforms.
- PSO 2:** Articulate in the area of corporate sectors and its operations.
- PSO 3:** Enhance the skills of Entrepreneurial attitude and create an impact on social life.
- PSO 4:** Demonstrate knowledge in setting up e-commerce platforms and/or acquiring jobs in an e-commerce related field.
- PSO 5:** Design the system and processes essentially required for e-commerce and e-business local and global level



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Mapping of PEOs with Mission of the Department

	M1	M2	M3	M4
PEO 1	1	3	3	1
PEO 2	3	1	3	2
PEO 3	2	3	3	1
PEO 4	3	3	3	3
PEO 5	3	2	2	3
PEO 6	3	3	3	3
PEO 7	3	3	2	3

1: Slight (Low),

2: Moderate (Medium),

3: Substantial (High)



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GENERAL COURSE STRUCTURE & THEME

1. Definition of Credit

1 Hr. Lecture (L) per week	1 Credit
1 Hr. Tutorial (T) per week	1 Credit
2 Hours Practical (P) per week	1 Credit

2. Range of Credits:

In the light of the fact that a typical Model Three-year Under Graduate degree program in commerce has 120 credits and four years under graduate Hons program in commerce has 160 credits, the total number of credits proposed for the four-year B. Com (H) in faculty of commerce is kept as 160 considering NEP-20 and NAAC guidelines.

Components of the Curriculum (Program curriculum grouping based on course components)

Sl No	Course Component	% of total number of credits of the Program	Total number of Credits
1	Program Core (major) (MJC)	30	48
2	Program Minor (MNC)	20	32
3	Open Electives (OEC)	10	16
4	Discipline Specific Elective (DSE)	10	16
5	Skill Enhancement Course [SEC]	7.5	12
6	Ability Enhancement Course [AEC]	2.5	04
7	Field project /Apprenticeship /Internship (FP)	7.5	12
8	Research project (RW)	10	16
9	Indian Knowledge System (IKS)	1.25	2
10	Sustainable Development Goal (SDG)	1.25	2
	Total	100.00	160



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General Course Structure and Credit Distribution

Curriculum of B.Com. Hons (Corporate Accounting Practices)

Semester -I		Semester – II	
Course Title	Credit	Course Title	Credit
1. Sustainable development Goals	2-0-0=2	1.Indian Knowledge System	2-0-0=2
2. Environmental Science	2-0-0=2	2.Communication skills	2-0-0=2
3. Business Law	5-1-0=6	3. Financial Accounting-II	5-1-0=6
4.Financial Accounting	5-1-0=6	4. Legal aptitude	5-1-0=6
5A. Economics	4-0-0=4	5A. Quantitative Aptitude (Logical Reasoning)	4-0-0=4
5B. Ethics & Business Environment		5B. Business Statistics	
5C. NCC			
Total Credit	20	Total Credit	20
Semester -III		Semester – IV	
Course Title	Credit	Course Title	Credit
1. Corporate law framework	5-1-0=6	1. Corporate law Practices	5-1-0=6
2. Direct Tax practice-I	5-1-0=6	2. Advanced Direct Tax	5-1-0=6
3A. Jurisprudence	4-0-0=4	3A Interpretation & General Law	4-0-0=4
3B Fundamentals of computer and e-commerce		3B. Advanced indirect tax	
3C. Setting up of business entities		4A. Information security and Cyber laws	4-0-0=4
4A. Indirect Tax practice-I	4-0-0=4	4B. The setting of business entities & Closure Practices Formation of LLP / Proprietorship / Firm)	
4B. Leadership and Personality Dev.			
Total Credit	20	Total Credit	20



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Semester –V		Semester – VI	
Course Title	Credit	Course Title	Credit
1. Economic Law	5-1-0=6	2. Business & Commercial Law	5-1-0=6
2A. Capital Market & Money market	4-0-0=4	2A. Securities & Stock Exchange Mechanism	4-0-0=4
2B. Personality development and essential skills		2B. Corporate Accounts –I	
3A. Enterprises resources information	4-0-0=4		
3B. Strategic Management		3A. Cost & Management Accounting	4-0-0=4
4.Field Project/ Apprenticeship / Internship	0-0-0=6	3B. Financial Management	
		4.Field Project/ Apprenticeship / Internship	0-0-0=6
Total Credit	20	Total Credit	20
Semester -VII		Semester – VIII	
Course Title	Credit	Course Title	Credit
1. Compliance Management	6-0-0=6	1. Secretarial Audit	6-0-0=6
2. Research methodology	4-0-0=4	2. Secretarial audit ethics, reporting and due diligence	4-0-0=4
3.Field Project/ Apprenticeship / Internship	6-0-0=6	3.Field Project/ Apprenticeship / Internship	0-0-0=10
4A .Corporate Restructuring	4-0-0=4		
4B. Drafting of corporate, commercial and legal instruments			
Total Credit	20	Total Credit	20

Course code and definition:

L = Lecture

T = Tutorial

P = Practical

C = Credit

Core = Program major Course



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Minor = Program secondary course

AEC = Ability Enhancement Course

OEC = Open Elective courses

SEC = Skill Enhancement Course

DSE= Discipline Specific Elective

FP RW = Field Project/ Apprenticeship / Internship/Research work

IKS = Indian Knowledge System

SDGs = Sustainable Development Goals

Course level coding scheme:

Three-digit number (odd numbers are for the odd semester courses and even numbers are for even semester courses) used as suffix with the Course Code for identifying the level of the course. Digit at hundred's place signifies the year in which course is offered. e.g.

101, 102 ---etc. for first semester.

201, 202 ---etc. for second semester.

301, 302 ---etc. for third semester.

401, 402--- etc. for Fourth semester

501, 502--- etc. for Fifth semester

601, 602--- etc. for sixth semester

701, 702 --- etc. for seven semesters

801, 802 --- etc. for eight semesters



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Category-wise Courses

PROGRAM MAJOR COURSE [core course]

Number of Core Courses: 8

Credits: 48

S.N.	Course Code	Subjects	Semester	Period			Credit
				L	T	P	
1	01EC104	Business Law	1	5	1	0	6
2	01EC204	Legal aptitude	2	5	1	0	6
3	01LW302	Corporate law framework	3	5	1	0	6
4	01EC404	Corporate law Practices	4	5	1	0	6
5	01EC503	Economic Law	5	5	1	0	6
6	01EC603	Business & Commercial Law	6	5	1	0	6
7	01EC703	Compliance Management	7	6	0	0	6
8	01EC803	Secretarial Audit	8	6	0	0	6
Total Credits:							48

PROGRAM SE CONDARY COURSE [Minor Course]

Number of Minor Courses: 6

Credits: 32

S.N.	Course Code	Old Subject	Semester	Period			Credit
				L	T	P	
1	02AC104	Financial Accounting-I	1	5	1	0	6
2	02AC204	Financial Accounting-II	2	5	1	0	6
3	02TA303	Direct tax practice -I	3	5	1	0	6
4	02TA402	Advanced Direct tax practice	4	5	1	0	6
5	02RM702	Research Methodology	4	0	0	0	4
6	02EC804	Secretarial audit ethics, reporting and due diligence	4	0	0	0	4
Total Credits:							32



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Ability Enhancement Course [AEC]

Number of Ability Enhancement Course: 2

Credits: 04

Sl.	Code No.	Subject	Semester	Credits
1	0EVS03	Environmental Studies	1	2-0-0=2
2	0SSD02	Communication skills	2	2-0-2=2
Total Credits:				04

Open Elective courses [OEC]

Number of Open Elective Courses: 11

Credits: 16

S.N.	Course Code	Subject	Semester	Period			Credit
				L	T	P	
1	03EC105	Economics	1				4
	03MT105	Ethics & Business Environment	1	4	0	0	
2	03MT205	Business Statistics	2				4
	03MS204	Quantitative Aptitude (Logical Reasoning)	2	4	0	0	
3	03LW303	Jurisprudence	3				4
	03CA303	Fundamentals of Computer & E-commerce	3	4	0	0	
	03TA303	Indirect tax practices I	3				
4	03EC403	Interpretation & General Law	4				4
	03TA403	Advanced indirect tax	4	4	0	0	
TOTAL CREDITS							16



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SKILL ENHANCEMENT COURSE [SEC]

Number of skill enhancement courses: 4

Credits: 16

S.N.	Course Code	Subject	Semester	Period			Credit
				L	T	P	
1	04SE304	The setting of business entities & Closure (Company incorporation & Compliance)	3	4	0	0	4
2	04PD302	Leadership & Personality development	3				
3	04CA403	Information security and Cyber laws	4	4	0	0	4
4	04LW402	The setting of business entities & Closure Practices Formation of LLP / Proprietorship / Firm)	4				
5	04MT504	Strategic Management	5	4	0	0	4
6	04MT503	Enterprise resources information	5				
7	02EC804	Secretarial audit ethics, reporting and due diligence	6	4	0	0	4
			Total Credits:				16



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DISCIPLINE-SPECIFIC ELECTIVE [DSE]

Number of discipline specific elective Course : 3

Credits:12

S.N.	Course Code	Subject	Semester	Period			Credit
1	05FM501	Capital Market & Moneymarket	5	4	0	0	4
2	05PD501	Personality development and essential skills	5				
3	05FM601	Securities & Stock Exchange Mechanism	6	4	0	0	4
4	05AC608	Corporate Accounts –I	6				
5	05MT606	Financial management	6				
6	05AC607	Cost & Management Accounting	6				
7	05EC704	Corporate Restructuring	7	4	0	0	4
8	05EC705	Drafting of corporate, commercial and legal instruments	7				
				Total Credits:			12



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Field Project/ Apprenticeship / Internship/Research work [FP /RW]

Number of Field Project/ Apprenticeship / Internship/Research work : 4

Credits:28

S.N.	Course Code	Subject	Semester	Period			Credit
1	06CSP551	Internship/Project	5	0	0	0	6
2	06CSP651	Internship/Project	6	0	0	0	6
3	06CSP751	OJT and Major (CSP) Project	7	0	0	0	6
4	06CSP851	OJT and Major (CSP) Project	8	0	0	0	10
				Total Credits:			28

INDIAN KNOWLEDGE SYSTEM [IKS]

Number of IKS: 1

Credits: 02

Sl.	Code No.	Subject	Semester	Credits
1	0IKS04	Indian Knowledge System	1	2-0-0=02
Total Credits:				02

SUSTAINABLE DEVELOPMENT GOALS [SDGs]

Number of SDGs =1

Credits: 02

Sl.	Code No.	Subject	Semester	Credits
1	0SDG01	Sustainable Development Goals	2	2-0-0=02
Total Credits:				02



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Semester wise Course Structure

Semester wise Brief of total Credits and Teaching Hours

Semester	L	T	P	Total Hour	Total Credit
Semester -I	18	02	00	20	20
Semester -II	18	02	00	20	20
Semester -III	18	02	00	20	20
Semester - IV	18	02	00	20	20
Semester -V	19	01	00	20	20
Semester -VI	19	01	00	20	20
Semester -VII	13	01	06	20	20
Semester -VIII	10	00	10	20	20
Total	133	11	16	160	160



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Study and Evaluation Scheme
Bachelor of Commerce (CSP)

SEMESTER – I

S.N.		Course Code	Subject	Period			Credit
				L	T	P	
1	Core-1 (Corporate Secretarial Practices)	01EC104	Business Law	5	1	0	6
2	Minor-1	02AC104	Financial Accounting-I	5	1	0	6
3	Elective-I	03EC105	Economics	4	0	0	4
		03MT105	Ethics & Business Environment				
4	Foundation AECC	0SDG01	Sustainable Development Goals	2	0	0	2
		0EVS03	Environmental Studies	2	0	0	2
				18	2	0	20
TOTAL CREDITS				20			

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Bachelor of Commerce (CSP)

SEMESTER – II

S.N.		Course Code	Subject	Period			Credit
				L	T	P	
1	Major (Corporate Secretarial Practices)	01EC204	Legal aptitude	5	1	0	6
2	Minor	02AC204	Financial Accounting-II	5	1	0	6
3	Elective	03MT205	Business Statistics	4	0	0	4
		03MS204	Quantitative Aptitude (Logical Reasoning)				
4	Foundation	0IKS04	Indian Knowledge System	2	0	0	2



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	AECC						
		0SSD02	Communication skills	2	0	0	2
				18	2	0	20
			TOTAL CREDITS	20			20

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Bachelor of Commerce (CSP)
SEMESTER – III

S.N.		Course Code	Subject	Period			Credit
				L	T	P	
1	Major (Corporate Secretarial Practices)	01LW302	Corporate law framework	5	1	0	6
2	Minor	02TA303	Direct tax practice - I	5	1	0	6
3	Elective	03LW303	Jurisprudence	4	0	0	4
		03CA303	Fundamentals of Computer & E-commerce				
		03TA303	Indirect tax practices I				
4	Skill enhancement	04SE304	The setting of business entities & Closure (Company incorporation & Compliance)	4	0	0	4
		04PD302	Leadership & Personality development				
				18	2	0	20
			TOTAL CREDITS	20			20



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SEMESTER – IV

S.N.		Course Code	Subject	Period			Credit
				L	T	P	
1	Major (Corporate Secretarial Practices)	01EC404	Corporate law Practices	5	1	0	6
2	Minor	02TA402	Advanced Direct tax practice	5	1	0	6
3	Elective-I	03EC403	Interpretation & General Law	4	0	0	4
		03TA403	Advanced indirect tax				
4	Skill Enhancement	04CA403	Information security and Cyber laws	4	0	0	4
		04LW402	The setting of business entities & Closure Practices Formation of LLP / Proprietorship / Firm)				
				18	2	0	20
			TOTAL CREDITS	20			



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AKS University, Satna

Study and Evaluation Scheme

Bachelor of Commerce (H) CSP

SEMESTER – V

S.N.	Course Code	Course Code	Subject	Period			Credit
				L	T	P	
1	Major (Corporate Secretarial Practices)	01EC503	Economic Law	5	1	0	6
2	DSE	05FM501	Capital Market & Money market	4	0	0	4
		05PD501	Personality development and essential skills				
3	Skill enhancement	04MT504	Strategic Management	4	0	0	4
		04MT503	Enterprise resources information				
4	Field project/internship/apprenticeship	06CSP551	Internship/Project	6	0	0	6
				19	1	0	20
			TOTAL CREDITS	20			



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Study and Evaluation Scheme

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SEMESTER – VI

S.N.	Category Code	Course Code	Subject	Period			Credit
				L	T	P	
3	Major (Corporate Secretarial Practices)	01EC603	Business & Commercial Law	5	1	0	6
2	DSE	05FM601	Securities & Stock Exchange Mechanism	4	0	0	4
		05AC608	Corporate Accounts –I				
3	DSE	05MT606	Financial management	4	0	0	4
		05AC607	Cost & Management Accounting				
4	Field project/internship/apprenticeship	06CSP651	Internship/Project	6	0	0	6
				19	1	0	20
			TOTAL CREDITS	20			



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SEMESTER – VII

S.N.	Category Code	Course Code	Subject	Period			Credit
				L	T	P	
1	Major (Corporate Secretarial Practices)	01EC703	Compliance Management	5	1	0	6
2	Minor	02RM702	Research Methodology	4	0	0	4
3	Field project/internship/apprenticeship	06CSP751	OJT and Major (CSP) Project	0	0	6	6
4	DSE	05EC704	Corporate Restructuring	4	0	0	4
		05EC705	Drafting of corporate, commercial and legal instruments				
				13	1	6	20
			TOTAL CREDITS	20			



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SEMESTER – VIII

S.N.	Category Code	Course Code	Subject	Period			Credit
				L	T	P	
3	Major (Corporate Secretarial Practices)	01EC803	Secretarial Audit	6	0	0	6
2	Minor (Skill enhancement course (SEC))	02EC804	Secretarial audit ethics, reporting and due diligence	4	0	0	4
3	Field project/internship/apprenticeship	06CSP851	OJT and Major (CSP) Project	0	0	0	10
				10	0	0	20
			TOTAL CREDITS	20			



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Curriculum of B.com CSP

(Revised as on 01 August 2022)

Semester-I

Course Code: 01EC104

Course Title: Business Law

Pre-requisite: Students should have basic knowledge of the origin of law, its sources & use for commercial purposes.

Rationale: As part of their studies in business law, students need to have a strong foundation in the historical background and sources of laws. This includes an understanding of company law, the Partnership Act of 1932, the sales of goods act of 1930, the Indian contract act, and the Negotiable Instrument Act. In addition, students should gain a basic understanding of various types of laws, their applications, and the Indian regulatory authorities responsible for enforcing them in society

Course Outcomes:

CO.1 :Acquire the knowledge in about the basics of law, including its sources, precedents, significance and concept of Company Act 2013.

CO.2: Acquire the basic concept about the elements of law related to partnership and LLP.

CO.3 : Exposed to various provisions of various elements of law related to contracts.

CO.4 :Familiarize and understand the concise overview of the elements of law related to the Sale of Goods Act, of 1930.

CO.5 : Develop the application skills regarding about the elements of law related to negotiable instruments.



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Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)				Total Credits (C)	
			CI	LI	SW	SL		Total Study Hours (CI+LI+SW+SL)
MJC	01EC104	Business Law	6	0	2	1	9	6

Legend: CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others)

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project, etc.),

SL: Self Learning, C: Credits.

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)								
			Class/H ome Assign ment 5 numb er 3ma rks each (CA)	Class Test 2 (2 best out of 3) 10 mark s each (CT)	Semin ar one (SA)	Clas s Acti vity any one (CAT)	Class Attenda nce (AT)	Total Marks (CA+CT+ SA+CAT +AT)			
MJC	01EC 104	Busine ss Law	15	20	5	5	5	50	50	100	



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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1 : Acquire knowledge in about the basics of the law, including its sources, Precedents, significance, and concept of Company Act 2013.

Item	AppX Hrs
CI	19
LI	0
SW	2
SL	1
Total	22

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the Concept and Nature of Law and its Significance.</p> <p>SO.2 Familiarize with sources of Indian Law.</p> <p>SO.3 Understand the concept of High Courts & Supreme Court</p> <p>SO.4 Familiarize and understand the concise overview of doctrines of law.</p> <p>SO.5 Understand the concept and provisions of the Company Act 2013.</p>	.	<p>Unit-1.0 Introduction of Laws & Company act, 2013</p> <p>1.1. Concept and definitions of Law.</p> <p>1.2. Significance of Law.</p> <p>1.3. Relevance of Law to Modern Civilised Society</p> <p>1.4. Principle Sources of Indian Law</p> <p>1.5. Secondary Sources of Indian Law</p> <p>1.6. Doctrine of Stare Decisis</p> <p>1.7. Ratio Decidendi & Obiter Dicta</p> <p>1.8. Indian legal system, legislative and executive functions</p> <p>1.9. Company - Meaning and Characteristics</p> <p>1.10. Distinction with Other Forms of Business.</p> <p>1.11. Kinds of Companies</p> <p>1.12. Promotion and Incorporation of a Company</p> <p>1.13. Registration of Company.</p> <p>1.14. Commencement of Business.</p> <p>1.15. Director & Meeting.</p> <p>1.16 Certificate of Incorporation</p> <p>1.17 Conclusive evidence</p>	<p>1. Make a study on High courts & Supreme Court.</p> <p>2. Types of laws</p>



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		1.18 Difference between types of company. 1.19 Company citizenship	
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SW-1 Suggested Sessional Work (SW):

- a. **Assignments:** Comparison between Modern & traditional approaches of law.
- b. **Mini Project:** Kinds of Companies.
- c. **Other Activities (Specify):** Commence dummy corporate meeting with legal procedure.



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CO.2 : Acquire the basic concept of about the elements of law related to partnership and LLP.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
SO.1 Concept Meaning and Essentials of a Partnership and True Test of Partnership SO.2 Understanding about the Classification of Partnership SO.3 Understanding Kinds of Partners SO.4 Understanding the Rights and Duties of Partners SO.5 Understanding the Concept Meaning and Provisions of LLP	.	Unit 2.0 Elements of Law related to Partnership and LLP. 2.1 Nature of Partnership 2.2. Essentials of a Partnership and True Test of Partnership 2.3. Kinds of Partners Actual, Active or Ostensible Partner, Sleeping or Dormant Partner, Nominal Partner, Partner in Profits Only, Sub-Partner Partner by Estoppel or Holding Out 2.4. Minor Admitted to the Benefits of Partnership 2.5. Rights and Duties of Partners 2.6. Relation of Partners to Third Parties 2.7. Meaning of LLP 2.8. Characteristics of LLP 2.9. Advantages & Disadvantages of LLP 2.10. Limited Liability Partnership Agreements 2.11. Incorporation of LLP 2.12. Registration of LLP/ Incorporation by Registration/ 2.13. Effect of Registration 2.14. Winding up 2.15. Latest Case studies on LLP 2.16. Dissolution 2.17. Differences between Winding up & Dissolution 2.18. Certificate of Incorporation	1. Difference between the Partnership Act 1932 & LLP. 2. Read all the Provisions of LLP & Partnership act 1932.

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Minor rights & duties as per Partnership act 1932.
- b. Mini Project:** Registration of LLP/ Incorporation
- c. Other Activities (Specify):** Drafting of partnership deed as a par partnership, Act 1932.



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CO.3 : Exposed to various provisions of various elements of law related to contracts.

Item	AppX Hrs
CI	17
LI	0
SW	2
SL	1
Total	20

Session Outcome s(SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the meaning and nature of Contract.</p> <p>SO.2 Understand the Rights and Obligations.</p> <p>SO.3 Understand the Essential Elements of a Valid Contract.</p> <p>SO.4 Understand the Flaws in Contract & Classification Of Contracts/Agreements.</p> <p>SO.5 Understand the concept of the Law of Agency.</p>	.	<p>Unit-3.0 Elements of law related to the Indian Contract Act, 1872</p> <p>3.1 Agreement & Obligation.</p> <p>3.2 Rights available to parties under the Indian Contract Act</p> <p>3.3 Distinguish Between Agreement and Contract</p> <p>3.4 Distinguish Between Contract and Void Agreement</p> <p>3.5 consideration</p> <p>3.6 Voidable Contract</p> <p>3.7 Void Agreement</p> <p>3.8 Illegal Agreement</p> <p>3.9 Executed contract & Executory contract</p> <p>3.10 Unilateral contract & Bilateral contract</p> <p>3.11 Implied/Quasi contracts</p> <p>3.12 Bailment</p> <p>3.13 Discharge or Termination of Contracts</p> <p>3.14 Remedies for Breach of Contract</p> <p>3.15 Law of Agency</p> <p>3.16 E-Contracts</p> <p>3.17 Pledge</p>	<p>1. Drafting of Contract with format.</p> <p>2. Types of contracts.</p>

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Historical facts of Indian Contract, Act 1872
- b. Mini Project:** Discharge or Termination of Contracts.
- c. Other Activities (Specify):** Drafting of sale contract and rent contract.



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CO.4: Familiarize and understand the concise overview of the elements of law related to the Sale of Goods Act, of 1930.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the Contract of Sale of Goods</p> <p>SO.2 Understand the Subject matter of Contract of Sale of Goods</p> <p>SO.3 Understand Conditions and Warranties</p> <p>SO.4 Understand the Doctrine of Caveat Emptor.</p> <p>SO.5 Understand the Unpaid Seller</p>		<p>Unit-4.0 Elements of law related to the Sale of Goods Act, of 1930.</p> <p>4.1 Introduction</p> <p>4.2 Contract of Sale of Goods</p> <p>4.3 Sale</p> <p>4.4 Agreement to Sell</p> <p>4.5 Difference between sale & Agreement to Sell</p> <p>4.6 Bailment</p> <p>4.7 Contract for Work and Labour</p> <p>4.8 Hire Purchase Agreement.</p> <p>4.9 Delivery</p> <p>4.10 Performance of the Contract of Sale.</p> <p>4.11 Rights of an Unpaid Seller against the Goods</p> <p>4.12 Remedies for an Unpaid Seller</p> <p>4.13 Auction Sales</p> <p>4.14 Caveat emptor</p> <p>4.15 Trading Contracts Involving Rail or Sea Transit</p> <p>4.16 Case studies</p> <p>4.17 Definitions</p> <p>4.18 Examples under Sales of Goods Act, 1930</p>	<p>1. Rights & duties of buyer & seller</p> <p>2. Types of sale contracts.</p>

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Modern approaches of Auction Sales
- b. Mini Project:** Ascertainment of Trading Contracts Involving Rail or Sea Transit
- c. Other Activities (Specify):** Sale and Hire Purchase Agreement.



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CO.5 : Develop the application skills regarding about the functions of the elements of law related to negotiable instruments.

item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the meaning and concept of the Negotiable Instruments Act.</p> <p>SO.2 Important Characteristics of Negotiable Instruments</p> <p>SO.3 Understand Classification of Negotiable Instruments</p> <p>SO.4 Understand Kinds of Negotiable Instruments & Hundis</p> <p>SO.5 Understand Dishonour of Instruments.</p>	.	<p>Unit-5.0 Elements of law related to negotiable instruments.</p> <p>5.1 Definition of a Negotiable Instrument</p> <p>5.2 Endorsement</p> <p>5.3 Classes of Endorsement</p> <p>5.4 Negotiation</p> <p>5.5 Assignment</p> <p>5.6 Importance of Delivery</p> <p>5.7 Discharge</p> <p>5.8 Acceptance of a Bill of Exchange</p> <p>5.9 Presentment for Acceptance</p> <p>5.10 Noting</p> <p>5.11 Protest</p> <p>5.12 Materia Alteration</p> <p>5.13 Types of hundis</p> <p>5.14 Presumptions of Law</p> <p>5.15 NEFT</p> <p>5.16 RTGS.</p> <p>5.17 Dishonour of instrument's</p> <p>5.18 Differences between NEFT & RTGS</p>	<p>1. Provisions of negotiable instruments</p> <p>2. Drafting of instruments.</p>

SW-1 Suggested Sessional Work (SW):

- a. **Assignments:** Explain the cheque and draft the crossed check with an explanation.
- b. **Mini Project:** Draft hundies as per traditional format if any and different hundis
- c. **Other Activities (Specify):** Make a difference on NEFT/RTGS/IMPS/UPI



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Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
CO.1: Acquire the knowledge in about the basics of law, including its sources, precedents, significance and concept of Company Act 2013.	19	2	1	22
CO.2: Acquire the basic concept of about the elements of law related to partnership and LLP.	18	2	1	21
CO.3: Exposed to various provisions of various elements of law related to contracts.	17	2	1	20
CO.4: Familiarize and understand the concise overview of the elements of law related to the Sale of Goods Act, of 1930.	18	2	1	21
CO.5: Develop the application skills regarding about the functions of the elements of law related to negotiable instruments	18	2	1	21
Total Hours	90	10	05	105

S

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Acquire the knowledge in about the basics of law, including its sources, precedents, significance and Company Act 2013.	06	03	01	10
CO-2	Acquire the basic concept of about the elements of law related to partnership and LLP.	06	02	02	10
CO-3	Exposed to various provisions of various elements of law related to contracts.	08	02	02	12
CO-4	Familiarize and understand the concise overview of the elements of law related to the Sale of Goods Act, of 1930.	05	02	01	08
CO-5	Develop the application skills regarding about the functions of the elements of law related to negotiable instruments	06	02	02	10
Total		31	11	08	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for business law will be held with written examination of 50 marks



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Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	Business Law	Kuchhal, M.C. and Vivek Kuchhal	Vikas Publishing House, New Delhi.	2021
2	Business Law	Singh, Avtar	Eastern Book Company, Lucknow	2022
3	Business Law	Maheshwari & Maheshwari	National Publishing House, New Delhi	2022
4	Business Environment & Law	ICSI	ICSI, New Delhi	2022
5	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos. POs and PSOs Mapping

Course Title: B.Com CSP

Course Code: 01EC104

Course Title: Business Law

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures :	Leadership qualities	Communication through different modes	Advanced research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO.1: Acquire the knowledge in about the basics of law, including its sources, precedents,	3	2	2	2	1	1	3	1	1	1	1	3	1	1	1



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significance and Company Act 2013.																
CO.2: Acquire the basic concept of about the elements of law related to partnership and LLP.	3	2	3	2	1	1	3	1	1	1	2	3	1	1	1	
CO.3: Exposed to various provisions of various elements of law related to contracts.	3	2	3	2	1	1	3	1	1	1	3	3	1	1	1	
CO.4: Familiarize and understand the concise overview of the elements of law related to the Sale of Goods Act, of 1930.	3	2	2	1	1	1	3	1	1	1	3	3	2	1	1	
CO.5: Develop the application skills regarding about the functions of the elements of law related to negotiable instruments	3	2	3	1	1	1	3	1	1	1	2	3	3	1	1	



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Legend: 1 – Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1:Acquire knowledge in about the basics of law,including its sources, precedents, significance and Company Act 2013.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1. Introduction of Laws: 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14, 1.15,1.16,1.17,1.18,1.19	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: Acquire the basic concept of about the elements oflaw related to partnership and LLP.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Elements of Law related to Partnership and LLP. 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15, 2.16,2.17,2.18	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3: Exposed to various provisions of various elements oflaw related to contracts.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3: Elements of law related to the Indian Contract Act, 1872 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3.15,3.1 6,3.17	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4: Familiarize and understand the concise overview of the elements of law related to the Saleof Goods Act, of 1930.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4 Elements of law related to the Sale of Goods Act, of 1930.: 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14,4.15,4.16,	



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			4.17,4.18	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5: Develop the application skills regarding about the functions of the elements of law related to negotiable instruments.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: Elements of law related to negotiable instruments. 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15, 5.16,5.17,5.18

Curriculum development team:

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Curriculum of B.Com CSP

(Revised as of 01 August 2022)

Semester-I

Course Code: 02AC104

Course Title: Financial Accounting

Pre-requisite: Students should have basic knowledge of Business transactions of general trading business.

Rationale: This syllabus is like a step-by-step guide for learning accounting. It starts with the basics like what accounting is and why we do it. Then, it teaches how to keep track of money in a business, using rules and tools like journals.

Next, it covers more advanced topics like balancing the books, fixing mistakes, and dealing with bank statements, bills, and wear and tear on assets.

Finally, it gets into the nitty-gritty of making financial reports for a single business owner and introduces how accounting works when people partner up in a business.

In simple terms, it's a roadmap to learn accounting from the ground up, gradually covering more complex topics.

Course Outcomes:

CO.1: Students will start doing journal entries for transaction of business.

CO.2: Students will record various financial transactions in subsidiary books and cash books. Students will prepare a trial balance and identify and rectify errors in the accounting records.

CO.3: Students will prepare bank reconciliation statement; Students will record transaction regarding bills of exchange and promissory notes, Students will calculate and account for depreciation and will give its accounting treatment.

CO.4: Students will prepare the final accounts of sole proprietors for both manufacturing and non-manufacturing entities, with necessary adjustments,

CO.5: Students will calculate value goodwill in partnership; student will give accounting for the admission of a new partner and its impact on the partnership's financial position.



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Scheme and Syllabus
B.Com Corporate Accounting
Financial Accounting

Objectives- To familiarize the students with the basic fundamentals of the accounting.

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

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Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
MNC	02AC104	Financial Accounting	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instruction a strategies i.e. Lecture(L)and Tutorial (T)and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work(includes assignment, seminar, mini project etc.),

SL: Self Learning,



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C:Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
MNC	02AC104	Financial Accounting	15	20	5	5	5	50	50	100	



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Semester-I

CO.1: Students will do journal entries.

Approximate Hours

Item	Appx Hrs.
CI	25
LI	0
SW	2
SL	1
Total	28

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understand the Concept and nature of financial accounting principles SO.2 Understand the Concept of Double Entry System, Preparation of Journal SO.3 Understand the Concept of Accounting Conventions, Standards Policies SO.4 Solving problem on		Unit-1.0 Theoretical Framework and Accounting Process 1.1 Introduction, Accountancy and accounting 1.2 Meaning of Accounting 1.3 Procedural Aspects of Accounting 1.4 Evolution of Accounting as a Social 1.5 Objectives of Accounting 1.6 Accounting Concepts basic 1.7 Accounting Concepts advanced 1.8 Accounting Principles 1.9 Accounting Conventions 1.10 Accounting Standards 1.11 Accounting Policies 1.12 Valuation and Accounting estimates 1.13 Capital and Revenue Expenditures 1.14 Contingent Assets and Contingent Liabilities 1.15 Double Entry System 1.16 Accounting Equation 1.17 Golden Rules of Accounting	1.classification of account and golden rules of journal entry 2. Journal entry



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<p>accounting equation</p> <p>SO.5 Preparation of journal and doing journal entry.</p>		<p>1.18 Analysis of accounts involved in any transaction</p> <p>1.19. Application of golden rule in transaction</p> <p>1.20 Journal entries.</p> <p>1.21 Composite journal entry</p> <p>1.22 Journal entry on bank transactions</p> <p>1.23 Journal entries on discount transaction</p> <p>1.24 Journal entry on exceptional transaction</p> <p>1.25 Adjustment/Closing journal entry</p>	
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SW- Suggested Sessional Work (SW):

- a. Assignments:** Modern approaches of journal entry for the business transaction.
- b. Mini Project:** Ascertainment of types of accounts involved in any business transaction and identification of their nature.
- c. Other Activities (Specify):** Diagram of journal and recording day to day transaction of busyness.



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CO.2: Students will record various financial transactions in subsidiary books and cash books. Students will prepare a trial balance and identify and rectify errors in the accounting records.

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Record various financial transactions in subsidiary books SO.2 Record various financial transactions in cash books. SO.3 Students will prepare a trial Balance SO.4 Identify the errors through Trial balance and identify SO.5 Rectify errors in the accounting records.		Unit 2.0 Accounting for subsidiary books and trial balance and rectification of error. 2.1. Concept and meaning of Subsidiary books 2.2. Types of Subsidiary books. 2.3. Recording in purchase book and purchase return book. 2.4. Recording in Sales book and Sales return book. 2.5. Recording in journal proper. 2.6. Petty cash book 2.7. Imprest Cash book. 2.8. Posting transaction from cash 2.9. Posting transaction from sales book and purchase book 2.10. Preparation of trial balance 2.11. Methods Preparation of trial balance 2.12. Introduction of rectification of error 2.13. Types of error 2.14. Rectifying entry for errors by commission 2.15. Rectifying entry for errors by principal 2.16. Rectifying entry for errors by omission 2.17. Rectifying entry for errors by complete omission 2.18. preparing suspense account	1. Preparation of ledger and balancing of it 2. Preparation of trial balance through balances

SW-2 Suggested Sessional Work (SW):

a. Assignments: Modern approaches of entry for the business transaction and Preparation of ledger and triple columnar cash book.

b. Mini Project: Ascertainment of Credit Purchases Credit Sales and Ascertainment of Missing Information through Summary of Cash

c. Other Activities (Specify): Preparation of Diagram of Cash book for recording of day to day transaction of business.



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CO.3: Students will prepare bank reconciliation statement; Students will record transaction regarding bills of exchange and promissory notes, Students will calculate and account for depreciation and will give its accounting treatment.

Approximate Hours

Item	Appx Hours
CI	22
LI	0
SW	2
SL	1
Total	25

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Prepare bank reconciliation statement. SO.2 collection of reasons of difference in cash book and pass book. SO.3 Students will record transaction regarding bills of exchange and promissory notes. SO.4 Calculate and account for depreciation. SO.5 Preparation of machine account.	.	Unit-3: Bank reconciliation statement, Bills of exchange and final accounts. 3.1. Introduction of Bank reconciliation statement 3.2. Reasons of difference in balance of cash book and pass book. 3.3. Nature of balance in cash book and pass book 3.4. Transaction only affecting to the balance of pass book 3.5. Transaction affecting to the balance of cash book. 3.6. Preparation of bank reconciliation statement. 3.7. Methods of preparing bank reconciliation statement. 3.8. Introduction of bills of exchange. 3.9. Types of bills of exchange and difference between. 3.10 Accounting treatment for bills of exchange. 3.11. Meaning and nature of depreciation, 3.12. Accounting concept of depreciation 3.13. Concept and Characteristics of straight-line method 3.14. Calculation of rate of Depreciation under SLM 3.15. Practical problems of straight-line method 3.16. Concept and Characteristics Diminishing balance method 3.17. Calculation of rate of Depreciation under WDV 3.18. Practical problems of Diminishing balance method. 3.19. Introduction of Sum of year digit method of depreciation. 3.20. Introduction of production unit method.	1. Identification of reason of difference in balance of cash book and pass book. 2. Preparation of Bank reconciliation statement.



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		3.21. Introduction of provision for depreciation method. 3.22. Practical problems of provision for depreciation method.	
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SW-3 Suggested Sessional Work (SW):

- a. Assignments:** Modern approaches of preparing bank reconciliation statement.
- b. Mini Project:** Preparing Fixed assets account by straight-line method and written down value method.
- c. Other Activities (Specify):** Preparing depreciation account and showing its effect on the profit and loss account



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CO.4: Students will prepare the final accounts of sole proprietors for both manufacturing and non-manufacturing entities, with necessary adjustments.

Approximate Hours

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO.1 Understanding about the concept and types of Closing of book of accounts.</p> <p>SO.2 Preparation of trading account and profit and loss account.</p> <p>SO.3 Necessary adjustment entry.</p> <p>SO.4 Understanding about the final accounts of sole proprietors for both manufacturing and non-manufacturing</p> <p>SO.5 Prepare the final accounts of sole proprietors.</p>	.	<p>Unit-4 :Final accounts</p> <p>4.1. Concept and meaning of closing entry.</p> <p>4.2. Journal entry for various closing entry.</p> <p>4.3. Closing various accounts.</p> <p>4.5. Preparation of trading account</p> <p>4.5. Preparation of Profit and Loss account.</p> <p>4.6. Preparation of Balance sheet.</p> <p>4.7. Various adjusting entries.</p> <p>4.8. Effect of various adjusting entry.</p> <p>4.9. Preparation final accounts.</p> <p>4.10. Preparation of final accounts with adjustment.</p>	<p>1. Making closing journal entry.</p> <p>2. Preparation of trading account</p>

SW-4 Suggested Sessional Work (SW):

- a. Assignments:** Modern approaches of preparation of final accounts with and without adjustment.
- b. Mini Project:** Preparing balance sheet and p&l account form ledger and trial balance
- c. Other Activities (Specify):** Preparation of balance sheet in order of liquidity.



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CO.5: Students will calculate value goodwill in partnership; students will give accounting for the admission of a new partner and its impact on the partnership's financial position.

Approximate Hours

Item	Appx Hours
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understand about the concept of calculation of value goodwill. SO.2 Treatment of goodwill in partnerships SO.3 Preparation of necessary account and treatment in admission of a new partner and its impact. SO.4 Accounting treatment of Capital and goodwill introduction SO.5 Admission of a new partner and its impact on the partnership's financial position.		Unit 5: Accounting for admission the Partnership Firm 5.1. Meaning and concept of admission of the Partnership Firm 5.2. Journal Entry in case of admission of the Partnership 5.3. Calculation of new ratio of profit 5.4. Calculation of sacrificing ratio of profit 5.5. Meaning and introduction of goodwill 5.6. Types of goodwill 5.7. Accounting treatment of goodwill 5.8. calculation of hidden goodwill 5.9. Preparation of Capital account 5.10. Journal entry for admission of the Partner in Firm. 5.11. Treatment for reserves in admission 5.12. Preparation of revaluation Account 5.13. Preparation of Balance Sheet after admission 5.14. Practical problems on revaluation account 5.15. Practical problems on Preparation of Balance Sheet after admission	1. Meaning of goodwill 2. Concept and need of admission of partner. 3. Effect on accounting on admission of a partner

SW-5 Suggested Sessional Work (SW):

- a. Assignments:** processor of admission of partner in Partnership Firm.
- b. Mini Project:** calculate goodwill of firm by all methods.
- c. Other Activities (Specify):** Power Point Presentation on admission of partner in firm.



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO 1: Students will do journal entries.	25	2	1	28
CO 2: Students will record various financial transactions in subsidiary books and cash books. Students will prepare a trial balance and identify and rectify errors in the accounting records.	18	2	1	21
CO 3: Students will prepare bank reconciliation statements; Students will record transaction regarding bills of exchange and promissory notes, Students will calculate and account for depreciation and will give its accounting treatment.	22	2	1	25
CO 4: Students will prepare the final accounts of sole proprietors for both manufacturing and non-manufacturing entities with necessary adjustments.	10	2	1	13
CO 5: Students will calculate value goodwill in partnership; student will give accounting for the admission of a new partner and its impact on the	15	2	1	18
Total Hours	90	10	5	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Introduction, Meaning of Accounting, Procedural Aspects of Accounting , Evolution of Accounting as a Social, Objectives of Accounting, Accounting Concepts, Accounting Principles, Accounting Conventions, Accounting Standards, Accounting Policies ,Accounting Standards – Introduction, Measurement, Valuation and Accounting estimates. Capital and Revenue Expenditures, Contingent Assets and Contingent Liabilities, Double Entry System, Accounting Equation, Golden Rules of Accounting, Journal entries.	01	01	10	12
CO-2	Subsidiary Books, Cash Books, Ledgers, Trial Balance Rectification of Errors	01	01	10	12



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CO-3	Bank Reconciliation Statement, Bills of Exchange and Promissory Notes, Depreciation.	-	03	03	6
CO-4	Final Accounts of Sole Proprietors with and without adjustment (Non-Manufacturing Entities &	02	02	10	13
CO-5	Fundamental of partnership, Introduction to Partnership Accounts, Valuation Of Goodwill, Treatment of Goodwill in Partnership Accounts Admission of a New Partner.	02	01	03	6
Total		06	08	36	50

Legend: R:Remember, U:Understand, A:Apply

The end of semester assessment for Financial Accounting will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional / Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	Advanced Accounts. Vol.-I.	Shukla, M.C., T.S. Grewal and S.C.Gupta	S. Chand & Co.,	Revised edition 21st Edition 2020
2	Financial Accounting	Maheshwari, S.N.and S. K. Maheshwari	Vikas Publishing House	
3	Financial Accounting	Shukla S.M.	Sahitya Bhavan Publication House Agra	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 02AC104

Course Title: Financial Accounting

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO8	PO9	PO1	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Com merc e and busi ness- relat ed area s	Solv ing the pro ble ms	Prof essio n relat ed scen ario s	Start- ups and entre prene rial ventu res:	Le ad ers hip qu alit ies	Com muni cation throu gh differ ent mode s	Advance research in the field of commer ce	Decis ion maki ng	Path way s prog ram s	Envi ron men t and sust aina bilit y:	Paraph rase the field of E Comm erce and digital platfor ms	Articula te in the area of corporat e sectors and its operatio ns.	Enhance the skills of Entrepr eneurial attitude and create an impact on social life	Demonst rate knowled ge in setting up e- commer ce platform s	Design the system and processe s essential ly required for e- commer ce
CO 1: Students will start doing journal entries for transaction of business.	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1



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<p>CO 2: Students will record various financial transactions in subsidiary books and cash books. Students will prepare a trial balance and identify and rectify errors in the accounting records.</p>	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1
<p>CO 3: Students will prepare bank reconciliation statement; Students will record transaction regarding bills of exchange and promissory notes, Students will calculate and account for depreciation and will give its accounting treatment.</p>	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
<p>CO 4: Students will prepare the final accounts of sole proprietors for both manufacturing and</p>	3	3	1	3	1	2	3	1	1	1	3	3	2	1	2



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non-manufacturing entities, with necessary adjustments,																
CO 5: Students will calculate value goodwill in partnership; student will give accounting for the admission of a new partner and its impact on the partnership's financial position.	3	2	1	1	1	1	3	1	1	1	1	2	3	1	2	

Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

POs &PSOsNo.	COsNo.&Titles	SOsNo.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1: Students will start doing journal entries for transaction of business.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1.Theoretical Framework and Accounting Process 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.81.9 ,1.10,1.11,1.12,1.13,1.14,	



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				1.15,1.16,1.17,1.18,1.19,1.20,1.21,1.22,1.23,1.24,1.25	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: Students will record various financial transactions in subsidiary books and cash books. Students will prepare a trial balance and identify and rectify errors in the accounting records.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Accounting for Depreciation and Royalty 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14 2.15,2.16,2.17,2.18	As mentioned in page number 3 to 7
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3: Students will prepare bank reconciliation statement; Students will record transaction regarding bills of exchange and promissory notes, Students will calculate and account for depreciation and will give its accounting treatment.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3 :Accounting for Hire Purchase and Consignment 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3. 15,3.16,3.17,3.18,3.19,3.20,3.21 ,3.22	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4: Students will prepare the final accounts of sole proprietors for both manufacturing and non-manufacturing entities, with necessary adjustments,	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4Accounting for Branch and Department : 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10	



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PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5: Students will calculate value goodwill in partnership; student will give accounting for the admission of a new partner and its impact on the partnership's financial position.	SO.1 SO.2 SO.3 SO.4 SO.5	Unit 5: Accounting for Dissolution of the Partnership Firm 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14, 5.15,
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Curriculum development team:

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Department of Commerce

Curriculum of B.Com CSP

(Revised as on 01 August 2022)

Semester-I

Course Code: 03EC105

Course Title : Economics

Pre-requisite: Student will acquired the concept of microeconomics also this course provides the students with In depth knowledge of various economic theories and their applications in the process of decision making related to various economic related problems.

Rationale: Microeconomics studies the decisions of individuals and firms to allocate resources of production, exchange, and consumption. Microeconomics deals with prices and production in single markets and the interaction between different markets but leaves the study of economy-wide aggregates to macroeconomics.

Course Outcomes: After successful completion of this course student will be able to-

CO.1: Analyze the concept of economic problem in real life and also analyze the different economic systems such as Capitalistic, socialistic and mixed economies

CO.2: Evaluate human wants, utility and consumer behaviour using marginal utility analysis. They will understand law of demand, elasticity of demand and equilibrium in the market

CO.3: Understand the concept of supply, production and cost concepts also the determinants of supply, the law of supply and the producer's equilibrium in the market.

CO.4: Identify the different market structures and analyze their characteristics.

CO.5: Analyse business cycles, their phases, features and causes. They will be elaborating the determination of national income.



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(Revised as on 01 August 2022)
Semester-I

Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
OEC	03EC105	Economics	4	0	2	1	7	4

Legend:

CI:Classroom Instruction(Includes different instructional strategies i.e.Lecture(L) and Tutorial (T)and others),

LI: Laboratory Instruction(Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work(includes assignment, seminar, mini project etc.),

SL: Self Learning,

C:Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.



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Scheme of Assessment:

Theory

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							
			Progressive Assessment (PRA)						End Semester Assessment	Total Marks
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)		
OEC	03EC 105	Business Economics	15	20	5	5	5	50	50	100



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(Revised as on 01 August 2022)
Semester-I

Course- Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1: Analyse the concept of economic problem in real life and also analyze the different economic systems such as Capitalistic, socialistic and mixed economies

Approximate Hours

Item	Appx Hrs.
CI	11
LI	0
SW	2
SL	1
Total	14

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Describe the historical background of economics in India SO. 2 Conceptualize the nature and importance of Economics SO.3 Understand the concept of micro and macroeconomics.		Unit-1. Concept Of Economics 1.1. Historical back ground of economics in India 1.2. Types of Economies 1.3. Definition of economics 1.4. Concept of Microeconomics 1.5. Concept of Macroeconomics 1.6. Nature of Microeconomics 1.7. Importance of Microeconomics	1. Importance of microeconomics and various economic methods for analysis a single business unit. 2. Inductive and Deductive method of economic study



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<p>SO.4 Elaborate method of economic study</p> <p>SO.5 Evaluate the basic problem of economics</p>		<p>1.8. Central Tendency of Economic Problem</p> <p>1.9. Production Possibility Curve</p> <p>1.10. Difference between microeconomics and macroeconomics</p> <p>1.11. Method of economic study</p> <p> 1.11.1 Inductive and Deductive method of economic study</p> <p> 1.11.2 Merits and Demerits of Inductive and deductive method</p>	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Elaboration of history of economics or evolution of market
- b. Mini Project:** Comparative study of those factors related to single business unit and Market
- c. Other Activities (Specify):** Presentation on problems related to micro and macroeconomics



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CO .2: Evaluate human wants, utility and consumer behaviour using marginal utility analysis. They will understand law of demand, elasticity of demand and equilibrium in the market

Approximate Hours

Item	Appx Hours
CI	16
LI	0
SW	2
SL	1
Total	19

session outcomes (SOs)	(L I)	Classroom Instruction (CI)	(SL)
<p>SO.1 Concept of utility and measurement of utility(Different approaches)</p> <p>SO.2 Understanding about the concept of demand and its types and characteristics</p> <p>SO.3 Acquainted with the law of demand and its applicability and non-applicability</p> <p>SO.4 Understanding the concept and Types of elasticity of demand along with its importance</p> <p>SO.5 Understand the various properties of elasticity of demand</p>	.	<p>Unit 2.Law of demand and Elasticity of demand</p> <p>2.1. Nature of Human wants</p> <p>2.2. Concept of utility</p> <p>2.3. Cardinal and ordinal approach</p> <p>2.4. Concept of total utility, marginal utility and average utility</p> <p>2.5. Law of diminishing marginal utility</p> <p>2.6 Law of Equi- Marginal Utility</p> <p>2.7. Indifference Curve Analysis</p> <p>2.8. Meaning and definition of law of demand</p> <p>2.9.Factors affecting law of demand</p> <p>2.10. Expansion and Contraction in demand</p> <p>2.11. Increase and Decrease in demand</p> <p>2.12.Concept of elasticity of demand</p> <p>2.13.Importance of elasticity of demand</p> <p>2.14.Types of elasticity of demand</p> <p>2.15.Factors affecting elasticity of demand</p> <p>2.16. Properties/degree of elasticity of demand</p>	<p>1.Concept of law of demand and its implementation in daily life along with elasticity of demand</p> <p>2. Understand the concept of utility and various approaches.</p>

SW-2 Suggested Sessional Work (SW):

a. Assignments: Discuss the importance of law of demand and factors affecting law of demand

b. Mini Project: Study the demand and elasticity of necessary goods



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c. Other Activities (Specify): Presentation on types of demand and elasticity of demand

CO .3: Learn the factors of production along with uses of production function, short run and long run production analysis.

Approximate Hours

Item	Appx Hours
CL	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO.1 Understand the concept of Supply along with law of supply and its various determinants</p> <p>SO.2 Understand the concept of Factor of production and various law under different time period)</p> <p>SO.3 Understanding the concept of Economies and Diseconomies of Scale</p> <p>SO.4 Analyze the concept of cost and its curves in different period of time..</p> <p>SO.5 Analyze the meaning of Revenue along with various revenue curves.</p>	.	<p>Unit-3 :Production factors</p> <p>3.1. Concept and Determinates of Supply</p> <p>3.2. Meaning and definition of law of Supply</p> <p>3.3. Factors affecting law of Supply</p> <p>3.4. Movement in Supply</p> <p>3.5. Shift in Supply</p> <p>3.6. Concept of elasticity of Supply</p> <p>3.7. Factors affecting elasticity of Supply</p> <p>3.8. Meaning of Factor of Production</p> <p>3.9. Production Function</p> <p>3.10. Law of returns to Factor</p> <p>3.11. Law of returns to Scale</p> <p>3.12. Concept of Economies and Diseconomies of scale</p> <p>3.13. Concept of Cost</p> <p>3.13.1. Meaning and types of cost</p> <p>3.13.2. Cost Function</p> <p>3.13.3. Cost Analysis</p>	<p>1. Understand the concept of factor of production and its importance in demand and supply.</p> <p>2. Conceptualize about the product function with different time period.</p>

SW-4 Suggested Sessional Work (SW):

a. Assignments: Discuss the different concept of cost and Revenue curves.

b. Mini Project: Prepare a case study on perfect competition market

c. Other Activities (Specify): Presentation on Law of returns to scale and returns to factor



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CO.4: Identify the different market structures and analyse their characteristics.

Approximate Hours

Item	Approx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO.1 Understanding about the concept and types of Production function</p> <p>SO.2 Understanding the law of production function according to the period(short run and long run)</p> <p>SO.3 Understanding the concept of Market and its features</p> <p>SO.4 Understanding about the classification of market along with the features.</p> <p>SO.5 Acquired knowledge of cost along with various theories of cost.</p>	.	<p>Unit-4 : Production Function</p> <p>4.1. Concept and Meaning of Market</p> <p>4.2. Features of Market</p> <p>4.3. Classification of market</p> <p>4.4. Perfect competition(meaning and features)</p> <p>4.5. Monopoly(meaning and features)</p> <p>4.6.Duopoly (meaning and features)</p> <p>4.7.Oligopoly (meaning and features)</p> <p>4.8..Monopolistic competition(meaning and features)</p> <p>4.9. Market equilibrium of firm and industry</p> <p>4.10. Price determination under perfect competition and imperfect competition market</p>	<p>1. Classifications of market along with its features.</p> <p>2. Price determination under perfect and imperfect competition.</p>

SW-5 Suggested Sessional Work (SW):

- a. Assignments:** Concept of price determination under different market.
- b. Mini Project:** Case study on automobile company for the price determination
- c. Other Activities (Specify):** group discussion over equilibrium of the firm in different markets



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CO.5: Analyze business cycles, their phases, features and causes. They will be elaborating the determination of national income.

Approximate Hours

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO.1 Understand about the concept of Business cycle along with its features</p> <p>SO.2 Acquainted with Various phases of Business cycle</p> <p>SO.3 Understand determination of National Income with the help of various method</p> <p>SO.4 Understand the theory of determination of National Income given by Keynesian</p> <p>SO.5 Understand the concept of Money and the various elements of Money Supply.</p>		<p>Unit 5: Price determination</p> <p>5.1. Concept and meaning Business Cycle</p> <p>5.2. Features of Business Cycle</p> <p>5.3. Phases of Business Cycle</p> <p>5.4. Causes behind the business cycle</p> <p>5.5. Concept of National Income</p> <p>5.6. Aggregates of National Income</p> <p>5.7. Methods for the determination of national income</p> <p>5.8 Concept of National Income Accounting</p> <p>5.9. The Keynesian theory of determination of National Income</p> <p>5.10. Concept of Money Supply and its elements</p>	<p>1. Understand the concept and phases of different cycle.</p> <p>2. Concept of national income and its aggregates.</p>

SW-5 Suggested Sessional Work (SW):

a. Assignments: Discuss about the phases of business cycle along with its causes.

b. Mini Project: Comparative study of national income of India from 2013-2022



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c. Other Activities (Specify): group discussion over Money supply

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO 1: Analyze the concept of economic problem in real life and also analyze the different economic systems such as Capitalistic, socialistic and mixed economies.	11	2	1	14
CO 2: Evaluate human wants, utility and consumer behavior using marginal utility analysis. They will understand law of demand, elasticity of demand and equilibrium in the market.	16	2	1	19
CO 3: Understand the concept of supply, production and cost concepts also the determinants of supply, the law of supply and the producer's equilibrium in the market.	13	2	1	16
CO 4: Identify the different market structures and analyze their characteristics.	10	2	1	13
CO 5: Analyze business cycles, their phases, features and causes. They will be elaborating the determination of national income.	10	2	1	13
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table(ForESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Analyse the concept of economic problem in real life and also analyse the different economic systems such as Capitalistic, socialistic and mixed economies	01	01	03	05
CO-2	Evaluate human wants, utility and consumer behaviour using marginal utility analysis. They will understand law of demand, elasticity of demand and equilibrium in the market	01	01	06	08
CO-3	Understand the concept of supply, production and cost concepts also the determinants of supply, the law of supply and the producer's equilibrium in the market.	02	05	05	12



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CO-4	Identify the different market structures and analyze their characteristics.	02	05	05	12
CO-5	Analyse business cycles, their phases, features and causes. They will be elaborating the determination of national income.	01	06	05	12
Total		07	18	25	50

Legend: R:Remember, U:Understand, A:Apply

The end of semester assessment for economics will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional / Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition&Year
1	Microeconomics	M.L Jhingan, B.K Jhingan	Vrinda Publication Ltd.,	Revised 8th edition
2	Principles of microeconomics	H. L Ahuja	S. Chand Publication	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos, POs and PSOs Mapping

Course Title: B.Com (CSP)

Course Code: 03EC105

Course Title: Economics

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc e and busi ness-relat ed	Solv ing the proble ms	Prof essio n relat ed scen arios	Start- ups and entrepre neurial ventu res:	Lea ders hip qu alities	Com muni cation throu gh differ ent mode	Advance research in the field of commerce	De cisi on ma kin g	Path way s prog rams	Envi ron ment and sus taina bilit	Paraph rase the field of E Comm erce and	Articula te in the area of corporat e sectors and its operatio ns.	Enhance the skills of Entrepr eneurial attitude and create	Demonst rate knowl edge in setting up e- commer ce	Design the system and processes essentially required for e-commerce
CO .1: Differentiate between the concept of Micro and Macroeconomics	2	2	1	1	1	1	1	1	1	1	1	2	1	2	1
CO .2: Understand the law of demand and its applicability and also conceptualize and	2	2	1	2	2	1	1	1	1	1	1	1	1	1	1



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measure the elasticity of demand..															
CO .3: Learn the factors of production along with uses of production function, short run and long run production analysis.	2	2	1	2	2	1	1	1	1	1	1	1	1	1	1
CO .4: Illustrate the short run and long run cost and their relationship with output and examine the revenue concepts.	2	2	2	2	1	1	1	1	1	1	1	1	1	2	1
CO .5: Demonstrate the equilibrium price output determination under perfect and imperfect market conditions.	3	2	2	3	1	1	1	1	1	1	1	1	1	2	1

Legend:1–Slight (Low),2–Medium, 3–High



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Course Curriculum Map:

POs &PSOs No.	Cos No. &Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 1: Analyse the concept of economic problem in real life and also analyse the different economic systems such as Capitalistic, socialistic and mixed economies	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1. Concept of economics 1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7, 1.8, 1.9, 1.10. 1.11	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2: Evaluate human wants, utility and consumer behaviour using marginal utility analysis. They will understand law of demand, elasticity of demand and equilibrium in the market	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Law of demand and elasticity of demand 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15, 2.16	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 3: Understand the concept of supply, production and cost concepts also the determinants of supply, the law of supply and the producer's equilibrium in the market.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3 :Production factors 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,3.12,3.13.	



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PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Identify the different market structures and analyse their characteristics.	SO.1 SO.2 SO.3 SO.4 SO.5	Unit-4 Production Factors 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Analyse business cycles, their phases, features and causes. They will be elaborating the determination of national income.	SO.1 SO.2 SO.3 SO.4 SO.5	Unit 5: Price determination 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,

Curriculum development team:

Pro. Harshvardhan, Dean, Faculty of commerce and financial studies

Dr. Aslam Saeed, Professor, Department of Commerce

Mr. Vipul Sharma, Teaching Associate, Department of Commerce

CS Diksha Mishra, Department of Commerce

Dr. Bharat Kumar Soni, Assitant professor, Department of Commerce



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Department of Commerce

Curriculum of B.Com CSP

(Revised as on 01 August 2022)

Semester-I

Course Code: 03MT105

Course Title : Ethics & Business Environment

Pre-requisite: Student will acquired the concept of microeconomics also this course provides the students with In depth knowledge of various economic theories and their applications in the process of decision making related to various economic related problems.

Rationale: Microeconomics studies the decisions of individuals and firms to allocate resources of production, exchange, and consumption. Microeconomics deals with prices and production in single markets and the interaction between different markets but leaves the study of economy-wide aggregates to macroeconomics.

Course Outcomes: After successful completion of this course student will be able to-

CO.1: Students will learn how personal values and ethics influence decision-making within an organization.

They will understand ethical theories and their roles in social and corporate behaviour.

CO.2: Evaluate the overall business environment and its various components in business decision-making.

CO.3: Students will understand the key government institutions and gain basic awareness about various institutions and regulatory bodies in India, such as NITI Aayog, MCA, SEBI, RBI, IBBI, CCI, and NCLT/NCLAT..

CO.4: Students will comprehend the entrepreneurship scenario, government initiatives, the need for entrepreneurship in India, introduction to the concept of entrepreneurship, entrepreneurship creativity, and innovation. Also, social entrepreneurship introduction including the definition of social entrepreneurship, entrepreneurial motivation, growth, and challenges.

CO.5: Student will understand the Forms of Business OrganizatioConcept and Features in relation to the following business models-Sole Proprietorship; Partnership; Company; Statutory Bodies and Corporations; HUF and Family Business; Cooperatives, Societies and Trusts; Limitations.



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Curriculum of B.Com CSP

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Semester-I

Course- Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1: Students will learn how personal values and ethics influence decision-making within an organization. They will understand ethical theories and their roles in social and corporate behaviour.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

<p>SO.1 Understand the historical development and origins of ethical principles. Recognize the importance of ethics in business decision-making.</p> <p>SO.2 Understand significance and scope of ethics.</p> <p>SO.3 Understand the Concept of the stakeholders' organization</p> <p>SO.4 Understand the Challenges of business ethics</p> <p>SO.5 Understand the principles of business ethics.</p>	<p>Unit-1. Ethics Genesis</p> <p>1.1 Ethics Meaning</p> <p>1.2 Significance</p> <p>1.3 Scope</p> <p>1.4 Organization perspectives</p> <p>1.5 Ethical principles in business in Indian Perspective,</p> <p>1.6 Concept of the stakeholders' organization,</p> <p>1.7 Challenges of business ethics</p> <p>1.8 Corporate leadership</p> <p>1.9 Types of business ethic issues</p> <p>1.10 Why ethical problems occur in business</p> <p>1.11 Ethical dilemmas in business</p> <p>1.12 Ethical principles in business</p>	<p>1. Challenges of business ethics.</p> <p>2. Types of business ethic issues.</p>
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SW-1 Suggested Sessional Work (SW):

- a. **Assignments:** Elaboration of Ethical dilemmas in business
- b. **Mini Project:** Why ethical problems occur in business
- c. **Other Activities (Specify):** Concept of the stakeholders' organization,



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CO.2: Evaluate the overall business environment and its various components in business decision-making.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session outcomes (SOs)	(L I)	Classroom Instruction (CI)	(SL)
<p>SO.1 Concept of Business Environment</p> <p>SO.2 Understanding about the concept of Factors influencing the business environment</p> <p>SO.3 Understand the types of environments.</p> <p>SO.4 Understand the Ease of Doing Business Index by World Bank for India</p> <p>SO.5 Understand Department for Promotion of Industry and Internal Trade (DPIIT) for States</p>	.	<p>Unit 2. Business Environment</p> <p>2.1 Overview of Business Environment, Features,</p> <p>2.2 Factors influencing the business environment</p> <p>2.3 Types of the environment: Economic environment</p> <p>2.4 Socio-cultural environment</p> <p>2.5 Political environment</p> <p>2.6 Legal and Technological environment</p> <p>2.7 Ease of Doing Business Index by World Bank for India and</p> <p>2.8 Department for Promotion of Industry and Internal Trade (DPIIT) for States.</p> <p>2.9 Importance of DPIIT</p> <p>2.10 Role of government in improvement of business environment.</p> <p>2.11 Process of application for DPIIT certification.</p> <p>2.12 Advantage of DPIIT certification.</p>	<p>1. Department for Promotion of Industry and Internal Trade (DPIIT) for States.</p> <p>2. Understand the concept of Political environment</p>

SW-2 Suggested Sessional Work (SW):

- a. **Assignments:** Factors influencing the business environment
- b. **Mini Project:** Ease of Doing Business Index by World Bank for India
- c. **Other Activities (Specify):** Role of government in improvement of business environment.



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CO.3: Students will understand the key government institutions and gain basic awareness about various institutions and regulatory bodies in India, such as NITI Aayog, MCA, SEBI, RBI, IBBI, CCI, and NCLT/NCLAT..

Approximate Hours

Item	Appx Hours
CL	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understand the role of NITI Aayog SO.2 Understand the concept of MCA SO.3 Understanding the concept of SEBI SO.4 Analyze the concept of RBI, IBBI SO.5 Analyze the meaning of CCI, NCLT/NCLAT	.	Unit-3 : Key Government Institutions 3.1 Establishment of NITI Aayog 3.2 Role and Functions of NITI Aayog 3.3 Schemes and policies for business 3.4 Establishment of MCA 3.5 Role and Functions of MCA 3.6 Schemes and policies for business MCA 3.8 Establishment of SEBI 3.9 Role and Functions of SEBI 3.10 Establishment of RBI, IBBI, CCI, NCLT/NCLAT, etc 3.11 Role and Functions of RBI, IBBI, CCI 3.12 Role and Functions of NCLT/NCLAT.	1. Role and Functions of NITI Aayog 2. Schemes and policies for business MCA

SW-4 Suggested Sessional Work (SW):

- a. Assignments:** Role and Functions of RBI, IBBI, CCI
- b. Mini Project:** Role and Functions of NCLT/NCLAT.
- c. Other Activities (Specify):** Establishment of SEBI



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CO.4: Students will comprehend the entrepreneurship scenario, government initiatives, the need for entrepreneurship in India, introduction to the concept of entrepreneurship, entrepreneurship creativity, and innovation. Also, social entrepreneurship introduction including the definition of social entrepreneurship, entrepreneurial motivation, growth, and challenges.

Approximate Hours

Item	Approx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO.1 Understanding about the concept of business models-Sole Proprietorship</p> <p>SO.2 Understanding the business models- Partnership, Company, Statutory Bodies and Corporations.</p> <p>SO.3 Understanding the HUF and Family Business, Cooperatives Societies and Trusts, Limited Liability Partnership, OPCs.</p> <p>SO.4 Understanding Scales of Business Micro, Small and Medium Enterprises, Large Scale Enterprises and Public Enterprises</p> <p>SO.5 Understanding the of business models- MNCs</p>	.	<p>Unit-4 : Entrepreneurship</p> <p>4.1 Entrepreneurship Scenario</p> <p>4.2 Government initiatives to foster entrepreneurship</p> <p>4.3 Need for entrepreneurship in India, Bottlenecks in entrepreneurial growth</p> <p>4.4 Entrepreneurship</p> <p>4.5 Introduction to the Concept of entrepreneurship</p> <p>4.6 Entrepreneurship-Creativity and Innovation</p> <p>4.7 Social Entrepreneurship Introduction</p> <p>4.8 Definition of Social Entrepreneurship</p> <p>4.9 Entrepreneurial Motivation,</p> <p>4.10 Growth & challenges of Entrepreneurial Venture</p> <p>4.11 Government Initiatives for Business Development.</p> <p>4.12 Case Studies</p>	<p>1. Entrepreneurship-Creativity and Innovation</p> <p>2. Entrepreneurial Motivation,</p>

SW-5 Suggested Sessional Work (SW):

- a. **Assignments:** Other Forms of Organizations.
- b. **Mini Project:** Find out the top ten MNCs.
- c. **Other Activities (Specify):** Large-Scale Enterprises and Public Enterprises



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CO.5: Student will understand the Forms of Business Organization, Concept and Features in relation to the following business models- Sole Proprietorship; Partnership; Company; Statutory Bodies and Corporations; HUF and Family Business; Cooperatives, Societies and Trusts; Limited.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO.1 Understanding about the concept of business models- Sole Proprietorship</p> <p>SO.2 Understanding the business models- Partnership, Company, Statutory Bodies and Corporations.</p> <p>SO.3 Understanding the HUF and Family Business, Cooperatives Societies and Trusts, Limited Liability Partnership, OPCs.</p> <p>SO.4 Understanding Scales of Business Micro, Small and Medium Enterprises, Large Scale Enterprises and Public Enterprises</p> <p>SO.5 Understanding the of business models- MNCs</p>		<p>Unit 5: Forms of Business Organization.</p> <p>1.1 Concept and Features in relation to the following business models- Sole Proprietorship</p> <p>1.2 Partnership</p> <p>1.3 Company</p> <p>1.4 Statutory Bodies and Corporations</p> <p>1.5 HUF and Family Business</p> <p>1.6 Cooperatives Societies and Trusts</p> <p>1.7 Limited Liability Partnership</p> <p>1.8 OPCs</p> <p>1.9 Other Forms of Organizations.</p> <p>1.10 Scales of Business Micro, Small and Medium Enterprises</p> <p>1.11 Large-Scale Enterprises and Public Enterprises</p> <p>1.12 MNCs.</p>	<p>1. Cooperatives Societies and Trusts</p> <p>2. Scales of Business Micro, Small and Medium Enterprises</p>

SW-5 Suggested Sessional Work (SW):

- Assignments:** Other Forms of Organizations.
- Mini Project:** Find out the top ten MNCs.
- Other Activities (Specify):** Large-Scale Enterprises and Public Enterprises



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1: Students will learn how personal values and ethics influence decision-making within an organization.They will understand ethical theories and their roles in social and corporate behaviour.	12	2	1	14
CO.2: Evaluate the overall business environment and its various components in business decision-making.	12	2	1	19
CO.3: Students will understand the key government institutions and gain basic awareness about various institutions and regulatory bodies in India, such as NITI Aayog, MCA, SEBI, RBI, IBBI, CCI, and NCLT/NCLAT..	12	2	1	16
CO.4: Students will comprehend the entrepreneurship scenario, government initiatives, the need for entrepreneurship in India, introduction to the concept of entrepreneurship, entrepreneurship creativity, and innovation. Also, social entrepreneurship introduction including the definition of social entrepreneurship, entrepreneurial motivation, growth, and challenges.	12	2	1	13
CO.5: Student will understand the Forms of Business Organization,Concept and Features in relation to the following business models-Sole Proprietorship;	12	2	1	13
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table(ForESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	CO.1: Students will learn how personal values and ethics influence decision-making within an organization.They will understand ethical theories and their roles in social and corporate behaviour.	01	01	03	05



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CO-2	CO.2: Evaluate the overall business environment and its various components in business decision-making.	01	01	06	08
CO-3	Students will understand the key government institutions and gain basic awareness about various institutions and regulatory bodies in India, such as NITI Aayog, MCA, SEBI, RBI, IBBI, CCI, and NCLT/NCLAT..	02	05	05	12
CO-4	Students will comprehend the entrepreneurship scenario, government initiatives, the need for entrepreneurship in India, introduction to the concept of entrepreneurship, entrepreneurship creativity, and innovation. Also, social entrepreneurship introduction including the definition of social entrepreneurship, entrepreneurial motivation, growth, and challenges.	02	05	05	12
CO-5	Student will understand the Forms of Business Organization, Concept and Features in relation to the following business models- Sole Proprietorship; Partnership; Company; Statutory Bodies and Corporations; HUF and Family Business; Cooperatives, Societies and Trusts; Limited.	01	06	05	12
Total		07	18	25	50

Legend: R:Remember, U:Understand, A:Apply

The end of semester assessment for Ethics & Business Environment will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional / Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming



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Suggested Learning Resources:

(b) Books:

S. No.	Title	Author	Publisher	Edition&Year
1	Microeconomics	M.L Jhingan, B.K Jhingan	Vrinda publication <i>ltd.</i> ,	Revised 8th edition
2	Principles of microeconomics	H. L Ahuja	S. Chand Publication	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos, POs and PSOs Mapping

Course Title: B.Com (CSP)

Course Code: 03MT105

Subject:-Ethics & Business Environment

Course Title:	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
Course Outcomes	Commerc and	Solving the pro	Profession relat	Start-ups and entre	Leadership	Communication throu	Advance research in the field of	Decision	Pathways prog	Environment	Paraphrase the field of	Articulate in the area of corporat	Enhance the skills of Entrepreneurial	Demonstrate knowledge in setting	Design the system and processes essentially
CO.1: Students will learn how personal values and ethics influence decision-making within an organization.They will understand ethical theories and their roles in social and corporate behaviour.	2	2	1	1	1	1	1	1	1	1	1	2	1	2	1
CO.2: Evaluate the overall business environment and its	2	2	1	2	2	1	1	1	1	1	1	1	1	1	1



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various components in business decision-making.															
CO.3: Students will understand the key government institutions and gain basic awareness about various institutions and regulatory bodies in India, such as NITI Aayog, MCA, SEBI, RBI, IBBI, CCI, and NCLT/NCLAT..	2	2	1	2	2	1	1	1	1	1	1	1	1	1	1
CO.4: Students will comprehend the entrepreneurship scenario, government initiatives, the need for entrepreneurship in India, introduction to the concept of entrepreneurship, entrepreneurship creativity, and innovation. Also, social entrepreneurship introduction including	2	2	2	2	1	1	1	1	1	1	1	1	1	2	1



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the definition of social entrepreneurship, entrepreneurial motivation, growth, and challenges.															
CO.5: Student will understand the Forms of Business Organization, Concept and Features in relation to the following business models-Sole Proprietorship; Partnership; Company; Statutory Bodies and Corporations; HUF and Family Business; Cooperatives, Societies and Trusts; Limited.	3	2	2	3	1	1	1	1	1	1	1	1	1	2	1

Legend: 1–Slight (Low), 2–Medium, 3–High



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Course Curriculum Map:

POs &PSOs No.	Cos No. &Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning(S L)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1: Students will learn how personal values and ethics influence decision-making within an organization.They will understand ethical theories and their roles in social and corporate behaviour.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1.Concept of economics 1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7, 1.8, 1.9, 1.10. 1.11,1.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: Evaluate the overall business environment and its various components in business decision-making.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Law of demand and elasticity of demand 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3: Students will understand the key government institutions and gain basic awareness about various institutions and regulatory bodies in India, such as NITI Aayog, MCA, SEBI, RBI, IBBI, CCI, and NCLT/NCLAT..	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3 :Production factors 3.1,3.2,3.3,3.4,3.5,3.6,3.7, 3.8, 3.9,3.10,3.11.3.12	



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PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4: Students will comprehend the entrepreneurship scenario, government initiatives, the need for entrepreneurship in India, introduction to the concept of entrepreneurship, entrepreneurship creativity, and innovation. Also, social entrepreneurship introduction including the definition of social entrepreneurship, entrepreneurial motivation, growth, and challenges.	SO.1 SO.2 SO.3 SO.4 SO.5	Unit-4 Production Factors 4.1,4.2,4.3,4.4,4.5,4.6,4.7, 4.8,4.9,4.10,4.11,4.12
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5: Student will understand the Forms of Business Organization, Concept and Features in relation to the following business models-Sole Proprietorship; Partnership; Company; Statutory Bodies and Corporations; HUF and Family Business; Cooperatives, Societies and Trusts; Limited.	SO.1 SO.2 SO.3 SO.4 SO.5	Unit 5: Price determination 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5 .8, 5.9,5.10,5.11,5.12

Curriculum development team:

Pro. Harshvardhan, Dean, Faculty of commerce and financial studies

Dr. Aslam Saeed, Professor, Department of Commerce

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Compulsory Course for all Undergraduate Programs

Curriculum for 1st Semester Session 2022-24

Course Name	Sustainable Development Goals (SDGs)
Credits	(L: 2) 30 Lectures
Course Category	Value Added Course (VAC)

Unit	Contents
I	<p>Introduction to Sustainable Development:</p> <ul style="list-style-type: none">• Need and Importance of Sustainable Development• Historical & Policy perspectives of Sustainable Development• Sustainable Development: World and India Perspective Introduction o 17 SDGs:• Specific learning objectives for different SDGs• Challenges & strategies of attaining SDGs in developed and developing nations
II	<p>Special focus on SDG 4-Quality Education and Lifelong Learning:</p> <ul style="list-style-type: none">• Focus of NEP-2020 on SDG• Education as a key instrument to achieve SGDs Education for Sustainable Development (ESD):• Berlin Declaration 2021 on ESD• Integration of ESD in curriculum and textbooks• Tools, Systems, and Innovation for Sustainability [Measuring Sustainability]• How do we measure sustainability?



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III	<p>Understanding the SDGs:</p> <ul style="list-style-type: none">• Circular economy (basic model of reuse, recycle, and reduce)• Rural & urban Problems & Challenges• Sustainable production and consumption• Renewable energy• Health and hygiene, water management & sanitation• Waste Management
IV	<p>Climate Change, Energy and Sustainable Development:</p> <ul style="list-style-type: none">• The cause: The greenhouse effect• Climate Change: A Threat to Sustainable Development• Adaptation to Current and Future Climate Regimes• The consequences: crop failure• Solutions technology and lifestyle changes• Mitigating Climate Change
V	<p>Sustainable Business Practices:</p> <ul style="list-style-type: none">• Corporate Social Responsibility• Sustainable products and services:• Business and Environment• Corporations and Ecological Sustainability Life Cycle Assessment:• Overview and application of LCA World Peace and Justice:• United Nations goals for peace and justice• World Government for peace



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The curriculum of B.Com CSP.

(Revised as on 01.08.2022)

Foundation AECC Paper–[0FO 101] ENVIRONMENTAL STUDIES,

Duration: 3 hrs.

Marks: 100

Objective: To study this course, the student must have a knowledge about the environmental components, pollution, biodiversity, and ecosystem at undergraduate level

Outcome: After completion of this course students will be able to -

CO1. Define ecosystem, biodiversity & natural resources.

CO2. Identify different sources of environmental pollution.

CO3. Relate different biomes.

CO4. Understand the methods of resource management/conservation.

CO5. Know about environmental movements and organizations related to environment protection & management.

Unit-1 Environment and Natural Resources:

Multidisciplinary nature, Scope and Importance of Environment

Components of Environment: Atmosphere, Hydrosphere, Lithosphere, and Biosphere.

Brief account of Natural Resources and associated problems: Land Resource,

Water Resource, Energy Resource • Concept of Sustainability and Sustainable Development

Unit-2 Biome, Ecosystem and Biodiversity:

Major Biomes: Tropical, Temperate, Forest, Grassland, Desert, Tundra, Wetland, Estuarine and Marine. Ecosystem: Structure function and types their Preservation & Restoration Biodiversity and its conservation practices.

Unit-3 Environmental Pollution, Management and Social Issues:

Pollution: Types, Control measures, Management and associated problems.

Environmental Law and Legislation: Protection and conservation Acts.

International Agreement & Programme Environmental Movements, communication and public awareness programme. National and International organizations related to environment conservation and monitoring. Role of information technology in environment and human health

Suggested Readings:

1. Carson, R. 2002. Silent Spring Houghton Mifflin Harcourt
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.

Suggested activities: (at least one)

1. Visit to an area to document environmental assets: rivers/ forest/flora/ fauna.
2. Visit to a local polluted site Urban/Rural/ Industrial/Agricultural
3. Study of simple ecosystem.



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Curriculum of B. Com CSP

(Revised as on 01.08.2022)

Semester-II

Course Code: 01EC204

Course Title: Legal aptitude

Pre-requisite: Students should have basic knowledge of the Indian constitution, banks, meaning of agreements, etc.

Rationale: As part of their studies in business law, students need to have a strong foundation in the historical background and sources of laws. This includes an understanding of Indian Constitution Elements of General Laws (Indian Contract Act and Law of Torts), Elements of Company Secretaries' Legislation, Banking Regulation Act, 1949, and Legal Reasoning. In addition, students should gain a basic understanding of various types of laws, their applications, and the Indian regulatory authorities responsible for enforcing them in society

Course Outcomes:

CO.1: Students should be able to possess immense skill sets with the enormous knowledge of Constitutional Law, Fundamental rights and fundamental duties etc.

CO.2: Students will be able to demonstrate a high level of understanding in the matters of contract, commercial agreements and other kinds of agreements and legal instruments. Students will learn to analyse the case laws and will be able to extract the exact issues of laws from the same.

CO.3 : Students should be able to understand the Company Secretaries' Legislation, Incorporation of institutes ,its Functions, board & committees of institutes, Appointment, and Functions of company secretary as per the Company Secretaries Act, 1980.

CO.4 : Students should be able to demonstrate the ability to apply both in theory and in practice the law relating to Banking and Finance Banking Regulation Act, 1949

CO.5 : Student can understand and Develop the Legal Problems through Reading and understanding a case.



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Semester-II

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
MJC	1EC204	Legal aptitude	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project, etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.



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Scheme of Assessment:

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/ Home Assignment number	Class Test 2 (2 best out of 3)	Seminar	Class Activity any one	Class Attendance				
MJC	01EC204	Legal aptitude	3 marks each (CA)	10 marks each (CT)	(SA)	(CAT)	(AT)	CA+CT+SA+C AT+AT	(ESA)	(PRA+ESA)	
			15	20	5	5	5	50	50	100	



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Curriculum of B.Com CSP

(Revised as on 01.08.2022)

Semester-II

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1: Students should be able to possess immense skill sets with the enormous knowledge of Constitutional Law, Fundamental rights and fundamental duties etc.

Item	AppX Hrs
CI	22
LI	0
SW	2
SL	1
Total	25

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
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<p>SO.1 Understand the History, preamble, citizenship of Indian constitution.</p> <p>SO.2 Familiarize with Fundamental Rights & duties of citizens.</p> <p>SO.3 Understand the powers of president, governor, prime minister etc as per Indian constitution.</p> <p>SO.4 Familiarize and understand the working of Lok Sabha & Rajya Sabha.</p> <p>SO.5 Understand the concept List of subjects-Centre, State, and Concurrent.</p>	<p>Unit-1.0 Indian Constitution</p> <p>1.1 History 1.2 Preamble 1.3 Citizenship 1.4 Fundamental Rights 1.5 Fundamental Duties 1.6 Directive Principles of State Policy 1.7 State under Constitution 1.8 president 1.9 Governors 1.10 Council of Ministers 1.11 Prime Minister 1.12 Lok Sabha 1.13 Rajya Sabha 1.14 Legislative Assembly Legislative Council 1.15 Supreme Court 1.16 High Courts 1.17 Landmark Amendment in Constitution 1.18 List of subject, State and Concurrent. 1.19 Meaning of Writs 1.20 Types of Writs 1.21 Structure of Parliament 1.22 Difference between writ & summon</p>	<p>1. Make a study on High courts & Supreme Court.</p> <p>2. Election of president & prime minister.</p>
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SW-1 Suggested Sessional Work (SW):

- Assignments: Explain** Fundamental Rights & duties
- Mini Project:** Election procedure of president.
- Other Activities (Specify):** History of Indian constitution.



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CO.2: Students will be able to demonstrate a high level of understanding in the matters of contract, commercial agreements and other kinds of agreements and legal instruments. Students will learn to analyse the case laws and will be able to extract the exact issues of laws from the same.

Item	AppX Hrs
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the meaning of contract .Essential Elements of Contract Act, 1872.</p> <p>SO.2 Understanding the Classification of Contract</p> <p>SO.3 Understanding Breach of Contract and Remedies.</p> <p>SO.4 Understanding the basics of the Law of Torts.</p> <p>SO.5 Understanding the Concept of Strict, Absolute and Vicarious Liability.</p>	.	<p>Unit 2.0 Elements of General Laws. (Indian Contract Act and Law of Torts)</p> <p>2.1 Offer</p> <p>2.2 Acceptance</p> <p>2.3 Consideration and Competency to Contract.</p> <p>2.4 Agreement</p> <p>2.5 Void,</p> <p>2.7 Voidable,</p> <p>2.8 Unenforceable</p> <p>2.9 Performance of Contract</p> <p>2.10 Frustration of Contract</p> <p>2.11 Quasi Contract</p> <p>2.12 Breach of Contract and Remedies</p> <p>2.13. Law of Torts</p> <p>2.14 Basics of Torts</p> <p>2.15 Specific Defenses</p> <p>2.16 Nuisance and Negligence</p> <p>2.17 Strict, Absolute and Vicarious Liability</p> <p>2.18 Trespass</p> <p>2.19 Malicious Prosecution</p> <p>2.20 Case studies</p>	<p>1. Difference between Void, Voidable, and Unenforceable.</p> <p>2. Breach of Contract and Remedies.</p>



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SW-1 Suggested Sessional Work (SW):

- a. **Assignments:** Provisions for drafting contract as per act.
- b. **Mini Project:** Describe Malicious Prosecution.
- c. **Other Activities (Specify):** Explain Breach of Contract and Remedies.



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CO.3 : Students should be able to understand the Company Secretaries' Legislation, Appointment , Functions of company secretary as per Company Secretaries Act, 1980.

Item	AppX Hrs
CI	17
LI	0
SW	2
SL	1
Total	20

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the Concept of company secretary.</p> <p>SO.2 Understand the Core Values of the Institute Company Secretary under the Company Secretaries Act,1980</p> <p>SO.3 Understand the Functions of Company Secretary.</p> <p>SO.4 Understand the Role of Company Secretary in Employment & practices.</p> <p>SO.5 Understand the removal procedure in case of Professional or other misconduct by Disciplinary Directorate.</p>	.	<p>Unit-3.0 Elements of Company Secretaries Legislation</p> <p>3.1 The Institute of Company Secretaries of India</p> <p>3.2 Incorporation of the Institute.</p> <p>3.3 Vision, Mission, Motto</p> <p>3.4 Functions of Institute.</p> <p>3.5 Associates and Fellows.</p> <p>3.6 Constitution of the Council of the Institute.</p> <p>3.7 Functions of Council.</p> <p>3.8 Core Values of the Institute Company Secretary under Company Secretaries Act,1980.</p> <p>3.9 Functions of Company Secretary under the Companies Act, 2013</p> <p>3.10 Role of Company Secretary in Employment</p> <p>3.11 Role of Company Secretary in Practice</p> <p>3.12 Appointment of company secretary.</p> <p>3.13 Professional or other</p>	<p>1. Functions of Company Secretary under the Companies Act, 2013</p> <p>2. Professional or other misconduct.</p>



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		misconduct defined. 3.14 Removal from the Register of Members. 3.15 Disciplinary Directorate. 3.16 Board of Discipline. 3.17 Disciplinary Directorate.	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Vision, Mission, Motto of the Institute Company Secretaries Act, 1980.
- b. Mini Project:** Describe Rights & duties of company secretary.
- c. Other Activities (Specify):** Write statutory functions of company secretary.



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CO.4 : Students should be able to demonstrate the ability to apply both in theory and in practice the law relating to Banking and Finance Banking Regulation Act, 1949

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand Origin of the Banking Regulation Act, 1949 & its objectives</p> <p>SO.2 Understand Licensing of banking companies.</p> <p>SO.3 Understand the power of RBI & government.</p> <p>SO.4 Understand Banking sector reforms</p> <p>SO.5 Understand the Meaning of NPA its classification, Reasons and Impacts in economy.</p>	.	<p>Unit-4.0 Banking Regulation Act, 1949</p> <p>4.1 Introduction</p> <p>4.2 Origin of the Act</p> <p>4.3 Objectives</p> <p>4.4 Features</p> <p>4.5 Licensing of banking companies.</p> <p>4.6 Power of the Reserve Bank to give directions.</p> <p>4.7 Further powers and functions of the Reserve Bank under Banking Regulation Act.</p> <p>4.8 Power of Central Government to make rules under banking regulations act, 1949.</p> <p>4.9 Banking sector reforms</p> <p>4.10 Narasimhan Committee Report I and II</p> <p>4.11 Prudential norms</p> <p>4.12 Capital Adequacy norms Performance of the Contract of Sale.</p> <p>4.13 Introduction of NPA</p> <p>4.14 Meaning of NPA</p>	<p>1. Powers and functions of the Reserve Bank under banking regulation act.</p> <p>2. Licensin g of banking compani es t.</p>



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		4.15 Classification of NPA 4.16 Importance of NPA 4.17 Factors responsible for NPA 4.18 Consequence of NPA	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments: Highlights the** Important provisions of banking regulations act 1949.
- b. Mini Project:** Current status of NPA in banking sector as per trusted sources.
- c. Other Activities (Specify):** Measures taken by the government & RBI against Indian company.



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CO.5: Student can understand and Develop the Legal Problems through Reading and understanding a case.

item	AppX Hrs
CI	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the meaning and concept of the Legal Fundamentals.</p> <p>SO.2 Acquire knowledge of Legal Problems – Reading and understanding a case</p> <p>SO.3 Understand the Legal Terminology and Maxims</p> <p>SO.4 Understand the concept of Legal Reasoning</p> <p>SO.5 Explore the knowledge about Landmark Judgments of High Court & Supreme Court.</p>	.	<p>Unit-5.0 Legal Reasoning</p> <p>5.1 Legal Fundamentals</p> <p>5.2 Terms Endorsement</p> <p>5.3 Legal Problems – Reading and understanding a case</p> <p>5.4 Legal Terminology and Maxims</p> <p>5.5 Legal Reasoning</p> <p>5.6 Reasoning by Analogy</p> <p>5.7 Inductive</p> <p>5.8 Deductive Reasoning</p> <p>5.9 Questions of Fact (or factual issues)</p> <p>5.10 Questions of Law (or legal issues)</p> <p>5.11 Landmark</p>	<p>1. Read all Legal Terminology and Maxims</p> <p>2. Read Meaning of Legal Reasoning.</p>



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		Judgments of Supreme Court 5.12 Landmark Judgments of High Court 5.13 Reading Comprehension	
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Explain Legal Problems – Reading and understanding a case

b. Mini Project: Inductive & Deductive Reasoning

c. Other Activities (Specify): Drafting and make a practice of case writing with proper format reasoning by analogy .



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Brief of Hours Suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1: Students should be able to possess immense skill sets with the enormous knowledge of Constitutional Law, Fundamental rights and fundamental duties etc.	22	2	1	25
CO.2: Students will be able to demonstrate a high level of understanding in the matters of contract, commercial agreements and other kinds of agreements and legal instruments. Students will learn to analyse the case laws and will be able to extract the exact issues of laws from the same.	20	2	1	23
CO.3 : Students should be able to understand the Company Secretaries' Legislation, Incorporation of institutes ,its Functions, board & committees of institutes, Appointment, and Functions of company secretary as per the Company Secretaries Act, 1980.	17	2	1	20
CO.4 : Students should be able to demonstrate the ability to apply both in theory and in practice the law relating to Banking and Finance Banking Regulation Act, 1949	18	2	1	21
CO.5 : Student can understand and Develop the Legal Problems through Reading and understanding a case.	13	2	1	16
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Students should be able to possess immense skill sets with the enormous knowledge of Constitutional Law, Fundamental rights and fundamental duties etc.	06	03	01	10



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CO-2	Students will be able to demonstrate a high level of understanding in the matters of contract, commercial agreements and other kinds of agreements and legal instruments. Students will learn to analyse the case laws and will be able to extract the exact issues of laws from the same.	06	02	02	10
CO-3	Students should be able to understand the Company Secretaries' Legislation, Incorporation of institutes ,its Functions, board & committees of institutes, Appointment, and Functions of company secretary as per the Company Secretaries Act, 1980.	08	02	02	12
CO-4	Students should be able to demonstrate the ability to apply both in theory and in practice the law relating to Banking Law And Practice, Banking Act, 1949.	05	02	01	08
CO-5	Student can understand and Develop the Legal Problems through Reading and understanding a case.	06	02	02	10
Total		31	11	08	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Legal Aptitude will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	Banking Law And Practice	ICSI	ICSI, New Delhi	2022
2	General Law	ICSI	ICSI, New Delhi	2022



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3	Law of Torts	Ratanlal and Dhirajlal	Lexis Nexis	2022
4	Legal Aptitude	ICSI	ICSI, New Delhi	2022
5	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 01EC204

Course Title: Legal Aptitude

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO	PSO 2	PSO 3	PSO 4	PSO 5
	Com merc e and busi	Solv ing the pro ble	Prof essio n relat	Start- ups and entre prene	Le ad ers hip qu	Com muni cation throu gh	Advance research in the field of commer	De cisi on ma	Path way s prog ram	Envi ron men t and	Para phras e the field of E	Articula te in the area of corporat e sectors	Enhance the skills of Entrepr eneurial	Demonst rate knowled ge in setting	Design the system and processes essentially required for e-
CO.1: Students should be able to possess immense skill sets with the enormous knowledge of Constitutional Law, Fundamental rights and fundamental duties etc.	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1



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CO.2: Students will be able to demonstrate a high level of understanding in the matters of contract, commercial agreements and other kinds of agreements and legal instruments. Students will learn to analyse the case laws and will be able to extract the exact issues of laws from the same.	3	3	3	3	1	2	1	3	1	1	2	3	3	2	1
CO.3 : Students should be able to understand the Company Secretaries' Legislation, Incorporation of institutes ,its Functions, board & committees of institutes, Appointment, and Functions of	3	1	3	1	3	1	1	1	1	1	3	3	2	1	1



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company secretary as per the Company Secretaries Act, 1980.															
CO.4 : Students should be able to demonstrate the ability to apply both in theory and in practice the law relating to Banking and Finance Banking Regulation Act, 1949	3	2	3	3	2	1	3	3	1	1	3	3	3	1	1
CO.5 : Student can understand and Develop the Legal Problems through Reading and understanding a case.	3	2	3	1	1	1	1	1	1	1	1	1	2	1	1

Legend: 1 – Slight (Low), 2 – Medium, 3 – High



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Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1: Students should be able to possess immense skill sets with the enormous knowledge of Constitutional Law, Fundamental rights and fundamental duties etc.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1. Indian Constitution 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14, 1.15,1.16,1.17,1.18,1.19,1.20,1. 22	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: Students will be able to demonstrate a high level of understanding in the matters of contracts, commercial agreements and other kinds of agreements and legal instruments. Students will learn to analyse the case laws and will be able to extract the exact issues of laws from the same.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Elements of General Laws. (Indian Contract Act and Law of Torts) 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14, 2.15,2.16,2.17,2.18,2.19,2.20	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3 : Students should be able to understand the Company Secretaries' Legislation, Incorporation of institutes ,its Functions, board & committees of institutes, Appointment, and Functions of company secretary as per the Company Secretaries Act, 1980.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3 : Elements of Company Secretaries Legislation 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3. 15,3.16,3.17	



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PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4 : Students should be able to demonstrate the ability to apply both in theory and in practice the law relating to Banking and Finance Banking Regulation Act, 1949	SO.1 SO.2 SO.3 SO.4 SO.5	Unit-4 Banking Regulation Act, 1949 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14,4.1 5,4.16,4.17,4.18
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5 : Student can understand and Develop the Legal Problems through Reading and understanding a case.	SO.1 SO.2 SO.3 SO.4 SO.5	Unit 5: Legal Reasoning 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13

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Scheme and Syllabus

B.Com Corporate Accounting Practice

Curriculum of B.Com CSP Program

(Revised as on 01.08.2022)

Semester-II

Course Code:	02AC204
Course Title :	Financial Accounting-II
Pre-requisite:	Students should have basic knowledge of Business forms of organizations.

Rationale: The outlined syllabus provides a comprehensive overview of financial accounting concepts across various organizational structures. Beginning with the unique financial reporting requirements of not-for-profit organisations and accounts from incomplete records, it progresses to partnerships, addressing key aspects like revaluation, profit sharing, and partner transitions. The introduction to company accounts extends this knowledge to the corporate sector, covering the meaning, features, and types of companies, along with share Capital and the complexities of share issues. The inclusion of debentures adds depth, emphasizing their distinct features, types, and the details of issuance and redemption. This syllabus ensures a well-rounded understanding of financial reporting in diverse business contexts, preparing students for real-world accounting challenges.

Course Outcome

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

CO 01: Students will prepare and interpret financial statements for not-for-profit organizations. Students will prepare statements of affairs and profit and loss from incomplete records.

CO 02: Students will prepare revaluation accounts, profit and loss adjustment accounts, and reserves in the balance sheet.

CO 03: Students will calculate the gaining ratio, revalue assets and liabilities, and determine final payments to retiring partners.



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CO 04: Students will do accounting treatment for share Capital, including issuing, forfeiting, and reissuing shares.

CO 05: Students will apply accounting procedures of various aspects of debentures, such as issuance, redemption, interest payments.



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Department of Commerce

The curriculum of B.Com CSP

(Revised as on 01.08.2022)

Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+SW+SL)	
MNC	02AC204	Financial Accounting-II	6	0	2	1	9	6

Legend: **CI:**Classroom Instruction(Includesdifferentinstructionalstrategiesi.e.Lecture(L)andTutorial (T) and others),
LI:Laboratory Instruction(Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
SW: Sessional Work (includes assignment, seminar, mini project etc.),
SL: Self Learning,
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.



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Scheme of Assessment:
Theory

CATE GOR Y COD E	Cour se Cod e	Course Title	Scheme of Assessment (Marks)							
			Progressive Assessment (PRA)						End Semest er Assess ment	Tota l Mar ks
			Class/Ho me Assignme nt 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Se min ar one (SA)	Clas s Act ivit y any one (C AT)	Class Attenda nce (AT)	Total Marks (CA+C T+SA+ CAT+A T)		
COM CSP	02A C20 4	Financi al Accoun ting – II	15	20	5	5	5	50	50	100



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Scheme and Syllabus

B.Com Corporate Secretarial practice

Financial Accounting – II

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO 1: Students will prepare and interpret financial statements for not-for-profit organizations. Students will prepare a statement of affairs and profit and loss from incomplete records.

Approximate Hours

Item	Approx Hrs.
CI	19
LI	0
SW	2
SL	1
Total	22

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
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<p>SO.1 Identify Not-for-Profit Characteristics and Mission. SO.2 Differentiate Receipts and Payments from Income and Expenditure. SO.3 Apply Principles of Revenue Recognition and Expense Accrual. SO.4 Demonstrate Fund Accounting and Asset Measurement. SO.5 Prepare Financial Statements for Not-for-Profits.</p>	<p>Unit 1. NPO</p> <p>1.1 Introduction to Not-for-Profit Organizations 1.2 Definition and Characteristics, Purpose and Mission 1.3 Nature of receipts and payments account 1.4 Revenue Recognition 1.5 Expenses and Accrual treatment 1.6 Preparation of Income and Expenditure Account from Receipts and Payments Account 1.7 Surplus or Deficit 1.8 Distinction between Receipts and Payments Account and Income and Expenditure Account 1.9 Accounting Treatment of Some Special Items: Donation 1.10 Accounting Principles for Not-for-Profits 1.11 Fund Accounting 1.12 Recognition and Measurement of Assets and Liabilities 1.13 Preparation of Balance Sheet 1.14 Introduction to Incomplete Records 1.15 Definition and Characteristics 1.16 Reasons for Maintaining Incomplete Records 1.17 Statement of Affairs Method 1.18 Income Statement (Profit and Loss Account) 1.19 Statement of Financial Position (Balance Sheet)</p>	<p>1. Donation Accounting 2. Incomplete Records Analysis</p>
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SW- Suggested Sessional Work (SW):

Assignment: Prepare a Not-for-Profit Income and Expenditure Statement.

Mini Project: Conduct a comparative financial analysis of two Non-profit Organizations.

Other Activity: Role-play a scenario of an external audit for a Nonprofit Organization.



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CO 2: Students will prepare revaluation accounts, profit and loss adjustment accounts, and reserves in the balance sheet.

Approximate Hours

Item	Approx Hrs.
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(I I I) Class room Instruction (CI)	(SL)
SO. 1 Understanding partnership accounting principles. SO.2 Mastery of revaluation and profit adjustment accounts. SO.3 Competence in computing new profit-sharing ratios. SO.4 Ability to analyze and account for hidden goodwill. SO..5 Application of reserves in presenting a balanced financial statement.	Unit-2 partnership 2.1 Introduction to Partnership Accounting 2.2 Nature of Revaluation Account 2.3 Purpose of Profit and Loss Adjustment Account 2.4 Types of Reserves in the Balance Sheet 2.5 Methods of Computation of New Profit Sharing Ratio 2.6 Significance of Hidden Goodwill 2.7 Accounting Treatment of Hidden Goodwill 2.8 Changes in Partnerships 2.9 Adjustments in Partnership Accounts 2.10 Valuation of Assets and Liabilities 2.11 Accounting for Goodwill 2.12 Calculation of New Capital 2.13 Treatment of Accumulated Profits and Losses 2.14 Allocation of Reserves among Partners 2.15 Impact of New Profit Sharing Ratio on Partners	1. Significance of Reserves in Financial Health. 2. Treatment and Reporting of Hidden Goodwill.



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SW- Suggested Sessional Work (SW):

Assignment: "Prepare a new profit sharing ratio based on changing partnership dynamics."

Mini Project: "Analyze the impact of hidden goodwill on financial statements."

Other Activity: "Present a case study illustrating effective use of reserves in business."



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CO 3: Students will calculate the gaining ratio, revalue assets and liabilities, and determine final payments to retiring partners.

Approximate Hours

Item	Approx Hrs.
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1 Grasp the foundational concepts outlined in the introduction. SO.2 Mastery in creating and analyzing Revaluation Accounts. SO.3 Understanding the role and impact of reserves in financial health. SO.4 Proficiency in calculating new profit sharing ratios. SO.5 Competency in identifying and assessing hidden goodwill.		Unit-3: partnership retirement 1.1 Introduction 1.2 Revaluation Account or Profit and Loss Adjustment 1.3 Reserves in the Balance Sheet. 1.4 Calculation of Gaining 1.5 Revaluation of Assets and Liabilities on Retirement of a Partner — 1.6 Reserve... 1.7 Final Payment Retiring 1.8 Paying a Partner's Loan in Installment 1.9 Joint Life Policy — 1.10 Introduction retirement of partner 1.11 Right of Outgoing Partner in Certain Cases to Share Subsequent Profits. 1.12 Amount Payable to Legal Representatives of Dead Partner. 1.13 Special Transactions in Case of Death: Joint Life Policy 1.14 Special Transactions in Case of Death: Separate Life Policy 1.15 Special Transactions in Case of Death: Payment of Deceased Partner's	1. Accounting for Admission of Partner 2. Calculation of Gaining

SW- Suggested Sessional Work (SW):



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Assignment: Prepare a comprehensive guide outlining the steps and considerations involved in admitting a new partner to a business.

Mini Project: Develop a simulation model to demonstrate the financial implications and outcomes of different partner admission scenarios.

Other Activity: Organize a panel discussion with legal experts to address the details of partner retirement settlements, focusing on ethical considerations and compliance



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CO .4: Students will do accounting treatment for share Capital, including issuing, forfeiting, and reissuing shares.

Approximate Hours

Item	Approx Hrs.
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(L I I) Class room Instruction (CI)	(SL)
SO.1 Comprehension of Company Accounts essentials. SO.2 Identification of key features and types of companies. SO.3 Competency in preparing financial statements for a company. SO.4 Proficiency in share Capital management and issuance. SO.5 Skill in handling share forfeiture and reissue procedures.	Unit-4 Accounting for shares 1.1. Overview of Company Accounts 1.2. Definition and Characteristics of a Company 1.3. Salient Features of a Company 1.4. Classification of Companies 1.5. Importance of Books of Account in a Company 1.6. Financial Statements in Company Accounting 1.7. Introduction to Share Capital 1.8. Types of Shares in a Company 1.9. Over Subscription and Pro-Rata 1.10. Issuing Shares for Cash 1.11. Journal Entries for Issuing Shares for Cash 1.12. Forfeiture of Shares in a Company 1.13. Reissue of Forfeited Shares 1.14. Types of Forfeiture and Reissue Accounts 1.15. Issue of Shares for Consideration other than Cash. 1.16. Interest on Calls-in-Arrears and Calls-in-Advance 1.17. Disclosure Requirements in Financial Statements 1.18. Debentures in Company Accounting 1.19. Securities Premium and its Accounting 1.20. Impact of Share Transactions on Equity	1. Understanding Legal Aspects of Company Accounting. 2. Analyzing the Role of the Board of Directors in Share Issuance.



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SW- Suggested Sessional Work (SW):

Assignment:Analyze the impact of share forfeiture on a company's equity structure."

Mini Project:Prepare a comprehensive report on the types and features of company shares."

Other Activity:Conduct a workshop on the preparation of financial statements in compliance with company law."



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CO 5: Students will apply accounting procedures of various aspects of debentures, such as issuance, redemption, and interest payments.

Approximate Hours

Item	Approx Hrs.
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1 Understanding the essentials of debentures in corporate finance. SO.2 Identifying the features and types of debentures. SO.3 Distinguishing between debentures and shares. SO.4 Competency in the process and accounting for debenture issuance. SO.5 Mastery of the redemption process for preference shares.		Unit 5: Accounting for debenture 5.1 Introduction to the Issue of Debentures 5.2 Meaning and Characteristics of Debentures 5.3 Distinction between Debentures and Shares 5.4 Process and Accounting for the Issue of Debentures 5.5 Journal Entries for the Issue of Redeemable Debentures 5.6 Accounting Treatment for Debentures Payable in Installments 5.7 Accounting Treatment for Debentures Payable in lump sum 5.8 Accounting Treatment for Debentures Payable in lump sum in premium and discount 5.9 Legal provision for Redemption Reserve for Debenture Redemption 5.10 Issuing Debentures as Collateral Security 5.11 Issue of Debentures in Consideration Other than Cash 5.12 Redemption of Preference Shares in Company Accounting 5.13 Redemption Reserve for Debenture Redemption 5.14 Legal provision for Redemption Reserve for Debenture Redemption 5.15 Modes of Redemption of Debentures 5.16 Accounting Entries for Debenture Redemption 5.17 Sources of Funds for Debenture Redemption 5.18 Conversion of Debentures into Equity Shares	1. Analyzing Legal and Financial Aspects of Debenture Redemption. 2. Understanding the Role of Debenture Trustees in Corporate Finance.



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		5.20 Debenture Redemption Reserve and Its Maintenance	
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SW- Suggested Sessional Work (SW):

Assignment: "Evaluate the advantages and disadvantages of issuing debentures as collateral security."

Mini Project: "Prepare a case study on the conversion of debentures into equity shares."

Other Activity: "Conduct a seminar on the legal and financial aspects of debenture redemption in company accounting."



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
CO 01: Students will prepare and interpret financial statements for not-for-profit organizations. Students will	20	2	1	23
CO 02: Students will prepare revaluation accounts, profit and loss adjustment accounts, and reserves in the balance sheet.	15	2	1	18
CO 03: Students will calculate the gaining ratio, revalue assets and liabilities, and determine final payments to retiring partners.	15	2	1	18
CO 04: Students will do accounting treatment for share Capital, including issuing, forfeiting, and reissuing	20	2	1	23
CO 05: Students will apply accounting procedure of various aspects of debentures, such as issuance, redemption, interest payments.	20	2	1	23
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Students will prepare and interpret financial statements for not-for-profit organizations. Students will prepare statement of affair and profit and loss from incomplete records.	01	01	03	05
CO-2	Students will prepare revaluation accounts, profit and loss adjustment accounts, and reserves in the balance sheet.	01	01	03	05
CO-3	Students will calculate the gaining ratio, revalue assets and liabilities, and determine final payments to retiring partners.	-	03	10	13



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CO-4	Students will do accounting treatment for share Capital, including issuing, forfeiting, and reissuing shares.	-	03	10	13
CO-5	Students will apply accounting procedure of various aspects of debentures, such as issuance, redemption, interest payments.	01	03	10	14
Total		03	12	36	50

Legend: R:Remember, U:Understand, A: Apply

The end-of-semester assessment for Fi Financial Accounting-II will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional / Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition&Year
1	Financial Accounting,	R. L. Gupta &	Sultan Chand & Sons	
2	Financial Accounting	J. R. Monga	Mayoor Paperbacks	
3	Financial Accounting	Shukla S.M.	Sahitya Bhavan Publication House Agra	
4	Lecture note provided by			



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Cos, POs and PSOs Mapping

Course Title: B.Com CSP

Course Code: 02AC204

Course Title: Financial Accounting – II

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO 1	PSO	PSO 3	PSO 4	PSO 5
	Commerc and busi ness-	Solv ing the pro ble ms	Prof ession related	Start-ups and entre preneurial	Le aders hip qualit	Com muni cation throu gh differ	Advance research in the field of commer ce	De cision ma kin	Path way s prog ram s	Envi ron men t and sust	Paraph rase the field of E Comm	Artic ulate in the area of corno	Enhance the skills of Entrepr eneurial attitude	Demonst rate knowled ge in setting up e-	Design the system and processe s
CO 01: Students will prepare and interpret financial statements for not-for-profit organizations. Students will prepare statement of affair and profit and loss from	3	2	1	3	1	1	3	1	1	1	3	3	1	2	1



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incomplete records.															
CO 02: Students will prepare revaluation accounts, profit and loss adjustment accounts, and reserves in the balance sheet.	3	3	1	1	1	1	3	1	1	1	2	3	1	1	1
CO 03: Students will calculate the gaining ratio, revalue assets and liabilities, and determine final payments to retiring partners.	3	2	1	3	1	1	3	1	2	1	3	3	2	1	1
CO 04: Students will do accounting treatment for share Capital, including issuing,	3	3	2	3	1	1	3	1	1	1	3	3	2	1	1



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forfeiting, and reissuing shares.															
CO 05: Students will apply accounting procedure of various aspects of debentures, such as issuance, redemption, interest payments.	3	2	1	1	1	1	3	1	1	1	1	2	3	1	1

Legend:1–Slight (Low),2–Medium, 3–High



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Course Curriculum Map:

POs &PSOsNo.	COsNo.&Titles	SOsNo.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 01: Students will prepare and interpret financial statements for not-for-profit organizations. Students will prepare statement of affair and profit and loss from incomplete records.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1. NPO 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10,1.11,1.12,1.13,1.14,1.15,1.16,1.17,1.18,1.19,1.20	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 02: Students will prepare revaluation accounts, profit and loss adjustment accounts, and reserves in the balance sheet.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 partnership 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14, 2.15	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 03: Students will calculate the gaining ratio, revalue assets and liabilities, and determine final payments to retiring partners.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3 : partnership retirement 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3.15	



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PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 04: Students will do accounting treatment for share Capital, including issuing, forfeiting, and reissuing shares.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4 Accounting for shares 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14, 4.15,4.16,4.17,4.18,4.19,4.20	As mentioned in page number 3 to 7
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 05: Students will apply accounting procedure of various aspects of debentures, such as issuance, redemption, interest payments.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: Accounting for debenture 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15 ,5.16,5.17,5.18,5.19,5.20	

Curriculum development team:

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Department of Commerce
Curriculum of B. Com Hons. CSP Program
(Revised as on 01.08.2022)
Semester-II

Course Code: 03MT205

Course Title : Business statistics

Pre-requisite: Student should have basic knowledge of quantitative and qualitative data.

Rationale: This syllabus is essential as it equips students with crucial skills for data analysis and informed decision-making. Covering statistical description, graphical representation, and measures of central tendency, it provides a foundation for understanding and interpreting data. Index numbers and time series analysis enable economic trend analysis, while correlation, regression, and financial mathematics foster practical decision-making skills. Probability and theoretical distributions equip students for risk assessment. Overall, this curriculum is tailored to meet the demands of a data-centric world, preparing students for success across diverse fields.

Course Outcome

CO. 1: Students will represent statistical data diagrammatically and graphically using various methods such as histograms, frequency polygons, Ogive, and pie charts and Students will analyze frequency distributions.

CO. 2: Students will calculate and interpret measures of central tendency like mean, median, and mode, as well as measures of dispersion such as mean deviation, quartiles, and standard deviation.

CO. 3: Students will construct index numbers and apply different methods of constructing them and Students will analyze time series data and apply moving average and method of least squares for forecasting.

CO. 4: Students will calculate and interpret correlation coefficients, including Karl Pearson's coefficient and rank correlation and will apply mathematical concepts of finance, such as simple interest, compound interest, time value of money, and annuity calculations.

CO. 5: Students will apply probability concepts, including independent and dependent events, mutually exclusive events, and compound probability to analyze data.

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(Revised as on 01.08.2022)

Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+SW+SL)	
OEC	03MT205	Business Statistics	4	0	2	1	7	4

Legend:

CI:Classroom Instruction(Includes different instructional strategies i.e.Lecture(L) and Tutorial (T) and others),

LI:Laboratory Instruction(Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C:Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)

			Progressive Assessment (PRA)						End Semester Assessment	Total Marks
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (C AT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)		
OEC	03M T205	Business Statistics	15	20	5	5	5	50	50	100

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Scheme and Syllabus
B.com Corporate Secretarial Practice

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1. Students will represent statistical data diagrammatically and graphically using various methods such as histograms, frequency polygons, Ogive, and pie charts and Students will analyze frequency distributions.

Approximate Hours

Item	Approx Hrs.
CI	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1. Understand various measurement scales and data types. SO.2. Master the construction of frequency distributions and graphical representations. SO.3. Inter		Unit 1. Concept of statistics 1.1. definition of statistics, plural sense definition of statistics, singular sense definition of statistics, essential features of statistics in plural sense, methods of statistics(steps of statistical investigation) 1.2. objects and functions of statistics, importance of statistics, merits and demerits of statistics 1.3. classification of data types of classification of data, presentation of data, one dimensional two dimensional three dimensional diagram, types of bar diagram, pie chart cube cuboids pictogram cartography 1.4. graphical presentation of data, frequency curve types of frequency curve properties of normally distributed frequency curve types of asymmetrical frequency distribution 1.5. histogram for equal class interval distribution, histogram for unequal class interval distribution,	1. Interpret Histogram Shapes. 2. Identify Trends in Frequency Polygons.

<p>pret and analyze statistical graphs and charts. SO.4. Apply central tendency and dispersion measures. SO.5. Gain proficiency in exploratory data analysis techniques.</p>		<p>frequency polygon, Ogive types of Ogive, calculation of median through Ogive 1.6. collection of data, types of collection of data primary and secondary, methods of collecting primary data, difference between primary data and secondary data 1.7. types of investigation or survey difference between census and sample survey meaning of investigator enumerator population sample 1.8. what is questionnaire, what are the essential feature of a good questionnaire 1.9. probability and non-probability sampling technique 1.10. Meaning of variable, continuous variable and discrete variable meaning of class interval, mid value, upper limit lower limit etc. – 1 1.11. Meaning of variable, continuous variable and discrete variable meaning of class Interval, mid value, upper limit lower limit etc. – 2 1.12. Meaning of variable, continuous variable and discrete variable meaning of class interval, mid value, upper limit lower limit etc. – 3 1.13. Meaning of variable, continuous variable and discrete variable meaning of class interval, mid value, upper limit lower limit etc. – 4</p>	
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SW- Suggested Sessional Work (SW):

1. **Assignment:** Create a Histogram from Given Data.
2. **Mini Project:** Analyze Real-world Data Using Statistical Software.
3. **Other Activity:** Present Data Trends Using Pie Charts.

CO.2. Students will calculate and interpret measures of central tendency like mean, median, and mode, as well as measures of dispersion such as mean deviation, quartiles, and standard deviation.

Approximate Hours

Item	Approx Hrs.
CI	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Apply various methods for calculating mean, median, and mode.</p> <p>SO.2 Calculate measures of dispersion for data analysis.</p> <p>SO.3 Understand the relationship between mean, median, and mode.</p> <p>SO.4 Interpret the effect of scale and base changes on dispersion.</p> <p>SO.5 Apply statistical measures in</p>		<p>2.1.mean arithmetic mean or individual series mean for discrete series mean for continuous series</p> <p>2.2.mean for inclusive class series, mean for exclusive class series, mean for open ended class series, mean for unequal class intervals series, mean for less than class series, mean for more than class series, mean for mid value class series</p> <p>2.3.weighted arithmetic mean grouped mean corrected mean</p> <p>2.4.calculate missing frequency with mean, calculate missing value with mean, calculate missing multiple frequency with mean</p> <p>2.5.median meaning, median for individual series-with odd number of observation, with even number of observation, median for discrete series for continuous series</p> <p>2.6.median for inclusive class series median for exclusive class series median for unequal class intervals series median for less than class series median for more than class series median for mid value class series</p> <p>2.7.mode meaning, calculation of mode in individual series in discrete series in continuous series</p> <p>2.8.relation of mean median mode in normal symmetrical and asymmetrical distribution,</p> <p>2.9.Calculation of mode through relational method $3 \text{ median} - 2 \text{ mean} = \text{Mode}$</p> <p>2.10. calculation of mode by grouping method</p> <p>2.11. calculation of missing value missing frequency and multiple missing frequency in mode</p> <p>2.12. calculation of quartile, upper and lower quartile in different methods</p> <p>2.13. calculation of range and its coefficient</p>	<p>1. Interpret Coefficients of Dispersion.</p> <p>2. Apply Mean-Median-Mode Relationship.</p>

real-world scenarios.			
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SW- Suggested Sessional Work (SW):

1. **Assignment:** Calculate Standard Deviation for Given Data.
2. **Mini Project:** Analyze and Compare Measures in a Data Set.
3. **Other Activity:** Explore Real-world Data and Identify Dispersion.

CO-3: Students will construct index numbers and apply different methods of constructing them and Students will analyze time series data and apply moving average and method of least squares for forecasting.

Approximate Hours

Item	Approx Hrs.
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1. Apply fixed, chain, and average base index methods. SO.2. Understand the conversion and splicing of index numbers. SO.3. Calculate simple aggregative and weighted indices. SO.4. Evaluate adequacy through various tests. SO.5. Analyze		Unit-3 :Index number 3.1. fixed base index number for single commodity price for multiple years 3.2. chain base index number for single commodity for multiple years 3.3. average base index number for single commodity for multiple years 3.4. conversion of fixed base index number into chain base index number 3.5. conversion of chain base index number into fixed base index number 3.6. splicing and base shifting of index number 3.7. simple aggregative index number for multiple commodities by fixed base and chain base and average base 3.8. simple average of price relative for multiple commodities buy chain base and fixed base for multiple years 3.9. weighted aggregate price index number for multiple commodity for multiple years by chain base or fix base 3.10. weighted average of price relative index number for multiple commodities for multiple years 3.11. types of cost of living index number (family budget method and aggregative expenditure method) 3.12. other special index number such as laspeyre, pasche, Marshall edgeworth, dorbish bowley, 3.13. various quantity index and special quantity index of of various statistician 3.14. various adequacy test such as unit test, factor reversal test, time reversal, circular test,	1. Evaluate Adequacy with Unit Test. 2. Analyze Trend Using Least Square Method.

<p>components and determine trends in time series.</p>		<p>3.15. Components of time series, various methods of determination in trend in time series such as free hand curve method</p>	
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SW- Suggested Sessional Work (SW):

1. **Assignment:** Calculate Weighted Average Price Index.
2. **Mini Project:** Construct Cost of Living Index.
3. **Other Activity:** Analyze Time Series Components and Trends.

CO-4: Students will calculate and interpret correlation coefficients, including Karl Pearson's coefficient and rank correlation and will apply mathematical concepts of finance, such as simple interest, compound interest, time value of money, and annuity calculations.

Approximate Hours

Item	Approx Hrs.
CL	8
LI	0
SW	2
SL	1
Total	11

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1. Define and Explain Correlation in Statistics.</p> <p>SO.2. Identify and Classify Different Types of Correlation.</p> <p>SO.3. Understand the Degrees of Correlation in Statistical Analysis.</p> <p>SO.4. Apply Various Methods of Correlation in Data Analysis.</p>		<p>Unit-4 Correlation</p> <p>4.1.meaning of correlation, types of correlation, degrees of correlation various methods of correlation</p> <p>4.2.graphic method of correlation and scatter diagram method of correlation</p> <p>4.3.Karl Pearson coefficient method of correlation by actual mean method</p> <p>4.4.Karl Pearson correlation coefficient calculation through shortcut method</p> <p>4.5.Karl Pearson correlation coefficient through step deviation method and direct method</p> <p>4.6.probable error and standard error</p> <p>4.7.spearman rank correlation</p> <p>4.8.coefficient of concurrent deviation method of correlation</p>	<p>1. Explore Advanced Techniques in Correlation Analysis.</p> <p>2. Study Real-world Applications of Correlation in Research.</p>

<p>SO.5. Interpret Scatter Diagrams and Graphic Representations in Correlation</p>			
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SW- Suggested Sessional Work (SW):

1. **Assignment:** Analyze Correlation in a Real-world Data Set.
2. **Mini Project:** Investigate the Correlation in Economic Indicators.
3. **Other Activity:** Calculate Correlation between inflation rate and interest rate.

CO-5: Students will apply probability concepts, including independent and dependent events, mutually exclusive events, and compound probability to analyze data.

Approximate Hours

Item	Approx Hrs.
CL	11
LI	0
SW	2
SL	1
Total	14

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1. Apply independent events in real-world scenarios. SO.2. Demonstrate understanding of sets in probability. SO.3. Utilize permutation and combination concepts effectively. SO.4. Analyze mutually exclusive events in probability. SO.5. Apply compound probability in practical situations.		Unit 5: probability 5.1. Concepts of independent events. 5.2. Dependent events and their implications. 5.3. Understanding mutually exclusive events. 5.4. Total and compound probability applications. 5.5. Mathematical expectation in probability. 5.6. Binomial distribution principles. 5.7. Applications of Poisson distribution. 5.8. Basics of normal distribution in probability. 5.9. Sets and their role in probability. 5.10. Permutation and combination exploration. 5.11. Theoretical foundations of probability distributions.	1. Explore advanced permutation applications. 2. Investigate real-world scenarios for compound probability.

SW- Suggested Sessional Work (SW):

Assignment: Analyze real-world scenarios applying binomial distribution.

Mini Project: Create a probability-based game demonstrating compound probability.

Other Activity: Organize a probability quiz competition for students.

Brief of Hours Suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
CO. 1: Students will represent statistical data diagrammatically and graphically using various methods such as histograms, frequency polygons, Ogive, and pie.	13	2	1	16
CO. 2: Students will calculate and interpret measures of central tendency like mean, median, and mode, as well as measures of dispersion such as mean deviation, quartiles, and standard deviation.	13	2	1	16
CO. 3: Students will construct index numbers and apply different methods of constructing them and Students will analyze time series data and apply moving average and method of least squares for forecasting.	15	2	1	18
CO. 4: Students will calculate and interpret correlation coefficients, including Karl Pearson's coefficient and rank correlation and will apply mathematical concepts of	8	2	1	11
CO. 5: Students will apply probability concepts, including independent and dependent events, mutually	11	2	1	14
Total Hours	60	10	5	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	CO. 1: Students will represent statistical data diagrammatically and graphically using various methods such as histograms, frequency polygons, Ogive, and pie charts and Students will analyze frequency distributions.	01	01	03	05
CO-2	CO. 2: Students will calculate and interpret measures of central tendency like mean, median, and mode, as well as measures of dispersion such as mean deviation, quartiles, and standard deviation.	01	01	03	05
CO-3	CO. 3: Students will construct index numbers and apply different methods of constructing them and Students will analyze time series data and apply	-	03	10	13

	moving average and method of least squares for forecasting.				
CO-4	CO. 4: Students will calculate and interpret correlation coefficients, including Karl Pearson's coefficient and rank correlation and will apply	-	03	10	13
CO-5	CO. 5: Students will apply probability concepts, including independent and dependent events, mutually exclusive events, and compound probability to analyze data.	01	03	10	14
Total		03	12	36	50

Legend: R:Remember, U:Understand, A:Apply

The end of semester assessment for Business statistics will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.

Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional / Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:**(a) Books:**

S. No.	Title	Author	Publisher	Edition&Year
1	Business Studies	J.K. Thukral	Mayur Publications	
2	Business Mathematics	J. K. Singh	Himalaya Publishing House	
3	Business Statistics	J. K. Sharma	Pearson Education.	
4	Business Statistics	Shukla S.M.	Sahitya Bhavan Publication House Agra	
5	Fundamentals of Statistics	S.C. Gupta	Himalaya Publishing House	
6	Lecture note provided by Dept. of Commerce AKS University, Satna.			

Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 03MT205

Course Title: Business Statistics

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc and business-	Solving the problems	Profession related	Start-ups and entrepreneurial	Leadership quality	Communication through differ	Advance research in the field of commerce	Decision making	Pathway programs	Environment and sust	Paraphrase the field of E Comm	Articulate in the area of corporate sectors and its	Enhance the skills of Entrepreneurial attitude	Demonstrate knowledge in setting up e-	Design the system and processes
CO. 1: Students will represent statistical data diagrammatically and graphically using various methods such as histograms, frequency polygons, Ogive, and pie charts and Students will	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1

analyze frequency distributions.															
CO. 2: Students will calculate and interpret measures of central tendency like mean, median, and mode, as well as measures of dispersion such as mean deviation, quartiles, and standard deviation.	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1
CO. 3: Students will construct index numbers and apply different methods of constructing them and Students will analyze time series data and apply moving average and method of least squares for forecasting.	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO. 4: Students will calculate and	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1

interpret correlation coefficients, including Karl Pearson's coefficient and rank correlation and will apply mathematical concepts of finance, such as simple interest, compound interest, time value of money, and annuity calculations.																
CO. 5: Students will apply probability concepts, including independent and dependent events, mutually exclusive events, and compound probability to analyze data.	3	2	1	1	1	1	3	1	1	1	1	2	3	1	1	

Legend: 1–Slight (Low), 2–Medium, 3–High

Course Curriculum Map:

POs &PSOsNo.	COsNo.&Titles	SOsNo.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO. 1: Students will represent statistical data diagrammatically and graphically using various methods such as histograms, frequency polygons, Ogive, and pie charts and Students will analyze frequency distributions.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1. Concept of statistics 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9 ,1.10,1.11,1.12,1.13	As mentioned in page number 3 to 7
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO. 2: Students will calculate and interpret measures of central tendency like mean, median, and mode, as well as measures of dispersion such as mean deviation, quartiles, and standard deviation.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 central tendency dispersion 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO. 3: Students will construct index numbers and apply different methods of constructing them and Students will analyze time series data and apply moving average and method of least squares for forecasting.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3 :index number 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3. 15	

PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO. 4: Students will calculate and interpret correlation coefficients, including Karl Pearson's coefficient and rank correlation and will apply mathematical concepts of finance, such as simple interest, compound interest, time value of money, and annuity calculations.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4 Correlation 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO. 5: Students will apply probability concepts, including independent and dependent events, mutually exclusive events, and compound probability to analyze data.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: probability 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,

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AKS University
Faculty of commerce and financial studies
Department of Commerce
The curriculum of B.Com CSP.
(Revised as on 01.08.2022)

Semester-II

Course Code: 03MS204

Course Title : Quantitative Aptitude

Pre- requisite: Student should have acquire expert knowledge of practical and procedural aspects relating to Quantitative Aptitude.

Rationale: 'It's all about the Quantitative Aptitude!'

The students understanding the Standard on Quantitative Aptitude and various provisions of Companies act 2013 related to Quantitative Aptitude. Studying Quantitative Aptitude under the commerce should possess to develop the knowledge and skills to conduct Quantitative Aptitude of businesses. Students will develop the knowledge and skills necessary to Quantitative Aptitude. Quantitative Aptitude gives students the tools to make How to conduct Quantitative Aptitude in accordance with standard on Quantitative Aptitude.

Course Outcomes:

CO.1: Master fundamental mathematical concepts for problem-solving in business applications efficiently.

CO.2: Understanding financial mathematics concepts and solving related inequalities effectively.

CO.3: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.

CO.4: Understanding of sequences, series, progressions, AM-GM relationship, and practical applications.

CO.5: Course Outcome: Mastery of foundational concepts in sets, relations, functions, limits, continuity, and basic applications of differential and integral calculus for solving problems in business and economics contexts.

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Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total StudyHours(CI+LI+SW+SL)	
OEC	03MS204	Quantitative Aptitude	4	0	2	1	7	4

Legend: **CI:** Classroom Instruction(Includes different instructional strategies i.e. Lecture(L) and Tutorial (T) and others),
LI: Laboratory Instruction(Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
SW: Sessional Work(includes assignment, seminar, mini project etc.),
SL: Self Learning,
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:
Theory

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)						End Semester Assessment (ESA)	Total Marks (PRA+ESA)
			Progressive Assessment (PRA)							
			Class/ Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (C AT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)		

OEC	03M S20 4	Quantitative Aptitude	15	20	5	5	5	50	50	100
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AKS University

Faculty of commerce and financial studies

Department of Commerce

Curriculum of B.Com CSP

(Revised as on 01.08.2022)

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Master fundamental mathematical concepts for problem-solving in business applications efficiently.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Solve equations with multiple variables. SO.2 Apply logarithmic functions in real-world scenarios. SO.3 Utilize ratios and proportions for business problems. SO.4 Solve simultaneous equations efficiently. SO.5 Apply index laws to simplify expressions.		Unit-1. Master fundamental mathematical concepts for problem-solving in business applications efficiently. <ul style="list-style-type: none"> a. Basics of Ratio and Proportion b. Applications of Ratio and Proportion c. Laws of Indices d. Exponents and Logarithms e. Solving Linear Equations f. Solving Simultaneous Linear Equations g. Quadratic Equations h. Cubic Equations i. Time and Work 	1. Master solving simultaneous linear equations. 2. Understand applications of logarithms.

		Problems j. Business Applications of Equations k. Properties of Logarithms l. Anti-Logarithms	
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Inherent Solve $3x + 5y = 10$ for x .

b. Other Activities (Specify): Role-play scenarios involving time and work problems in a business setting.

CO.2: Understanding financial mathematics concepts and solving related inequalities effectively.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes(SOs)	(LI)	Classroom Instruction(CI)	(SL)
<p>SO.1 Understand linear inequalities and solution spaces.</p> <p>SO.2 Apply financial mathematics in interest calculations.</p> <p>SO.3 Analyze investment options using NPV and IRR.</p> <p>SO.4 Evaluate returns using CAGR and compound interest.</p> <p>SO.5 Solve financial problems through annuity calculations.</p>	.	<p>Unit 2. Understanding financial mathematics concepts and solving related inequalities effectively.</p> <p>2.1 Linear Inequalities in One Variable</p> <p>2.2 Linear Inequalities in Two Variables</p> <p>2.3 Simple Interest Calculations</p> <p>2.4 Compound Interest Formulas</p> <p>2.5 Nominal and Effective Interest Rates</p> <p>2.6 Present Value Calculation Methods</p> <p>2.7 Net Present Value Analysis</p> <p>2.8 Future Value Estimation</p> <p>2.9 Perpetuity Evaluation Techniques</p> <p>2.10 Annuities Computation Methods</p> <p>2.11 Sinking Fund Calculation Approaches</p> <p>2.12 Nominal and Effective Rate of Return Analysis</p>	<p>1. Compound Interest Formulas</p> <p>2. Nominal vs. Effective Interest Rates</p>

SW-2 Suggested Sessional Work SW):

a. Assignments: solve linear inequality: $3x + 2 < 5$..

b. Other Activities (Specify): Role-play scenarios involving financial decision-making.

CO.3: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes(SOs)	(LI)	Classroom Instruction(CI)	(SL)
SO.1 Understand factorial notation and its application. SO.2 Apply permutations to arrange objects. SO.3 Solve problems involving circular permutations. SO.4 Determine permutations with given restrictions. SO.5 Comprehend combinations and their standard results.	.	Unit-3: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios. 3.1 Introduction to Permutations and Combinations 3.2 Understanding Factorials 3.3 Basic Permutations 3.4 Results and Applications of Permutations 3.5 Circular Permutations 3.6 Permutations with Restrictions 3.7 Introduction to Combinations 3.8 Standard Results of Combinations 3.9 Applications of Combinations 3.10 Permutations and Combinations in Probability 3.11 Advanced Permutations and Combinations 3.12 Problem-solving Techniques in Permutations and Combinations	1. Factorial notation 2. Circular permutation

SW-3 Suggested Sessional Work (SW):

a. Assignments: Quantitative Determine permutations of vowels with restrictions.

b. Other Activities (Specify): Conduct a group discussion on permutations versus combinations.

CO.4: Understanding of sequences, series, progressions, AM-GM relationship, and practical applications.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understand basic concepts of sequences and series. SO.2 Apply arithmetic and geometric progressions in problem-solving. SO.3 Analyze the relationship between arithmetic and geometric means. SO.4 Calculate the sum of the special series effectively. SO.5 Apply sequences and series concepts in business scenarios.		Unit-4: Understanding of sequences, series, progressions, AM-GM relationship, and practical applications. 4.1 Introduction to Sequences and Series 4.2 Arithmetic Progression (AP) 4.3 Geometric Progression (GP) 4.4 Relationship between Arithmetic Mean (AM) and Geometric Mean (GM) 4.5 Sum of n terms of special series 4.6 Business Applications of Sequences and Series 4.7 Recursive Formulas for Sequences 4.8 Infinite Series and Convergence 4.9 Harmonic Progression (HP) 4.10 Binomial Theorem and Series 4.11 Sequences and Series in Financial Mathematics 4.12 Applications in Real-Life Problems	1. Arithmetic Progression (AP) 2. Geometric Progression (GP)

SW-4 Suggested Sessional Work (SW):

a. Assignments: Explore the relationship between AM and GM.

b. Other Activities (Specify): Group discussion on real-life applications of sequences and series.

CO.5: Mastery of foundational concepts in sets, relations, functions, limits, continuity, and basic applications of differential.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO.1 Understand sets, relations, and functions.</p> <p>SO.2 Compute limits and understand their significance.</p> <p>SO.3 Analyze continuity and its implications.</p> <p>SO.4 Apply differentiation and integration in business contexts.</p> <p>SO.5 Interpret economic phenomena using calculus.</p>		<p>Unit 5: Mastery of foundational concepts in sets, relations, functions, limits, continuity, and basic applications of differential.</p> <p>5.1 Sets and set operations</p> <p>5.2 Types of relations: reflexive, symmetric, transitive</p> <p>5.3 Functions: definition and types</p> <p>5.4 Limits: concept and calculation</p> <p>5.5 Continuity: understanding and criteria</p> <p>5.6 Differentiation: rules and applications</p> <p>5.7 Optimization: maximizing/minimizing functions</p> <p>5.8 Marginal analysis in economics</p> <p>5.9 Integration: techniques and applications</p> <p>5.10 Area under curves in business contexts</p> <p>5.11 Economic modeling with calculus</p> <p>5.12 Rate of change in business and economics</p>	<p>1. Marginal analysis</p> <p>2. Rate of change</p>

SW-5 Suggested Sessional Work (SW):

- a. Assignments:** Identify reflexive relations in real-world scenarios.
- b. Other Activities (Specify):** Conduct case studies on real-world economic situations.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO 1: Master fundamental mathematical concepts for problem-solving in business applications efficiently.	12	2	1	15
CO 2: Understanding financial mathematics concepts and solving related inequalities effectively.	12	2	1	15
CO 3: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.	12	2	1	15
CO 4: Understanding of sequences, series, progressions, AM-GM relationship, and practical applications.	12	2	1	15
CO 5: Mastery of foundational concepts in sets, relations, functions, limits, continuity, and basic applications of differential	12	2	1	15
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table(For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Master fundamental mathematical concepts for problem-solving in business applications efficiently.	01	01	03	05
CO-2	Understanding financial mathematics concepts and solving related inequalities effectively.	01	01	03	05
CO-3	Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.	-	03	10	13
CO-4	Understanding of sequences, series, progressions, AM-GM relationship, and practical applications.	-	03	10	13
CO-5	Mastery of foundational concepts in sets, relations, functions, limits, continuity, and basic applications of differential.	01	03	10	14
Total		03	11	36	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Quantitative Aptitude will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.

Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion

5. Brainstorming

Suggested Learning Resources:

(b) Books:

S. No.	Title	Author	Publisher	Edition&Year
1	J.K. Thukral	<i>Mathematics for Business Studies</i>	Mayur Publications	
2	J. K. Singh	<i>Business Mathematics</i>	Himalaya Publishing House	
4	Lecture note provided by Dept. of Commerce AKS University, Satna.			

Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 03MS204

Course Title: Quantitative Aptitude

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO8	PO9	PO1	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc e and busi- ness-	Solv ing the proble ms	Prof essio n relat ed	Start- ups and entre prene rial	Lea ders hip qualit	Com muni cation throu gh differ	Advance research in the field of commer ce	Decis ion maki ng	Path way s prog ram s	Envi ron men t and sust	Paraph rase the field of E Comm	Articula te in the area of corporate sectors and its	Enhance the skills of Entrepr eneurial attitude	Demonst rate knowled ge in setting up e-	Design the system and processe s
CO1: Master fundamental mathematical concepts for problem-solving in business applications efficiently.	3	2	2	2	1	1	3	1	1	1	3	3	1	2	1
CO2: Understanding financial mathematics concepts and solving related inequalities effectively.	3	2	2	2	1	1	3	1	1	1	2	3	1	1	1
CO3: Understanding permutations, combinations, factorial, and their	3	2	2	2	1	1	3	1	2	1	3	3	2	1	1

applications in problem-solving scenarios.															
CO4: Understanding of sequences, series, progressions, AM-GM relationship, and practical applications.	3	3	2	3	1	2	3	1	1	1	3	3	2	1	2
CO5: Mastery of foundational concepts in sets, relations, functions, limits, continuity, and basic applications of differential.	3	2	2	2	2	1	3	1	1	1	1	2	3	1	2

Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

POs &PSOs No.	Cos No. &Titles	SOsNo.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO1: Master fundamental mathematical concepts for problem-solving in business applications efficiently.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9, 1.10,1.11,1.12.	

PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO2: Understanding financial mathematics concepts and solving related inequalities effectively.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 2.1,2.2,2.3,2.4,2.5,2.6,2.7,2.8,2.9,2.10,2.11,2.12.	As mentioned in page number 3 to 7
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit- 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,3.12.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO4: Understanding of sequences, series, progressions, AM-GM relationship, and practical applications.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4: 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO5: Mastery of foundational concepts in sets, relations, functions, limits, continuity, and basic applications of differential.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12.	

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Semester-II

Course Code: **0IKS04 IKS**

Course Title: Fundamentals of Indian Knowledge System

Pre- requisite: Creating awareness among the youths about the true history and past rich culture of India.

Rationale: India has very rich and versatile knowledge system and cultural heritage since antiquity. The Indian Knowledge systems was developed on life science, medical science, literature, drama, art, music, dance, astronomy, mathematics, architecture (Sthapatyaveda), chemistry, aeronautics etc, during ancient period. In this basic course, a special attention is given to the ancient and historical perspective of ideas occurrence in the ancient society, and implication to the concept of material world and religious, social and cultural beliefs. On the closer examination, religion, culture and science have appeared epistemological very rigidly connected in the Indian Knowledge System. This land of Bharat Bhumi has provided invaluable knowledge stuff to the society and the world in all sphere of life.

Course Outcomes:

- CO- IKS. 1:** To understand the ancient civilization, Indian Knowledge Systems, Concept of Panch Mahabhuta, Origin of name Bharat Varsha, Ancient Rivers, Ancient Universities and ancient agriculture.
- CO- IKS.II:** Students will have the ability to learn about ancient books, Religious places, basic concept of Indian dance, music and arts, and fundamental aspects of Sangeeta and Natyashashtra etc.
- CO- IKS.III:** Student will be able to gain knowledge on Vedic Science, Astronomy, Astrovastu, Vedic Mathematics, Aeronautics, Metallurgy, Nakhatras, Panchang, Concept of Zero, Pi and point etc.
- CO- IKS. IV:** Understanding on ancient Engineering, Science and Technology, Town Planning, Temple architecture, Chemistry and Metallurgy, Metal manufacturing etc.
- CO- IKS. V:** Student will able to understand about the Life, Nature and Health through basic concept of Ayurveda and Yoga, Traditional Medicinal Systems, Ethnomedicine, Nature conservation, World Heritage Sites etc.

Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)				Total Study Hours CI+LI+SW+SL	Total Credits (C)
			CI	LI	SW	SL		
COMCSP	0IKSO4	Indian Knowledge System	2		1	1	4	2

Legend:

CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Session Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Proposed examination scheme (Marking) as per the recommendation of University Grant Commission (UGC) for Under Graduate Courses in Fundamentals of Indian Knowledge Systems 2022-23 onwards

S. No.	Category of Course/Subject	Components of Marks				Total
		Semester End Examination (External)	Mid Term exam (Internal)	Assignment (Internal)	Practical Exam (Internal)	
1	Only Theory Subject Course					
2	Subject/ Course with theory and Practical					
3	Subject/ Course only Practical					

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

IKS. 1. To understand Indian Civilization and Indian Knowledge Systems

Approximate Hours

Item	Approximate Hours
CI	6
LI	
SW	2
SL	1
Total	9

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self Learning (SL)
SO 1 Understand Overview of Indian Knowledge Systems (IKS) SO 2. Understand Classification of Ancient IKS texts SO 3. Understand Introduction to Panch Mahabhutas (Earth, Water, Fire, Sky and Air) SO 4. Understand Origin of the name Bharatvarsha: the Land of Natural Endowments SO 5. Understand Rivers of ancient India (The Ganga, Yamuna, Godawari, Saraswati, Narmada, Sindhu and Kaveri) SO 6. Understand Ancient Agriculture and ancient Universities: Takshashila and Nalanda, Gurukul system		Unit-1. Indian Civilization and Indian Knowledge Systems 1.1.Overview of Indian Knowledge Systems (IKS) 1.2 Classification of Ancient IKS texts 1.3 Introduction to Panch Mahabhutas (Earth, Water, Fire, Sky and Air) 1.4 Origin of the name Bharatvarsha: the Land of Natural Endowments 1.5 Rivers of ancient India (The Ganga, Yamuna, Godawari, Saraswati, Narmada, Sindhu and Kaveri) 1.6 Agriculture system in ancient India, Ancient Universities: Takshashila and Nalanda, Gurukul system	Golden era of ancient India

SW-1 Suggested Sessional Work (SW):

a. Assignments:

- i. Concepts of Panch Mahabhuta, Classification of ancient texts, origin of ancient rivers
- i. **Mini Project:** Ancient Universities: Takshashila and Nalanda,

b. Other Activities (Specify):

IKS. 2: Students will have the ability to apply the knowledge gained about Indian Art, Literature and Religious Places

Approximate Hours

Item	Approximate Hours
CI	6
LI	
SW	2
SL	1
Total	9

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO 1. Understand the Ancient Indian Books: Vedas, Puranas, Shastras, Upanishads, Mahakavyas (Ramayana & Mahabharata), Smrities, Samhitas</p> <p>SO 2. Understand the Religious places: Puries, Dhams, Jyotirlinga, Shaktipeeths, Kumbha Mela</p> <p>SO 3. Understand the Legendary places of Madhya Pradesh: Ujjain, Chitrakoot, Omkareshwar, Bharhut, Maihar</p> <p>SO 4. Understand the Basic concept of Indian Art, Music and Dance, Indian Musical Instruments</p> <p>SO 5. Understand the Fundamental aspects of Sangeeta and Natya shastra</p> <p>SO 6. Understand the different schools of music, dance and painting in different regions of India</p>		<p>Unit-2. Indian Art, Literature and Religious Places</p> <p>2.1. Ancient Indian Books: Vedas, Puranas, Shastras, Upanishads, Mahakavyas (Ramayana & Mahabharata), Smrities, Samhitas</p> <p>2.2. Religious places: Puries, Dhams, Jyotirlinga, Shaktipeeths, Kumbha Mela</p> <p>2.3. Legendary places of Madhya Pradesh: Ujjain, Chitrakoot, Omkareshwar, Bharhut, Maihar</p> <p>2.4. Basic concept of Indian Art, Music and Dance, Indian Musical Instruments</p> <p>2.5. Fundamental aspects of Sangeeta and Natya shastra</p> <p>2.6. Different schools of music, dance and painting in different regions of India</p>	<p>1. Indian Art, Music and Dance</p>

SW-2 Suggested Sessional Work (SW):

- i. **Assignments:** Visit of Chitrakoot, Maihar and Bharhuta
- ii. **Mini Project:** Kumbhmela, Story of Ramayana and Mahabharata
- c. **Other Activities (Specify):** Kumbhmela visit.

IKS. 3: Student will be able to understand Ancient Science, Astronomy and Vedic Mathematics

Approximate Hours

Item	Approximate Hours
CI	6
LI	
SW	2
SL	1
Total	9

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self Learning (SL)
SO 1. Understand Vedic Cosmology SO 2. Understand the Astronomy, Astrovastu, Vedang Jyotish, Nakshatras, Navagraha, Rashis, Vastushastra and their related plants SO 3. Understand the Time and Calendar, Panchang SO 4. Understand the Concept of Zero, Point, Pi -number system, Pythagoras SO 5. Understand the Vedic Mathematics, Vimana-Aeronautics, Basic idea of planetary model of Aryabhata SO 6. Understand the Varanamala of Hindi language based on classification of sounds on the basis of their origin, Basic purpose of science of Vyakarana		Unit-3. Ancient Science, Astronomy, Mathematics 3.1. Vedic Cosmology 3.2. Astronomy, Astrovastu, Vedang Jyotish, Nakshatras, Navagraha, Rashis, Vastushastra and their related plants 3.3. Time and Calendar, Panchang 3.4. Concept of Zero, Point, Pi -number system, Pythagoras 3.5. Vedic Mathematics, Vimana-Aeronautics, Basic idea of planetary model of Aryabhata 3.6. Varanamala of Hindi language based on classification of sounds on the basis of their origin, Basic purpose of science of Vyakarana.	1. Ancient Science, Astronomy and Vedic Mathematics

SW-2 Suggested Sessional Work (SW):

- a) **Assignments:** Varanamala of Hindi language based on classification of sounds on the basis of their origin
- b) **Mini Project:** Nakshatras, Navagraha and their related plants
- c) **Other Activities (Specify):**

IKS. 4: Understand the Engineering, Technology and Architecture

Approximate Hours

Item	Approximate Hours
CI	6
LI	
SW	2
SL	1
Total	9

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self Learning (SL)
SO 4.1. Understand the Engineering Science and Technology in Vedic and Post Vedic Era SO 4.2. Understand the Town and Home planning, Sthapatyaveda SO 4.3. Understand the Chemistry and Metallurgy as gleaned from archeological artifacts SO 4.4. Understand the Chemistry of Dyes, Pigments used in Paintings, Fabrics, Potteries and Glass SO 4.5. Understand the Temple Architecture: Khajuraho, Sanchi Stupa, Chonsath Yogini temple SO 4.6. Understand the Mining and manufacture in India of Iron, Copper, Gold from ancient times		Unit-4. Engineering, Technology and Architecture 4.1.Engineering Science and Technology in Vedic and Post Vedic Era 4.2.Town and Home planning, Sthapatyaveda 4.3.Chemistry and Metallurgy as gleaned from archeological artifacts 4.4 Chemistry of Dyes, Pigments used in Paintings, Fabrics, Potteries and Glass 4.5.Temple Architecture: Khajuraho, Sanchi Stupa, Chonsath Yogini temple 4.6.Mining and manufacture in India of Iron, Copper, Gold from ancient times	2. Ancient Science, Astronomy and Vedic Mathematics

SW-2 Suggested Sessional Work (SW):

a. Assignments:

- i. Varanamala of Hindi language based on classification of sounds on the basis of their origin

b. Mini Project:

- i. Nakshatras, Navagraha and their related plants

c. Other Activities (Specify):

IKS. 5: Understand about the Life, Nature and Health

Approximate Hours

Item	Approximate Hours
CI	6
LI	
SW	2
SL	1
Total	9

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self Learning (SL)
SO 5.1. Understand the Fundamentals of Ayurveda (Charaka & Shushruta) and Yogic Science (Patanjali), Ritucharya and Dinacharya SO 5.2. Understand the Traditional system of Indian medicines (Ayurveda, Siddha, Unani and Homoeopathy) SO 5.3. Understand Fundamentals of Ethnobotany and Ethnomedicines of India SO 5.4. Understand the Nature Conservation in Indian ancient texts SO 5.5. Understand the Introduction to Plant Science in Vrikshayurveda SO 5.6. Understand the World Heritage Sites of Madhya Pradesh: Bhimbetka, Sanchi, Khajuraho		Unit-5. Life, Nature and Health 5.1.Fundamentals of Ayurveda (Charaka & Shushruta) and Yogic Science (Patanjali), Ritucharya and Dinacharya 5.2. Traditional system of Indian medicines (Ayurveda, Siddha, Unani and Homoeopathy) 5.3.Fundamentals of Ethnobotany and Ethnomedicines of India 5.4.Nature Conservation in Indian ancient texts 5.5 Introduction to Plant Science in Vrikshayurveda 5.6.World Heritage Sites of Madhya Pradesh: Bhimbetka, Sanchi, Khajuraho	1. Concept of Ayurveda and Yoga 2. Traditional system of Indian medicines 3. Ethnobotany and Ethnomedicines of India 4. World Heritage Sites

SW-2 Suggested Sessional Work (SW):

a. Assignments:

- i. Visit to world Heritage Site Khajuraho

b. Mini Project:

- i. Ritucharya and Dinacharya, Ethnomedicinal plants

c. Other Activities (Specify):

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
IKS. 1: To understand Indian Civilization and Indian Knowledge Systems	6	2	1	9
IKS. 2: Students will have the ability to apply the knowledge gained about Indian Art, Literature and Religious Places	6	2	1	9
IKS. 3: Student will be able to understand the Ancient Science, Astronomy and Vedic Mathematics	6	2	1	9
IKS. 4: Understand the Engineering, Technology and Architecture	6	2	1	9
IKS. 5: Understand about the Life, Nature and Health	6	2	1	9
Total	30	10	5	COMCSP

Suggestion for End Semester Assessment**Suggested Specification Table (For ESA)**

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO 1	Indian Civilization and Indian Knowledge Systems	2	5	1	8
CO 2	Indian Art, Literature and Religious Places	2	6	2	8
CO 3	Ancient Science, Astronomy and Vedic Mathematics	2	6	5	13
CO 4	Engineering, Technology and Architecture	2	4	4	10
CO 5	Life, Nature and Health	2	5	2	9
Total		10	26	14	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for **Indian Knowledge Systems** will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course teacher for above tasks. Teacher can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Role Play

6. Visit to Religious places, World Heritage Sites
7. Demonstration
8. ICT Based Teaching Learning (Video Demonstration/Tutorials CBT, Blog, Facebook, Twitter, Whatsapp, Mobile, Online sources)
9. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	An Introduction of Indian Knowledge Systems: Concept and Applications	Mahadevan, B.; Bhat V. R. and Pavana, Nagendra R. N.	Prentice Hall of India.	2022
2	Indian Knowledge Systems: Vol. I and II.	Kapoor, Kapil and Singh, A. K.	D.K. Print World Ltd	2005
3	Science of Ancient Hindus: Unlocking Nature in Pursuit of Salvation	Kumar, Alok	Create pace Independent Publishing	2014
4	A History of Agriculture in India	Randhava, M.S.	ICAR, New Delhi	1980
5	Panch Mahabhuta,	Yogcharya, Jnan Dev	Yog Satsang Ashram	2021
6	The Indian Rivers	Singh, Dhruv Sen	Springer	2018
7	The Wonder That Was India	Basam, Arthue Llewlllyn	Sidgwick & Jackson	1954
8	Ancient Cities, Sacred Skies: Cosmic Geometries and City Planning in Ancient India	Malville, J. MacKim & Gujaral, Lalit M.	IGNCA & Aryan Books International, New Delhi	2000
9	The Natya Shastra of Bharat Muni	Jha, Narendra	Innovative Imprint, Delhi	2022
10	Astronomy in India: A Historical Perspective	Padmanabhan, Thanu	Indian National Science Academy, New Delhi & Springer (India).	2010
11	History of Astronomy in India 2 nd Ed.	Sen, S.N. and Shukla, K.S.	INSA New Delhi	2001
12	History of Indian Astronomy A Handbook	Ramasubramanian, K.; Sule, Aniket and Vahia, Mayank	Science and Heritage Initiative, I.I.T. Mumbai and Tata Institute of	2016

			Fundamental Research, Mumbai	
13	Indian Mathematics and Astronomy: Some Landmarks	Rao, Balachandra S.	Jnana Deep Publications, Bangalore, 3 rd Edition	. 2004
14	Vedic Mathematics and Science in Vedas	Rao, Balachandra S.	Navakarnataka Publications, Bengaluru	2019
15	A History of Hindu Chemistry	Ray, Acharya Prafulla Chandra	Repbl Shaibya Prakashan Bibhag, Centenary Edition, Kolkata	1902
16	Early Indian Architecture: Cities and City Gates	Coomeraswamy, Anand	Munciram Manoharlal Publishers	2002
17	Theory and Practices of Temple Architecture in Medieval India: Bhojas samrangasutradhar and the Bhojpur Line Drawings	Hardy, Adams	Dev Publishers & Distributors.	2015
18	Indian Science and Technology in Eighteenth Century	Dharmpal	Academy of Gandhian Studies, Hyderabad.	1971
19	Science in India: A Historical Perspective	Subbarayappa, B.V.	Rupa New Delhi	2013
20	Fine Arts & Technical Sciences in Ancient India with special reference to Someswvara's Manasollasa	Mishra, Shiv Shankar	Krishnadas Academy, Varanasi	1982
21	Fundamental Principles of Ayurveda, Volume One	Lad, Vasant D.	The Ayurvedic Press, Albuquerque, New Mexico.	2002
22	Charak Samhita, Chaukhamba	Pandey, Kashinath and Chaturvedi Gorakhnath	Vidya Bhawan, Varanasi	
23	Ayurveda: The Science of Self-Healing	Lad, Vasant D.	Lotus Press: Santa Fe	1984
24	Ayurveda: Life, Health and Longevit	Svoboda, Robert E	Penguin: London	1992
25	Plants in the Indian Puranas	Sensarma, P.	Naya Prokash, Calcutta	1989
26	Indian Cultural Heritage Perspective for Tourism	Singh, L. K.	Gyan Publishing House, Delhi	2008
27	Glimpses of Indian Ethnobotany	Jain, S.K.	Oxford & IBH Publishing Company Private Limited, New Delhi	1981

28	Manual of Ethnobotany	Jain, S.K.	Scientific Publishers, Jodhpur	2010
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Semester-II

Course Title: Communication Skills

Course Objective:

- 1) To enhance the Speaking Skills of the students in such a way where they will be able to communicate effectively with immense self confidence in themselves.
- 2) To develop the leadership skills, public speaking skills and social skills in students along with the basic knowledge of how to make an impressive Resume.
- 3) To improve the presentation skills of the students that plays a pivotal role in building and shaping the career of the students.
- 4) To focus on improving the fundamental grammar of the students in order to bring accuracy while speaking and writing.
- 5) To make them aware of the Indian Culture and English Language by imbibing the dramas and poetry of some famous Indian English Writers.

Unit 1: Self Grooming, Basic Etiquettes and Presentation Skills

Self Introduction, Oral Presentation (The Role of Education in Life, The Importance of English in Today's World and Necessity of Uniform in a College), Dressing and Grooming Etiquettes (Male and Female), Importance of Body Language (Gesture, Posture, Facial Expressions & Sign Language, etc.) and Role Plays (Hospital Scene, Interaction in the Classroom and Travelling by Train).

Unit 2: Confidence Building Skills and Interview Skills

Group Discussion (Impact of Covid-19 on mental health, The Impact of Social Media on Our Lives and The Pros and Cons of Technology), Debate (Should the Use of Plastic Be Banned?, Should Parents Decide Which Career Their Children Will Pursue?, Is Artificial Intelligence Useful or Dangerous?), Interviews and their Kinds (Mock Interview Sessions).

Unit 3: Public Speaking Skills and Conversational Skills

Speech/ Anchoring (Occasional Speech, Valedictory Speech, Patriotic Speech), Extempore (Pros and Cons of Online teaching, Environment Conservation and Education of a Girl Child), Conversational Topics (Inquiry at bank, Airport, Station and Hospitals).

Unit 4: Functional Grammar and Vocabulary Building:

Prepositions (Place, Time and Direction), **Tenses** (Present, Past and Future), **Voice** (Active & Passive) and Modals. 150 words in a semester

Unit 5: Indian Writing in English & Hindi

The Axe- R.K. Narayan

The Night of the Scorpion- Nissim Ezekiel

The Portrait of a Lady - Khushwant Singh

Course Outcome:

- CO 1:** Students will be able to speak confidently in public as all the topics chosen emphasis on improving speaking skills and developing self confidence amongst them.
- CO2:** Students will be able to interact properly with improved Leadership Skills, Problem Solving Skills, Social skills and Communication Skills. Students will also be able to understand the Importance of Team Work. Besides, they will always remain updated with the latest Resume.
- CO3:** Students will be able to communicate effectively in Hindi and English languages without hindrances.
- CO4:** Students will be able to convey their messages accurately by understanding the significance of grammar as it plays a vital role in improving speaking and writing skills.
- CO5:** The Understanding of Indian Culture and English Language will be developed through the study of Dramas and Poems written by Indian Writers.

Self Learning Resources:

- 1) Dr. Meenu Pandey: Communication Skills, Nirali Praksahan.
- 2) Dr. Neeta Sharma: Communication Skills, Satya Prakashan.
- 3) Wilfred Funk: Six Weeks to Words of Power, W.R. Goyal Publishers and Distributors.
- 4) Grant Taylor: English Conversation Practise, Tata McGraw Hill Education Private Limited.
- 5) A. J. Thomson & A. V. Martinet: A Practical English Grammar, Oxford University Press.
- 6) K.P. Thakur: A Practical Guide to English Grammar, Bharti Bhawan Publishers & Distributors.
- 7) <https://www.rssenglishworld.com/2022/03/The%20Axe%20by%20RK%20Narayan.html>
- 8) https://nios.ac.in/media/documents/srsec302new/LG/302_LG_eng_CH_18.pdf
- 9) <https://www.vedantu.com/english/the-portrait-of-a-lady-summary>

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Semester-III

Course Code: 01LW302

Course Title: Corporate Law Framework

Pre-requisite: Students should have basic knowledge of the basics of company law & its use for organization.

Rationale: As part of their studies in company law, students need to have a strong foundation in the historical background and sources of company laws. This includes an understanding of Jurisprudence of Company Law , Shares and Share Capital, Members and Shareholders, Debt Instruments, Distribution of Profits. In addition, students should gain a basic understanding of various types of case studies, their applications, and the Indian regulatory authorities responsible for enforcing them in society & business.

Course Outcomes:

CO.1 : Acquire knowledge about the basics of corporate law, including , Jurisprudence of Company Law; Meaning, Nature, Features of a company as per act 2013.

CO.2: Acquire the basic concept of about the Shares and Share Capital Meaning and types of Capital; Concept of issue and allotment; Issue of Share related to company.

CO.3 : Exposed to Members and Shareholders & Register of Members various elements of Register of Members; Rights of Members.

CO.4 : Familiarize and understand the concise overview of debt Instruments, Issue and redemption of debentures and charges of company as per Act 2013.

CO.5: Acquire the basic concept of about the Distribution of Profits , Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend; Unpaid Dividend Account; Investor Education and Protection Fund.

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Semester-III

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
MJC	01LW302	Corporate Law Framework	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project, etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.

Scheme of Assessment:

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							
			Progressive Assessment (PRA)						End Semester Assessment	Total Marks
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks $CA+CT+SA+C$ $AT+AT$		
MJC	01LW302	Corporate Law Framework	15	20	5	5	5	50	50	100

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Semester-III

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1 : Acquire knowledge about the basics of corporate law, including , Jurisprudence of Company Law; Meaning, Nature, Features of a company as per act 2013.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)

<p>SO.1 Understand the Concept, Definitions and Jurisprudence of Company Law.</p> <p>SO.2 Familiarize with Meaning, Nature, Features of a company.</p> <p>SO.3 Understand the concept of Judicial acceptance of the company as a separate legal entity.</p> <p>SO.4 Familiarize and understand the concise overview of Concept of Corporate Veil.</p> <p>SO.5 Understand the Applicability of Companies Act</p>	<p>Unit-1.0 Introduction of company Laws</p> <p>1.1. Origin of company law.</p> <p>1.2. Introduction - Jurisprudence of Company Law.</p> <p>1.3. History and Development of the Concept of Company Law in India</p> <p>1.4. The Companies Act, 1956-Based committee Recommendations</p> <p>1. 5. The Companies Act, 2013</p> <p>1.6. Agencies under MCA-21</p> <p>1.7. Nature and Characteristics of a Company</p> <p>1.8. Company vis-a-vis other forms of Business</p> <p>1.9. Doctrine of Lifting of or Piercing the Corporate Veil.</p> <p>1.10. Distinction with Other Forms of Business.</p> <p>1.11. Use of corporate veil for hiding criminal activities</p> <p>1.12. Formation and Incorporation of a Company</p> <p>1.13. Statutory Recognition of lifting of Corporate Veil.</p>	<p>1. Make a study on companies amendments .</p> <p>2. Make differentiation in companies act 1956 & 2013</p>
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		<p>1.14. Role & responsibility under Companies Act 2013.</p> <p>1.15. Key concept under companies act 2013.</p> <p>1.16 Highlights of applicability of companies act.</p> <p>1.17 Applicability in different forms of organization.</p> <p>1.18 Case studies</p>	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Comparison between Modern & traditional approaches of company law.
- b. Mini Project:** Historical Journey of company act.
- c. Other Activities (Specify):** Format of certificate of incorporation and its importance.

CO.2: Acquire the basic concept of about the Shares and Share Capital Meaning and types of Capital; Concept of issue and allotment; Issue of Share related to company.

Item	AppX Hrs
CI	17
LI	0
SW	2
SL	1
Total	20

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Concept and Meaning & types of share Capital</p> <p>SO.2 Understanding about Issue & allotment of securities</p> <p>SO.3 Understanding the concept of Alteration of share Capital, buyback & reduction of share Capital.</p> <p>SO.4 Understanding the Dematerialisation and Rematerialisation of Shares</p> <p>SO.5 Understanding the Concept and Meaning of transferability-A brief provisions of companies act 2013</p>	.	<p>Unit 2.0 Share and Share Capital.</p> <p>2.1 Meaning of the term ‘Capital’</p> <p>2.2. Classification of Capital</p> <p>2.3. Share and Types of Share Capital</p> <p>2.4. Overview of Issue of Securities</p> <p>2.5. Prospectus & its types</p> <p>2.6. Issue of Securities at Premium</p> <p>2.8. Share certificate</p> <p>2.9. Equity Shares with Differential Voting Rights</p> <p>2.10. Issue and Redemption of Preference Shares</p> <p>2.11. Employee Stock Option Scheme</p> <p>2.12. Alteration of Share Capital (Section 61)</p> <p>2.13. Transfer of Securities</p>	<p>1. Difference between dematerialisation & Rematerialisation of shares</p> <p>2. Rights & duties of transferor & transferee.</p>

	<p>2.14 Transmission of Securities</p> <p>2.15 Conditions of transfer.</p> <p>2.16 Dematerialisation of Shares</p> <p>2.17 Rematerialisation of Shares</p>	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Provisions relating to Share certificate.
- b. Mini Project:** Difference between equity share & preference share.
- c. Other Activities (Specify):** Explain share transfer deed & its format.

CO.3 : Exposed to Members and Shareholders & Register of Members various elements of Register of Members; Rights of Members.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO.1 Concept and Meaning of the member</p> <p>SO.2 Understanding about Modes of Acquiring Membership</p> <p>SO.3 Understanding the concept of Cessation of Membership</p> <p>SO.4 Understanding the Rights & Liability of Members.</p> <p>SO.5 Understanding the Concept and Meaning of Shareholder's Agreement</p>	.	<p>Unit-3.0 Member & Shareholder</p> <p>3.1 Definition of the term 'Member'</p> <p>3.2. Modes of Acquiring Membership.</p> <p>3.3. Who may Become a Member</p> <p>3.4. Cessation of Membership</p> <p>3.5. Register of Members Etc.</p> <p>3.6. Duty of members</p> <p>3.7. Liability of Members</p> <p>3.8. Shareholders' Democracy</p> <p>3.9. Shareholder's Agreement</p> <p>3.10. Veto power</p> <p>3.11. Assignment of Shares in a Company</p>	<p>1. Difference between member & shareholder</p> <p>2. Rights & liability of members</p>

		<p>3.12. Annexure I</p> <p>3.13 Annexure II</p> <p>3.14 Importance of shareholder agreement</p> <p>3.15 Features of Shareholders Agreement</p> <p>3.16 Drafting of shareholder agreement</p> <p>3.17 Sample of agreement</p> <p>3.18 Advantage of shareholder agreement.</p>	
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Who can become a member of a company?

b. Mini Project: Draft the format of a register of members.

c. Other Activities (Specify): Explain shareholder agreement with terms & conditions..

CO.4 : Familiarize and understand the concise overview of debt Instruments, Issue and redemption of debentures and charges of company as per Act 2013.

Item	AppX Hrs
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the concept of borrowing power of company.</p> <p>SO.2 Understand the Subject matter of Debt Capital</p> <p>SO.3 Understand the meaning & concept of debenture.</p> <p>SO.4 Understand the overview of the Checklist of Secretarial Compliance for Acceptance of Deposits as per the Companies Act, 2013</p> <p>SO.5 Understand the concept of charges, Pledge, Hypothecation & Mortgage.</p>	.	<p>Unit-4.0 Debt Capital & deposits</p> <p>4.1 Introduction of borrowing</p> <p>4.2 Types of borrowing</p> <p>4.3 Defintion of debenture</p> <p>4.4 Kinds of debenture</p> <p>4.5 Debenture trustee</p> <p>4.6 Meaning of deposit</p> <p>4.7 Acceptance of Deposits</p> <p>4.8 The Companies (Acceptance of Deposits) Rules, 2014</p> <p>4.9 Return of Deposits- Including Reports of 'What is not a Deposit'</p> <p>4.10 Forms related to Deposits</p> <p>4.11 Procedure of acceptance of Deposits-From Members and Public</p> <p>4.12 Checklist of Secretarial Compliance for Acceptance of Deposits as per the Companies Act, 2013</p> <p>4.13 Penalties & appeals</p> <p>4.14 Provisions applicable to</p>	<p>1. Rights & duties of Debenture trustee</p> <p>2. Types of Deposit</p>

		depositors 4.15 Meaning, types & provisions of charges, 4.16 Meaning & provisions of Pledge, 4.17 Provisions of Hypothecation & Mortgage. 4.18 Provisions of Mortgage. 4.19 Difference between Charge & Mortgage. 4.20 Difference between Pledge & Hypothecation.	
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Eligible borrower and lender under the Companies (Acceptance of Deposits) Rules, 2014

b. Mini Project: Checklist of Secretarial Compliance for Acceptance of Deposits as per the Companies Act, 2013

c. Other Activities (Specify): Draft the format of debenture trust deed..

CO.5: Acquire the basic concept of about the Distribution of Profits , Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend; Unpaid Dividend Account; Investor Education and Protection Fund.

Item	AppX Hrs
CI	17
LI	0
SW	2
SL	1
Total	20

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the meaning and concept of dividends & its types.</p> <p>SO.2 Important Unpaid Dividend Account.</p> <p>SO.3 Understand Investor Education and Protection Fund</p> <p>SO.4 Understand distribution of profits in other types of companies.</p> <p>SO.5 Understand Revocation of Dividend</p>	.	<p>Unit-5.0 Distribution of Profits-Dividends.</p> <p>5.1 Introduction</p> <p>5.2 Interest vs. Dividend</p> <p>5.3 Types of Dividend</p> <p>5.4 Declaration of Dividend</p> <p>5.5 Unpaid dividend account</p> <p>5.6 Investor Education and Protection Fund</p> <p>5.7 Utilisation of Investor Education and Protection Fund</p> <p>5.8 Right to dividend, Right shares, Bonus shares .</p> <p>5.9 Punishment for the failure to distribute dividends.</p> <p>5.10 Waiver of Right to receive Dividend</p> <p>5.11 Revocation of Dividend</p> <p>5.12 Dividend in case of beneficial owner</p> <p>5.13 Distribution of profits in other types of companies.</p> <p>5.14 Procedure for Declaration and Payment of Interim Dividend</p> <p>5.15 Procedure for Declaration and Payment of Final Dividend</p>	<p>1. Provisions of dividend.</p> <p>2. Difference between Interest vs. Dividend.</p>

		<p>5.16 Procedure for Declaration of Dividend out of Reserves.</p> <p>5.17 Annexures</p>	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Waiver for paying of dividend..
- b. Mini Project:** Legality for IEPF.
- c. Other Activities (Specify):** Difference between final dividend & intrim dividend.

Brief of Hours Suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (CH+SW+Sl)
CO.1 : Acquire knowledge about the basics of corporate law, including , Jurisprudence of Company Law; Meaning, Nature, Features of a company as per act 2013.	18	2	1	21
CO.2: Acquire the basic concept of about the Shares and Share Capital Meaning and types of Capital; Concept of issue and allotment; Issue of Share related to company.	17	2	1	20
CO.3 : Exposed to Members and Shareholders & Register of Members various elements of Register of Members; Rights of Members.	18	2	1	21
CO.4 : Familiarize and understand the concise overview of debt Instruments, Issue and redemption of debentures and charges of company as per Act 2013.	20	2	1	23
CO.5: Acquire the basic concept of about the Distribution of Profits , Profit and Ascertainment of Divisible Profits; Declaration and Payment of	17	2	1	20
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Acquire knowledge about the basics of corporate law, including , Jurisprudence of Company Law; Meaning, Nature, Features of a company as per act 2013.	06	03	01	10
CO-2	Acquire the basic concept of about the Shares and Share Capital Meaning and types of Capital; Concept of issue and allotment; Issue of Share related to company.	06	02	02	10
CO-3	Exposed to Members and Shareholders & Register of Members various elements of Register of Members; Rights of Members.	08	02	02	12

CO-4	Familiarize and understand the concise overview of debt Instruments, Issue and redemption of debentures and charges of company as per Act 2013	05	02	01	08
CO-5	Acquire the basic concept of about the Distribution of Profits , Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend; Unpaid Dividend Account; Investor Education and Protection Fund.	06	02	02	10
Total		31	11	08	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for business law will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	Company Law	Dr. Avtar Singh	Eastern Book Company, 34, Lalbagh, Lucknow – 226 001	2021
2	Company Law	C.R. Datta	Lexis Nexis, Butterworths Wadhwa, Nagpur	2022
3	Guide to the Companies Act	A. Ramaiya	Lexis Nexis, Butterworths Wadhwa, Nagpur	2022

4	Company Law	ICSI (CS Executive)	ICSI, New Delhi	2022
5	Lecture note provided by Dept. of Commerce AKS University, Satna .			

Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 01LW302

Course Title: Corporate Legal Framework

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO	PSO 2	PSO 3	PSO 4	PSO 5
	Com merc e and busi ness- relat	Solv ing the pro ble ms	Prof essio n relat ed scen	Start- ups and entre prene rial ventu	Le ad ers hip qualit ies	Com muni cation throu gh differ ent	Advance research in the field of commer ce	De cisi on ma kin g	Path way s prog ram s	Envi ron men t and sust aina	Para phras e the field of E- Com merce	Articula te in the area of corporat e sectors and its operatio	Enhance the skills of Entrepr eneurial attitude and	Demonst rate knowled ge in setting up e- commer	Design the system and process es essenti
CO.1 : Acquire knowledge about the basics of corporate law, including , Jurisprudence of Company Law; Meaning, Nature, Features of a company as per act 2013.	3	2	2	2	1	1	3	1	1	1	1	3	1	1	1
CO.2: Acquire the basic concept of about the Shares and	3	2	3	2	1	1	3	1	1	1	2	3	1	1	1

Share Capital Meaning and types of Capital; Concept of issue and allotment; Issue of Share related to company.															
CO.3 : Exposed to Members and Shareholders & Register of Members various elements of Register of Members; Rights of Members.	3	2	3	2	1	1	3	1	1	1	3	3	1	1	1
CO.4 : Familiarize and understand the concise overview of debt Instruments, Issue and redemption of debentures and charges of company as per Act 2013.	3	2	2	1	1	1	3	1	1	1	3	3	2	1	1
CO.5: Acquire the basic concept of about the Distribution of Profits , Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend; Unpaid	3	2	3	1	1	1	3	1	1	1	2	3	3	1	1

Dividend Account; Investor Education and Protection Fund.															
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Legend: 1 – Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1 : Acquire knowledge about the basics of corporate law, including , Jurisprudence of Company Law; Meaning, Nature, Features of a company as per act 2013.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1. Introduction of company Laws: 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14, 1.15,1.16,1.17,1.18	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2 : Acquire the basic concept of about the Shares and Share Capital Meaning and types of Capital; Concept of issue and allotment; Issue of Share related to company.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Share And Share Capital. 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2 .15,2.16, 2.17	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3 : Exposed to Members and Shareholders & Register of Members various elements of Register of Members; Rights of Members.	SO.1 SO.2 SO.3 SO.4		Unit-3 : Member & Shareholder 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,	

		SO.5		3.9,3.10,3.11,13.12,3.13,3.14, 3.15, 3.16, 3.17, 3.18
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4 : Familiarize and understand the concise overview of debt Instruments, Issue and redemption of debentures and charges of company as per Act 2013.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4 Debt Capital & deposits 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14,4.15, 4.16, 4.17, 4.18, 4.19, 4.20
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5: Acquire the basic concept of about the Distribution of Profits , Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend; Unpaid Dividend Account; Investor Education and Protection Fund.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: Distribution of Profits-Dividends. 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15, 5.16,5.17.

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AKS University
Faculty of commerce and financial studies
Department of Commerce
The curriculum of B. Com CSP
(Revised as on 01.08.2022)
Semester-III

Course Code: 02TA303

Course Title : Direct Tax Practices I

Pre- requisite: Student should have acquired expert knowledge of practical and procedural aspects relating to Direct Tax & Indirect Tax Laws.

Rationale: 'It's all about the Tax!'
The students understanding of the provisions of income-tax law and goods and services tax law and to acquire the ability to apply such knowledge to make computations and address application-oriented issues. studying Direct & Indirect Tax Practices under the commerce should possess to develop the knowledge and skills to manage the Direct & of individuals, communities, and businesses. Students will develop the knowledge and skills necessary to calculate income, tax liabilities. Direct Tax Practices gives students the tools to make real life calculate total income, tax liabilities or receivable to or from government.

Course Outcomes:

CO.1: Students will be able to understand the background and functioning of the taxation system in India and students will gain a comprehensive overview of basic concepts in income tax, including residential status, scope of total income, and tax rates.

CO.2: Apply the relevant provisions to when income is chargeable under the head "Income from house property.

CO.3: Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary.

CO.4: Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.

CO.5: Apply the relevant provisions to when income is chargeable under the head income under the head "Capital Gains" and "Income from Other Sources.

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Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies (Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+S L)	
MNC	02TA303	Direct Tax Practices I	6	0	2	1	8	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							
			Progressive Assessment (PRA)						End Semester Assessment	Total Marks
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)		
MNC	02T A303	Direct Tax Practices I	15	20	5	5	5	50	50	100

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Students will be able to understand the background and functioning of the taxation system in India and students will gain a comprehensive overview of basic concepts in income tax, including residential status, scope of total income, and tax rates.

Approximate Hours

Item	Appx Hrs.
CI	16
LI	0
SW	2
SL	1
Total	19

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 apply the relevant provisions to determine the residential status of different persons;</p> <p>SO.2 apply the relevant provisions to determine the total income of a person based on his residential status.</p> <p>SO.3 compute tax on non-agricultural income by applying the concept of partial integration of agricultural income with non-agricultural</p>		<p>Unit-1.0 Students will be able to understand the background and functioning of the taxation system in India and students will gain a comprehensive overview of basic concepts in income tax, including residential status, scope of total income, and tax rates.</p> <p>1.1. Concept of Residential status of Individuals, HUF,</p> <p>1.2. Concept of Residential status of AoP, BoI and Companies .</p> <p>Exemption under section 10 vis-a-vis</p> <p>iv. Deduction under Chapter VI-A</p> <p>v. Meaning of “Income received or deemed to be received -1</p> <p>vi. Meaning of income ‘accruing’ and ‘arising,</p>	<p>1. apply the relevant provisions to determine the residential status of different persons;</p> <p>2. apply the rates of tax applicable on different components of total income of a person for the purpose of determining the tax liability of such person</p>

<p>income; SO.4 Recognise the previous year and assessment year for the purpose of computing income chargeable to tax under the Income-tax Act, 1961; SO.5 apply the rates of tax applicable on different components of total income of a person for the purpose of determining the tax liability of such person.</p>		<p style="text-align: right;">Income deemed to accrue or arise in India</p> <p style="text-align: center;">vii. Meaning of tax, why are taxes levied</p> <p>1.7. Overview of Income-tax law in India, Levy of Income-tax 1.8. Concept of Previous Year and Assessment Year 1.9. Concept of Undisclosed sources of income. 1.10. apply the rates of tax applicable on different components of total income of a person for the purpose of determining the tax liability of such person. 1.11 Impact of taxation 1.12 Comparative analysis of Indian and foreign taxation</p>	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** apply the relevant provisions to determine the residential status of different persons;
- b. Other Activities (Specify):** Dissection on Previous Year and Assessment Year.

CO.2: Apply the relevant provisions to when income is chargeable under the head “Income from house property.

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Concept of determine annual value of different categories of house property;</p> <p>SO.2 Compute income from house property for different categories of house property</p> <p>SO.3. Concept of Treatment of income from Co-owned Property</p> <p>SO.4. Determination of Annual Value [Section 23]</p> <p>SO.5. Income from house property situated outside India.</p>	.	<p>Unit 2.0 Apply the relevant provisions to when income is chargeable under the head “Income from house property.</p> <p>2.1. Concept of Deemed Ownership [Section 27] .</p> <p>2.2. Concept of Treatment of income from Co-owned Property.</p> <p>2.3. Provision for Arrears of Rent and Unrealized Rent received subsequently.</p> <p>2.4. Concept of Inadmissible Deductions</p> <p>2.5. Computation of “Income from house property” for different categories of property.</p> <p>2.6. Deductions from Annual Value.</p> <p>2.7. Determination of Annual Value [Section 23]</p> <p>2.8. Income from house property situated outside India.</p> <p>2.9. Concept of Composite Rent.</p> <p>2.10. Conditions for Chargeability.</p>	<p>1. Concept of Chargeability, Conditions for Chargeability.</p> <p>2. Concept of determine annual value of different categories of house property.</p>

SW-2 Suggested Sessional Work (SW):

a. Assignments: Treatment of income from Co-owned Property

b. Other Activities (Specify): Concept of Deemed Ownership, Inadmissible Deductions.

CO.3: Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary

Approximate Hours

Item	Appx Hours
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1: Identify the point of time when salary income is chargeable to tax;</p> <p>SO.2. Identify the allowances which are exempt and perquisites which are tax free;</p> <p>SO.3. Compute the income chargeable to tax under the head “Salaries”.</p> <p>SO.4. Provision and Calculation of perquisite of Motorcar</p> <p>SO.5 Provision of Use of movable assets by employee/ any member of his household</p>	.	<p>Unit-3 : Apply the relevant provisions to when income is chargeable under the head “Income from house property and income under the head “Salaries”</p> <p>3.1. Concept of Basis of Charge.</p> <p>3.2. Provision and Computation of House Rent Allowance,</p> <p>3.3. Provision and Computation of Gratuity</p> <p>3.4. Provision and Computation of pension</p> <p>3.5. Provision and Computation of leave salary</p> <p>3.6. Provision and Computation of Retrenchment Compensation.</p> <p>3.7. Provision and Computation of Voluntary Retirement Compensation</p> <p>3.8. Provision of Leave Travel Concession</p> <p>3.9. Concept Provident Funds - Exemption & Taxability provisions</p> <p>3.10. Provision and Calculation of Rent-free Residential Accommodation.</p> <p>3.11. Provision of Use of movable assets by employee/ any member of his household</p> <p>3.12. Provision and Calculation of perquisite of Motor car.</p> <p>3.13. Calculation of exemption of Allowance/ Terminal benefit/Valuation of perquisite.</p> <p>3.14. Provision of Deductions from gross salary.</p> <p>3.15. Provision of salary is paid in arrears or in advance.</p> <p>3.16. Provision and Calculation of perquisite of transfer of movable assets.</p> <p>3.17. Provision and Calculation of perquisite of Interest free or concessional loan.</p> <p>3.18. Computation of gross salary.</p> <p>3.19. Tax treatment of medical benefits, allowances and mediclaim premium in the hands of individual</p>	<p>1. Concept of Basis of Charge.</p> <p>2. Provision and Computation of Gratuity</p>

		3.20. Computation of Computation of Taxable Salary.	
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SW-3 Suggested Sessional Work (SW):

a. Assignments: Provision and Calculation of perquisite of Motor car

b. Other Activities (Specify): Distinguish between perquisite and Allowance.

CO.4: Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.

Approximate Hours

Item	Appx Hours
CI	16
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Meaning and concept of identify the expenditures/payments which are admissible as deduction, know the conditions to be satisfied to avail such deductions, the limits, if any, specified in respect thereof;</p> <p>SO.2 compute the deductions available while computing business income applying the relevant provisions;</p> <p>SO.3 identify the expenditures/payments which are not admissible as deduction;</p> <p>SO.4 Concept of specified business Sec 35AD.</p> <p>SO.5. Meaning and concept of Speculation Business.</p>		<p>Unit4. Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.</p> <p>4.1 Meaning of ‘Business’ and ‘Profession.</p> <p>4.2. Concept of Income chargeable under the head “Profits and gains of business or profession”</p> <p>4.3. Computation of Profits and Gains from Business or Profession.</p> <p>4.4. Admissible Deductions [Sections 30 to 37]</p> <p>4.5. Inadmissible Deductions [Section 40]</p> <p>4.6. Expenses or Payments Not Deductible in certain circumstances [Section 40A]</p> <p>4.7. Certain Deductions to be made only on Actual Payment</p> <p>4.8. Concept of specified business Sec 35AD.</p> <p>4.9. Meaning and concept of Speculation Business.</p> <p>4.10. Profits chargeable to tax [Section 41].</p> <p>4.11. Compulsory Maintenance of Accounts [Section 44AA]</p> <p>4.12. Audit of Accounts of certain persons carrying on business or profession.</p> <p>4.13. Special provisions for computing profits and gains of business on Presumptive Basis.</p> <p>4.14. Computation of business income in cases where income is partly agricultural and partly business in nature.</p> <p>4.15. Changes in the Rate of Exchange of Currency [Section 43A]</p>	<p>1. Concept of Income chargeable under the head “Profits and gains of business or profession”</p> <p>2. Certain Deductions to be made only on Actual Payment</p>

SW-4 Suggested Sessional Work (SW):

a. Assignments: Write Inadmissible Deductions [Section 40.

b. Other Activities (Specify): Discussion on matter of computing profits and gains of business on Presumptive Basis.

CO.5: Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources.

Item	Appx Hours
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1. compute the Capital gains chargeable to tax after deducting the exemptions available in respect of Capital gains</p> <p>SO.2. compute the tax liability applying the special rates of tax on long-term Capital gains and short-term Capital gains and the normal rates of tax.</p> <p>SO.3. examine the transactions of receipt of money and property without consideration or for inadequate consideration to determine whether such receipts are chargeable to tax under Income from Other Sources head.</p> <p>SO.4. Compute the tax on casual income by applying the rate of tax applicable on such income.</p> <p>SO.5. Compute the income chargeable to tax under Income from Other Sources head.</p>		<p>Unit-5 Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources.</p> <p>5.1. Concept of Capital Asset. Short Term and Long Term Capital Assets.</p> <p>5.2. Transfer: What it Means? [Section 2(47)]</p> <p>5.3. Scope and year of Chargeability [Section COMCSP]</p> <p>5.4. Capital Gains on distribution of assets by companies in liquidation [Section 46].</p> <p>5.5. Capital Gains on Buyback of shares or specified securities [Section 46A]</p> <p>5.6. Transactions not regarded as transfer[Sec. 47].</p> <p>5.7. Mode of computation of Capital Gains.</p> <p>5.8. Ascertainment of cost in specified circumstances.</p> <p>5.9. Cost of Acquisition [Section 55(2)].</p> <p>5.10. Cost of Improvement [Section 55(1)]</p> <p>5.11. Computation of Capital Gains in case of Depreciable Assets [Sections 50 & 50A]</p> <p>5.12. Capital Gains in respect of Slump Sale.</p> <p>5.13. Deemed Full Value of Consideration for Computing Capital Gains.</p> <p>5.14. Exemption of Capital Gains [Sec.54 to 54F]</p> <p>5.15. ax on short-term Capital gains in respect of equity shares/units of an equity oriented fund [Section 111A]</p> <p>5.16. Incomes chargeable under this head [Sec. 56]</p> <p>5.17. Applicable rate of tax in respect of Casual Income [Section 115BB].</p> <p>5.18. Deductions Allowable [Section 57].</p> <p>5.19. Deductions Not Allowable [Section 58].</p> <p>5.20. Deemed Income chargeable to tax [Sec. 59]</p>	<p>1. Concept of Capital Asset. Short Term and Long Term Capital Assets.</p> <p>2. Transfer: What it Means? [Section 2(47)]</p>

SW-5 Suggested Sessional Work (SW):

a. Assignments: Computation of Capital Gains in case of Depreciable Assets [Sec. 50 & 50A]

b. Other Activities (Specify): Discussion Capital Gains in respect of Slump Sale.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO1 Students will be able to understand the background and functioning of the taxation system in India and students will gain a comprehensive overview of basic concepts in income tax, including residential status, scope of total income, and tax rates.	16	2	1	19
CO2: Apply the relevant provisions to when income is chargeable under the head “Income from house property	18	2	1	21
CO3: Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary	20	2	1	23
CO4: Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.	16	2	1	19
CO5: Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources.	20	2	1	23
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Students will be able to understand the background and functioning of the taxation system in India and students will gain a comprehensive overview of basic concepts in income tax, including residential status, scope of total income, and tax rates.	01	01	03	05
CO-2	Apply the relevant provisions to when income is chargeable under the head “Income from house property.	01	01	03	05
CO-3	Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary.	-	03	10	13
CO-4	Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.	-	03	10	13

CO-5	Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources.	01	03	10	14
Total		03	11	36	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Direct Tax Practices I will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books :

S. No.	Title	Author	Publisher	Edition & Year
1	Income tax Law & Tax planning,	H.C. Mehrotra	Sahitya Bhawan Publication	
2	Taxation,	K.L. Singhanian,	Taxmen publication	
4	Lecture note provided by Dept. of Commerce AKS University, Satna.			

Cos,POs and PSOs Mapping

Course Title: B.Com .CSP

Course Code : 02TA303

Course Title: Direct Tax Practices I

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc e and busi ness-rel ated area s	Solv ing the proble ms	Prof essio n relat ed scen arios	Start- ups and entrepre neurial ventures:	Lea dership qualit ies	Com muni cation throu gh differ ent mode s	Advance research in the field of commerce	De cision ma king	Path way s prog ram s	Envi ron ment and sust ainab ilit y:	Paraph rase the field of E Comm erce and digital platfor ms	Articula te in the area of corporat e sectors and its operatio ns.	Enhance the skills of Entrepr eneurial attitude and create an impact on social life	Demonst rate knowl edge in setting up e- commer ce platfor ms	Design the system and processe s essentia lly required for e- commer ce
CO.1: Students will be able to understand the background and including residential status, scope of total income, and tax rates.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1

CO.2: Apply the relevant provisions to when income is chargeable under the head “Income from house property.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.3 Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.4 Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.5: Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1

Legend: 1 – Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Students will be able to understand the background and including residential status, scope of total income, and tax rates.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1. Direct Taxes at a Glance: Background of Taxation system in India, Residential Status & Basis of Charge; Scope of Total Income; Tax Rates.1.1,1.2,1.3,1.4,1.5,1.6,1.7, 1.8 1.9,1.10.	As mentioned in page number 3 to 7
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2 : Apply the relevant provisions to when income is chargeable under the head “Income from house property.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Apply the relevant provisions to when income is chargeable under the head “Income from house property 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3 Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3.15,3.16,3.17,3.18,3.19,3.20.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4 Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession	SO.1 SO.2 SO.3 SO.4		Unit-4 Apply the relevant provisions to when income is chargeable under the head Profits	

		SO.5		and gains of business or profession.4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10,4.11,4.12,4.13,4.14,4.15.
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15, 5.16,5.17,5.18,5.19,5.20.

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A K S University
Faculty of Commerce and Financial Studies
Department of Commerce
Curriculum of B.Com CSP Program

(Revised as on 01.08.2022)

Semester-III

Course Code: 03LW303

Course Title: Jurisprudence

Pre-requisite: Students should have basic knowledge of the basics of company law & its use for organization.

Rationale: As part of their studies in company law, students need to have a strong foundation in the historical background Sources of Law .This includes an understanding of Constitution of India, General Clauses Act, 1897, Law of Torts, Limitation Act, 1963, Special Courts. In addition, students should gain a basic understanding of various types of case studies, their applications, and the Indian regulatory authorities responsible for enforcing them in society & business.

Course Outcomes:

CO.1 : Student should Understand the Meaning of law and its significance, Relevance of Law to Civil Society, Jurisprudence and Legal Theory.

CO.2: Students should be able to possess immense skill sets with an enormous knowledge of Constitutional Law, Fundamental rights, writs, fundamental duties, Directive Principles of State Policy, etc.

CO.3: Understand the provisions of General Clauses Act, of 1897. Key Definitions; General Rule of Construction; Retrospective Amendments.

CO.4: Understand the concise overview of the study the principles of Tortious liability, The defenses available in an action for torts and provisions of limitation act.

CO.5: Student can Understand the Special Courts , Tribunals & NCLT Rules, and Quasi-Judicial Authorities .

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Semester-III

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
OEC	03LW303	Jurisprudence	4	0	2	1	7	4

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project, etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.

Scheme of Assessment:

CAT EG OR Y CO DE	Cour se Cod e	Course Title	Scheme of Assessment (Marks)							End Semeste r Assessm ent	Tota l Mar ks
			Progressive Assessment (PRA)						Total Marks		
			Class/H ome Assign ment 5 number 3 mar ks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Sem ina r one (SA)	Clas s Acti vity any one (CAT)	Class Attendanc e (AT)	Total Marks $CA+CT+SA+C$ $AT+AT$			
OEC	03LW 303	Jurisp rudenc e	15	20	5	5	5	50	50	100	

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(Revised as on 01.08.2022)
Semester-III

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1 : Student should Understand the Meaning of law and its significance, Relevance of Law to Civil Society, Jurisprudence and Legal Theory.

Item	AppX Hrs
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
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<p>SO.1 Understand the Concept of Natural School of law.</p> <p>SO.2 Familiarize with Significance of Law</p> <p>SO.3 Understand the concept of Sources of Indian Law</p> <p>SO.4 Familiarize and understand the concise overview of doctrine of Stare Decisis</p> <p>SO.5 Understand the Theory of law</p>	<p>.</p>	<p>Unit-1.0 Sources of Law</p> <p>1.1 Natural School</p> <p>1.2 Different Definitions of Law</p> <p>1.3 Significance of Law</p> <p>1.4 Sources of Indian Law</p> <p>1.5 Principle Sources of Indian Law</p> <p>1.6 Requisites of a Valid Custom</p> <p>1.7 Judicial Decision or Precedents</p> <p>1.8 Doctrine of Stare Decisis</p> <p>1.9 Criticism of Austin’s Command Theory of law</p> <p>1.10 Criticism of Kelsen’s Pure Theory & Bentham’s theory</p>	<p>1. Make a study on Sources of Indian Law</p> <p>2. Make study on Significance of Law</p>
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Explain the different definitions of law.

b. Mini Project: Principle Sources of Indian Law

c. Other Activities (Specify): Doctrine of Stare Decisis

CO.2: Students should be able to possess immense skill sets with an enormous knowledge of Constitutional Law, Fundamental rights, writs, fundamental duties, Directive Principles of State Policy, etc.

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Concept and Meaning of Peculiar Features of Indian Federalism.</p> <p>SO.2 Understanding the Fundamental Rights & Duties.</p> <p>SO.3 Understanding the concept of right to Constitutional Remedies and directive Principles of State Policy</p> <p>SO.4 Understanding the Ordinance Making Powers</p> <p>SO.5 Understanding the Concept and Meaning of Writs & Bill.</p>	.	<p>Unit 2.0 CONSTITUTION OF INDIA.</p> <p>2.1 Broad Framework of the Constitution</p> <p>2.2. Preamble</p> <p>2.3. Peculiar Features of Indian Federalism</p> <p>2.4. Fundamental Rights</p> <p>2.5. Definition of State</p> <p>2.6 Doctrine of Severability & Eclipse</p> <p>2.7. Right to Constitutional Remedies</p> <p>2.8. Directive Principles of State Policy</p> <p>2.9. Fundamental Duties</p> <p>2.10. Ordinance Making Powers</p> <p>2.11. Legislative Powers of the Union and the States</p> <p>2.12 Types of Writs & Bill</p>	<p>1. Fundamental Rights</p> <p>2. Ordinance Making Powers</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: Describe types of writs.

b. Mini Project: Explain Freedom of Trade, Commerce and Intercourse.

c. Other Activities (Specify): Functions of the Supreme Court, High Courts, Subordinate Courts, Civil Courts & Criminal Courts.

CO.3: Understand the provisions of General Clauses Act, of 1897. Key Definitions; General Rule of Construction; Retrospective Amendments.

Item	AppX Hrs
CI	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the Importance of the General Clauses Act, 1897.</p> <p>SO.2 Understanding about Application of certain definitions to Indian laws</p> <p>SO.3 Understanding the Commencement and termination of time.</p> <p>SO.4 Understanding the rights & duties of Successors.</p> <p>SO.5 Understanding the Provision as to offences punishable under two or more enactments</p>	.	<p>Unit-3.0 General Clauses Act, 1897.</p> <p>3.1 Introduction</p> <p>3.2. Importance of the General Clauses Act, 1897</p> <p>3.3. Application of foregoing definitions to previous enactment</p> <p>3.4. Application of certain definitions to Indian laws</p> <p>3.5. General Rules of Construction</p> <p>3.6 Commencement and termination of time</p> <p>3.7. Computation of time</p> <p>3.8. Measurement of distances</p> <p>3.9 Power to appoint to include power to suspend or dismiss</p> <p>3.10. Successors</p> <p>3.11 Recovery of fines</p> <p>3.12 Provision as to offences punishable under two or more enactments</p> <p>3.13 Appeals & penalties</p>	<p>1. Importance of the General Clauses Act, 1897</p> <p>2. General Rules of Construction.</p>

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Explain the Board Composition.
- b. Mini Project:** Write. important provisions of General Clauses Act, 1897.
- c. Other Activities (Specify):** Provision as to offences punishable under two or more enactments

CO.4: Understand the concise overview of the study the principles of Tortious liability, The defenses available in an action for torts and provisions of limitation act.

Item	AppX Hrs
CI	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the concept of Law Relating to Torts.</p> <p>SO.2 Understand the Provisions related to Kinds of Tortious Liability.</p> <p>SO.3 Understand the role & duties of KMP's & CS.</p> <p>SO.4 Understand the Introduction of Limitation Act 1963.</p> <p>SO.6 Understand the concept of Classification of period of limitation and Computation of Time.</p>	.	<p>Unit-4.0 Law of Torts & Limitation Act, 1963.</p> <p>4.1 Law Relating to Torts</p> <p>4.2 General Conditions of Liability for a Tort</p> <p>4.3 Kinds of Tortious Liability</p> <p>4.4 Remedies in Torts</p> <p>4.5 Judicial Remedies</p> <p>4.6 Introduction of Limitation Act 1963</p> <p>4.7 Extension of Time in Certain Cases</p> <p>4.8 Computation of Period of Limitation</p> <p>4.9 Effect of Acknowledgement on the Period of Limitation</p> <p>4.10 Computation of Time Mentioned in Instruments</p> <p>4.11 Acquisition of ownership by possession.</p> <p>4.12 Limitation and writs under the constitution</p>	<p>1. Remuneration of Managerial Personnel</p> <p>2. Statutory duties & liabilities of CS.</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: General Conditions of Liability for a Tort.

b. Mini Project: Make computation of Period of Limitation.

c. Other Activities (Specify): Explain the provisions related to Acquisition of ownership by possession.

CO.5: Student can Understand the Special Courts , Tribunals & NCLT Rules, and Quasi-Judicial Authorities .

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the meaning and concept of Procedure to conduct Annual General Meeting/ Extra-ordinary General Meeting</p> <p>SO.2 Understand the concept of Resolutions</p> <p>SO.3 Understand Procedure of voting through show of hands/ postal ballot/ e-voting</p> <p>SO.4 Understand provisions basics of The Company Secretaries Act, 1980</p> <p>SO.5 Understand Need and scope of Secretarial standards</p>	.	<p>Unit-5.0 General Meetings, The Company Secretaries Act, 1980 & Secretarial standards</p> <p>5.1 Introduction</p> <p>5.2 Annual General Meeting</p> <p>5.3 Extraordinary General Meeting</p> <p>5.4 Class Meeting</p> <p>5.5 Types of Resolutions</p> <p>5.6 Adjourned Meetings</p> <p>5.7 Voting</p> <p>5.8 Minutes</p> <p>5.9 Report on Annual General Meeting</p> <p>5.10 . Virtual Meetings</p> <p>5.11 Associate and Fellow Company Secretaries.</p> <p>5.12 Disciplinary mechanism</p>	<p>1. Provisions Relating to meetings.</p> <p>3. Read the Types of Resolutions</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: Annual General Meeting

b. Mini Project: Draft the format of Minutes

c. Other Activities (Specify): Difference between Types of meeting

Brief of Hours Suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (CH+SW+Sl)
CO.1 : Student should Understand the Meaning of law and its significance, Relevance of Law to Civil Society, Jurisprudence and Legal Theory.	10	2	1	13
CO.2: Students should be able to possess immense skill sets with an enormous knowledge of Constitutional Law, Fundamental rights, writs, fundamental duties, Directive Principles of State Policy, etc.	12	2	1	15
CO.3: Understand the provisions of General Clauses Act, of 1897. Key Definitions; General Rule of Construction; Retrospective Amendments.	13	2	1	16
CO.4: Understand the concise overview of the study the principles of Tortious liability, The defenses available in an action for torts and provisions of limitation act.	13	2	1	16
CO.5: Student can Understand the Special Courts , Tribunals & NCLT Rules, and Quasi-Judicial Authorities .	12	2	1	15
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Student should Understand the Meaning of law and its significance, Relevance of Law to Civil Society, Jurisprudence and Legal Theory.	03	06	01	10
CO-2	Students should be able to possess immense skill sets with an enormous knowledge of Constitutional Law, Fundamental rights, writs, fundamental duties, Directive Principles of State Policy, etc.	02	06	02	10
CO-3	Understand the provisions of General Clauses Act, of 1897. Key Definitions; General Rule of Construction; Retrospective Amendments.	03	08	01	12

CO-4	Understand the concise overview of the study the principles of Tortious liability, The defenses available in an action for torts and provisions of limitation act.	02	05	01	08
CO-5	Student can Understand the Special Courts , Tribunals & NCLT Rules, and Quasi-Judicial Authorities .	03	06	01	10
Total		13	31	06	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Jurisprudence will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks.

Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	General Laws and Procedures	N.D. Kapoor & Rajni Abbi	Sultan Chand & Sons. New Delhi	2021
2	Civil Procedure Code	M.P. Tandon	Allahabad Law Agency, Allahabad	2022
3	V.N. Shukla's the Constitution of India	Dr. D.K. Singh (Ed.)	Eastern Book Company, Lucknow	2022
4	General Clauses Act	Lawman's	Lawman's	2022
5	Lecture note provided by Dept. of Commerce AKS University, Satna .			

Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 03LW303

Course Title: Jurisprudence

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc and business-	Solving the problems	Profession related	Start-ups and entrepreneurial	Leadership quality	Communication through differ	Advance research in the field of commerce	Decision making	Pathway programs	Environment and sust	Paraphrase the field of E Com	Articulate in the area of corporate sectors and its	Enhance the skills of Entrepreneurial attitude	Demonstrate knowledge in setting up e-	Design the system and processes
CO.1: Student should Understand the Meaning of law and its significance, Relevance of Law to Civil Society, Jurisprudence and Legal Theory.	3	2	3	3	1	1	3	3	1	1	2	3	2	2	1
CO.2: Students should be able to possess immense skill sets with an enormous knowledge	3	2	3	3	1	1	3	3	1	1	2	3	2	2	1

of Constitutional Law, Fundamental rights, writs, fundamental duties, Directive Principles of State Policy, etc.															
CO.3: Understand the provisions of General Clauses Act, of 1897. Key Definitions; General Rule of Construction; Retrospective Amendments.	3	2	3	3	1	1	3	3	1	1	2	3	2	2	1
CO.4: Understand the concise overview of the study the principles of Tortious liability, The defenses available in an action for torts and provisions of limitation act.	3	2	3	3	1	1	3	3	1	1	2	3	2	2	1
CO.5: Student can Understand the Special Courts , Tribunals & NCLT Rules, and Quasi-Judicial Authorities .	3	2	3	3	1	1	3	3	1	1	2	3	2	2	1

PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4: Understand the concise overview of the study the principles of Tortuous liability, The defenses available in an action for torts and provisions of limitation act.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4 Law of Torts & Limitation Act, 1963. 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5: Student can Understand the Special Courts , Tribunals & NCLT Rules, and Quasi-Judicial Authorities .	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: General Meetings, The Company Secretaries Act, 1980 & Secretarial standards 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12

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Semester-III

Course Code: 04SE304

Course Title: The setting of business entities & Closure (Company incorporation & Compliances)

Pre-requisite: Students should have basic knowledge of the basics of company law & its use for organization.

Rationale: As part of their studies in company law, students need to have a strong foundation in the business organizations & background of the company. This includes an understanding of charter documents of the company & alteration of documents, Limited Liability Partnerships & business organization registration process, registration processes for Non-Governmental Organizations (NGOs) and Financial Services Organizations, startups and their registration processes & business collaboration. In addition, students should gain a basic understanding of various types of case studies, their applications, and the Indian regulatory authorities responsible for enforcing them in society & business.

Course Outcomes:

CO.1: Students will learn about business organizations, including the various structures and types of companies.

CO.2: Students will acquire a basic understanding of the Memorandum of Association and Articles of Association, as well as alterations to these documents and the legal status of a registered company.

CO.3: Students will gain an understanding of the concept of Limited Liability Partnerships (LLPs) and the different forms of business organizations and their registration processes.

CO.4: Students will become familiar with an overview of the formation and registration processes for Non-Governmental Organizations (NGOs) and Financial Services Organizations.

CO.5: Students will acquire a basic understanding of startups and their registration processes, as well as business collaborations.

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Semester-III

CATE GOR Y COD E	Cours e Code	Course Title	Scheme of studies(Hours/Week)					Total Cred its (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+S L)	
SEC	04SE30 4	The setting of business entities & Closure (Company incorporation & Compliances)	4	0	2	1	7	4

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project, etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.

Scheme of Assessment:

CAT EG OR Y CO DE	Course Code	Course Title	Scheme of Assessment (Marks)					End Semeste r Assessm ent (ESA)	Tota l Mar ks (PR A+ ES A)
			Progressive Assessment (PRA)						
			Class/ Home Assign ment 5 numbe r 3 mar ks eac	Class Test 2 (2 best out of 3) 10 marks each (CT)	Sem ina r one (SA)	Clas s Acti vity any one (CAT)	Class Attendanc e (AT)		

			h (CA)							
OEC	04SE304	Settin g of Busin ess Entity (Com pany incorp oratio n & Comp liance s)	15	20	5	5	5	50	50	100

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Semester-I

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1: Students will learn about business organizations, including the various structures and types of companies.

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the Concept, of Business Organizations.</p> <p>SO.2 Familiarize with Factors governing the decisions for a suitable form of organization.</p> <p>SO.3 Understand the Features of Private Limited Company, LLP & Public Limited Company.</p> <p>SO.4 Familiarize and understand the concise overview of the Classification of Companies.</p> <p>SO.5 Understand the Nidhi Companies, Producer Companies & OPC.</p>		<p>Unit-1.0 Introduction of Choice of Business Organization & Types of company.</p> <p>1.1. Types of Business Organizations</p> <p>1.2. Sole Proprietorship</p> <p>1.3. Partnership Firm</p> <p>1.4. Hindu Undivided Family (HUF) & LLP</p> <p>1. 5. Co-operative Society</p> <p>1.6. Section 8 Company</p> <p>1.7. Factors governing the decisions for suitable form of organization of Business Activity, Scale of Operations, Capital Requirements, Managerial Ability, Degree of Control and Management.</p>	<p>1. Make a study on Business Organizations.</p> <p>2. Make a study on Company as a Choice of Business Organization for Start-Ups.</p>

		<p>1.8. Degree of Risk and Liability, Stability of Business, Flexibility of Administration, Division of Profit.</p> <p>1.9. Company as a Choice of Business Organisation for Start-Ups.</p> <p>1.10. Classification of Companies, One person company (OPC)</p> <p>1.11. Characteristics of Private Limited Company & Public Company</p> <p>1.12. Nidhi Companies, Producer Companies, Foreign companies.</p>	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Differentiate between OPC, Nidhi company & Producer company.
- b. Mini Project:** Factors governing the decisions for a suitable form of business organization.
- c. Other Activities (Specify):** Explain classification of Companies.

CO.2: Students will acquire a basic understanding of the Memorandum of Association and Articles of Association, as well as alterations to these documents and the legal status of a registered company.

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
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<p>SO.1 Concept and Meaning of Memorandum of Association</p> <p>SO.2 Understanding about Articles of Association.</p> <p>SO.3 Understanding the concept of Loans, Borrowings, Guarantees and Ultra Vires Rule.</p> <p>SO.4 Understanding the Constructive notice of Memorandum and Articles.</p> <p>SO.5 Understanding the Concept and Meaning of Alteration in MOA & AOA</p>	<p>Unit 2.0 Charter documents of Companies</p> <p>2.1 Memorandum of Association</p> <p>2.2. Form of Memorandum of Association</p> <p>2.3. Contents of Memorandum</p> <p>2.4. Articles of Association</p> <p>2.5. Nature of Articles</p> <p>2.6. Articles Subordinate to Memorandum</p> <p>2.8. Constructive notice of Memorandum and Articles.</p> <p>2.9. Contents of Articles</p> <p>2.10. Loans, Borrowings, Guarantees and Ultra Vires Rule</p> <p>2.11. Doctrine of indoor management</p> <p>2.12. Alteration in MOA & AOA</p>	<ol style="list-style-type: none"> 1. Doctrine of alter ego 2. Distinction between Memorandum and Articles.
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Describe the doctrine of indoor management.
- b. Mini Project:** Describe the legal effect of the Memorandum and Articles.
- c. Other Activities (Specify):** Process of Alteration in MOA & AOA.

CO.3: Students will gain an understanding of the concept of Limited Liability Partnerships (LLPs) and the different forms of business organizations and their registration processes.

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO.1 Concept and Meaning of the LLP & its characteristics.</p> <p>SO.2 Understanding about Procedure for Incorporation, Cessation & alteration.</p> <p>SO.3 Understanding the concept of Partnership & Sole Proprietorship</p> <p>SO.4 Understanding the Hindu Undivided Family (HUF)</p> <p>SO.5 Understanding the Concept and Meaning of Multi State Co-Operative Society</p>		<p>Unit-3.0 Limited Liability Partnership & business organizations and their registration processes</p> <p>3.1 Concept of LLP</p> <p>3.2. Nature and Characteristics of LLP</p> <p>3.3. Procedure for Incorporation of LLP</p> <p>3.4. Cessation of Membership</p> <p>3.5. Alteration to the LLP agreement</p> <p>3.6. Annual compliances of LLP</p> <p>3.8. Rights of Partner, Duties of Partners</p> <p>3.9. Sole Proprietorship</p> <p>3.10. Partnership</p> <p>3.11. Hindu Undivided Family (HUF)</p> <p>3.12. Multi State Co-Operative Society</p>	<p>1. Multi State Co-Operative Society</p> <p>2. Rights of Partner, Duties of Partners</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: Explain Alteration to the LLP agreement

b. Mini Project: Annual compliances of LLP

c. Other Activities (Specify): Differentiate between Hindu Undivided Family (HUF) & LLP

CO.4: Students will become familiar with an overview of the formation and registration processes for Non-Governmental Organizations (NGOs) and Financial Services Organizations.

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the concept of not for profit organization..</p> <p>SO.2 Understand Tax Exemption to all NGO's (section 8 Company /Trust/Society.</p> <p>SO.3 Understand the meaning & concept of NBFC & its types.</p> <p>SO.4 Understand the overview of Tax Exemption to all NGO's (section 8 Company /Trust/Society</p> <p>SO.5 Understand the concept of ARC, MFI, Nidhi companies.</p>	.	<p>Unit-4.0 Institutions Not For Profit & NGO & Financial Services Organization</p> <p>4.1 Section 8 Company</p> <p>4.2 Trust</p> <p>4.3 Society</p> <p>4.4 Formation of a Society & Trust.</p> <p>4.5 Tax Exemption to all NGO's (section 8 Company /Trust/Society</p> <p>4.6 Non-banking financial company</p> <p>4.7 Types/categories of NBFCs</p> <p>4.8 Benefits of incorporating an NBFC</p> <p>4.9 Incorporation of NBFCs</p> <p>4.10 Housing Finance Companies</p> <p>4.11 Asset Reconstruction Company (ARC)</p> <p>4.12 Micro Finance Institutions (MFI), Nidhi Companies, Payment Banks</p>	<p>1. Advantage & disadvantage society & trust</p> <p>2. Documents required for registration as Type I - NBFC-ND</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: Tax Exemption to all NGO's (section 8 Company /Trust/Society

b. Mini Project: Procedure of Incorporation of NBFCs.

c. Other Activities (Specify): Presentation on working of ARC & MFI.

CO.5: Students will acquire a basic understanding of startups and their registration processes, as well as business collaborations.

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the meaning and concept of Startups & Startup India Policy.</p> <p>SO.2 Important Financing Options like Debt Financing & Mudra Banks.</p> <p>SO.3 Understand the Exemptions & Incentives for startups.</p> <p>SO.4 Understand Business Collaboration.</p> <p>SO.5 Understand Special Purpose Vehicle (SPV)</p>	.	<p>Unit-5.0 Start-ups & Business collaboration.</p> <p>5.1 Startups</p> <p>5.2 Startup India Policy</p> <p>5.3 Indian States with Startup policies</p> <p>5.4 Exemptions for Startups</p> <p>5.5 Financing Options Available for Startup Companies</p> <p>5.6 Debt Financing</p> <p>5.7 Business Collaboration</p> <p>5.8 Types of Business Collaboration.</p> <p>5.9 Model Foreign Joint Venture Collaboration</p> <p>5.10 Essential Features of a Shareholders' Agreement (SHA) /Joint Venture Agreement / LLP Partnership 254 Agreement (PA)</p> <p>5.11 Special Purpose Vehicle (SPV)</p> <p>5.12 Difference between a special purpose vehicle and a company</p>	<p>1. Exemptions for Startups.</p> <p>2. Debt Financing</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: Describe different Financing Options available for startups.

b. Mini Project: Write highlights of Startup India Policy.

c. Other Activities (Specify): Procedure & types of business Collaboration

Brief of Hours Suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1: Students will learn about business organizations, including the various structures and types of companies.	12	2	1	15
CO.2: Students will acquire a basic understanding of the Memorandum of Association and Articles of Association, as well as alterations to these documents and the legal status of a registered company.	12	2	1	15
CO.3: Students will gain an understanding of the concept of Limited Liability Partnerships (LLPs) and the different forms of business organizations and their registration processes.	12	2	1	15
CO.4: Students will become familiar with an overview of the formation and registration processes for Non-Governmental Organizations (NGOs) and Financial Services Organizations.	12	2	1	15
CO.5: Students will acquire a basic understanding of startups and their registration processes, as well as business collaborations.	12	2	1	15
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Students will learn about business organizations, including the various structures and types of companies.	02	06	02	10
CO-2	Students will acquire a basic understanding of the Memorandum of Association and Articles of Association, as well as alterations to these documents and the legal status of a registered company.	03	06	01	10
CO-3	Students will gain an understanding of the concept of Limited Liability Partnerships (LLPs) and the different forms of business organizations and their registration processes.	03	08	01	12
CO-4	Students will become familiar with an overview of the formation and registration processes for Non-Governmental Organizations (NGOs) and Financial	02	05	01	08
CO-5	Students will acquire a basic understanding of startups and their registration processes, as well as business collaborations.	02	06	02	10
Total		12	31	07	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for The setting of business entities & Closure (Company incorporation & Compliances) will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	Company Law and Practice;	A.K. Majumdar, Dr. G.K. Kapoor, : Sanjay Dhamija	Taxmann	----
2	Law & Procedure of Limited Liability Partnership	D.K. Jain	----	----
3	The Law of Trademarks, Copyright, Patents and Design	G.V.G Krishnamurthy	----	----
4	The Manual for Indian Start ups	Vijaya Kumar Ivaturi	----	----
5	Lecture note provided by Dept. of Commerce AKS University, Satna .		----	----

Cos, POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 04SE304

Course Title: The setting of business entities & Closure (Company incorporation & Compliances)

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO8	PO9	PO1	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc e and busi ness-	Solv ing the pro ble ms	Prof essio n relat ed	Start- ups and entre pre nrial	Le ad ers hip qu alit	Com muni cation throu gh differ	Advance research in the field of commer ce	Decis ion maki ng	Path way s prog ram s	Envi ron men t and sust	Paraph rase the field of E Comm	Articula te in the area of corporat e sectors and its	Enhance the skills of Entrepr eneurial attitude	Demonst rate knowled ge in setting up e-	Design the system and processe s
CO.1: Students will learn about business organizations, including the various structures and types of companies.	3	3	2	1	1	1	3	1	1	1	3	3	1	2	1
CO.2: Students will acquire a basic understanding of the Memorandum of Association and Articles of Association, as well as alterations to these documents and the legal status of a registered company.	3	3	1	1	1	1	3	1	1	1	2	3	1	1	1

CO.3: Students will gain an understanding of the concept of Limited Liability Partnerships (LLPs) and the different forms of business organizations and their registration processes.	3	2	1	3	2	1	3	1	2	1	3	3	2	1	1
CO.4: Students will become familiar with an overview of the formation and registration processes for Non-Governmental Organizations (NGOs) and Financial Services Organizations.	3	3	1	3	1	2	3	1	1	1	3	3	2	1	2
CO.5: Students will acquire a basic understanding of startups and their registration processes, as well as	3	2	2	1	1	1	3	1	1	1	1	2	3	1	2

business collaborations.															
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Legend: 1–Slight (Low), 2–Medium, 3–High

Course Curriculum Map:

POs & PSOs No.	Cos No.& Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1: Students will learn about business organizations, including the various structures and types of companies.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9, 1.10,1.11,1.12	As mentioned in page number 3 to 7
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: Students will acquire a basic understanding of the Memorandum of Association and Articles of Association, as well as alterations to these documents and the legal status of a registered company.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3: Students will gain an understanding of the concept of Limited Liability Partnerships (LLPs) and the different forms of business organizations and their registration processes.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3: 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11, 3.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4: Students will become familiar with an overview of the formation and registration processes for Non-Governmental Organizations (NGOs) and Financial Services Organizations.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4: 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12	

PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5: Students will acquire a basic understanding of startups and their registration processes, as well as business collaborations.	SO.1 SO.2 SO.3 SO.4 SO.5	Unit 5: 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12	
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AKS University

Faculty of commerce and financial studies

Department of Commerce

Curriculum of B.Com CSP

(Revised as on 01.08.2022)

Semester-III

Course Code:	04TA301	Indirect Tax Practices - I
Course Title :	Indirect Tax Practices –I (Minor Subject)	
Pre- requisite:	Student should have acquire expert knowledge of practical and procedural aspects relating to Direct Tax & Indirect Tax Laws.	

Rationale: 'It's all about the Tax!'
The students understanding of the provisions of goods and services tax law and to acquire the ability to apply such knowledge to make computations and address application-oriented issues. studying Indirect Tax Practices under the commerce should possess to develop the knowledge and skills to manage the Indirect Tax of individuals, communities, and businesses. Students will develop the knowledge and skills necessary to calculate GST payable or receivable to or from government. Indirect Tax Practices gives students the tools to make real life calculate tax liabilities and GST payable or receivable to or from government.

Course Outcomes:

CO.1: Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.

CO.2: Apply the relevant provisions to Basics of Goods and Services Tax 'GST': Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event

CO.3: Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.

CO.4: Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time and Value of Taxable Supply.

CO.5: Basics concept of Place of Taxable Supply.

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Scheme of Studies:

Course category	Course Code	Course Title	Scheme of studies (Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
OEC	03TA303	Indirect Tax Practices	4	0	2	1	7	4

- Legend:**
- CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini project etc.),
 - SL:** Self Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course category	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminare (SA)	Class Activity any one (C AT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)			
									(ESA)	(PRA+ESA)	

OECE	03T A30 3	Indire ct Tax Practi ces	15	20	5	5	5	50	50	100
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AKS University
Faculty of commerce and financial studies
Department of Commerce
Curriculum of B.Com CSP
(Revised as on 01.08.2022)

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.

Approximate Hours

Item	Appx Hrs.
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Understanding about the basic features of indirect taxes and the principal indirect taxes in India</p> <p>SO.2 understand the taxable event under GST, analyse the taxable event – Supply – its meaning and scope.</p> <p>SO.3 . Concept of Indirect Taxes at a glance and Background income</p> <p>SO.4 Pre-GST tax structure and deficiencies Administration of Indirect Taxation in India.</p> <p>SO.5 Basics of Goods and Services Tax ‘GST.</p>		<p>Unit-1.0 Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.</p> <p>2.1. understand the taxable event under GST</p> <p>2.2. analyse the taxable event – Supply – its meaning and scope.</p> <p>1.3 identify the transactions that will amount to supply even without any consideration.</p> <p>1.4. identify the transactions which will be neither the supply of goods nor the supply of services.</p> <p>1.5. classify the specified transactions either as supply of goods or as supply of services.</p> <p>1.6. explain the composite and mixed supplies and their taxability under GST.</p> <p>1.7. Meaning of supply - Supply with</p>	<p>1. Basics of Goods and Services Tax ‘GST.</p> <p>2. Concept of Indirect Taxes at a glance and Background</p>

		<p>consideration in course/ furtherance of business</p> <p>1.8. Import of services with consideration whether or not in course/ furtherance of business treated as supply</p> <p>1.9. Activities treated as supply even without consideration</p> <p>1.10. Activities classified as either Supply of goods or Supply of services</p> <p>1.11. Activities neither the supply of goods nor the supply of services</p> <p>1.12. Concept of Composite and Mixed Supplies.</p> <p>1.13. explain the extent and commencement of CGST Act, IGST Act, SGST Act & UTGST Act.</p> <p>1.14. describe the provisions pertaining to levy and collection of CGST & IGST.</p> <p>1.15. identify and analyse the services on which tax is payable under reverse charge mechanism.</p>	
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Basics of Goods and Services Tax ‘GST

b. Other Activities (Specify): Dissection on Concept of Indirect Taxes at a glance and Background

CO.2: Apply the relevant provisions to Basics of Goods and Services Tax ‘GST’: Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event.

Approximate Hours

Item	Appx Hours
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Identify the transactions which will be neither the supply of goods nor the supply of services</p> <p>SO.2 Explain the extent and commencement of CGST Act, IGST Act, SGST Act & UTGST Act. And describe the provisions pertaining to levy and collection of CGST & IGST.</p> <p>SO.3 Concept of Reverse Charge.</p> <p>SO.4 Taxable Event and Concept of supply.</p> <p>SO.5 Concept of composite and mixed supply .</p>	.	<p>Unit 2.0 Apply the relevant provisions to Basics of Goods and Services Tax ‘GST’: Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event.</p> <p>2.1. understand and analyse the composition levy-eligibility for the same and conditions to be fulfilled</p> <p>2.2. Extent and commencement of CGST Act/ UTGST Act/ SGST Act/IGST Act</p> <p>2.3. Levy and collection of CGST/IGST</p> <p>2.4. Composition levy</p> <p>2.5. Power of the Government to grant exemption from Tax</p> <p>2.6. Goods exempt from tax.</p> <p>2.7. Services exempt from</p> <p>2.8. on supply of goods or services where GST is payable under forward charge</p> <p>2.9. on supply of goods or services where GST is payable under reverse charge</p> <p>2.10 .on supply of vouchers exchangeable for goods and services</p> <p>2.11. on supply of goods and services in residual cases.</p> <p>2.12 in case of enhancement of value of supply on account of interest, late fee/penalty paid for delay in payment of consideration</p> <p>2.13 apply the concepts relating to time of supply of goods and/or services in problem solving</p> <p>2.14 .Time of supply under forward charge</p> <p>2.15. Time of supply under reverse charge</p> <p>2.16. Time of supply of vouchers exchangeable for</p>	<p>1. Concept of composite and mixed supply</p> <p>2. Taxable Event and Concept of supply.</p>

		goods 2.17 .Time of supply in residual cases. 2.18 Time of supply of services. 2.19. Time of supply under forward charge 2.20. Time of supply under reverse charge.	
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SW-2 Suggested Sessional Work (SW):

a. Assignments: Concept of composite and mixed supply

b. Other Activities (Specify): Dissection on Taxable Event and Concept of supply.

CO.3: Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.

Approximate Hours

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1 identify and analyse the services on which tax is payable under reverse charge mechanism. SO.2 Concept of Levy of CGST and IGST. SO.3 Exemptions under GST. SO.4 Concept of Composition scheme. SO. 5 Concept of collection of CGST and IGST.	.	Unit-3 : Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST. 3.1 understand what constitutes the value of a taxable supply of goods / services. 3.2. supply is made to an unrelated person 3.3. price is the sole consideration for the supply. 3.4. identify the various inclusions in/exclusions from the value of supply 3.5. pinpoint the situations when discount will be included /not included in the value of supply 3.6. ascertain who are related persons 3.7. Certain Deductions to be made only on Actual Payment 3.8. compute the value of taxable supply when price is the sole consideration for the supply and the supplier and recipient are not related 3.9. Value of supply made to unrelated person with price as the sole consideration 3.10. Inclusions in/exclusions from value of supply	1. Concept of Composition scheme 2. Exemptions under GST.

SW-3 Suggested Sessional Work (SW):

a. Assignments: Exemptions under GST.

b. Other Activities (Specify): Discussion Exemptions under GST.

CO.4: Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time and Value of Taxable Supply.

Approximate Hours

Item	Appx Hours
CI	5
LI	0
SW	2
SL	1
Total	8

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Understand Basic concepts of Time and Value of Taxable Supply.</p> <p>SO.2 Understand Basics concept of Place of Taxable Supply.</p> <p>SO.3. Understand Basics concept of Input Tax Credit.</p> <p>SO.4. Computation of GST Liability.</p> <p>SO.5 Eligibility for Registration.</p>		<p>Unit-4: Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time and Value of Taxable Supply</p> <p>4.1. Concept of Discount.</p> <p>4.2. Describe what are inputs, input services, Capital goods and other relevant terms in relation to ITC.</p> <p>4.3 explain the various conditions, timelines, restrictions and processes for taking ITC on goods and services in general and special circumstances.</p> <p>4.4. Identify the items on which ITC is available as also the blocked items on which ITC is not available.</p> <p>4.5. Comprehend and apply the above provisions as also the provisions relating to utilization of ITC to compute the GST liability of a registered person payable in cash.</p>	<p>1. Understand Basics concept of Place of Taxable Supply</p> <p>2. Understand Basics concept of Place of Taxable Supply</p>

SW-4 Suggested Sessional Work (SW):

a. Assignments: Computation of GST Liability.

b. Other Activities (Specify): Discussion on matter of Eligibility for Registration.

CO.5: Basics concept of Place of Taxable Supply.

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Understand Basic concepts of Time of Taxable Supply.</p> <p>SO.2 Understand Basics concept of Place of Taxable Supply.</p> <p>SO.3 Understand Basics concept of Input Tax Credit.</p> <p>SO.4 Computation of GST Liability.</p> <p>SO.5 Understand Basic concepts of Value of Taxable Supply.</p>		<p>Unit 5: Basics concept of Place of Taxable Supply.</p> <p>5.1. Basic concepts of Time and Value of Taxable Supply.</p> <p>5.2. Basics concept of Place of Taxable Supply.</p> <p>5.3. Input Tax Credit.</p> <p>5.4. Computation of GST Liability.</p> <p>5.5. Registration.</p> <p>5.6. Tax Invoice, Debit & Credit Note.</p> <p>5.7. Electronic way Bill.</p>	<p>1. Basic concepts of Time and Value of Taxable Supply.</p> <p>2. Basics concept of Place of Taxable Supply.</p>

SW-5 Suggested Sessional Work (SW):

a. Assignments: Basic concepts of Time of Taxable Supply.

b. Other Activities (Specify): Discussion on matter of Basic concepts of Time of Taxable Supply.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1 Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.	15	2	1	18
CO.1 :Apply the relevant provisions to Basics of Goods and Services Tax ‘GST’: Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event	20	2	1	23
CO.1: Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.	10	2	1	13
CO.4: Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time and Value of Taxable Supply.	5	2	1	8
CO.5: Basics concept of Place of Taxable Supply.	10	2	1	13
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.	01	01	03	05
CO-2	Apply the relevant provisions to Basics of Goods and Services Tax ‘GST’: Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event.	01	01	03	05
CO-3	Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.	-	03	10	13

CO-4	Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time and Value of Taxable Supply	-	03	10	13
CO-5	Basics concept of Place of Taxable Supply.	01	03	10	14
Total		03	12	36	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Indirect Tax Practices –I will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.

Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

6. Improved Lecture
7. Tutorial
8. Case Method
9. Group Discussion
10. Brainstorming

Suggested Learning Resources:

(c) Books :

S. No.	Title	Author	Publisher	Edition & Year
1	Indirect Tax Law and practice,	V.S. Datey	Taxmann Publications Pvt. Ltd., Delhi Taxation,	
2	ICAI study material & ICSI study material.			

Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 04TA301

Course Title: Indirect Tax Practices –I

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc and busi	Solving the proble	Profession relat	Start-ups and entreprene	Leadership	Communication	Advance research in the field of commer	Decision ma	Pathways program	Environment and	Paraphrase the field of F	Articulate in the area of corporat e sectors	Enhance the skills of Entrepreneurial	Demonstrate knowledge in setting	Design the system and processes
CO.1: Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1

CO.2 Apply the relevant provisions to Basics of Goods and Services Tax 'GST': Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.3: Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.4 Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1

and Value of Taxable Supply.																
CO.5: Basics concept of Place of Taxable Supply.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1	1

Legend: 1 – Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1. Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure..1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14,1.15.	3 to 7
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2 : Apply the relevant provisions to Basics of Goods and Services Tax ‘GST’: Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Apply the relevant provisions to Basics of Goods and Services Tax ‘GST’: Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event2.1, 2.2, 2.3, 2.4, 2.5, 2.6,	

				2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15,2.16,2.17,2.18,2.19,2.20,2.21,2.22,2.23,
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3 : Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9,3.10,
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time and Value of Taxable Supply.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4 Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time and Value of Taxable Supply. 4.1,4.2,4.3,4.4,4.5.
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Basics concept of Place of Taxable Supply.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: Basics concept of Place of Taxable Supply. 5.1,5.2,5.3,5.4,5.5,5.6,5.7,

Curriculum development team:

Pro. Harshvardhan, Dean, Faculty of commerce and financial studies Mr. Vipul Sharma, Teaching Associate, Department of Commerce

Dr. Bharat Kumar Soni, Assitant professor, Department of Commerce,

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A K S University
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Curriculum of B.Com CSP
Revised as on 01.08.2022
Semester-IV

Course Code: 01EC404
Course Title: Corporate Law Practice

Pre-requisite: Students should have basic knowledge of the basics of company law & its use for organization.

Rationale: As part of their studies in company law, students need to have a strong knowledge of companies working, functions of management and various provisions as per companies act 2013 in the historical background and sources of company laws. This includes an understanding of Accounts, Audit and Auditors, the Registers ,Records ,Corporate Reorganization, MCA 21 & XBRL, Key Managerial Personnel (KMP's) ,their Remuneration. And board meeting. General Meetings, The Company Secretaries Act, 1980 & Secretarial standards

In addition, students should gain a basic understanding of various types of case studies, their applications, and the Indian regulatory authorities responsible for enforcing them in society & business.

Course Outcomes:

CO.1 : Acquire knowledge about the basics of Accounts, Audit and Auditors &, Qualification and Disqualification; Rights, Duties and Liabilities of auditors as per companies act 2013.

CO.2: Understand the basic concept of about the Registers ,Records ,Corporate Reorganisation, MCA 21 & XBRL.

CO.3 : Understand the directors, retirement, resignation and removal , committees ,board constitution and its Powers.

CO.4: Familiarize and understand the concise overview of Key Managerial Personnel (KMP's) ,their Remuneration. And board meeting.

CO.5: Understand the concept of General Meetings & The Company Secretaries Act, 1980, Secretarial Standards.

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Semester-IV

CATE GOR Y COD E	Cours e Code	Course Title	Scheme of studies(Hours/Week)					Total Cred its (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+S L)	
MJC	01EC40 4	Corporate Law Practice	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project, etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.

Scheme of Assessment:

CAT EG OR Y CO DE	Cour se Cod e	Course Title	Scheme of Assessment (Marks)							
			Progressive Assessment (PRA)						End Semeste r Assessm ent	Tota l Mar ks
			Class/H ome Assign ment 5 number 3 mar ks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Sem ina r one (SA)	Clas s Acti vity any one (CAT)	Class Attendanc e (AT)	Total Marks $CA+CT+SA+C$ $AT+AT$		
MJC	01EC 404	Corpo rate Law Practic e	15	20	5	5	5	50	50	100

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Semester-IV

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CO.1 : Acquire knowledge about the basics of Accounts, Audit and Auditors.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)

<p>SO.1 Understand the Concept, Definitions of audit, accounts & auditors.</p> <p>SO.2 Familiarize with the Meaning, Nature of Financial statements & its requirements.</p> <p>SO.3 Understand the concept of auditor , there Appointment ,qualification, disqualification, & removal of auditors.</p> <p>SO.4 Familiarize and understand the concise overview of Secretarial Audit</p> <p>SO.5 Understand the Applicability of Accounting standard & Transparency and Disclosures</p>	<p>Unit-1.0 Introduction of Accounts, Audit and Auditors</p> <p>1.1. Introduction of audit</p> <p>1.2. Accounts of Companies.</p> <p>1.3. Requirement of keeping books of account.</p> <p>1.4. Financial statements</p> <p>1. 5. Consolidated financial statement.</p> <p>1.6. National Financial Reporting Authority (NFRA)</p> <p>1.7. Internal audit</p> <p>1.8 Appointment ,qualification, disqualification, & removal of auditors.</p> <p>1.9. Casual vacancy in the office of auditors.</p> <p>1.10. Audit Report</p> <p>1.11. Branch audit</p> <p>1.12. Secretarial Audit</p> <p>1.13. Cost records and audit</p> <p>1.14. Transparency and Disclosures</p> <p>1.15.Accounting standard.</p> <p>1.16 Inter-Corporate Loans</p> <p>1.17 Related Party Transactions</p> <p>1.18 Annual return</p>	<p>1. Make a study on Financial statements.</p> <p>2. Make study on Audit Report</p>
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Appointment ,qualification, disqualification, & removal of auditors.
- b. Mini Project:** Draft the Secretarial Audit
- c. Other Activities (Specify):** Write content mention in annual return.

CO.2: Understand the basic concept of about the Registers ,Records ,Corporate Reorganisation, MCA 21 &XBRL.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Concept and Meaning Importance of Registers and Records & Corporate Reorganisation</p> <p>SO.2 Understanding about Registers to be maintained under the Companies Act, 2013</p> <p>SO.3 Understanding the concept of The broad regulatory framework with respect to compromise/arrangement, mergers/amalgamation</p> <p>SO.4 Understanding the Winding up of Companies & Insolvency.</p> <p>SO.5 Understanding the Concept and Meaning of MCA 21 &XBRL.</p>	.	<p>Unit 2.0 Registers ,Records ,Corporate Reorganisation, MCA 21 &XBRL.</p> <p>2.1 Introduction</p> <p>2.2. Importance of Registers and Records</p> <p>2.3. Register to be maintained under the Companies Act, 2013.</p> <p>2.4. Returns</p> <p>2.5. Preservations of Records</p> <p>2.6. Role of Company Secretary in maintaining Registers.</p> <p>2.8. Inspection</p> <p>2.9. Oppression</p> <p>2.10. Mismanagement in Companies</p> <p>2.11. Winding up of Companies</p> <p>2.12. Valuation by Registered valuers</p> <p>2.13. Insolvency</p> <p>2.14 Power to Compromise or make arrangements with members or creditors.</p> <p>2.15 Merger and amalgamation of a company with a foreign company.</p> <p>2.16 An Introduction to MCA 21</p> <p>2.17 XBRL</p> <p>2.18 Filling of XBRL</p>	<p>1. Preservations of Records</p> <p>2. Register to be maintained under the Companies Act, 2013.</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: Functions of MCA 21

b. Mini Project: Requisites of XBRL filling.

c. Other Activities (Specify): Difference between winding-up & Insolvency.

CO.3 :Understand the directors, retirement, resignation and removal , committees ,board constitution and its Powers.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	S e l f L e a r n i n g (SL)
<p>SO.1 Understand the Board Composition, its Power and Restrictions</p> <p>SO.2 Understanding about Role of Board</p> <p>SO.3 Understanding the concept of Aims and objectives of Different committees Functioning.</p> <p>SO.4 Understanding the directors,types,appointment, rights & duties.</p> <p>SO.5 Understanding the Regulatory provisions relating to Directors under The Companies Act, 2013</p>	.	<p>Unit-3.0 Board Constitution,Directors and its Powers</p> <p>3.1 Definition of the term ‘Board’</p> <p>3.2. Board Composition.</p> <p>3.3. Restriction and Powers of Board</p> <p>3.4. Board Committees- Audit Committee</p> <p>3.5. , Nomination and Remuneration Committee</p> <p>3.6. Stakeholders Relationship Committee and other Committees</p> <p>3.8. Vigil Mechanism</p>	<p>1. Study on Audit Committee</p> <p>2. Study on Remuneration Committee</p>

		<p>3.9. Board meeting</p> <p>3.10. The meaning and concept of Directors</p> <p>3.11. Procedure for obtaining DIN</p> <p>3.12 Types of Director.</p> <p>3.13 Procedure of Appointment of Director.</p> <p>3.14 Disqualification of director</p> <p>3.15 Retirement and resignation of Directors.</p> <p>3.16 Removal of Director</p> <p>3.17 Duties of directors.</p> <p>3.18 Right of director</p>	
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Explain the Board Composition..

b. Mini Project: Composition of audit company in listed company.

c. Other Activities (Specify): Explain Powers of Directors & Board of directors.

CO.4: Familiarize and understand the concise overview of Key Managerial Personnel (KMP's), their Remuneration. And board meeting.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the concept of KMP his Appointment, conditions for appointment of KMP</p> <p>SO.2 Understand the Provisions related to Managerial Remuneration..</p> <p>SO.3 Understand the role & duties of KMP's & CS.</p> <p>SO.4 Understand the overview of Appointment of Managing Director, Whole Time Director or Manager;</p> <p>SO.6 Understand the concept of The legal provisions relating to meetings of the Board and committees</p>	.	<p>Unit-4.0 Key Managerial Personnel (KMP's) and their Remuneration , Meetings of Board and its Committees</p> <p>4.1 Introduction</p> <p>4.2 Appointment of KMP's</p> <p>4.3 Appointment of Managing Director.</p> <p>4.4 Powers of MD</p> <p>4.5 Appointment of Whole-Time Director or Manager</p> <p>4.6 Officer who is in default.</p> <p>4.7 Company secretary appointment ,role,functions,& responsibilities.</p> <p>4.8 Statutory duties & liabilities of CS.</p> <p>4.9 Remuneration of Managerial Personnel</p> <p>4.10 Meetings of the Board</p>	<p>1. Remuneration of Managerial Personnel.</p> <p>2. Statutory duties & liabilities of CS.</p>

		<p>4.11 Frequency of the meetings of the Board</p> <p>4.12 ' The SEBI (LODR) Regulations, 2015 provisions w.r.t. Board Meetings</p> <p>4.13 Preparation of notices for meetings of Board/Committees of Board</p> <p>4.14 Agenda of Board/Committees Meetings</p> <p>4.15 Convening a Meeting</p> <p>4.16 Quorum,minutes for Board Meeting</p> <p>4.17 Proxy & Agneda</p> <p>4.18 Duties of Company Secretary to board meeting</p>	
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Preparation of notices for meetings of Board/Committees of Board

b. Mini Project: Quorum,minutes,proxy & agenda for Board Meeting

c. Other Activities (Specify): Explain the provisions related to Appointment of KMP's

CO.5: Understand the concept of General Meetings & The Company Secretaries Act, 1980, Secretarial Standards.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the meaning and concept of Procedure to conduct Annual General Meeting/ Extraordinary General Meeting</p> <p>SO.2 Understand the concept of Resolutions</p> <p>SO.3 Understand Procedure of voting through show of hands/ postal ballot/ e-voting</p> <p>SO.4 Understand provisions basics of The Company Secretaries Act, 1980</p> <p>SO.5 Understand Need and scope of Secretarial standards</p>	.	<p>Unit-5.0 General Meetings, The Company Secretaries Act, 1980 & Secretarial standards</p> <p>5.1 Introduction</p> <p>5.2 Annual General Meeting</p> <p>5.3 Extraordinary General Meeting</p> <p>5.4 Class Meeting</p> <p>5.5 Types of Resolutions</p> <p>5.6 Adjourned Meetings</p> <p>5.7 Voting</p> <p>5.8 Minutes</p> <p>5.9 Report on Annual General Meeting</p> <p>5.10 . Virtual Meetings</p> <p>5.11 Associate and Fellow Company Secretaries.</p> <p>5.12 Disciplinary mechanism</p> <p>5.13 Revocation of Dividend</p> <p>5.14 Provisions relating to CS misconduct.</p> <p>5.15 Function of SSB of ICSI.</p> <p>5.16 Need and Scope of Secretarial Standards</p> <p>5.17 Process of making of Secretarial Standards .</p> <p>5.18 Applicability of SS.</p>	<p>1. Provisions Relating to meetings.</p> <p>2. Read the Types of Resolutions</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: Annual General Meeting

b. Mini Project: Draft the format of Minutes

c. Other Activities (Specify): Difference between Types of meeting

Brief of Hours Suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (CH+SW+Sl)
CO.1 : Acquire knowledge about the basics of Accounts, Audit and Auditors &, Qualification and Disqualification; Rights, Duties and Liabilities of auditors as per companies act 2013.	18	2	1	21
CO.2: Understand the basic concept of about the preparation & management of Registers and Records of Companies Act 2013 & Corporate Reorganisation.	18	2	1	21
CO.3 : Understand the directors, retirement, resignation and removal , committees ,board constitution and its Powers.	18	2	1	21
CO.4: Familiarize and understand the concise overview of Key Managerial Personnel (KMP's) ,their Remuneration. And board meeting.	18	2	1	21
CO.5: Understand the concept of General Meetings & The Company Secretaries Act, 1980, Secretarial	18	2	1	21
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Acquire knowledge about the basics of Accounts, Audit and Auditors &, Qualification and Disqualification; Rights, Duties and Liabilities of auditors as per companies act 2013.	03	06	01	10
CO-2	Understand the basic concept of about the preparation & management of Registers and Records of Companies Act 2013 & Corporate Reorganisation.	02	06	02	10
CO-3	Understand the directors, retirement, resignation and removal , committees ,board constitution and its Powers.	03	08	01	12
CO-4	Familiarize and understand the concise overview of Key Managerial Personnel (KMP's) and their	02	05	01	08

CO-5	Understand the concept of General Meetings & The Company Secretaries Act, 1980, Secretarial Standards.	03	06	01	10
Total		13	31	06	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for business law will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks.
Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	Company Law	Dr. Avtar Singh	Eastern Book Company, 34, Lalbagh, Lucknow – 226 001	2021
2	Company Law	C.R. Datta	Lexis Nexis, Butterworths Wadhwa, Nagpur	2022
3	Guide to the Companies Act	A. Ramaiya	Lexis Nexis, Butterworths Wadhwa, Nagpur	2022
4	Company Law	ICSI (CS Executive)	ICSI, New Delhi	2022
5	Lecture note provided by Dept. of Commerce AKS University, Satna .			

Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 01EC404

Course Title: Corporate Law Practice

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc and busi	Solving the proble	Profession relat	Start-ups and entrepre	Leadership qu	Communication throug	Advance research in the field of commer	Decision ma	Pathways prog	Environment and	Paraphrase the field of E	Articulate in the area of corporat e sectors	Enhance the skills of Entrepreneurial	Demonstrate knowled ge in setting	Design the system and processe
CO.1 : Acquire knowledge about the basics of Accounts, Audit and Auditors &, Qualification and Disqualification; Rights, Duties and Liabilities of auditors as per companies act 2013.	3	3	3	3	3	2	3	3	1	1	1	3	3	2	1
CO.2: Understand the basic concept of about the preparation & management of Registers and	3	2	3	2	1	1	1	1	1	1	2	3	1	1	1

Records of Companies Act 2013 & Corporate Reorganisation.															
CO.3 : Understand the directors, retirement, resignation and removal ,board constitution and its Powers.	3	3	3	3	3	2	2	3	1	1	3	3	1	1	1
CO.4: Familiarize and understand the concise overview of Key Managerial Personnel (KMP's) ,their Remuneration. And board meeting.	3	3	3	3	3	1	2	3	1	1	3	3	1	1	1
CO.5: Understand the concept of General Meetings & The Company Secretaries Act, 1980, Secretarial Standards.	3	3	3	3	3	1	3	1	1	1	2	3	3	1	1

Legend: 1 – Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1 : Acquire knowledge about the basics of Accounts, Audit and Auditors &, Qualification and Disqualification; Rights, Duties and Liabilities of auditors as per companies act 2013.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1 Introduction of Accounts, Audit and Auditors 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14, 1.15,,1.16,1.17,1.18	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: Understand the basic concept of about the preparation & management of Registers and Records of Companies Act 2013 & Corporate Reorganisation.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Registers ,Records ,Corporate Reorganisation, MCA 21 & XBRL. 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2 .15,2.16,2.17,2.18	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3 : Understand the directors, retirement, resignation and removal , committees ,board constitution and its Powers.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3 : Board Constitution,Directors and its Powers. 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3.15 ,3.16,3.17,3.18	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4: Familiarize and understand the concise overview of Key Managerial Personnel (KMP's) ,their Remuneration. And board meeting.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4 Key Managerial Personnel (KMP's) and their Remuneration , Meetings of Board and its Committees	

				4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14,4.15 4.16,4.17,4.18
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5: Understand the concept of General Meetings & the Company Secretaries Act, 1980, Secretarial Standards.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: General Meetings, The Company Secretaries Act, 1980 & Secretarial standards. 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15, 5.16,5.17,5.18.

Curriculum development team:

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AKS University
Faculty of commerce and financial studies
Department of Commerce
Curriculum of B.Com. CSP
(Revised as on 01.08.2022)
Semester-IV

Course Code: 02TA402

Course Title: Advanced Direct Tax.

Pre- requisite: Student should have acquire expert knowledge of practical and procedural aspects relating to Advanced Direct Tax.

Rationale: 'It's all about the Tax!'
The students understanding of the provisions of income-tax law and goods and services tax law and to acquire the ability to apply such knowledge to make computations and address application-oriented issues. studying Direct & Indirect Tax Practices under the commerce should possess to develop the knowledge and skills to manage the Direct & Indirect Tax of individuals, communities, and businesses. Students will develop the knowledge and skills necessary to calculate total income, tax liabilities. Direct Tax Practices gives students the tools to make real life calculate total income, tax liabilities and payable or receivable to or from government.

Course Outcomes:

CO.1: Apply the relevant provisions to determine the Incomes not included in Total Income, Deductions from Gross Total Income.

CO.2: Apply the relevant provisions to Computation of Total Income and Tax Liability of various entities

CO.3: Apply the relevant provisions to Classification and Tax Incidence on Companies.

CO.4: Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Grass total Income Clubbing of Income.

CO.5: Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return.

AKS University
Faculty of commerce and financial studies
Department of Commerce
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(Revised as on 01.08.2022)

Scheme of Studies:

CATE GORY CODE	Cours e Code	Course Title	Scheme of studies (Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+S L)	
MNC	02TA40 2	Advanced Direct Tax.	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course category	Course Code	Course Title	Scheme of Assessment (Marks)							
			Progressive Assessment (PRA)						End Semester Assessment	Total Marks
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)		
MNC	02T A402	Advanced Direct Tax.	15	20	5	5	5	50	50	100

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1: Apply the relevant provisions to determine the Incomes not included in Total Income, Deductions from Gross Total Income.

Approximate Hours

Item	Appx Hrs.
CI	35
LI	0
SW	2
SL	1
Total	38

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 appreciate the types of deductions allowable from gross total income.</p> <p>SO.2 Identify the assesses eligible for deduction under various sections.</p> <p>SO.3 compute deductions in respect of payments, applying the provisions under the relevant sections.</p> <p>SO.4 compute deductions in respect of certain income, applying the provisions under the relevant sections.</p> <p>SO.5 compute the deduction allowable in the case of a person with disability.</p>		<p>Unit-1.0. Apply the relevant provisions to determine the Incomes not included in Total Income, Deductions from Gross Total Income</p> <p>1.1 Concept of Exemptions which are discussed under the relevant chapters.</p> <p>1.2 Agricultural income [Section 10(1)].</p> <p>1.3 Amounts received by a member from the income of the HUF</p> <p>1.4. Share income of a partner</p> <p>1.5. Interest on moneys standing to the credit of individual in his NRE A/c</p> <p>1.6. Remuneration received by individuals, who are not citizens of India</p> <p>1.7. Compensation received on account of disaster</p> <p>1.8. Payment from Sukanya Samriddhi Account</p> <p>1.9. Educational scholarships.</p>	<p>1. Concept of Exemptions which are discussed under the relevant chapters</p> <p>2. Pension received by recipient of gallantry awards.</p>

	<p>1.10. Awards for literary, scientific and artistic works and other awards by the Government</p> <p>1.11. Pension received by recipient of gallantry awards</p> <p>1.12. Specified income of a Sikkimese Individual</p> <p>1.13. Tax Holiday for Units established in Special Economic Zones</p> <p>1.14. Restrictions on allowability of expenditure [Section 14A]</p> <p>1.15. Deductions in respect of payments</p> <p>1.16. Deduction in respect of investment in specified assets [Section 80C].</p> <p>1.17. Deduction in respect of contribution to certain pension funds [Section 80CCC]</p> <p>1.18. Deduction in respect of contribution to pension scheme notified by [Section 80CCD]</p> <p>1.19. Limit on deductions under sections 80C, 80CCC & 80CCD(1)</p> <p>1.20. Deduction in respect of medical insurance</p> <p>1.21. Deduction in respect of maintenance including medical treatment of a dependant disabled [Section 80DD]</p> <p>1.22. Deduction in respect of interest loan taken for higher education.</p> <p>1.23. Deduction for interest on loan borrowed for acquisition of self-occupied house property by an individual [Section 80EE].</p> <p>1.24. Deduction in respect of interest payable on loan taken for acquisition of residential house property [Section 80EEA]</p> <p>1.25 Deduction in respect of interest payable on loan taken for purchase of electric vehicle [Section 80EEB]</p> <p>1.26. Deduction in respect of interest payable on loan taken for purchase of electric vehicle [Section 80EEB]</p> <p>1.27. Deduction in respect of donations to certain funds, charitable institutions etc. [Section 80G]</p> <p>1.28. Deduction in respect of rent paid [Section 80GG].</p> <p>1.29. Deduction in respect of donations for scientific research and rural development [Section 80GGA]</p> <p>1.30. Deduction in respect of contributions given by companies to political parties [Section 80GGB]</p>	
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		1.31. Deduction in respect of interest on deposits in savings accounts [Section 80TTA] <ul style="list-style-type: none"> viii. Deduction in respect of interest on deposits in case of senior citizens [Section 80TTB] ix. Deductions Miscellaneous x. Revised Deductions xi. Case studies 	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Interest on moneys standing to the credit of individual in his NRE A/c.
- b. Mini Project:** Tax Holiday for Units established in Special Economic Zones
- c. Other Activities (Specify):** Dissection on Deduction in respect of interest on deposits in case of senior citizens [Section 80TTB]

CO.2: Apply the relevant provisions to Computation of Total Income and Tax Liability of various entities.

Approximate Hours

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Concept of compute the tax liability of an individual as per the normal provisions of the Income-tax Act, 1961</p> <p>SO.2 Examine the applicability of the provisions of Alternate Minimum Tax (AMT)</p> <p>SO.3 Compare the tax liability computed under the regular provisions of the Act (including provisions relating to AMT, if applicable) with the tax liability computed under section 115BAC of the Act.</p> <p>SO.4. applicable, compute the tax liability applying such provisions and determine the tax credit, if any, to be carried forward;</p> <p>SO.5 Compute the tax liability determine which is more beneficial to the individual</p>	.	<p>Unit 2.0 Apply the relevant provisions to Computation of Total Income and Tax Liability of various entities.</p> <p>2.1. Concept of Meaning of Total Income .</p> <p>2.2. Concept of Income to be considered while computing Total Income of Individuals</p> <p>2.3. Computation of Computation of Total Income and Tax Liability of Individuals</p> <p>2.4. Concept of compute the tax liability of an individual as per the normal provisions of the Income-tax Act, 1961</p> <p>2.5. Examine the applicability of the provisions of Alternate Minimum Tax (AMT)</p> <p>2.6. Compare the tax liability computed under the regular provisions of the Act (including provisions relating to AMT, if applicable) with the tax liability computed under section 115BAC of the Act.</p> <p>2.7. applicable, compute the tax liability applying such provisions and determine the tax , credit, if any, to be carried forward</p> <p>2.8. Compute the tax liability determine which is more beneficial to the individual</p> <p>2.9 offences and penalties</p> <p>2.10 Case studies</p>	<p>1. Concept of Meaning of Total Income</p> <p>2. Concept of compute the tax liability of an individual as per the normal provisions of the Income-tax Act, 1961</p>

SW-2 Suggested Sessional Work (SW):

- a. **Assignments:** Concept of Meaning of Total Income
- b. **Mini Project:** Compute the tax liability determine which is more beneficial to the individual
- c. **Other Activities (Specify):** Distinguish Concept of compute the tax liability of an individual as per the normal provisions of the Income-tax Act, 1961

CO.3: Apply the relevant provisions to Classification and Tax Incidence on Companies.

Approximate Hours

Item	Appx Hours
CI	9
LI	0
SW	2
SL	1
Total	12

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1 Concept of tax liability of Company SO.2 Concept of tax liability of Company. SO.3 identify the Dividend Distribution Tax. SO.4 compute the Minimum Alternate Tax 'MAT'. SO.5 Examine Other Special Provisions Relating to Companies	.	Unit-3 Apply the relevant provisions to Classification and Tax Incidence on Companies. 3.1 Computation of taxable income. 3.2. Concept of tax liability of Company 3.3. Dividend Distribution Tax. 3.4. Minimum Alternate Tax 'MAT' 3.5. Other Special Provisions Relating to Companies 3.6. Equalization Levy. 3.7. Classification and Tax Incidence on Companies. 3.8 Case studies 3.9 offences and penalties	1. Concept of Minimum Alternate Tax 'MAT' 2. Classification and Tax Incidence on Companies.

SW-3 Suggested Sessional Work (SW):

- a. Assignments:** Computation of Minimum Alternate Tax 'MAT'
- b. Mini Project:** Computation of taxable income
- c. Other Activities (Specify):** Discussion on Dividend Distribution Tax.

CO.4: : Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Gross total Income Clubbing of Income.

Approximate Hours

Item	Appx Hours
CI	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Computation of total income of individuals.</p> <p>SO.2. understand the Set off and Carry forward of Losses.</p> <p>SO.3. understand the Deduction from Gross total Income.</p> <p>SO.4. Explain the. Concept of Clubbing of Income</p> <p>SO.5 Computation of total income and tax Liability of a firm and individual.</p>		<p>Unit-4: Computation of total income of individuals and firms, Set off and Carry forward of Losses, Deduction from Gross total Income and Clubbing of Income. Computation of total income and tax liability of an individual. Computation of total income and tax Liability of a firm.</p> <p>4.1. Computation of total income of individuals.</p> <p>4.2. Computation of total income of firm.</p> <p>4.3. Explain the. Concept of Set off and Carry forward of Losses.</p> <p>4.4. Explain the. Concept of Deduction from Gross total Income.</p> <p>4.5. Concept of Clubbing of Income.</p> <p>4.6. Computation of total income and tax liability of an individual.</p> <p>4.7. Computation of total income and tax Liability of a firm.</p> <p>4.8. Practical Problem of Set off</p> <p>4.9 Practical Problem of Set Carry forward of Losses.</p> <p>4.10 Practical Problem of Deduction from Gross total Income.</p> <p>4.11. Practical Problem of Clubbing of Income.</p> <p>4.12 Case studies</p> <p>4.13 Miscellaneous Provisions</p>	<p>1. Computation of total income of firm.</p> <p>2. Concept of Clubbing of Income.</p>

SW-4 Suggested Sessional Work (SW):

- a. Assignments:** Practical Problem of Set off and Carry forward of Losses.
- b. Mini Project:** Concept of Clubbing of Income.
- c. Other Activities (Specify):** Discussion on matter of Clubbing of Income.

CO.5 Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return.

Item	Appx Hours
CI	23
LI	0
SW	2
SL	1
Total	26

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Understand Basic concepts of Assessment Procedure and Advance payment of tax Assessment Procedure</p> <p>SO.2 Understand Basics concept of Tax deduction & Collection Number (TAN) Permanent Account Number (PAN)</p> <p>SO.3 Understand Basics concept of Income Tax Authorities Appeal.</p> <p>SO.4. Computation of Advance Payment of Tax</p> <p>SO.5. Understanding about the Revision and Penalties and e-Filing of return.</p>		<p>Unit 5: Assessment Procedure and Advance payment of tax Assessment Procedure, Tax deduction & Collection Number (TAN) Permanent Account Number (PAN), Tax deduction at Source, Advance Payment of Tax, Income Tax Authorities Appeal. Revision and Penalties, e-Filing of return.</p> <p>5.1. Basic concepts of Assessment Procedure.</p> <p>5.2. Basics concept of Tax deduction at Source (TDS).</p> <p>5.3. Basics concept of Permanent Account Number (PAN).</p> <p>5.4. Computation of Advance Payment of Tax.</p> <p>5.5. Basics concept of Income Tax Authorities Appeal.</p> <p>5.6. Basics concept of Revision and Penalties.</p> <p>5.7. Basics concept of e-Filing of return.</p> <p>5.8. Specified class or classes of persons to be exempted from filing Return of Income.</p> <p>5.9. Return of Loss.</p> <p>5.10. Instalments of advance tax and due dates</p> <p>5.11. Belated Return [Section 139(4)]</p> <p>5.12. Scheme for submission of returns through Tax Return Preparers.</p> <p>5.13. Option to file Updated Return of Income [Section 139(8A)]</p> <p>5.14. Persons authorised to verify Return of Income [Sec 140]</p> <p>5.15. Power of CBDT to dispense with furnishing documents etc. with the return and filing of return in electronic form [Sections 139C & 139D]</p> <p>5.16. Persons authorised to verify Return of Income [Sec 140]</p> <p>5.17. Tax on Updated Return [Section 140B]</p> <p>5.18. Self-Assessment [Section 140A]</p> <p>5.19 Real case laws</p>	<p>1. Computation of Advance Payment of Tax.</p> <p>2. Basics concept of e-Filing of return.</p>

		5.20 Self-Assessment provisions 5.21 Interest for non-payment or short-payment of advance tax. 5.22 Offences and penalties 5.23 Appeals	
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SW-5 Suggested Sessional Work (SW):

- a. Assignments:** Computation of Advance Payment of Tax
- b. Mini Project:** Scheme for submission of returns through Tax Return Preparers.
- c. Other Activities (Specify):** Demonstrate who to e-Filing of return.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO-1: Apply the relevant provisions to determine the Incomes not included in Total Income, Deductions from Gross Total Income.	35	2	1	38
CO-2: Apply the relevant provisions to Computation of Total Income and Tax Liability of various entities.	10	2	1	13
CO-3: Apply the relevant provisions to Classification and Tax Incidence on Companies.	9	2	1	12
CO-4: Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Grass total Income Clubbing of Income.	13	2	1	16
CO-5: Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return.	23	2	1	26
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Apply the relevant provisions to determine the Incomes not included in Total Income, Deductions from Gross Total Income	01	01	03	05
CO-2	Apply the relevant provisions to Computation of Total Income and Tax Liability of various entities.	01	01	03	05
CO-3	Apply the relevant provisions to Classification and Tax Incidence on Companies	-	03	10	13
CO-4	Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Grass total Income Clubbing of Income.	-	03	10	13
CO-5	Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return.	01	03	10	14
Total		03	12	36	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Advanced Direct tax practice will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books :

S. No.	Title	Author	Publisher	Edition & Year
1	Income tax Law & Tax planning,	H.C. Mehrotra	Sahitya Bhawan Publication	
2	Taxation,	K.L. Singhanian,	Taxmen publication	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			

Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 02TA402

Subject: Advanced Direct tax practice

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	P	PSO 1	PSO 2	PSO 3	PSO	PSO 5
	Com merc e	Solv ing the	Prof essio n	Start- ups and	Le ad ers	Com muni catio	Advance research in the	De cisi	Path way s	E nv ir	Paraph rase the	Articula te in the area of	Enhance the skills of	Dem onst rate	Design the system
CO.1: Apply the relevant provisions to determine the Incomes not included in Total Income, Deductions from Gross Total Income	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.2: Apply the relevant provisions to Computation of Total Income and	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1

Tax Liability of various entities															
CO.3: Apply the relevant provisions to Classification and Tax Incidence on Companies.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.4 Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Gross total Income Clubbing of Income.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.5: Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1

Course Title: Advanced Direct Tax

Legend: 1 – Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Apply the relevant provisions to determine the Incomes not included in Total Income, Deductions from Gross Total Income.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1. Apply the relevant provisions to determine the Incomes not included in Total Income, Deductions from Gross Total Income..1.1, 1.2, 1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14,1.15,1.16,1.17,1.18,1.19,1.20,1.21, 1.22,1.23,1.24,1.25,1.26,1.27,1.28,1.29,1.30,1.31,1.32.	As mentioned in page number 3 to 7
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2 : Apply the relevant provisions to Computation of Total Income and Tax Liability of various entities.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Apply the relevant provisions to Computation of Total Income and Tax Liability of various entities 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8.	

PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Apply the relevant provisions to Classification and Tax Incidence on Companies.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3 : Apply the relevant provisions to Classification and Tax Incidence on Companies.3.1,3.2,3.3,3.4,3.5,3.6,3.7.
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Grass total Income Clubbing of Income.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4: Computation of total income of individuals and firms, Set off and Carry forward of Losses Deduction 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10.
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: Assessment Procedure and Advance payment of tax Assessment Procedure 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15 ,5.16,5.17,5.18.

Curriculum development team:

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AKS University
Faculty of commerce and financial studies
Department of Commerce
Curriculum of B.Com CSP
(Revised as on 01.08.2022)

Semester-IV

Course Code: 04CA403
Course Title : Information security and Cyber laws
Pre-requisite: Student should have basic knowledge of reasoning, analytical power

Rationale: The syllabus encompasses a comprehensive study of cybersecurity principles and practices, covering a spectrum of topics vital for understanding modern information security challenges. From exploring security principles, threats, and attack techniques to delving into authentication, access control, and cryptography, students will gain insights into safeguarding digital assets. Furthermore, the curriculum addresses legal and ethical considerations, including cyber-crime legislation and intellectual property rights, ensuring a well-rounded understanding of cybersecurity in both technological and regulatory contexts.

Course Outcomes:

CO1 Students will be able to comprehend cybersecurity principles, threats, attack techniques, and password security, and identify network vulnerabilities and malware.

CO2 Students will be able to master authentication, access control, cryptography, digital signatures, firewalls, and intrusion detection techniques.

CO3 Students will be able to analyse business risks, implement security policies, ensure business continuity, and navigate legal and ethical issues.

CO4 Students will be able to understand cyber-crime legislation, IT governance, electronic records recognition, and protection against cyber offences.

CO5 Students will be able to explore hacking techniques, ethical IP concerns, legal frameworks for cybersecurity, and data protection regulations.

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

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Scheme of Studies:

CATE GORY CODE	Cours eCod e	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+ SW+SL)	
OEC	04CA403	Information security and Cyber laws	4	0	2	1	7	4

- Legend:**
- CI:** Classroom Instruction (Includes different instruction a strategies i.e. Lecture(L)and Tutorial (T)and others),
 - LI:** Laboratory Instruction (Includes Practical per for mancesin laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini project etc.),
 - SL:** Self Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

			Scheme of Assessment (Marks)
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CATE GORY CODE	Cous e Code	Course Title	Progressive Assessment (PRA)						End Semeste r Assessm ent (ESA)	Tota l Mar ks (PR A+ ESA)
			Class/Hom e Assignmen t 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Sem inar one (SA)	Clas s Acti vity any one (CA T)	Class Attendan ce (AT)	Total Marks (CA+CT+S A+CAT+A T)		
OEC	04C A403	Inform ation security and Cyber laws	15	20	5	5	5	50	50	100

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Faculty of commerce and financial studies
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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO1 Students will be able to comprehend cybersecurity principles, threats, attack techniques, and password security, and identify network vulnerabilities and malware.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1 Grasp fundamental concepts and principles of cyber security. SO.2 Develop skills to create and enforce effective cyber security policies. SO.3 Recognize and assess various security threats and attack techniques. SO.4 Implement strategies to enhance password security and protect against password cracking. SO.5 Understand the importance of secure network connections and		Unit 1 : Security principles, threats and attack techniques: 1.1 Introduction to Cyber Security 1.2 Development and Implementation of Cyber Security Policies 1.3 Fundamentals of Information Security 1.4 Understanding the Security Triad: Confidentiality, Integrity, Availability 1.5 Identification and Mitigation of Security Threats and Attacks 1.6 Password Security: Weak vs. Strong Passwords 1.7 Techniques for Password Cracking 1.8 Risks Associated with Insecure Network Connections 1.9 Characteristics and Impact of Malicious Code	2.1. Understanding Malicious Code Characteristics 2.2. Mitigating Risks Associated with Insecure Network Connections

<p>methods to mitigate risks.</p>		<p>1.10 Detection and Remediation of Programming Bugs 1.11 Overview of Different Viruses and Worms 1.12 Cyber Security Best Practices for Individuals and Organizations</p>	
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SW- Suggested Sessional Work (SW):

Assignment:

Create a cyber security policy document tailored to the needs of a specific organization, addressing confidentiality, integrity, and availability concerns.

Mini Project:

Conduct a simulated cyber attack scenario and evaluate incident response and recovery strategies.

Other Activity: Host a panel discussion on emerging trends and technologies in cyber security, featuring industry experts and researchers.

CO2 Students will be able to master authentication, access control, cryptography, digital signatures, firewalls, and intrusion detection techniques.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understand the concepts of identification and authentication in access control systems. SO.2 Compare and contrast various authentication methods, including password-based authentication. SO.3 Explore different access control structures and their implementations. SO.4 Explain cryptographic mechanisms such as digital signatures and encryption in network security SO.4 Analyze the processes involved in digital signature certification and management		Unit 2: Authentication and access control 2.1 Identification and Its Role in Access Control 2.2 Authentication Methods and Techniques 2.3 Password-Based Authentication 2.4 Access Control Structures: Role-Based vs. Rule-Based 2.5 Types of Access Control: Mandatory, Discretionary, Role-Based 2.6 Cryptography Fundamentals and Mechanisms 2.7 Digital Signatures: Purpose and Application 2.8 Encryption Techniques and Algorithms 2.9 Digital Signature Certification Processes 2.10 Suspension and Revocation of Digital Signature Certificates 2.11 Protocol Design Principles for Secure Communication 2.12 Role and Functionality of Firewalls in Network Security	1. Exploring Encryption Techniques and Algorithms 2. Understanding Intrusion Detection Systems

SW-2 Suggested Sessional Work (SW):

Assignment:

Design a role-based access control system for a fictional organization, specifying user roles and associated permissions.

Mini Project:

Implement a simulated network environment with firewalls and intrusion detection systems to detect and mitigate active and passive interference.

Other Activity:

Organize a workshop on cryptography basics and its applications in network security, featuring hands-on exercises and demonstrations.

CO3 Students will be able to analyse business risks, implement security policies, ensure business continuity, and navigate legal and ethical issues.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO.1 Gain proficiency in conducting business risk analysis and implementing preventive measures.</p> <p>SO.2 Develop skills in detecting security incidents and formulating appropriate response strategies.</p> <p>SO.3 Understand the importance of security policies and procedures in mitigating risks.</p> <p>SO.4 Learn about business continuity planning and disaster recovery procedures.</p> <p>SO.5 Explore legal and ethical issues related to data protection, privacy, and information security.</p>		<p>Unit 3: Protection measures</p> <p>3.1 Business Risk Analysis: Methodologies and Techniques</p> <p>3.2 Prevention Strategies for Security Threats</p> <p>3.3 Detection Mechanisms for Identifying Security Incidents</p> <p>3.4 Response Protocols for Security Breaches</p> <p>3.5 Development and Implementation of Security Policies</p> <p>3.6 Establishment of Security Procedures and Guidelines</p> <p>3.7 Business Continuity Planning: Ensuring Operations in Crisis</p> <p>3.8 Disaster Recovery Planning and Implementation</p> <p>3.9 Legal Frameworks for Data Protection</p> <p>3.10 Information Security Laws</p> <p>3.11 Employees' Rights in Relation to Data Privacy and Security</p> <p>3.12 Risks Associated with Software Failure and Remediation Strategies</p>	<p>1. Researching Legal Frameworks for Data Protection</p> <p>2. Studying Ethical Considerations in Information Security Practices</p>

SW-3 Suggested Sessional Work (SW):

Assignment: Conduct a business risk analysis for a selected organization and propose prevention strategies to mitigate identified risks.

Mini Project: Develop a comprehensive business continuity and disaster recovery plan for a fictional company, including response protocols for various scenarios.

Other Activity: Host a panel discussion on the legal and ethical challenges in data protection and information security, inviting experts from the legal and cybersecurity fields.

CO4 Students will be able to understand cyber-crime legislation, IT governance, electronic records recognition, and protection against cyber offences.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO.1 Understand the complexities of cyber governance and its impact on digital security.</p> <p>SO.2 Identify common user issues related to privacy, security, and rights in cyberspace.</p> <p>SO.3 Analyze various cyber crimes and offenses outlined in the IT Act.</p> <p>SO.4 Gain insights into the evolution of the IT Act, its amendments, and limitations.</p> <p>SO.5 Explore the role of electronic governance in ensuring cyber security.</p>		<p>Unit 4: Cyber-crime and IT Act</p> <p>4.1 Cyber Governance Issues</p> <p>4.2 Challenges of Cyber Governance</p> <p>4.3 Cyber User Issues: Privacy, Security, and Rights</p> <p>4.4 Overview of Cyber Crimes and Offences</p> <p>4.5 Understanding the Information Technology (IT) Act, 2000</p> <p>4.6 Amendments to the IT Act and Their Implications</p> <p>4.7 Limitations of the IT Act in Addressing Cyber Crimes</p> <p>4.8 Electronic Governance and Its Role in Cyber Security</p> <p>4.9 Legal Recognition of Electronic Records and Signatures</p> <p>4.10 Types of Cyber Crimes</p> <p>4.11 Offences: Fraud, Hacking, etc.</p> <p>4.12 Concept of Domain Names and Their Importance</p>	<p>1. Studying Recent Amendments to the IT Act</p> <p>2. Researching Cyber-squatting and Legal Remedies</p>

SW-Suggested Sessional Work (SW):

Assignment:Conduct a case study analysis of a significant cyber crime case prosecuted under the IT Act, highlighting legal implications and challenges.

Mini Project:Develop a guidebook on cyber security best practices for businesses, focusing on legal compliance and prevention strategies against cyber crimes.

Other Activity:Organize a workshop on cyber security awareness, covering topics such as phishing prevention, password security, and safe browsing habits.

CO5: Students will be able to explore hacking techniques, ethical IP concerns, legal frameworks for cybersecurity, and data protection regulations.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO.1 Understand the concept of hacking and its various forms, distinguishing between criminal and ethical hacking.</p> <p>SO.2 Analyze ethical issues surrounding intellectual property rights, including copyright, patents, trademarks, and related rights.</p> <p>SO.3 Explore Indian legislations aimed at protecting different types of intellectual properties.</p> <p>SO.4 Recognize the importance of database, web, and mobile security in safeguarding digital assets.</p> <p>SO.5 Understand authentication mechanisms in distributed systems and challenges associated with them.</p>		<p>Unit 5: Hacking</p> <p>5.1 Introduction to Hacking: Origins and Evolution</p> <p>5.2 Types of Hacking: Criminal vs. Ethical Hacking</p> <p>5.3 Ethical Issues in Intellectual Property Rights (IPR)</p> <p>5.4 Copyright and Related Rights: Concepts and Protection</p> <p>5.5 Patents and Related Rights: Understanding and Application</p> <p>5.6 Trademarks and Rights Arising from Trademark Registration</p> <p>5.7 Software Piracy: Definition</p> <p>5.8 Impact, and Prevention</p> <p>5.9 Plagiarism: Types, Consequences, and Avoidance</p> <p>5.10 Indian Legislations for Intellectual Property Protection</p> <p>5.11 Database Security: Importance</p> <p>5.12 Best Practices of Database Security</p>	<ol style="list-style-type: none"> 1. Exploring Case Studies on Ethical Hacking 2. Researching Recent Updates in Indian Intellectual Property Laws

SW-5 Suggested Sessional Work (SW):

Assignment: Conduct a comparative analysis of ethical and criminal hacking techniques, highlighting ethical considerations and legal implications.

Mini Project: Develop a comprehensive guide on intellectual property rights protection strategies for businesses, focusing on copyright, patents, trademarks, and anti-piracy measures.

Other Activity: Organize a webinar on the importance of web and mobile security, featuring experts from cybersecurity and legal fields to discuss best practices and legal compliance.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO1 Students will be able to comprehend cybersecurity principles, threats, attack techniques, and password security, and identify network vulnerabilities and malware.	12	2	1	15
CO2 Students will be able to master authentication, access control, cryptography, digital signatures, firewalls, and intrusion detection techniques.	12	2	1	15
CO3 Students will be able to analyse business risks, implement security policies, ensure business continuity, and navigate legal and ethical issues.	12	2	1	15
CO4 Students will be able to understand cyber-crime legislation, IT governance, electronic records recognition, and protection against cyber offences.	12	2	1	15
CO5 Students will be able to explore hacking techniques, ethical IP concerns, legal frameworks for cybersecurity and data protection regulations.	12	2	1	15
Total Hours	60	10	5	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Students will be able to comprehend cybersecurity principles, threats, attack techniques, and password security, and identify network vulnerabilities and malware.	01	01	10	12
CO-2	Students will be able to analyse business risks, implement security policies, ensure business continuity, and navigate legal and ethical issues.	01	01	10	12
CO-3	Students will be able to understand cyber-crime legislation, IT governance, electronic records recognition, and protection against cyber offences.	-	03	03	6
CO-4	Students will be able to explore hacking techniques, ethical IP concerns, legal frameworks for	02	02	10	13
CO-5	Students will be able to comprehend cybersecurity principles, threats, attack techniques, and password security, and identify network vulnerabilities and malware.	02	01	03	6
Total		06	08	36	50

Legend: R: Remember, U:Understand, A:Apply

The end of semester assessment for Information security and Cyber laws will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional / Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	Cyber Laws and Cyber Security in developing and emerging economies	Zeinab Karake-Shalhoub, Luna Al Qasimi		Yes
2	Computer Security	Dieter gouman	John Wiley & Sons	Yes
3	Computer Security: Art and Science	Mathew Bishop	Addison-Wisley	No
4	Computer Security	Dieter Gollmann	John Wiley & Sons	2006
6	Lecture note provided by Dept. of Commerce AKS University, Satna .			

Cos, POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 04CA403

Course Title: Information security and Cyber laws

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO8	PO9	PO1	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
Commerc e and busi ness- relat ed area s	Solv ing the pro ble ms	Prof essio n relat ed scen ario s	Start- ups and entre prene rial ventu res:	Le ad ers hip quali ties	Com muni cation throu gh differ ent mode s	Advance research in the field of commer ce	Decis ion maki ng	Path way s prog ram s	Envi ron men t and sustai nabili ty:	Paraph rase the field of E Comm erce and digital platfor ms	Articula te in the area of corporat e sectors and its operatio ns.	Enhance the skills of Entrepr eneurial attitude and create an impact on social life	Demonst rate knowled ge in setting up e- commer ce platform s	Design the system and processe s essentia lly required for e- commer ce	
CO1 Students will be able to comprehend cybersecurity principles, threats, attack technique	3	3	2	1	1	1	3	1	1	1	3	3	1	2	1
CO2 Students will be able to master authentication,	3	3	1	1	1	1	3	1	1	1	2	3	1	1	1

access control, cryptography.															
CO3 Students will be able to analyse business risks, implement security policies.	3	2	1	3	2	1	3	1	2	1	3	3	2	1	1
CO4 Students will be able to understand cyber-crime legislation, IT governance, electronic records recognition	3	3	1	3	1	2	3	1	1	1	3	3	2	1	2
CO5 Students will be able to explore hacking techniques, ethical IP concerns, leg...	3	2	2	1	1	1	3	1	1	1	1	2	3	1	2

Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

POs & PSOs No.	Cos No.& Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO1 Students will be able to comprehend cybersecurity principles, threats, attack techniques, and password security, and identify network vulnerabilities and malware.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9, 1.10,1.11,1.12	As mentioned in page number 3 to 7
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO2 Students will be able to master authentication, access control, cryptography, digital signatures, firewalls, and intrusion detection techniques.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO1 Students will be able to comprehend cybersecurity principles, threats, attack techniques, and password security, and identify network vulnerabilities and malware.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3: 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,3.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO2 Students will be able to master authentication, access control, cryptography, digital signatures, firewalls, and intrusion detection techniques.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4: 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12	

PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO1 Students will be able to comprehend cybersecurity principles, threats, attack techniques, and password security, and identify network vulnerabilities and malware.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12

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Semester-IV

Course Code: 03EC403

Course Title: Interpretation & General Law

Pre-requisite: Students should have basic knowledge of the basics of law & its use for organization.

Rationale: As part of their studies in company law, students need to have a strong foundation in the historical background basics of Law .This includes an understanding of Interpretation of Statutes & Civil Procedure Code, 1908, Indian Penal Code, 1860 & Criminal Procedure Code, 1973, Indian Evidence Act, 1872 of Arbitration and Conciliation Act, 1996 & Indian Stamp Act, 1899, Registration Act, 1908, Right to Information Act, 2005 & Information Technology Act, 2000. In addition, students should gain a basic understanding of various types of case studies, their applications, and the Indian regulatory authorities responsible for enforcing them in society & business.

Course Outcomes:

CO.1 : Student should Understand the Meaning & legal framework of Interpretation of Statutes & Civil Procedure Code, 1908

CO.2: Students should be able to possess immense skill sets with an enormous knowledge of Indian Penal Code, 1860 & Criminal Procedure Code, 1973,

CO.3: Understand the provisions of Indian Evidence Act, 1872

CO.4: Understand the concise overview of the study the principles of Arbitration and Conciliation Act, 1996 & Indian Stamp Act, 1899

CO.5: Student can Understand the concept ,procedure and functions of Registration Act, 1908, Right to Information Act, 2005 & Information Technology Act, 2000

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CATE GOR Y COD E	Cours e Code	Course Title	Scheme of studies(Hours/Week)					Total Credit s (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+S L)	
OEC	03EC40 3	Interpretation & General Law	4	0	2	1	7	4

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project, etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.

Scheme of Assessment:

CAT EG OR Y CO DE	Cour se Cod e	Course Title	Scheme of Assessment (Marks)							End Semeste r Assessm ent (ESA)	Tota l Mar ks (PR A+ ES A)
			Progressive Assessment (PRA)						Total Marks (CA+CT+SA+C AT+AT)		
			Class/H ome Assign ment 5 number 3 mar ks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Sem ina r one (SA)	Clas s Acti vity any one (CAT)	Class Attendanc e (AT)				
OEC	03EC 403	Interpret ation & General Law	15	20	5	5	5	50	50	100	

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1 : Student should Understand the Meaning & legal framework of **Interpretation of Statutes & Civil Procedure Code, 1908**

Item	AppX Hrs
CI	11
LI	0
SW	2
SL	1
Total	14

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)

<p>SO.1 Understand the Concept of interpretation of a statute</p> <p>SO.2 Familiarize with Principles of Interpretation</p> <p>SO.3 Understand the concept & provisions of Civil Procedure Code, 1908</p> <p>SO.4 Familiarize and understand the concise overview of Judgment and Decree, Stay of Suits</p> <p>SO.5 Understand the Powers of Civil Court and their exercise by Tribunals</p>		<p>Unit-1.0 Sources of Law</p> <p>1.1 Need for interpretation of a statute</p> <p>1.2 Principles of Interpretation</p> <p>1.3 Aids to Interpretation</p> <p>1.4 Legal Terminologies</p> <p>1.5 Reading a Bare Act & Citation of Cases</p> <p>1.6 Civil Procedure Code, 1908</p> <p>1.7 Structure and Jurisdiction of Civil Courts</p> <p>1.8 Basic Understanding of Certain Terms – Order, Judgment and Decree, Stay of Suits</p> <p>1.9 Cause of Action, Res Judicata</p> <p>1.10 Summary Proceedings, Appeals, Reference, Review and Revision</p> <p>1.11 Powers of Civil Court and their exercise by Tribunals</p>	<p>3. Principles of Interpretation</p> <p>4. Structure and Jurisdiction of Civil Courts</p>
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Explain the different definitions of Summary Proceedings, Appeals, Reference, Review and Revision
- b. Mini Project:** Prepare list of Legal Terminologies
- c. Other Activities (Specify):** Doctrine of Res Judicata

CO.2: Students should be able to possess immense skill sets with an enormous knowledge of Indian Penal Code, 1860 & Criminal Procedure Code, 1973,

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Concept and Meaning of Indian Penal Code, 1860</p> <p>SO.2 Understanding the types of Offences relating to Documents and Property Marks-Forgery.</p> <p>SO.3 Understanding the concept & provisions of of Criminal Procedure Code, 1973</p> <p>SO.4 Explore different types of Classes of Criminal Courts</p> <p>SO.5 Understand the Continuing Offences; Compounding of Offences</p>		<p>Unit 2.0 Indian Penal Code, 1860 & Criminal Procedure Code, 1973,</p> <p>2.1 Introduction;</p> <p>2.2. Offences against Property-Criminal</p> <p>2.3. Misappropriation of Property</p> <p>2.4. Criminal Breach of Trust,</p> <p>2.5. Cheating, Fraudulent Deeds and Dispositions of Property</p> <p>2.6 Offences relating to Documents and Property Marks-Forgery</p> <p>2.7. Defamation; Abetment and Criminal Conspiracy</p> <p>2.8. Criminal Procedure Code, 1973</p> <p>2.9. Classes of Criminal Courts</p> <p>2.10. Power of Courts; Arrest of Persons; Mens Rea</p> <p>2.11. Continuing Offences; Compounding of Offences</p> <p>2.12 Summons and Warrants; Searches; Summary Trial.</p>	<p>3. Classes of Criminal Courts</p> <p>4. Criminal Breach of Trust</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: Define term Cheating, Fraudulent Deeds and Dispositions of Property.

b. Mini Project: Explain the term Power of Courts; Arrest of Persons; Mens Rea

c. Other Activities (Specify): Draft format of Summons and Warrants.

CO.3: Understand the provisions, importance, types and relevancy of evidence under Indian Evidence Act, 1872

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO.1 Concept and Meaning of Indian evidence in judicial cases.</p> <p>SO.2 Understanding the types of evidences.</p> <p>SO.3 Understanding the concept of Exploring how facts related to the same transaction are relevant.</p> <p>SO.4 Explore different types of admissions by parties, agents, and interested individuals.</p> <p>SO.5 Understand when statements by deceased or unavailable persons are relevant.</p>		<p>Unit-3.0 Indian Evidence Act, 1872.</p> <p>3.1 Broad Framework of the Indian Evidence Act, 1872</p> <p>3.2. Meaning & Introduction</p> <p>3.3. Relevancy of facts connected with the fact to be proved</p> <p>3.4. Statements about the facts to be proved</p> <p>3.5. Opinion of third persons</p> <p>3.6 Facts in which evidence can't be given (Privileged communications)</p> <p>3.7. Oral, Documentary</p> <p>3.8. circumstantial evidence</p> <p>3.9. Difference between oral , and documentary evidence.</p> <p>3.10. Presumptions</p> <p>3.11. Case study</p> <p>3.12 Estoppel</p>	<p>3. Types of Evidence</p> <p>4. Relevancy of facts</p>

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Prepare a list of evidence used in landmark cases.
- b. Mini Project:** Find the latest case studies related to the Indian Evidence Act, of 1872
- c. Other Activities (Specify):** Make printouts of documentary evidence used during court proceedings.

CO.4: Understand the concise overview of the study the principles of Arbitration and Conciliation Act, 1996 & Indian Stamp Act, 1899

Item	AppX Hrs
CI	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO.1 Explore the role of arbitrators and the arbitration process.</p> <p>SO.2 Study the concept of arbitration awards.</p> <p>SO.3 Define conciliation and mediation as alternative dispute resolution methods.</p> <p>SO.4 Understanding the meaning of stamp and Determination, mode, and timing of stamp duty payment.</p> <p>SO.5 Understanding the Consequences of non-stamping and under-stamping</p>		<p>Unit-4.0 Arbitration and Conciliation Act, 1996 & Indian Stamp Act, 1899.</p> <p>4.1 Introduction</p> <p>4.2. Law of Arbitration in India</p> <p>4.3. Types of Arbitration</p> <p>4.4. Arbitration Agreement</p> <p>4.5. Appointment of Arbitrators</p> <p>4.6 Fast Track Procedure</p> <p>4.7. Arbitral Award</p> <p>4.8. Arbitration and Conciliation</p> <p>4.9 International Commercial Arbitration & Alternate Disputes Resolution</p> <p>4.10 Important Definitions of stamp act.</p> <p>4.11 Persons liable to pay Duty, Valuation for Duty under the Act</p> <p>4.12 Denoting Duty & Methods of Stamping</p> <p>4.13ime of Stamping Instruments</p>	<p>1. Instruments chargeable with Duty</p> <p>2. Arbitration and Conciliation</p>

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Explain the list of matters that deals with arbitration and conciliation.
- b. Mini Project:** Valuation for Stam Duty under the Act
- c. Other Activities (Specify):** Provision as to Criminal offences punishable under Indian Stamp Act, 1899.

CO.5: Student can Understand the concept ,procedure and functions of Registration Act, 1908, Right to Information Act, 2005 & Information Technology Act, 2000

.Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the meaning and concept of Registration Act, 1908</p> <p>SO.2 Understand the Compulsory, Optional documents for registration</p> <p>SO.3 Understand Key Definitions; Public Authorities & their Obligations under Right to Information Act, 2005</p> <p>SO.4 Understand provisions basics of Introduction, definition, important terms under the Information Technology Act, 2000</p> <p>SO.5 Understand Need and scope of Digital Signatures, Electronic Record.</p>	.	<p>Unit-5.0 Registration Act, 1908, Right to Information Act, 2005 & Information Technology Act, 2000</p> <p>5.1 Introduction</p> <p>5.2 Registration of Documents</p> <p>5.3 Compulsory, Optional</p> <p>5.4 Time and Place of Registration</p> <p>5.5 Consequences of Non-Registration</p> <p>5.6 Prerequisites for Registration</p> <p>5.7 Right to Information Act, 2005</p> <p>5.8 Key Definitions; Public Authorities & their Obligations</p> <p>5.9 Role of Central/State Governments; Central Information Commission; State information Commission.</p> <p>5.10 Information Technology Act, 2000</p> <p>5.11 . Introduction, definition, important terms under the Act; Digital Signatures, Electronic Record</p> <p>5.12 Certifying Authority, Digital Signature Certificate Cyber Regulation Appellate Tribunal; Offences and</p>	<p>1. Provisions Relating Right to Information Act, 2005</p> <p>3. Consequences of Non-Registration</p>

		Penalties	
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Prepare Prerequisites for Registration of documents under the act.

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1 : Student should Understand the Meaning & legal framework of Interpretation of Statutes & Civil Procedure Code, 1908	11	2	1	14
CO.2: Students should be able to possess immense skill sets with an enormous knowledge of Indian Penal Code, 1860 & Criminal Procedure Code, 1973,	12	2	1	15
CO.3: Understand the provisions of Indian Evidence Act, 1872	12	2	1	15
CO.4: Understand the concise overview of the study the principles of Arbitration and Conciliation Act, 1996 & Indian Stamp Act, 1899	13	2	1	16
CO.5: Student can Understand the concept ,procedure and functions of Registration Act, 1908, Right to Information Act, 2005 & Information Technology Act, 2000	12	2	1	15
Total Hours	60	10	05	75

b. Mini Project: Draft the application filling for RTI.

c. Other Activities (Specify): Write case studies under IT Act 2000.

Brief of Hours Suggested for the Course Outcome

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Student should Understand the Meaning & legal framework of Interpretation of Statutes & Civil Procedure Code, 1908	03	06	01	10
CO-2	Students should be able to possess immense skill sets with an enormous knowledge of Indian Penal Code, 1860 & Criminal Procedure Code, 1973,	02	06	02	10
CO-3	Understand the provisions of Indian Evidence Act, 1872	03	08	01	12

CO-4	Understand the concise overview of the study the principles of Arbitration and Conciliation Act, 1996 & Indian Stamp Act, 1899	02	05	01	08
CO-5	Student can Understand the concept ,procedure and functions of Registration Act, 1908, Right to Information Act, 2005 & Information Technology Act, 2000	03	06	01	10
Total		13	31	06	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Interpretation & General Law will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

11. Improved Lecture
12. Tutorial
13. Case Method
14. Group Discussion
15. Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	General Laws and Procedures	N.D. Kapoor & Rajni Abbi	Sultan Chand & Sons. New Delhi	2021
2	Civil Procedure Code	M.P. Tandon	Allahabad Law Agency, Allahabad	2022
3	V.N. Shukla's the Constitution of India	Dr. D.K. Singh (Ed.)	Eastern Book Company, Lucknow	2022
4	The Indian Penal Code	Ratanlal & Dhirajlal	-----	2022
5	Lecture note provided by Dept. of Commerce AKS University, Satna .			

Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 03EC403

Course Title: Interpretation & General law

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO8	PO9	PO1	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc and business-	Solving the problems	Profession related	Start-ups and entrepreneurial	Leadership qualif	Communication through differ	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sust	Paraphrase the field of E Comm	Articulate in the area of corporate sectors and its	Enhance the skills of Entrepreneurial attitude	Demonstrate knowledge in setting up e-	Design the system and processes
CO1: Understand the Civil Procedure Code and its application in legal proceedings.	3	2	2	2	1	1	3	1	1	1	3	3	1	2	1
CO2: Understanding of key provisions and procedures in Indian Penal Code and Criminal Procedure Code for effective legal comprehension and application.	3	2	2	2	1	1	3	1	1	1	2	3	1	1	1

CO3: Understanding the Indian Evidence Act, 1872 and its provisions on statement relevancy, burden of proof, presumptions, witness testimony, and evidence admissibility.	3	2	2	2	1	1	3	1	2	1	3	3	2	1	1
CO4: Understand arbitration and conciliation procedures, principles of stamp duty, and e-stamping concepts in India's legal framework.	3	3	2	3	1	2	3	1	1	1	3	3	2	1	2
CO5: Understand legal frameworks and practical applications of Registration Act, Right to Information Act, and Information Technology Act, including case studies and practical aspects.	3	2	2	2	2	1	3	1	1	1	1	2	3	1	2

Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

POs &PSOs No.	Cos No .&Titles	SOsNo.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1: Understand the Civil Procedure Code and its application in legal proceedings.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9, 1.10,1.11	As mentioned in page number 3 to 7
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: Understanding of key provisions and procedures in Indian Penal Code and Criminal Procedure Code for effective legal comprehension and application.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 2.1,2.2,2.3,2.4,2.5,2.6,2.7,2.8,2. 9,2.10,2.11,2.12.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3: Understanding the Indian Evidence Act, 1872 and its provisions on statement relevancy, burden of proof, presumptions, witness testimony, and evidence admissibility.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit- 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,3.12.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4: Understand arbitration and conciliation procedures, principles of stamp duty, and e-stamping concepts in India's legal framework.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4: 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12, 4.13	

PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5: Understand legal frameworks and practical applications of Registration Act, Right to Information Act, and Information Technology Act, including case studies and practical aspects.	SO.1 SO.2 SO.3 SO.4 SO.5	Unit 5: 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12.	
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Curriculum development team:

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Semester-IV

Course Code: 03TA403

Course Title : Advanced indirect tax

Pre- requisite: Student should have acquire expert knowledge of practical and procedural aspects relating to Advanced indirect tax.

Rationale: 'It's all about the Tax!'
The students understanding of the provisions of goods and services tax law and to acquire the ability to apply such knowledge to make computations and address application-oriented issues. studying Indirect Tax Practices under the commerce should possess to develop the knowledge and skills to manage the Indirect Tax of individuals, communities, and businesses. Students will develop the knowledge and skills necessary to calculate GST payable or receivable to or from government. Indirect Tax Practices gives students the tools to make real life calculate tax liabilities and GST payable or receivable to or from government.

Course Outcomes:

CO.1: Concept of Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution)..

CO.2: Apply the relevant provisions to Input Tax Credit & Computation of GST Liability-Overview. Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit.

CO.3: Apply the relevant provisions Concept of Basic on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States. GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Services Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and Architecture to integrate with GST system. GSP eco system. (Theory only).

CO.4: Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties; Types of Custom Duties; Classification and Valuation of Import and Export Goods; Exemption; Officers of Customs;

CO.5: Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.

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Scheme of Studies:

Course category	Course Code	Course Title	Scheme of studies (Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
OEC	04TA401	Advanced indirect tax	4	0	2	1	7	4

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
SW: Sessional Work (includes assignment, seminar, mini project etc.),
SL: Self Learning,
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:
Theory

Course category	Course Code	Course Title	Scheme of Assessment (Marks)							
			Progressive Assessment (PRA)						End Semester Assessment	Total Marks
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)		
OEC	03T A403	Advanced indirect tax	15	20	5	5	5	50	50	100

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Concept of Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution)..

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1 Comprehensive Understanding of Eligible and Ineligible Input Tax Credit		Unit-1.0 Concept of Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution). 1.1.Understanding Eligible Input Tax Credit 1.2.Exploring Ineligible Input Tax Credit 1.3.Apportionment of Credit 1.4.Blocked Credits and Exceptions 1.5.Tax Credit related to Capital Goods: 1.6.Recovery of Excess Tax Credit 1.7.Availability of Tax Credit in Special Circumstances 1.8.Case Studies and Practical Applications 1.9.Legal Framework and Compliance 1.10.Input Service Distribution 1.11.Importance of Documentation and Record-Keeping 1.12.Assessing Impact on Business Operations	1. Exploring Ineligible Input Tax Credit.
SO.2 Proficiency in Apportionment of Credit and Handling Blocked Credits			2. Availability of Tax Credit in Special Circumstances
SO.3 . Mastery in Tax Credit Relating to Capital Goods			
SO.4 Strategies for Recovery of Excess Tax Credit			
SO.5 Exploration of Special Circumstances for Tax Credit Availability and Input Service Distribution			

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SW-1 Suggested Sessional Work (SW):

a. Assignments: Define situations where certain inputs might be ineligible for claiming tax credit.

b. Other Activities (Specify): explain the eligibility of Input Tax Credit in each of the provided situations.

CO.2: Apply the relevant provisions to Input Tax Credit & Computation of GST Liability- Overview. Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit.

Approximate Hours

Item	Appx Hours
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1 Understand the types of GST registrations. SO.2 Identify the elements and essentials of a valid tax invoice. SO.3 Understand the concept of E-Way Bill and its applicability. SO.4 Understand different types of GST returns and their due dates. SO.5 Understand the concept of GST audit and its types.	.	Unit 2.0 Apply the relevant provisions to Input Tax Credit & Computation of GST Liability- Overview. Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit. 2.1. Introduction to Input Tax Credit (ITC) 2.2.Components of Input Tax 2.3.Conditions for Availing ITC 2.4. Blockage and Restrictions on ITC 2.5. GST Liability Computation 2.6. Overview of Procedural Compliance 2.7.GST Registration. 2.8. Tax Invoice, Debit & Credit Note. 2.9. Accounting and Record-Keeping. 2.10. Electronic Way Bill (E-Way Bill) 2.11. GST Return Filing. 2.12 Payment of Tax 2.13. Refund Procedures 2.14. Audit under GST 2.15. Case Studies and Practical Applications	1. Concept of Blockage and Restrictions on ITC 2. Concept of GST Liability Computation.

SW-2 Suggested Sessional Work (SW):

a. Assignments: Conditions for Availing ITC

b. Other Activities (Specify): Dissection on GST Return Filing.

CO.3: Apply the relevant provisions Concept of Basic on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States. GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Services Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and Architecture to integrate with GST system. GSP eco system. (Theory only).

Approximate Hours

Item	Appx Hours
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1. Understanding the Framework of GST Components</p> <p>SO.2. Analyzing the Role and Functioning of GST Network (GSTN)</p> <p>SO.3. Comprehending the Role of Goods and Services Tax Suvidha Providers (GSPs)</p> <p>SO.4. Evaluating the Architecture of GSP Ecosystem:</p> <p>SO. 5. Synthesizing a Theoretical Overview of the GST Ecosystem:</p>	.	<p>Unit-3 : Apply the relevant provisions Concept of Basic on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States. GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Services Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and Architecture to integrate with GST system. GSP eco system. (Theory only).</p> <p>3.1 Understand the concept of Goods and Services Tax (GST) as a comprehensive indirect</p> <p>3.2. Components of GST:</p> <p>3.3. Learn how IGST works in the context of interstate transactions</p> <p>3.4. Understand the application and nuances of UTGST.</p> <p>3.5. GST Compensation to States:</p> <p>3.6. GST Network (GSTN) Overview:</p> <p>3.7. Powers and Functions of GSTN:</p> <p>3.8. Goods and Services Tax Suvidha Providers (GSPs):</p> <p>3.9. GSP Framework and Guidelines:</p> <p>3.10. Integration Architecture:</p> <p>3.11. Role of GSP in GST Ecosystem:</p> <p>3.12. Compliance Solutions Offered by GSPs:</p> <p>3.13. GSP Ecosystem Dynamics:</p> <p>3.14. Benefits and Challenges:</p> <p>3.15. Future Prospects:</p>	<p>1. . Understand the application and nuances of UTGST</p> <p>2. Learn how IGST works in the context of interstate transactions</p>

SW-3 Suggested Sessional Work (SW):

a. Assignments Role of GSP in GST Ecosystem

b. Other Activities (Specify): Discussion on Benefits and Challenges.

CO.4: Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties; Types of Custom Duties; Classification and Valuation of Import and Export Goods; Exemption; Officers of Customs;

Approximate Hours

Item	Appx Hours
CI	8
LI	0
SW	2
SL	1
Total	11

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Participants will be able to articulate the fundamental structure of the Customs Act</p> <p>SO.2 methods and procedures involved in the imposition and collection of customs duties.</p> <p>SO.3. participants will distinguish and elucidate different types of customs duties.</p> <p>SO.4. Participants will acquire knowledge regarding exemptions within the Customs Act.</p> <p>SO.5 Attendees will gain insight into the roles, responsibilities, and powers vested in officers of customs.</p>		<p>Unit-4: Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties; Types of Custom Duties; Classification and Valuation of Import and Export Goods; Exemption; Officers of Customs;</p> <p>4.1. Understand the fundamental principles and objectives of the Customs Act.</p> <p>4.2. Levy and Collection of Customs Duties.</p> <p>4.3 Differentiate between various types of customs duties.</p> <p>4.4 Classification of Import and Export Goods.</p> <p>4.5. Valuation of Import and Export Goods.</p> <p>4.6. Exemptions in Customs Law.</p> <p>4.7. Roles and Responsibilities of Officers of Customs.</p> <p>4.8. Case Studies and Practical Applications.</p>	<p>1. methods and procedures involved in the imposition and collection of customs duties.</p> <p>2. Attendees will gain insight into the roles, responsibilities, and powers vested in officers of customs.</p>

SW-4 Suggested Sessional Work (SW):

a. Assignments: Levy and Collection of Customs Duties

b. Other Activities (Specify): Discussion on matter of Eligibility for Exemptions in Customs Law.

CO.5: Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1 Understanding Import and Export Procedures. SO.2 Mastery of Transportation and Warehousing Practices. SO.3 Insight into Duty Drawback Mechanisms. SO.4 Proficiency in Demand and Recovery Procedures. SO.5 Comprehension of Confiscation and Refund Protocols.		<p>Unit 5: Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.</p> <p>5.1. Import and Export Procedures. 5.2. Transportation and Warehousing. 5.3. Duty Drawback. 5.4. Demand and Recovery. 5.5. Confiscation of Goods and Conveyances. 5.6. Refund. 5.7. Overview of Customs Law. 5.8. Documentation and Procedures. 5.9. Duty Calculations and Drawbacks. 5.10. Enforcement and Penalties.</p>	<p>1. Basic concepts of Import and Export Procedures.</p> <p>2. Basics concept of Duty Drawback.</p>

SW-5 Suggested Sessional Work (SW):

a. Assignments: Import and Export Procedures

b. Other Activities (Specify): Discussion on matter of Refund.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1: Concept of Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution).	12	2	1	15
CO.2: Apply the relevant provisions to Input Tax Credit & Computation of GST Liability- Overview. Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit.	15	2	1	18
CO.3: Apply the relevant provisions Concept of Basic on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States. GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Services Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and Architecture to integrate with GST system. GSP eco system. (Theory only).	15	2	1	18
CO.4: Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties; Types of Custom Duties; Classification and Valuation of Import and Export Goods; Exemption;	8	2	1	11
CO.5: Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and	10	2	1	13
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Concept of Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution).	01	01	03	05
CO-2	Apply the relevant provisions to Input Tax Credit & Computation of GST Liability- Overview. Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit.	01	01	03	05

CO-3	Apply the relevant provisions Concept of Basic on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States. GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Services Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and Architecture to integrate with GST system. GSP eco system. (Theory only).	-	03	10	13
CO-4	Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties; Types of Custom Duties; Classification and Valuation of Import and Export Goods; Exemption; Officers of Customs;	-	03	10	13
CO-5	Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.	01	03	10	14
Total		03	12	36	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Advanced indirect tax will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.

Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(d) Books :

S. No.	Title	Author	Publisher	Edition & Year
1	Students' Guide to Indirect Taxes	Singhania Vinod K. and Monica Singhania	Taxmann Publications Pvt. Ltd., Delhi Taxation,	
2	Indirect Tax Law and practice	V.S. Datey	Taxmann Publications Pvt. Ltd., Delhi Taxation	
3	ICAI study material & ICSI study material.			

Cos,POs and PSOs Mapping

Course Title: B.Com CSP IV Sem.

Course Code : 03TA403

Course Title: Advanced indirect tax

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc and busi	Solving the proble	Profession relat	Start-ups and entreprene	Leadership cu	Communication throug	Advance research in the field of commar	Decision ma	Pathway s program	Environment and	Paraphrase the field of E	Articulate in the area of corporat e sectors	Enhance the skills of Entrepreneurial	Demonstrate knowledge in setting	Design the system and processes
CO.1: Concept of Eligible and Ineligible Input Tax Credit	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.2. Apply the relevant provisions to Input Tax Credit & Computation of GST Liability- Overview. Procedural Compliance under GST: Registration.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
Co.3. Apply the relevant provisions Concept of Basic on Integrated Goods and	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1

Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States.															
CO.4 Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.5: Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1

Legend: 1 – Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Concept of Eligible and Ineligible Input Tax Credit.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1 Concept of Eligible and Ineligible Input Tax Credit 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12.	3 to 7
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2. Apply the relevant provisions to Input Tax Credit & Computation of GST Liability- Overview. Procedural Compliance under GST: Registration.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2. Apply the relevant provisions to Input Tax Credit & Computation of GST Liability- Overview. Procedural Compliance under GST: Registration. 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14, 2.15.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Apply the relevant provisions Concept of Basic on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3 : Apply the relevant provisions Concept of Basic on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States..3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,3.12,3.13,3.14,3.15.	

PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties.	SO.1 SO.2 SO.3 SO.4 SO.5	Unit-4 Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties. 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8.
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.	SO.1 SO.2 SO.3 SO.4 SO.5	Unit 5: : Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback. 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.9,5.10.

Curriculum development team:

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A K S University
Faculty of Commerce and Financial Studies
Department of Commerce
Curriculum of B.Com CSP
(Revised as on 01.08.2022)
Semester-V

Course Code: 01EC503

Course Title: Economic Law

Pre-requisite: Students should have basic knowledge of the foreign trade, banks, RBI and government .

Rationale: As part of their studies in business law, students need to have a strong foundation in the historical background and sources of laws. This includes an understanding of Reserve Bank of India Act, 1934, Foreign Contribution (Regulation) Act, 2010, Overseas Direct Investment, Foreign Trade Policy & Procedure, and Non Banking Finance Companies (NBFCs). In addition, students should gain a basic understanding of various types of laws, their applications, and the Indian regulatory authorities responsible for enforcing them in society

Course Outcomes:

CO.1 : The students will use the schemes of Reserve Bank of India Act, 1934 & Foreign Exchange Management Act, 1999 by Reserve Bank of India Act, 1934 & Foreign Exchange Management Act, 1999 in business.

CO.2 : The student will apply schemes of Regulation of Foreign contribution, Foreign Source and Foreign Hospitality as per Foreign Contribution (Regulation) Act, 2010 during foreign visit, and contribution.

CO.3 : The student will use the schemes of Overseas Direct Investment.

CO.4: The student will use the schemes of Foreign Trade Policy & Procedure.

CO.5 : Practice & apply the schemes of Non-Banking Finance Companies (NBFCs) for the commercial purpose.

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Semester-V

CATE GOR Y COD E	Cours e Code	Course Title	Scheme of studies(Hours/Week)					Total Cred it s (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+S L)	
MJC	01EC50 3	Economic Law	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project, etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.

Scheme of Assessment:

CAT EG OR Y CO DE	Cour se Cod e	Course Title	Scheme of Assessment (Marks)							End Semeste r Assessm ent	Tota l Mar ks
			Progressive Assessment (PRA)						Total Marks		
			Class/H ome Assign ment 5 number 3 mar ks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Sem ina r one (SA)	Clas s Acti vity any one (CAT)	Class Attendanc e (AT)	Total Marks $CA+CT+SA+C$ $AT+AT$			
MJC	01EC5 03	Economic Law	15	20	5	5	5	50	50	(PR A+ ES A)	

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Semester-V

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

Topic Covered:

UNIT-1

Reserve Bank of India Act, 1934: Central Banking functions; Monetary policy; Penalties. Foreign Exchange Management Act, 1999 : Introduction Foreign Exchange Transactions & Compliances: Current and Capital Account Transactions; Acquisition & Transfer of Immovable Property in India and Abroad; Realization and Repatriation of Foreign Exchange; Brief information of other FEMA Regulations.

UNIT-2

Foreign Contribution (Regulation) Act, 2010: Introduction and Object, Eligible Contributor, Eligible Receiver, Registration, Offences and Penalties. Foreign Direct Investments – Regulations & FDI Policy: Automatic and Approval Route of FDI; Setting up of Subsidiary/Joint Venture/Liaison Office/ Branch Office by Non-residents; Foreign Portfolio Investments.

UNIT-3 Overseas Direct Investment: ODI Policy, foreign currency remittances, Setting up of Subsidiary/Joint Venture/Branch Office. Liberalized Remittance Scheme : Investment Outside India by Indian Residents. External Commercial Borrowings (ECB) : An Overview.

UNIT-4

Foreign Trade Policy & Procedure : Merchandise Exports from India Scheme (MEIS); Service Exports from India Scheme (SEIS); Duty exemption / remission schemes; Export oriented units (EOUS); Electronics Hardware Technology Parks (EHTPS);

Software Technology Parks (STPS); Bio-Technology Parks (BTPS). imports and related policies.

UNIT-5 Non-Banking Finance Companies (NBFCs): Definition; Types; Requirement of Registration as NBFC and exemptions from registration as NBFC; Micro Finance Institutions, Activities of NBFCs; Compliances by the NBFCs and requirements of approvals of RBI; Deposit Accepting and Non-deposit Accepting NBFCs; Deemed NBFC; Core Investment Company and Systemically Important Core Investment Companies; Peer to Peer Lending; Defaults, Adjudication, prosecutions and penalties.

CO.1 : The students will use the schemes of Reserve Bank of India Act, 1934 & Foreign Exchange Management Act, 1999 by Reserve Bank of India Act, 1934 & Foreign Exchange Management Act, 1999 in business.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)

<p>SO.1 Understand the Concept Reserve Bank of India.</p> <p>SO.2 Familiarize with Monetary Policy Framework</p> <p>SO.3 Understand the Consumer Protection Functions.</p> <p>SO.4 Familiarize and understand the concise overview of Foreign Exchange Management.</p> <p>SO.5 Understand the concept and Structure and Overall Schemes of FEMA</p>	<p>.</p>	<p>Unit-1.0 Introduction of RESERVE BANK OF INDIA ACT, 1934 & introduction of FEMA 1999.</p> <p>1.1. Origins of the Reserve Bank of India.</p> <p>1.2. Functions of the Reserve Bank.</p> <p>1.3. Banking Functions</p> <p>1.4. Monetary Policy Function</p> <p>1.5 Banking Regulation & Supervision</p> <p>1. 6. Foreign Exchange Management</p> <p>1.7. Monetary Policy</p> <p>1.8. Overview of FEMA, Scheme</p> <p>1.9. Structure of FEMA & FEMA</p> <p>1.10. Foreign Exchange Transactions & Compliances</p> <p>1.11. Current account & Capital transaction.</p> <p>1.12. Foreign Exchange</p> <p>1.13 Market Operations</p> <p>1.14 Payment and Settlement Systems</p> <p>1.15 Management of Public Debt</p> <p>1.16 Financial Regulation and Supervision</p> <p>1.17 Prudential Norms for Banks</p> <p>1.18 Foreign Exchange Reserves Management</p>	<p>1. Make a study on Banking functions.</p> <p>2. Functions of RBI.</p>
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Objectives of Banks and types of banks.
- b. Mini Project:** Historical facts of currency, issue, and distribution.
- c. Other Activities (Specify):** Differences between FEMA & FERA.

CO.2 : The student will apply schemes of Regulation of Foreign contribution, Foreign Source and Foreign Hospitality as per Foreign Contribution (Regulation) Act, 2010 during foreign visit, and contribution.

Item	AppX Hrs
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Concept Meaning and Foreign Contribution.</p> <p>SO.2 Understanding about the Foreign Source.</p> <p>SO.3 Understanding Foreign Hospitality.</p> <p>SO.4 Understanding the Rights and Political Party.</p> <p>SO.5 Understanding the Concept of FDI in an Indian Company, Instruments for Investments.</p>	.	<p>Unit 2.0 Elements of Foreign Contribution (Regulation) Act, 2010 and Foreign Direct Investment – Regulation & Policy.</p> <p>2.1 Nature of Foreign Contribution</p> <p>2.2. Essentials of a Regulation of foreign contribution and foreign hospitality.</p> <p>2.3. Certificate of Registration</p> <p>2.4. Management of Foreign Contribution</p> <p>2.5. Offences and Penalties</p> <p>2.6. Relation of Partners to Third Parties</p> <p>2.7. Eligible Investors under FDI</p> <p>2.8. Entry Routes for Investment i.e. Automatic Route, Government Route</p> <p>2.9. Prohibited and Permitted Sectors</p> <p>2.10 Foreign Direct Investment in major sectors.</p>	<p>1. Read foreign contribution and foreign hospitality.</p> <p>2. Read all the Provisions of FDI.</p>

	<p>2.11 Conversion of ECB/lump sum fee/royalty etc. into Equity</p> <p>2.12 Competent Authority</p> <p>2.13 Maintenance of accounts</p> <p>2.14 Order for Audit of accounts</p> <p>2.15 Intimation by candidate for election</p> <p>2.16 Disposal of assets created out of foreign contribution</p> <p>2.17 Competent Authority</p> <p>2.18 Instruments for Investments</p> <p>2.19 Caps on Investments</p> <p>2.20 Entry Conditions on Investment</p>	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Concept of Foreign Hospitality.
- b. Mini Project:** Explain the political party.
- c. Other Activities (Specify):** Provisions of Foreign contribution

CO.3 : The student will use the schemes of Overseas Direct Investment.

Item	AppX Hrs
CI	16
LI	0
SW	2
SL	1
Total	19

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the meaning of overseas investment.</p> <p>SO.2 Understand the sources of funding and legal formalities.</p> <p>SO.3 Understand the Essential Elements of a Joint Venture.</p> <p>SO.4 Understand the Liberalized Remittance Scheme</p> <p>SO.5 Understand the concept of the ECB.</p>	.	<p>Unit-3.0 Elements of law related to the Overseas Direct Investments (ODI),ECB & LRS</p> <p>3.1 Joint Ventures/Wholly Owned Subsidiaries Abroad.</p> <p>3.2 Approval of Direct investment, i.e. Automatic Route and Approval Route</p> <p>3.3 Permissible source of funding</p> <p>3.4 Recognised Lenders/Investors</p> <p>3.5 End-use Prescriptions</p> <p>3.6 Overseas Investment by Trust & Societies.</p> <p>3.7 Liberalized Remittance Scheme</p> <p>3.8 Prohibited Transactions Executory contract</p> <p>3.9 Introduction of ECB</p> <p>3.10 Conversion of ECB into equity</p> <p>3.11 Eligible Borrowers</p> <p>3.12 Reporting Requirements</p> <p>3.13 Indian company making</p>	<p>1. Drafting of Contract with format.</p> <p>2. Sources of funding.</p>

		<p>investment in a JV/WOS abroad in the financial services sector</p> <p>3.14 Overseas investments by Proprietorship Concerns and Registered Trust/ Society</p> <p>3.15 Proprietorship Concerns</p> <p>3.16 Registered Trusts and Societies</p>	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Overseas Investment by Trust & Societies
- b. Mini Project:** Concept of Liberalized Remittance Scheme.
- c. Other Activities (Specify):** Concept of ECB.

CO.4: The student will use the Foreign Trade Policy & Procedure.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand India's Foreign Trade Policy (FTP)</p> <p>SO.2 Understand Domestic Tariff Area</p> <p>SO.3 Understand Importer-Exporter Code (IEC) Number/E-IEC</p> <p>SO.4 Understand MEIS & SEIS.</p> <p>SO.6 Understand the Indian Trade Classification (Harmonized System)</p>	.	<p>Unit-4.0 Elements of law related to the Foreign Trade Policy & Procedure.</p> <p>4.1 Introduction</p> <p>4.2 Focus of the Foreign Trade Policy</p> <p>4.3 Legal Basis of Foreign Trade Policy</p> <p>4.4 Importer-Exporter Code (IEC) number/e-IEC</p> <p>4.5 Merchandise Exports from India Scheme (MEIS)</p> <p>4.6 Service Exports from India Scheme (SEIS).</p> <p>4.7 Duty Free Import Authorisation Scheme (DFIA)</p> <p>4.8 Duty Exemption/Remission Schemes.</p> <p>4.9 Export Promotion Capital Goods (EPCG) Scheme</p> <p>4.10 Export Oriented Units (EOUs), Electronics Hardware.</p> <p>4.11 Technology Parks (EHTPs), Software Technology Parks, (STPs) .</p> <p>4.12 BioTechnology Parks (BTPs).</p> <p>4.13 Status Holder</p> <p>4.14 Status Category</p> <p>4.15 Grant of double weightage</p> <p>4.16 Other conditions for grant of status</p>	<p>1. Schemes for Exporters of Gems and Jewellery</p> <p>2. Export Promotion Capital Goods (EPCG) Scheme</p>

		<p>4.17 Privileges of Status Holders</p> <p>4.18 Export Obligation</p>	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Modern approaches of Foreign Trade Policy
- b. Mini Project:** Prepare list of Export Oriented Units (EOUs), Electronics Hardware, Technology Parks (EHTPs), Software Technology Parks, (STPs) and BioTechnology Parks (BTPs)
- c. Other Activities (Specify):** Discussion about Importer-Exporter Code (IEC) number/e-IEC

CO.5 : Practice & apply the schemes of Non-Banking Finance Companies (NBFCs) for the commercial purpose.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the meaning and concept of the Non-Banking Financial Company.</p> <p>SO.2 Non-Deposit taking Non-Banking Financial Company.</p> <p>SO.3 Understand the Infrastructure Finance Company.</p> <p>SO.4 Understand Investment and Credit Company.</p> <p>SO.5 Understand Core Investment.</p>	.	<p>Unit-5.0 Elements of law related to NBFC</p> <p>5.1 Introduction of NBFC.</p> <p>5.2 Types of NBFC</p> <p>5.3 Activities of NBFCs</p> <p>5.4 Compliances by the NBFCs</p> <p>5.5 Core Investment Company</p> <p>5.6 Registration and Net Owned Fund</p> <p>5.7 Cancellation of a Certificate of Registration</p> <p>5.8 Directions issued by Reserve Bank of India</p> <p>5.9 Infrastructure Finance Company</p> <p>5.10 Deposit Accepting and Non-deposit Accepting NBFCs.</p> <p>5.11 Peer to Peer Lending.</p> <p>5.12 Core Investment</p> <p>5.13 Power of Reserve Bank to File Winding Up Petition</p> <p>5.14 Power in Respect of Group Companies</p> <p>5.15 Disclosure of Information</p> <p>5.16 Power of Reserve Bank to Exempt</p>	<p>1. Types of NBFC's</p> <p>2. Activities of NBFCs.</p>

		<p>5.17 Chapter IIIB OF RBI Act to Override Other Laws</p> <p>5.18 Directions Pertaining To NBFCS Issued By Reserve Bank of India</p>	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Functions of NBFCs.
- b. Mini Project:** Details of Infrastructure Finance Company
- c. Other Activities (Specify):** Details of Investment and Credit Company

Brief of Hours Suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1: The students will use the schemes of Reserve Bank of India Act, 1934 & Foreign Exchange Management Act, 1999 by Reserve Bank of India Act, 1934 & Foreign Exchange Management Act, 1999 in business.	18	2	1	21
CO.2: The student will apply schemes of Regulation of Foreign Contribution, Foreign Source, and Foreign Hospitality as per Foreign Contribution (Regulation) Act, 2010 during foreign visit, and contribution.	20	2	1	23
CO.3: The student will use the schemes of Overseas Direct Investment.	16	2	1	19
CO.4: The student will use the Foreign Trade Policy & Procedure.	18	2	1	21
CO.5: Practice & apply the schemes of Non-Banking Finance Companies (NBFCs) for the commercial	18	2	1	21
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	The students will use the schemes of Reserve Bank of India Act, 1934 & Foreign Exchange Management Act, 1999 by Reserve Bank of India Act, 1934 & Foreign Exchange Management Act, 1999 in business	01	04	05	10
CO-2	The student will apply schemes of Regulation of Foreign Contribution, Foreign Source, and Foreign Hospitality as per Foreign Contribution (Regulation) Act, 2010 during foreign visit, and contribution.	01	03	06	10

CO-3	The student will use the schemes of Overseas Direct Investment.	02	03	06	11
CO-4	The student will use the Foreign Trade Policy & Procedure	01	02	06	09
CO-5	Practice & apply the schemes of Non-Banking Finance Companies (NBFCs) for the commercial purpose.	01	03	06	10
Total		06	15	29	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Economic Law will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	Economic Law	Dr. Mohan Singh	Eastern Book Company, 34, Lalbagh, Lucknow – 226 001	----
2	Economic Law	C.R. Kapadi	Lexis Nexis, Butterworths Wadhwa, Nagpur	----
3	Guide to the Economic law.	ICSI	National Publishing House, New Delhi	---

Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 01EC503

Course Title: Economic Law

Course Outcomes	Program Outcomes										Program Specific Outcome				
	P	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO	PSO 2	PSO 3	PSO 4	PSO 5
	Comme rc e	Solv ing the pro ble	Prof essio n relat	Start- ups and entre prene	Le ad ers hip qu	Com muni cation throu gh	Advance research in the field of commer	De cisi on ma	Path way s prog ram	Envi ron men t and	Para phras e the field of E	Articula te in the area of corporat e sectors	Enhance the skills of Entrepr eneurial	Demonst rate knowled ge in setting	Design the system and processe
CO.1: The students will use the schemes of Reserve Bank of India Act, 1934 & Foreign Exchange Management Act, 1999 by Reserve Bank of India Act, 1934 & Foreign Exchange Management Act, 1999 in business.	3	2	3	3	1	1	3	3	1	1	2	3	2	2	1
CO.2: The student will apply schemes of Regulation of Foreign	3	2	3	3	1	1	3	3	1	1	2	3	2	2	1

Contribution, Foreign Source, and Foreign Hospitality as per Foreign Contribution (Regulation) Act, 2010 during foreign visit, and contribution.																
CO.3: The student will use the schemes of Overseas Direct Investment.	3	2	3	3	1	1	3	3	1	1	2	3	2	2	1	
CO.4: The student will use the Foreign Trade Policy & Procedure.	3	2	3	3	1	1	3	3	1	1	2	3	2	2	1	
CO.5: Practice & apply the schemes of Non-Banking Finance Companies (NBFCs) for the commercial purpose.	3	2	3	3	1	1	3	3	1	1	2	3	2	2	1	

Legend: 1 – Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1: The students will use the schemes of Reserve Bank of India Act, 1934 & Foreign Exchange Management Act, 1999 by Reserve Bank of India Act, 1934 & Foreign Exchange Management Act, 1999 in business.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1. Introduction of RESERVE BANK OF INDIA ACT, 1934 & introduction of FEMA 1999. 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14,1.15, 1.16,1.17,1.18	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: The student will apply schemes of Regulation of Foreign Contribution, Foreign Source, and Foreign Hospitality as per Foreign Contribution (Regulation) Act, 2010 during foreign visit, and contribution.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Elements of Foreign Contribution (Regulation) Act, 2010 and Foreign Direct Investment – Regulation & Policy 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2 .15,2.16,2.17,2.18,2.19,2.20	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3: The student will use the schemes of Overseas Direct Investment.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3 : Elements of law related to the Overseas Direct Investments (ODI),ECB & LRS 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,3.12,3.13,3.14,3.15, 3.16	

PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4: The student will use the Foreign Trade Policy & Procedure.	SO.1 SO.2 SO.3 SO.4 SO.5	Unit-4 Elements of law related to the Foreign Trade Policy & Procedure. 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14,1.15,1.16,1.17,1.18
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5: Practice & apply the schemes of Non-Banking Finance Companies (NBFCs) for the commercial purpose.	SO.1 SO.2 SO.3 SO.4 SO.5	Unit 5: Elements of law related to NBFC. 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14,1.15,1.16,1.17,1.18

Curriculum development team:

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AKS University
Faculty of commerce and financial studies
Department of Commerce
Curriculum of B.Com. CSP
Semester-V
(Revised as on 01.08.2022)

Course Code: 05FM501

Course Title : Capital Market & Money market

Pre-requisite: Student should have acquire expert knowledge of practical and procedural aspects relating to Capital Market & Money market.

Rationale: Capital markets facilitate the long-term financing needs of corporations and governments through the issuance and trading of stocks, bonds, and other securities, fostering economic growth, investment, and wealth creation. Money markets, on the other hand, provide short-term liquidity and financing through the trading of highly liquid, low-risk financial instruments, ensuring stability in the financial system and enabling efficient management of cash and short-term funding needs for institutions and governments.

Course Outcomes:

CO.1: Proficiency in Securities Contracts (Regulations) Act 1956 and its pertinent rules, covering recognized stock exchanges, public issue, listing of securities, and associated regulations.

CO.2: Comprehensive grasp of SEBI Act, 1992, and Depositories Act, 1996, including objectives, powers, functions, penalties, and audits.

CO.3: Understanding of SEBI regulations including Issue of Capital, Listing Obligations, Substantial Acquisition of Shares, Takeovers, and Buyback of Securities.

CO.4: Understanding of SEBI regulations, covering delisting of equity shares, voluntary and compulsory delisting, as well as SEBI regulations on share-based employee benefits.

CO.5: Proficient grasp of SEBI regulations encompassing sweat equity issuance, insider trading prohibition, UPSI, disclosures, codes of conduct, penalties, and appeals.

AKS University
Faculty of commerce and financial studies
Department of Commerce
Curriculum of B. com CSP
(Revised as on 01.08.2022)

Scheme of Studies:

Course Category	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total StudyHours(CI+LI+SW+SL)	
DSE	05FM501	Capital Market & Money market	4	0	2	1	7	4

- Legend:**
- CI:** Classroom Instruction(Includes different instructional strategies i.e. Lecture(L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction(Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work(includes assignment, seminar, mini project etc.),
 - SL:** Self Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course Category	Course Code	Course Title	Scheme of Assessment (Marks)							
			Progressive Assessment (PRA)						End Semester Assessment	Total Marks
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)		
DSE	05FM501	Capital Market & Money market	15	20	5	5	5	50	50	100

AKS University

Faculty of commerce and financial studies

Department of Commerce

Curriculum of B. com CSP

(Revised as on 01.08.2022)

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Proficiency in Securities Contracts (Regulations) Act 1956 and its pertinent rules, covering recognized stock exchanges, public issue, listing of securities, and associated regulations.

Approximate Hours

Item	Appx Hrs.
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understand SCR Act objectives and regulations. SO.2 Identify key definitions and regulatory bodies. SO.3 Analyze processes of public issue and listing. SO.4 Evaluate rules governing securities market operations. SO.5 Demonstrate compliance and reporting proficiency.		<p>Unit-1. Proficiency in Securities Contracts (Regulations) Act 1956 and its pertinent rules, covering recognized stock exchanges, public issue, listing of securities, and associated regulations.</p> <p>1.1 Objectives of the SCR Act 1.2 Rules and Regulations under SCR Act 1.3 Important Definitions 1.4 Recognized Stock Exchange 1.5 Clearing Corporation 1.6 Public Issue of Securities 1.7 Listing of Securities 1.8 Rules on Public Issue and Listing 1.9 Regulatory Compliance 1.10 Investor Protection Measures</p>	<p>1. Regulatory Compliance 2. Investor Protection Measures</p>

		1.11 Market Surveillance 1.12 Enforcement Mechanisms 1.13 Corporate Governance Requirements 1.14 Disclosure Norms 1.15 Compliance Reporting Obligations	
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SW-1 Suggested Sessional Work (SW):

1. **Assignments:** Summarize SCR Act objectives.
2. **Mini project:** Investor Protection Measures
3. **Other Activities (Specify):** Attend a seminar on investor protection.

CO.2: Comprehensive grasp of SEBI Act, 1992, and Depositories Act, 1996, including objectives, powers, functions, penalties, and audits.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes(SOs)	(LI)	Classroom Instruction(CI)	(SL)
SO.1 Understand SEBI Act objectives, functions, and powers. SO.2 Learn about the role and functions of Depositories in India. SO.3 Explore the process of dematerialization and rematerialization. SO.4 Gain insights into penalties and appeals under SEBI regulations. SO.5 Identify the importance of internal and concurrent audits in depository operations.	.	Unit 2. Comprehensive grasp of SEBI Act, 1992, and Depositories Act, 1996, including objectives, powers, functions, penalties, and audits. 2.1 Objectives of SEBI Act, 1992 2.2 Powers and functions of SEBI 2.3 Securities Appellate Tribunal 2.4 Penalties and appeals under SEBI Act 2.5 Depository System in India 2.6 Role and Functions of Depositories 2.7 Depository Participants 2.8 Admission of Securities to Depositories 2.9 Dematerialization and Rematerialisation 2.10 Depository Process 2.11 Inspection and Penalties under Depositories Act 2.12 Internal Audit of Depository Participants	1. Dematerialization 2. Securities Appellate Tribunal

SW-2 Suggested Sessional Work SW):

- 1. Assignments:** Discuss the role of Depositories in the Indian financial system.
- 2. Mini project:** Internal Audit of Depository Participants
- 3. Other Activities (Specify):** Group discussion on the impact of SEBI regulations on the securities market.

CO.3: Understanding of SEBI regulations including Issue of Capital, Listing Obligations, Substantial Acquisition of Shares, Takeovers, and Buyback of Securities.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes(SOs)	(LI)	Classroom Instruction(CI)	(SL)
SO.1 Understanding regulatory requirements for securities issuance. SO.2 Comprehending disclosure obligations for listed entities. SO.3 Familiarity with regulations on share acquisitions and takeovers. SO.4 Knowledge of conditions and methods for share buybacks. SO.5 Awareness of penalties for non-compliance with SEBI regulations.	.	Unit-3: Understanding of SEBI regulations including Issue of Capital, Listing Obligations, Substantial Acquisition of Shares, Takeovers, and Buyback of Securities. 3.1 Guidelines for Public Issues 3.2 Disclosure Norms for Companies 3.3 Restrictions on Promoters 3.4 Framework for Intermediaries 3.5 Continuous Disclosure Requirements 3.6 Compliance for Listed Entities 3.7 Corporate Governance Practices 3.8 Delisting Guidelines 3.9 Disclosure Requirements for Acquisitions 3.10 Obligations of Acquirers 3.11 Guidelines for Open Offers & buyback 3.12 Calculation of Offer Price	1. Disclosure norms 2. Tender offer guidelines

SW-3 Suggested Sessional Work (SW):

1. **Assignments:** Buyback methods include tender offer and open market.
2. **Mini project:** Guidelines for Open Offers
3. **Other Activities (Specify):** Conducting a mock public issue scenario.

CO.4: Understanding of SEBI regulations, covering delisting of equity shares, voluntary and compulsory delisting, as well as SEBI regulations on share-based employee benefits.

Approximate Hours

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understanding delisting regulations and procedures. SO.2 Identifying criteria for voluntary and compulsory delisting. SO.3 Analyzing exit opportunities for shareholders. SO.4 Exploring delisting offer price determination methods. SO.5 Interpreting reverse book building process.		Unit-4: Understanding of SEBI regulations, covering delisting of equity shares, voluntary and compulsory delisting, as well as SEBI regulations on share-based employee benefits. 4.1 Procedure for delisting of equity shares. 4.2 Criteria for voluntary delisting. 4.3 Exit opportunity for shareholders. 4.4 Conditions for compulsory delisting. 4.5 Delisting offer price determination. 4.6 Promoter shareholding requirements. 4.7 Public announcement requirements. 4.8 Obligations of the acquirer. 4.9 Reverse book building process. 4.10 Minimum offer size.	1. Delisting procedure comprehension. 2. Shareholder exit opportunity analysis.

SW-4 Suggested Sessional Work (SW):

1. **Assignments:** Analyze delisting offer price.
2. **Mini project:** Public announcement requirements
3. **Other Activities (Specify):** Participate in a group discussion on delisting procedures.

CO.5: Proficient grasp of SEBI regulations encompassing sweat equity issuance, insider trading prohibition, UPSI, disclosures, codes of conduct, penalties, and appeals.

Item	Appx Hours
CI	11
LI	0
SW	2
SL	1
Total	14

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understanding regulatory frameworks for equity issuance and insider trading. SO.2 Awareness of disclosure obligations and compliance standards. SO.3 Knowledge of penalties and appeals processes for regulatory violations. SO.4 Grasping the concept of insider trading and its prohibition. SO.5 Appreciating the importance of fair disclosure and conduct codes.		<p>Unit 5: Proficient grasp of SEBI regulations encompassing sweat equity issuance, insider trading prohibition, UPSI, disclosures, codes of conduct, penalties, and appeals.</p> <p>5.1 Definition of Sweat Equity 5.2 Eligibility Criteria for Issuance 5.3 Quantum and Pricing Guidelines 5.4 Lock-in Period Requirements 5.5 Approval Process by Shareholders 5.6 Restrictions on Transferability 5.7 Disclosure Requirements 5.8 Compliance with Companies Act, 2013 5.9 Valuation Methodology 5.10 Utilization of Proceeds 5.11 Reporting to SEBI</p>	<p>1. "Unpublished price sensitive information (UPSI)" 2. "Codes of fair disclosure and conduct"</p>

SW-5 Suggested Sessional Work (SW):

1. **Assignments:** Define "Sweat Equity" and explain its eligibility criteria.
2. **Mini project:** Disclosure Requirements
3. **Other Activities (Specify):** Conduct a seminar on the importance of fair disclosure in preventing insider trading.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO 1: Proficiency in Securities Contracts (Regulations) Act 1956 and its pertinent rules, covering recognized stock exchanges, public issue, listing of securities, and associated regulations..	15	2	1	18
CO 2: Comprehensive grasp of SEBI Act, 1992, and Depositories Act, 1996, including objectives, powers, functions, penalties, and audits.	12	2	1	15
CO 3: Understanding of SEBI regulations including Issue of Capital, Listing Obligations, Substantial Acquisition of Shares, Takeovers, and Buyback of Securities.	12	2	1	15
CO 4: Understanding of SEBI regulations, covering delisting of equity shares, voluntary and compulsory delisting, as well as SEBI regulations on share-based	10	2	1	13
CO 5: Proficient grasp of SEBI regulations encompassing sweat equity issuance, insider trading prohibition, UPSI, disclosures, codes of conduct,	11	2	1	14
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table(For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Proficiency in Securities Contracts (Regulations) Act 1956 and its pertinent rules, covering recognized stock exchanges, public issue, listing of securities, and associated regulations..	01	01	03	05
CO-2	Comprehensive grasp of SEBI Act, 1992, and Depositories Act, 1996, including objectives, powers, functions, penalties, and audits.	01	01	03	05
CO-3	Understanding of SEBI regulations including Issue of Capital, Listing Obligations, Substantial Acquisition of Shares, Takeovers, and Buyback of Securities.	-	03	10	13
CO-4	Understanding of SEBI regulations, covering delisting of equity shares, voluntary and compulsory delisting, as well as SEBI regulations on share-based employee benefits.	-	03	10	13
CO-5	Proficient grasp of SEBI regulations encompassing sweat equity issuance, insider trading prohibition, UPSI, disclosures, codes of conduct, penalties, and appeals	01	03	10	14

Total	03	11	36	50
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Legend: R: Remember, U:Understand, A:Apply

The end of semester assessment for Capital Market & Money market will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition&Year
1	Capital Market in India	E. Gordon	Himalaya Publishing House. Girgaon, Mumbai - 400004	
2	Guide to Indian Capital Market	Sanjeev Aggarwal	Bharat Law House 22, Tarun Enclave, Pitampura, New Delhi – 110 034.	
4	Lecture note provided by Dept. of Commerce AKS University, Satna.			

Cos,POs and PSOs Mapping

Course Title: B. com CSP V SEM.

Course Code : 05FM501

Course Title: Capital Market & Money market

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business	Solving the problems	Profession related	Start-ups and entrepreneurial	Leadership qualities	Communication through different	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sust	Paraphrase the field of E Comm	Articulate in the area of corporate sectors and its	Enhance the skills of Entrepreneurial attitude	Demonstrate knowledge in setting up e-	Design the system and processes
CO1 Proficiency in Securities Contracts (Regulations) Act 1956 and its pertinent rules, covering recognized stock exchanges, public issue, listing of securities, and	3	2	2	2	1	1	3	1	1	1	3	3	1	2	1

associated regulations.															
CO2.Comprehensive grasp of SEBI Act, 1992, and Depositories Act, 1996, including objectives, powers, functions, penalties, and audits.	3	2	2	2	1	1	3	1	1	1	2	3	1	1	1
CO3.Understanding of SEBI regulations including Issue of Capital, Listing Obligations, Substantial Acquisition of	3	2	2	2	1	1	3	1	2	1	3	3	2	1	1

Shares, Takeovers, and Buyback of Securities.															
CO4.Understanding of SEBI regulations, covering delisting of equity shares, voluntary and compulsory delisting, as well as SEBI regulations on share-based employee benefits.	3	3	2	3	1	2	3	1	1	1	3	3	2	1	2
CO5.Proficient grasp of SEBI regulations encompassing sweat equity issuance, insider trading prohibition, UPSI, disclosures, codes of conduct, penalties, and appeals	3	2	2	2	2	1	3	1	1	1	1	2	3	1	2

Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

POs &PSOs No.	Cos No .&Titles	SOsNo.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO1. Proficiency in Securities Contracts (Regulations) Act 1956 and its pertinent rules, covering recognized stock exchanges, public issue, listing of securities, and associated regulations..	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9 ,1.10,1.11,1.12,1.13,1.14,1.15.	As mentioned in page number 3 to 7
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO2. Comprehensive grasp of SEBI Act, 1992, and Depositories Act, 1996, including objectives, powers, functions, penalties, and audits.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 2.1,2.2,2.3,2.4,2.5,2.6,2.7,2.8,2. 9,2.10,2.11,2.12,2.13,2.14,2.15.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3. Understanding of SEBI regulations including Issue of Capital, Listing Obligations, Substantial Acquisition of Shares, Takeovers, and Buyback of Securities.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit- 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,3.12,3.13,3.14,3.1 5.	

PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO4.Understanding of SEBI regulations, covering delisting of equity shares, voluntary and compulsory delisting, as well as SEBI regulations on share-based employee benefits.	SO.1 SO.2 SO.3 SO.4 SO.5	Unit-4: 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14,4.15.
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO5.Proficient grasp of SEBI regulations encompassing sweat equity issuance, insider trading prohibition, UPSI, disclosures, codes of conduct, penalties, and appeals	SO.1 SO.2 SO.3 SO.4 SO.5	Unit 5: 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15

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Semester- V

Course Code: 04MT504

Course Title : Strategic Management

Pre-requisite: Student should learn about the key aspects of Strategic Management which includes business environment and Business Policy And Strategic Analysis, in India with Strategic Management of Indian and foreign Organisations.

Rationale: Students learn about the key aspects of Strategic Management, a vital function of Strategic Management. Topics they study includes Business environment and those internal and external factors which can affect business Functioning, Policy making of an organisation and it's implementation, Students will be able to understand Strategic Analysis.

Course Outcomes:

CO.1: To understand the role of Business environment, it's elements and levels of Organization which help a student to know about those internal and external factors which can affect business Strategy.

CO.2: To learn the vital role of Business Policy , And decision making process, And role of an organisation's Vision, goals and mission which plays an important role in business policy making.

CO.3: To consider the Typologies of strategy analysis , Major Reason for Growth/Expansion through Diversification, Porter's Five Force Model competitive Analysis, and cost leadership Strategy which help an organisation to reduce its cost.

CO.4: To familiarize Strategic Planning of an organisation which help to understand about marketing strategy, Marketing Mix, Marketing Techniques, Financial Strategy, Production Strategy; Production system .

CO.5: To understand Formulation of Functional Strategy, introduction of Entrepreneurship and Intrapreneur And different between Entrepreneurship and Intrapreneur, and strategy implementation process with factors that can affect implementation process of strategy.

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Scheme of Studies:

CATE GORY CODE	Cours e Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+S W+SL)	
SEC	04MT50 4	Strategic Management	4	0	2	1	7	4

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. .Lecture (L) and Tutorial (T) and others),
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
SW: Sessional Work (includes assignment, seminar, mini project etc.),
SL: Self Learning,
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

CATE GORY CODE	Couse Code	Course Title	Scheme of Assessment (Marks)						End Semester Assessmen t	Total Marks
			Progressive Assessment (PRA)							
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Semin ar one (SA)	Class Activit y any one (CAT)	Class Attendance (AT)	Total Marks		

								(CA+CT+SA +CAT+AT)	(ESA)	(PRA+ ESA)
SEC	04MT5 04	Strategic Manage ment	15	20	5	5	5	50	50	100

CO.1: To understand the role of Business environment, it's elements and levels of Organization which help a student to know about those internal and external factors which can affect business Strategy.

Approximate Hours

Item	Appx Hrs.
CI	11
LI	0
SW	2
SL	1
Total	14

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understand the Concept of business environment SO.2 Learns the Importance of strategic management SO.3 Understand how Business Policies Works SO.4 Understand Concept of Management SO. 5 Understand Concept of function of Management.		Unit 1: Introduction to business environment 1.1 Introduction of business environment 1.2 Business Policy 1.3 Concept of Management 1.4 Strategic management 1.5 Importance of strategic management 1.6 Limitations of strategic management 1.7 Strategic Levels in Organization 1.8 Concept of Management. 1.9 Function of Management 1.10 importance of Management 1.11 Objectives of Management	1. Basic terminology and why business environment is necessary 2. Various Strategic Levels in Organization

SW-1 Suggested Sessional Work (SW):

a. Assignments: Advantages of scanning business environment

b. Mini Project: Make list of Limitations of strategic management

c. Other Activities (Specify): Compare a product selling before Business Policy and after business policy.

CO.2: To learn the vital role of Business Policy , And decision making process, And role of an organisation's Vision, goals and mission which plays an important role in business policy making.

Approximate Hours

Item	Appx Hours
CI	11
LI	0
SW	2
SL	1
Total	14

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Concept , Meaning &terminology of Business Policy SO.2 Understanding Advantages of Strategic Planning SO.3 Understand components of Strategic Decision Making SO.4 Understanding the Differences between Vision, Mission, Goals and objectives, SO.5 Understanding the Differences between Goals and objectives,	.	Unit-2 Introduction to Business Policy 2.1 Introduction to business policy 2.2 Strategic Planning, 2.3 Strategic Decision Making, 2.5 strategic intent, 2.6 Vision, 2.7 Mission, 2.8 Goals and objectives, 2.9 Strategic Management Models, 2.10 Stages in Strategic Management. 2.11 Importance of Planning	1. Indepth knowledge of Strategic Management Models 2. Advantages of Strategic Planning,

SW-2 Suggested Sessional Work (SW):

a. Assignments: Advantages of Strategic Planning,

b. Mini Project: Explain Stages in Strategic Management

C. Other Activities (Specify): Discussion of Differences between Vision, Mission, Goals and objectives.

CO.3: To consider the Typologies of strategy analysis , Major Reason for Growth/Expansion through Diversification, Porter's Five Force Model competitive Analysis, and cost leadership Strategy which help an organisation to reduce its cost

Approximate Hours

Item	Appx Hours
CI	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Meaning and concept of Strategic Analysis SO.2 Understand various characteristic and Major Reason for Growth/Expansion through Diversification SO.3 Learn about Porter's Five Force Model SO.4 Understanding about Michael Porter's Generic Strategies	.	Unit-3 Strategic Analysis 3.1 Introduction of strategic analysis 3.2 Typologies of strategies, 3.3 characteristic and Major Reason for Growth/Expansion through Diversification, 3.4 characteristic and Major Reason for Retrenchment/Turnaround strategy, 3.5 Major Reason for combination strategy, 3.6 Introduction, Porter's Five Force Model 3.7 competitive Analysis; Threat of new Entrants 3.8. Bargaining Level Strategies, 3.9 Michael Porter's Generic Strategies; 3.10 Cost Leadership Strategy, 3.11 Differentiation Strategy, 3.12 Focus Strategies, 3.13 Best- Cost Provider Strategy.	1.Process of effective Strategic Analysis 2. Evaluation of Cost Leadership Strategy

SW-3 Suggested Sessional Work (SW):

- a. Assignments:** Process of effective Strategic Analysis
- b. Mini Project:** competitive Analysis; Threat of new Entrants
- c. Other Activities (Specify):** Presentation of Retrenchment/Turnaround strategy

CO.4: To familiarize Strategic Planning of an organisation which help to understand about marketing strategy, Marketing Mix, Marketing Techniques, Financial Strategy, Production Strategy; Production system .

Approximate Hours

Item	Appx Hours
CI	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understanding about the concept and need of Strategic Planning SO.2 Understand the Marketing Strategy SO.3 Understanding about Marketing Mix . SO.4 Understanding about Financial Strategy SO.5 Understanding about those factors which can affect Strategic Planning.		Unit-4 Strategic Planning 4.1 Introduction of strategic planning 4.2 Marketing Strategy; 4.3 Marketing, 4.4 Marketing Mix, 4.5 Formulation of Marketing Strategy, 4.6 Strategic Marketing Techniques, 4.7 Financial Strategy, 4.8 Production Strategy 4.9 Production system, 4.10 Planning and control, 4.11 Logistics Management, 4.12 Supply Chain Management, 4.13 Research and Development Strategy	1. Difference between Marketing Strategy and Financial Strategy 2. Future of Research and Development Strategy in India 3. Effect of Logistics Management in India

SW-4 Suggested Sessional Work (SW):

- a. Assignments:** Elaborate the components of Marketing Mix,
- b. Mini Project:** Suppose you are a personal seller, what are your strategies to sell products on a regulated market
- c. Other Activities (Specify):** Make a report on Logistics Management of any commercial Organization

CO.5: To understand Formulation of Functional Strategy, introduction of Entrepreneurship and Intrapreneur And different between Entrepreneurship and Intrapreneur, and strategy implementation process with factors that can affect implementation process of strategy.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understand about Strategic leadership and strategic supportive culture SO.2 Concept of Entrepreneurship and Intrapreneurship SO.3 Benchmarking and Strategic control SO.4 Understanding about strategy implementation . SO.5 Understanding about Issues in strategy implementation		Unit-5 Formulation of Functional Strategy 5.1 Strategic Leadership 5.2 Strategic Supportive Culture 5.3 Entrepreneurship 5.4 Intrapreneur, , 5.5 strategy implementation, 5.6 Issues in strategy implementation, 5.7 strategic changes, 5.8 Strategic control, 5.9 Strategic Audit, 5.10 BPR, 5.11 Benchmarking 5.12 Importance of entrepreneurship	1 How Functional Strategy increase efficiency 2. Type of Entrepreneurship and importance of entrepreneurship 3 strategy related to Customer relationship management and its importance.

SW-5 Suggested Sessional Work (SW):

- a. Assignments:** Benefits of Formulation of Functional Strategy
- b. Mini Project:** Flipkart strategy implementation and Issues in strategy implementation
- c. Other Activities (Specify):** Debate on the topic Importance of entrepreneurship.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1: To understand the role of Business environment, it's elements and levels of Organization which help a student to know about those internal and external factors which can affect business Strategy.	11	2	1	14
CO.2: To learn the vital role of Business Policy , And decision making process, And role of an organisation's Vision, goals and mission which plays an important role in business policy making	11	2	1	14
CO.3: To consider the Typologies of strategy analysis , Major Reason for Growth/Expansion through Diversification,; Porter's Five Force Model competitive Analysis, and cost leadership Strategy which help an organisation to reduce its cost	13	2	1	16
CO.4: To familiarize Strategic Planning of an organisation which help to understand about marketing strategy, Marketing Mix, Marketing Techniques, Financial Strategy, Production Strategy; Production system .	13	2	1	16
CO.5: To understand Formulation of Functional Strategy, introduction of Entrepreneurship and Intrapreneur And difference between Entrepreneurship and Intrapreneur, and strategy implementation process with factors that can affect implementation process of strategy	12	2	1	15
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	CO.1: To understand the role of Business environment, it's elements and levels of Organization which help a student to know about those internal and external factors which can affect business Strategy.	01	01	03	05
CO-2	CO.2: To learn the vital role of Business Policy , And decision making process, And role of an organisation's Vision, goals and mission which plays an important role in business policy making	01	01	03	05
CO-3	CO.3: To consider the Typologies of strategy analysis , Major Reason for Growth/Expansion through Diversification,; Porter's Five Force Model competitive Analysis, and cost leadership Strategy which help an organisation to reduce its cost	01	04	08	13

CO-4	CO.4: To familiarize Strategic Planning of an organisation which help to understand about marketing strategy, Marketing Mix, Marketing Techniques, Financial Strategy, Production Strategy; Production system .	02	05	06	13
CO-5	CO.5: To understand Formulation of Functional Strategy, introduction of Entrepreneurship and Intrapreneur And different between Entrepreneurship and Intrapreneur, and strategy implementation process with factors that can affect implementation process of strategy	01	05	08	14
Total		06	16	28	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Strategic Management will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wiseteachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	ICSI guide on strategic management			
2	Journal & study material ,	ICSI, New Delhi		
3	Business Strategy: Managing Uncertainty, Opportunity, and Enterprise	J.C. Spender		
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			

Cos, POs and PSOs Mapping

Course Title: B.Com Hons CSP

Course Code: 04MT504

Course Title: Strategic Management

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Comm er ce and busi ness- related areas	Solvin g the probl ems	Profes sion relate d scenar ios	Start- ups and entrepr eneurial venture s:	Lead ershi p quali ties	Commu nication through differen t modes	Advance research in the field of commerce	Decis ion maki ng	Pathw ays progr ams	Envir onmen t and sustai nabilit y:	Paraphr ase the field of E Commer ce and digital platform s	Articulate in the area of corporate sectors and its operations .	Enhance the skills of Entrepren eurial attitude and create an impact on social life	Demonstr ate knowledge in setting up e- commerce platforms	Design the system and processes essentially required for e- commerce
CO.1: To understand the role of Business environment, it's elements and levels of Organization which help a student to know about those internal and external factors which can affect business Strategy.							1	2	1	1	1	2	2	2	1

CO.2: To learn the vital role of Business Policy , And decision making process, And role of an organisation's Vision, goals and mission which plays an important role in business policy making	3	3	1	3	3	2	1	3	1	1	1	1	2	2	1
CO.3: To consider the Typologies of strategy analysis , Major Reason for Growth/Expansion through Diversification, Porter's Five Force Model competitive Analysis, and cost leadership Strategy which help an organisation to reduce its cost	3	3	1	3	3	2	1	3	1	1	1	1	2	2	1
CO.4: To familiarize Strategic Planning of an organisation which help to understand about marketing strategy, Marketing Mix, Marketing Techniques, Financial Strategy,	3	3	1	3	2	2	1	3	1	1	1	1	2	2	1

Production Strategy; Production system .																
CO.5: To understand Formulation of Functional Strategy, introduction of Entrepreneurship and Intrapreneur And different between Entrepreneurship and Intrapreneur, and strategy implementation process with factors that can affect implementation process of strategy	3	2	1	1	1	2	1	3	1	2	1	1	2	2	1	

Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

POs &PSOsNo.	COsNo.&Titles	SOsNo.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1: To understand the role of Business environment,it's elements and levels of Organization which help a student to know about those internal and external factors which can affect business Strategy.	SO.1 SO.2 SO.3 SO.4		Unit 1: Introduction to business environment 1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7 1.8,1.9,1.10,1.11	

		SO.5		
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: To learn the vital role of Business Policy , And decision making process, And role of an organisation's Vision, goals and mission which plays an important role in business policy making	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Introduction to Business Policy 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3: To consider the Typologies of strategy analysis , Major Reason for Growth/Expansion through Diversification,; Porter's Five Force Model competitive Analysis, and cost leadership Strategy which help an organisation to reduce its cost	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3 : Strategic Analysis 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,3.12,3.13
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4: To familiarize Strategic Planning of an organisation which help to understand about marketing strategy, Marketing Mix,Marketing Techniques, Financial Strategy, Production Strategy; Production system .	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4: Strategic Planning 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5: To understand Formulation of Functional Strategy, introduction of Entrepreneurship and Intrapreneur And different between Entrepreneurship and Intrapreneur,	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: Formulation of Functional Strategy 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12

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Semester-V

Course Code: 05PD501

Course Title : Personality Development and Allied Skills

Pre- requisite: Student should have basics of communication.

Rationale: The rationale for the syllabus encompasses equipping students with essential communication and interpersonal skills vital for professional success. Pre-interview grooming and body language training enhance interview performance. Group discussion skills foster collaborative problem-solving. Teamwork and corporate etiquette promote effective collaboration and professional conduct, aligning with modern workplace demands for cohesive and skilled professionals.

Course Outcomes:

CO1: Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.

CO2: Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.

CO3: Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.

CO4: Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.

CO5: Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.

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Scheme of Studies:

Course Category	Course Code	Course Title	Scheme of studies (Hours/Week)				Total Study Hours (CI+LI+SW+SL)	Total Credits (C)
			CI	LI	SW	SL		
DSE	05PD501	Personality Development and Allied Skills	5	0	2	1	8	5

Legend: **CI:** Class room Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T)and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course Category	Course Code	Course Title	Scheme of Assessment (Marks)							
			Progressive Assessment (PRA)						End Semester Assessment	Total Marks
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)		
DSE	05P D501	Personality Development and Allied Skills	15	20	5	5	5	50	50	100

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Course-CurriculumDetailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO1: Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Enhance business communication proficiency. SO.2 Develop active listening and speaking skills.		1.1 Basics of Business Communication 1.2 Active Listening Techniques 1.3 Effective Speaking Strategies 1.4 Principles of Articulation 1.5 Body Language Awareness 1.6 Structuring Public Speeches 1.7 Vocal Modulation Techniques 1.8 Handling Presentation Nerves 1.9 Audience Engagement Methods 1.10 Visual Aids Utilization	1. Body language interpretation 2. Public speaking practice

<p>SO.3 Master principles of articulation and body language.</p> <p>SO.4 Deliver engaging public speeches and presentations confidently.</p> <p>SO.5 Apply effective communication techniques in professional settings.</p>		<p>1.11 Interpersonal Communication Skills</p> <p>1.12 Nonverbal Communication Interpretation.</p>	
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SW-1 Suggested Sessional Work (SW):

Assignment:

Analyze a business communication scenario.

Mini Project:

Create a presentation on body language cues.

Other Activities:

Role-playing exercises for communication scenarios.

CO2: Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> 1. Master effective writing strategies for notes, memos, emails, and reports. 2. Understand negotiation principles and techniques for successful outcomes. 3. Identify leadership traits and styles for personal and professional growth. 4. Develop leadership qualities and managerial skills. 5. Enhance organizational skills for effective task management. 		<ol style="list-style-type: none"> 2.1 Note-taking strategies 2.2 Memo writing guidelines 2.3 Email communication etiquette 2.4 Report writing essentials 2.5 Introduction to negotiation 2.6 Leadership traits analysis 2.7 Types of leadership styles 2.8 Techniques for leadership development 2.9 Managerial skills development 2.10 Organizational Skills Enhancement 2.11 Effective communication in negotiation 2.12 Conflict resolution techniques 	<ol style="list-style-type: none"> 1. Email etiquette mastery 2. Conflict resolution techniques

CO3: Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Develop effective networking and relationship-building skills. SO.2 Set and achieve SMART goals for personal and professional growth. SO.3 Implement time management strategies for increased productivity. SO.4 Build confidence and self-esteem for career advancement. SO.5 Master persuasive communication techniques for effective leadership.		3.1 Networking strategies and techniques 3.2 Goal-setting methodologies 3.3 Time management principles 3.4 Confidence-building exercises 3.5 Persuasive Communication Techniques 3.6 Relationship-building skills 3.7 SMART goal implementation 3.8 Prioritization techniques 3.9 Self-esteem enhancement strategies 3.10 Leadership Communication Styles 3.11 Building Professional Connections 3.12 Public speaking for leadership	1. Networking strategies 2. Time management techniques

SW-1 Suggested Sessional Work (SW):

Assignment:Create a networking plan to expand professional connections.

Mini Project:Organize a networking event for peers.

Other Activities:Role-playing networking scenarios.

CO4: Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Master networking and relationship-building skills. SO.2 Set and achieve SMART goals with a growth mindset. SO.3 Plan effectively and manage time efficiently. SO.4 Adapt to changing circumstances with ease. SO.5 Demonstrate initiative, ownership, and responsibility in tasks.		4.1 Networking strategies and tactics 4.2 Relationship building techniques 4.3 SMART goal setting methods 4.4 Growth mindset principles 4.5 Effective planning strategies 4.6 Time management tools and techniques 4.7 Adaptability skills development 4.8 Taking initiative in tasks 4.9 Demonstrating ownership of responsibilities 4.10 Confidence-building exercises 4.11 Persuasive communication strategies 4.12 Advanced leadership communication techniques	1. Goal setting techniques 2. Confidence-building exercises

SW-1 Suggested Sessional Work (SW):

Assignment:Develop a networking plan to expand professional connections.

Mini Project:Conduct a persuasive communication workshop for peers.

Other Activities:Networking event attendance and follow-up.

CO5: Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(L I)	Classroom Instruction (CI)	(SL)
<p>SO.1 Enhance personal grooming and interview preparation skills.</p> <p>SO.2 Interpret and utilize body language effectively in interviews.</p> <p>SO.3 Develop strategies for confidently answering questions.</p> <p>SO.4 Participate effectively in group discussions.</p> <p>SO.5 Master teamwork and team development skills for corporate success.</p>		<p>5.1 Personal grooming tips for interviews</p> <p>5.2 Pre-interview preparation techniques</p> <p>5.3 Body language cues and interpretation</p> <p>5.4 Effective Answering Strategies</p> <p>5.5 Group discussion participation skills</p> <p>5.6 Teamwork dynamics and collaboration</p> <p>5.7 Team Development Strategies</p> <p>5.8 Social etiquette in corporate settings</p> <p>5.9 Corporate etiquette guidelines Effective communication in teams</p> <p>5.10 Conflict resolution within teams</p> <p>5.11 Professional behaviour in social settings</p> <p>5.12 Professional etiquettes</p>	<p>1. Body language interpretation</p> <p>2. Group discussion participation skills</p>

SW-1 Suggested Sessional Work (SW):

Assignment: Conduct a self-assessment of personal grooming and interview readiness.

Mini Project: Organize a workshop on social and corporate etiquette.

Other Activities: Role-playing interview scenarios.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
CO1: Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery	12	2	1	15
CO2: Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.	12	2	1	15
CO3: Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.	12	2	1	15
CO4: Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.	12	2	1	15
CO5: Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.	12	2	1	15
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total
		R	U	A	Marks
CO-1	Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.	01	01	03	05
CO-2	Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.	01	01	03	05
CO-3	Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.	-	03	10	13

CO-4	Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.	-	03	10	13
CO-5	Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.	01	03	10	14
Total		03	11	36	50

Legend: R:Remember, U:Understand, A:Apply

The end of semester assessment for Personality Development and Allied Skills will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition & Year
	Personality Development	Hurlock, E.B	Tata McGraw Hill.	(2006),.
	Organizational Behavior	Stephen P. Robbins and Timothy A. Judge	Prentice Hall.	
	.Effective leadership. Essential Manager series	Heller, Robert.	Dk Publishing	2002

Cos.POs and PSOs Mapping

Course Title: B.Com CSP V Sem.

Course Code: 05PD501

Personality Development and Allied Skills

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc and	Solving the pro	Profession	Start-ups and entre	Leadership	Communication throu	Advance research in the field of	Decision	Pathway prog	Environment	Paraphrase the field of	Articulate in the area of corporat	Enhance the skills of Entrepr	Demonstrate knowled ge in	Design the system and
CO1: Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO2: Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1

CO3: Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1
CO4: Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO5: Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1

Legend:1–Slight (Low),2–edium, 3–High

CourseCurriculumMap:

POs &PSOsNo.	COsNo.&Titles	SOsNo.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO1: Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12	As mentioned in pagenumber 3 to 7
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO2: Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 2.1,2.2,2.3,2.4,2.5,2.6, 2.7,2.8,2.9,2.10,2.11,2.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3: Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3: 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9, 3.10,3.11,13.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO4: Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit- 44.1,4.2,4.3,4.4,4.5,4.6,4.7.,4.8,4. 9,4.10,4.11,4.12	

PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO5: Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.	SO.1 SO.2 SO.3 SO.4 SO.5	Unit 5: 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.9, 5.10. ,5.11,5.12
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Curriculum development team:

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AKS University
Faculty of commerce and financial studies
Department of Commerce
Curriculum of B.Com CSP
(Revised as on 01.08.2022)
Semester- VI

Course Code: 01EC603
Course Title : BUSINESS AND COMMERCIAL LAWS
Pre-requisite : Familiarize The Students With The Principles And Practices
Business And Commercial Laws

Rationale: Financial management encompasses various aspects crucial for organizational success.. The core financial functions of investment, financing, and dividend decisions are explored. It focuses on capital structure, elucidating its meaning, determinants, and the impact of operating and financial leverage on profit shifts to investment decisions, discussing criteria such as payback period, net present value, internal rate of return, and profitability index. The section also touches upon dividend policies, including forms, stability, determinants, and models like Walter's and Gordon's, as well as the M.M. Hypothesis. It working capital, detailing its nature, types, and importance, along with the operating cycle, factors influencing working capital requirements, and the management of cash, receivables, and inventory. Overall, the comprehensive coverage of financial management provides a holistic understanding essential for effective decision-making in the business realm.

Course Outcomes:

CO1. Competition Act, 2002 - Understand anti-competitive agreements, dominant position abuse, and regulations on combinations; Familiarity with the Competition Commission of India and Appellate Tribunal.

CO2: Consumer Protection Act, 1986 - Knowledge of consumer rights, dispute resolution forums, and remedies; Essential Commodities Act, 1955 - grasp on powers of the Central Government, authorities, and penalties; Legal Metrology Act, 2009 - awareness of standards, inspections, and penalties.

CO-3: Transfer of Property Act, 1882 - comprehend types of properties, restrictions, and specifics on sale, mortgage, lease, gift; Real Estate (Regulation and Development) Act, 2016 - awareness of project registration, agents, regulatory authorities, and penalties.

CO-4: Benami Transaction Prohibitions (Act) - understanding benami property, transactions, and adjudication; Prevention of Money Laundering - grasp methods, offenses, and procedures including attachment and confiscation.

CO5: Specific Relief Act, 1963 - knowledge of specific reliefs, defenses, enforceability, rescission, cancellation, declaratory decrees, and preventive reliefs.

AKS University
Faculty of commerce and financial studies
Department of Commerce
Curriculum of B.Com CSP
(Revised as on 01.08.2022)

Scheme of Studies:

Board of Study	Course Code	Course Title	Scheme of studies (Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
MJC	01EC603	BUSINESS AND COMMERCIAL LAWS	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction
(Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback teachers ensure outcome of Learning.

Scheme of Assessment

CATEGORY CODE	Course Code	Course Title	Scheme of Assessment (Marks)							
			Progressive Assessment (PRA)						End Semester Assessment	Total Marks
			Class/Home Assignment (CA) 5 number 3 marks each	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)		
MJC	01EC603	BUSINESS AND COMMERCIAL LAWS	15	20	5	5	5	50	50	100

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO1. Competition Act, 2002 - Understand anti-competitive agreements, dominant position abuse, and regulations on combinations; Familiarity with the Competition Commission of India and Appellate Tribunal.

Approximate Hours

Item	Approx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO. 1 : Understanding of Competition Laws SO.2: Grasp of anti-competitive practices and regulations. SO.3: Competence in navigating procedures within Special Economic Zones. SO.4: Recognition and application of consumer rights. SO.5 :Adherence to standards in weights and measures..		Unit 1: - Competition Act, 2002 1.1. Competition Policy 1.2. Combination and Regulation of Combinations 1.3. Competition Advocacy 1.4. Competition Institutions 1.5. Functions of the Competition Commission of India. 1.6. Establishment of SEZs 1.7. Setting up of Unit 1.8. SEZ Authority: 1.9. Consumer Protection in India: 1.10. Rights of Consumer 1.11. Standard Weights and Measures 1.12. Offences and Penalties: 1.13. Bid rigging is anti-competitive 1.14. Prohibition of abuse of dominant position 1.15. Combinations	i. International Perspective on Competition Laws ii. Explore how other countries regulate competition.

		1.16. Regulation of Combinations 1.17. Competition Commission of India 1.18. Appointment of Director General	
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SW- 1 Suggested Sessional Work (SW):

1. **Assignment:** Research and analyze a recent case or news article related to anti-competitive practices, and provide a summary highlighting the key issues and implications.
2. **Mini Project:** Explore and create a presentation on the evolution of competition policies globally, comparing and contrasting with the Competition Act, 2002 in India.
3. **Other Activity:** Conduct a mock competition advocacy campaign focusing on promoting fair competition in a specific industry, discussing the importance of anti-competitive behavior awareness.

CO2: Consumer Protection Act, 1986 - Knowledge of consumer rights, dispute resolution forums, and remedies; Essential Commodities Act, 1955 - grasp on powers of the Central Government, authorities, and penalties; Legal Metrology Act, 2009 - awareness of standards, inspections, and penalties.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO.1: Demonstrated understanding of consumer protection laws and their application.</p> <p>SO.2: Competence in dealing with the regulatory aspects of essential commodities.</p> <p>SO.3: Adherence to standards in weights, measures, and declarations.</p> <p>SO.4: Ability to navigate consumer dispute redressal forums effectively.</p> <p>SO.5: Understanding about Offences by Companies</p>		<p>Unit 2 : Consumer Protection, Essential Commodities Act, Legal Metrology Act</p> <p>2.1 Consumer Protection Act, 1986</p> <p>2.2 Rights of Consumers</p> <p>2.3 Consumer Dispute Redressal Forums</p> <p>2.4 Nature and Scope of Remedies</p> <p>2.5 Essential Commodities Act, 1955</p> <p>2.6 Essential Commodities</p> <p>2.7 Powers of Central Government.</p> <p>2.8 Authorities Responsible to Administer the Act:</p> <p>2.9 Delegation of Powers</p> <p>2.10 Nature of Order Passed under the Act</p> <p>2.11 Seizure and Confiscation of Essential Commodities</p> <p>2.12 Offences by Companies</p> <p>2.13 Territorial limits</p> <p>2.14 State Commission</p> <p>2.15 Jurisdiction of State Commission</p> <p>2.16 Transfer of Cases</p> <p>2.17 National Commission</p> <p>2.18 Jurisdiction of National Commission</p>	<p>i. Explore and compare consumer protection practices globally.</p> <p>ii. Investigate how technology influences adherence to legal metrology standards</p>

SW- 2 Suggested Sessional Work (SW):

- a. Assignment:** Interview a consumer rights advocate or a legal professional specializing in consumer protection and summarize key insights into contemporary challenges and potential solutions.
- b. Mini Project:** Create an informative pamphlet or infographic outlining the rights and responsibilities of consumers under the Consumer Protection Act, targeting a specific consumer demographic.
- c. Activity:** Organize a consumer awareness session in your local community, discussing common issues and remedies available under the Consumer Protection Act.

CO-3: Transfer of Property Act, 1882 - comprehend types of properties, restrictions, and specifics on sale, mortgage, lease, gift; Real Estate (Regulation and Development) Act, 2016 - awareness of project registration, agents, regulatory authorities, and penalties.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO.1: Demonstrated understanding of key concepts in property law and their application.</p> <p>SO.2 : Ability to navigate and comply with regulations outlined in the Real Estate Act.</p> <p>SO.3: Proficiency in understanding and drafting agreements in real estate transactions.</p> <p>SO.4: Capability to address legal issues and disputes related to property transactions.</p> <p>SO.5: Offences, Penalties, and Adjudication</p>		<p>Unit 3: Transfer of Property Act, 1882</p> <p>3.1 Types of Properties</p> <p>3.2 Properties Which Cannot be Transferred</p> <p>3.3 Rule Against Perpetuities</p> <p>3.4 Provisions Relating to Sale, Mortgage, Charge, Lease, Gift, and Actionable Claim:</p> <p>3.5 Specific Performance</p> <p>3.6 Registration of Real Estate Project</p> <p>3.7 Real Estate Agents</p> <p>3.8 Real Estate Regulatory Authority (RERA)</p> <p>3.9 Central Advisory Council</p> <p>3.10 The Real Estate Appellate Tribunal</p> <p>3.11 Offences, Penalties, and Adjudication</p> <p>3.12 Specimen Agreement for Sale between the Promoter and the Allottee.</p> <p>3.13 Partial restraint valid</p> <p>3.14 When absolute restraint valid?</p> <p>3.15 Restraint on enjoyment</p> <p>3.16 Transfer for Benefit of Unborn Person</p> <p>3.17 Conditional Transfer</p> <p>3.18 Doctrine of Election</p>	<p>i. Explore and compare property laws in different countries.</p> <p>ii. Investigate how technology is influencing and changing real estate transactions and due diligence processes.</p>

SW- 3 Suggested Sessional Work (SW):

- a. Assignment:** Analyze a case study involving a property dispute, identify the legal issues, and propose potential resolutions based on the Transfer of Property Act.
- b. Mini Project:** Develop a guide or handbook explaining the key provisions of the Real Estate (Regulation and Development) Act, 2016, focusing on the rights and responsibilities of different stakeholders.

- c. **Activity:** Organize a property law quiz competition, incorporating questions related to the Transfer of Property Act and the Real Estate Act.

CO4: Benami Transaction Prohibitions (Act) - understanding benami property, transactions, and adjudication; Prevention of Money Laundering - grasp methods, offenses, and procedures including attachment and confiscation.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO.1: Demonstrated understanding of legal aspects related to benami transactions.</p> <p>SO.2: Competence in recognizing and addressing issues related to money laundering.</p> <p>SO.3: Ability to navigate legal processes for the adjudication of benami properties and money laundering offenses.</p> <p>SO.4: Awareness of ethical considerations and responsibilities in financial and property transactions.</p> <p>SO.5: Understanding the Legal procedures and consequences involved in attaching, adjudicating</p>		<p>Unit 4: Benami Transaction Prohibitions (Act)</p> <p>4.1 Benami Property</p> <p>4.2 Definition and characteristics of benami property.</p> <p>4.3 Benami Transaction</p> <p>4.4 Prohibition of Benami Transaction:</p> <p>4.5 Authority</p> <p>4.6 Roles, powers, and functions of the authority overseeing benami transactions.</p> <p>4.7 Adjudication of Benami Property</p> <p>4.8 Prevention of Money Laundering</p> <p>4.9 Methods of Money Laundering</p> <p>4.10 Offence of Money Laundering</p> <p>4.11 Attachment, Adjudication, and Confiscation</p> <p>4.12 Legal procedures and consequences involved in attaching, adjudicating, and confiscating assets .</p>	<p>I. Explore and understand how different countries address benami transactions and money laundering.</p> <p>II. Investigate emerging technologies and methodologies used globally to combat money laundering, promoting continuous learning in financial security.</p>

		4.13 Management of properties confiscated 4.14 Possession of the property 4.15 Appellate Tribunal 4.16 Appeal to High Court 4.17 Special Courts 4.18 Offences and Prosecution	
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SW-4 Suggested Sessional Work (SW):

- a. Assignment:** Investigate and present a case study involving a benami transaction, discussing legal proceedings and outcomes.
- b. Mini Project:** Prepare a detailed report on the impact of benami transactions on the real estate market, including case studies and statistical analysis.
- c. Activity:** Conduct a workshop or seminar on the Prevention of Money Laundering Act, focusing on educating participants about the adverse effects of money laundering and preventive measures.

CO5: Specific Relief Act, 1963 - knowledge of specific reliefs, defences, enforceability, rescission, cancellation, declaratory decrees, and preventive reliefs.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO1: Proficiency in applying the provisions of the Specific Relief Act to practical scenarios.</p> <p>SO2: Capability to formulate effective defences against seeking specific reliefs in contractual matters.</p> <p>SO3: Demonstrated comprehension of legal remedies available under the Specific Relief Act.</p> <p>SO4: Ability to strategically apply preventive reliefs in relevant legal situations.</p> <p>SO5: understanding the preventive reliefs available under the Specific Relief Act.</p>		<p>Unit 5: Specific Relief Act, 1963</p> <p>5.1 Intro Specific Relief Act, 1963</p> <p>5.2 Specific Reliefs and Defense</p> <p>5.3 Specific Performance and Defense</p> <p>5.4 Unenforceable Contracts</p> <p>5.5 Rescission of Contracts</p> <p>5.6 Cancellation of Instruments</p> <p>5.7 Declaratory Decrees</p> <p>5.8 Exploring the concept and legal implications of declaratory decrees.</p> <p>5.9 Preventive Reliefs</p> <p>5.10 Legal procedures and aspects surrounding the rescission of contracts.</p> <p>5.11 Cancellation of Instruments</p> <p>5.12 Understanding the preventive reliefs available under the Specific Relief Act.</p> <p>5.13 Rescission of Contracts</p> <p>5.14 Alternative prayer for rescission in suit for specific performance</p> <p>5.15 Court may require parties rescinding to do equity</p> <p>5.16 Cancellation of Instruments</p> <p>5.17 What instruments may be partially cancelled</p> <p>5.18 Declaratory Decrees</p>	<p>1. Explore and compare specific relief laws in different jurisdictions.</p> <p>2. Investigate the historical context and evolution of specific relief laws, gaining insights into the development of legal remedies over time.</p>

SW –5 Suggested Sessional Work (SW):

- a. Assignment:** Research and present a case where specific performance was either granted or denied, providing an analysis of the legal reasoning behind the decision.

- b. Mini Project:** Develop a flowchart illustrating the legal process involved in seeking specific reliefs under the Specific Relief Act, incorporating key defenses.
- c. Activity:** Organize a legal debate on the enforceability of certain types of contracts, emphasizing the nuances of unenforceable contracts and their impact.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1 Competition Act, 2002 - Understand anti-competitive agreements, dominant position abuse, and regulations on combinations; Familiarity with the Competition Commission of India and Appellate Tribunal.	18	2	1	21
CO.2 Consumer Protection Act, 1986 - Knowledge of consumer rights, dispute resolution forums, and remedies; Essential Commodities Act, 1955 - grasp on powers of the Central Government, authorities, and penalties; Legal Metrology Act, 2009 - awareness of standards, inspections, and penalties.	18	2	1	21
CO.3 Transfer of Property Act, 1882 - comprehend types of properties, restrictions, and specifics on sale, mortgage, lease, gift; Real Estate (Regulation and Development) Act, 2016 - awareness of project registration, agents, regulatory authorities, and penalties.	18	2	1	21
CO.4 Benami Transaction Prohibitions (Act) - understanding benami property, transactions, and adjudication; Prevention of Money Laundering - grasp methods, offenses, and procedures including attachment and confiscation.	18	2	1	21
CO.5 Specific Relief Act, 1963 - knowledge of specific reliefs, defenses, enforceability, rescission, cancellation, declaratory decrees, and preventive reliefs.	18	2	1	21
Total Hours	90	10	5	105

Suggestion for End Semester Assessment

Suggested Specification Table(ForESA)

CO	UnitTitles	MarksDistribution			Total Marks
		R	U	A	
CO-1	Competition Act, 2002 - Understand anti-competitive agreements, dominant position abuse, and regulations on combinations; Familiarity with the Competition Commission of India and Appellate Tribunal.	01	01	03	05
CO-2	Consumer Protection Act, 1986 - Knowledge of consumer rights, dispute resolution forums, and remedies; Essential Commodities Act, 1955 - grasp on powers of the Central Government, authorities, and penalties; Legal Metrology Act, 2009 - awareness of standards, inspections, and penalties.	01	01	03	05
CO-3	Transfer of Property Act, 1882 - comprehend types of properties, restrictions, and specifics on sale, mortgage, lease, gift; Real Estate (Regulation and Development) Act, 2016 - awareness of project registration, agents, regulatory authorities, and penalties.	-	03	10	13
CO-4	Benami Transaction Prohibitions (Act) - understanding benami property, transactions, and adjudication; Prevention of Money Laundering - grasp methods, offenses, and	-	03	10	13
CO-5	Specific Relief Act, 1963 - knowledge of specific reliefs, defenses, enforceability, rescission, cancellation, declaratory decrees, and preventive reliefs.	01	03	10	14
Total		03	12	36	50

Legend: R:Remember, U:Understand, A:Apply

The end of semester assessment for Business And Commercial Laws will be held with written examination of 50 marks

Note. Detailed Assessment rubrics need to be prepared by the course wise teachers for above tasks.

Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional / Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(b) Books:

S. No.	Title	Author(s)	Publisher	Edition Year
1	Business and Commercial Law Handbook	William A. Klein, et al.	Wolters Kluwer	2022
2	Commercial Law: Text, Cases, and Materials	Catherine Elliott, et al.	Oxford University Press	2021
3	Business Law and the Regulation of Business	Richard A. Mann, Barry S. Roberts	Cengage Learning	2022
4.	Principles of Business Law	Michael Lambiris	Pearson	2020
5	Business Law: A Hands-On Approach	Neal Bevans	Cengage Learning	2019
6	Lecture note provided by Dept. of Commerce AKS University, Satna .			

COs,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 01EC603

Course Title: BUSINESS AND COMMERCIAL LAWS

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO1	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Comm erce and busine ss- relate	Solvi ng the probl ems	Profes sion relate d scenar .	Start- ups and entre prene rial	Leade rship qualiti es	Com muni catio n throu gh	Advan ce resear ch in the field	Decis ion maki ng	Path ways progr ams	Env iron men t and sust	Parap hrase the field of E Comm	Articul ate in the area of corpor ate	Enhanc e the skills of Entrepr eneurial attitude	Demons trate knowled ge in setting up e-	Design the system and process es
CO.1 Competition Act, 2002 - Understand anti- competitive agreements, dominant position abuse, and regulations on combinations ; Familiarity with the	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1

Competition Commission of India and Appellate Tribunal.															
CO.2 Consumer Protection Act, 1986 - Knowledge of consumer rights, dispute resolution forums, and remedies; Essential Commodities Act, 1955 - grasp on powers of the Central Government, authorities, and penalties; Legal Metrology Act, 2009 - awareness of standards, inspections, and penalties.	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1

CO.3 Transfer of Property Act, 1882 - comprehend types of properties, restrictions, and specifics on sale, mortgage, lease, gift; Real Estate (Regulation and Development) Act, 2016 - awareness of project registration, agents, regulatory authorities, and penalties.	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO.4 Benami Transaction Prohibitions (Act) - understanding benami property, transactions, and adjudication;	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1

Prevention of Money Laundering - grasp methods, offenses, and procedures including attachment and confiscation.															
CO.5 Specific Relief Act, 1963 - knowledge of specific reliefs, defenses, enforceability, rescission, cancellation, declaratory decrees, and preventive reliefs.	3	2	1	1	1	1	3	1	1	1	1	2	3	1	1

Legend:1–Slight (Low),2–Medium, 3–High

CourseCurriculumMap:

POs & PSOs No.	COs No. & Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	Competition Act, 2002 - Understand anti-competitive agreements, dominant position abuse, and regulations on combinations; Familiarity with the Competition Commission of India and Appellate Tribunal.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-1.: - Competition Act, 2002 1.1,1.2,1.3,1.4,1.5,1.6,1.7, 1.8 1.9.1.10,1.11,1.12,1.13,1. 14,1.15,1.16,1.17,1.18	As mentioned in page number 18 to 22
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	Consumer Protection Act, 1986 - Knowledge of consumer rights, dispute resolution forums, and remedies; Essential Commodities Act, 1955 - grasp on powers of the Central Government, authorities, and penalties; Legal Metrology Act, 2009 - awareness of standards, inspections, and penalties.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 2. : Consumer Protection, Essential Commodities Act, Legal Metrology Act 1.1,1.2,1.3,1.4,1.5,1.6,1.7, ,1.8 1.9.1.10,1.11,1.12,1.13,1. 14,1.15,1.16,1.17,1.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	Transfer of Property Act, 1882 - comprehend types of properties, restrictions, and specifics on sale, mortgage, lease, gift; Real Estate (Regulation and Development) Act, 2016 - awareness of project registration, agents, regulatory authorities, and penalties.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 3: Transfer of Property Act, 1882 1.1,1.2,1.3,1.4,1.5,1.6,1.7, ,1.8 1.9.1.10,1.11,1.12,1.13,1. 14,1.15,1.16,1.17,1.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	Benami Transaction Prohibitions (Act) - understanding benami property, transactions, and adjudication; Prevention of Money Laundering - grasp methods, offenses, and procedures including attachment and confiscation.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4 : Benami Transaction Prohibitions (Act) 1.1,1.2,1.3,1.4,1.5,1.6,1.7, ,1.8 1.9.1.10,1.11,1.1	

				2,1.13,1.14,1.15, 1.16,1.17,1.18
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	Specific Relief Act, 1963 - knowledge of specific reliefs, defenses, enforceability, rescission, cancellation, declaratory decrees, and preventive reliefs.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: Specific Relief Act 5.1,5.2,5.3,5.4,5.5,5.6,5.7 ,5.8, 5.9,5.10,5.11,5.12

Curriculum development team:

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Revised as on 01.08.2022)
Semester-VI

Course Code: 05AC608

Course Title : Corporate Accounts-I

Pre-requisite: Basic understanding of mathematics, business concepts, and financial transactions.

Rationale:

This syllabus provides a comprehensive understanding of financial and corporate accounting principles, procedures, and regulations. Starting from the basics of financial accounting, it progresses to more advanced topics such as share capital, debentures, and financial statement interpretation. By covering areas like corporate reporting requirements, cash flow analysis, and international accounting standards, it equips students with practical knowledge essential for navigating the complexities of modern business accounting. Moreover, the inclusion of case studies and practical aspects enhances application skills, ensuring students are prepared to address real-world accounting challenges in diverse organizational settings. Overall, this syllabus facilitates holistic learning, blending theoretical concepts with practical insights for aspiring accounting professionals.

Course Outcomes:

CO-1: Students will be able to understand financial accounting principles, including share capital transactions, such as issuance, forfeiture, and reissue.

CO-2: Students will be able to comprehend debenture accounting, including redemption, conversion, and related aspects of company accounts.

CO-3: Students will be able to interpret and analyze financial statements, including their preparation, presentation, and compliance with regulatory requirements.

CO-4: Students will be able to grasp corporate financial reporting requirements, trends, and the preparation and analysis of cash flow statements.

CO-5: Students will be able to explore national and international accounting authorities, understand standards adoption, and convergence, and analyze practical case studies.

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Scheme of Studies:

CATE GORY CODE	Cours e Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+ SW+SL)	
DSE	05AC608	Corporate Accounts-I	4	0	2	1	7	4

Legend: **CI:** Class room Instruction (Includes different instruction a strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

CATE GORY CODE	Cous e Code	Course Title	Scheme of Assessment (Marks)							End Semeste r Assessm ent	Total Mar ks
			Progressive Assessment (PRA)						Total Marks		
			Class/Hom e Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Sem inar one (SA)	Clas s Acti vity any one (CA T)	Class Attendan ce (AT)	(CA+CT+S A+CAT+A T)			
DSE	05A C608	Corpor ate Accoun ts -I	15	20	5	5	5	50	50	100	

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO-1: Students will be able to understand financial accounting principles, including share capital transactions, such as issuance, forfeiture, and re-issue.

Approximate Hours

Item	Appx Hrs.
CI	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understand fundamentals of financial and corporate accounting.		Unit 1: Introduction to Financial Accounting	1. Share Buyback Procedures
SO.2 Comprehend procedures for share capital transactions.		1.1 Financial Accounting Basics	
		1.2 Corporate Accounting Records	
		1.3 Share Capital Issuance	
		1.4 Forfeiture and Re-issue of Shares	
		1.5 Accounting for Premium	
		1.6 Share Buyback Procedures	
		1.7 Redemption and Conversion of Shares	
		1.8 Capital Redemption Reserve Management	
		1.9 Bonus Shares Allocation	
		1.10 Rights Issue Process	
		1.11 Employee Stock Ownership Plans (ESOPs)	
		1.12 Employee Stock Purchase Plans (ESPS), Sweat Equity Shares Treatment, Underwriting Mechanisms.	
		1.13 Book Building Strategies	
SO.3 Apply accounting treatments for various share capital-related activities.			2. Book Building Strategies
SO.4 Analyze implications of share capital decisions on financial statements.			
SO.5 Interpret regulatory requirements governing share capital management.			

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SW- Suggested Sessional Work (SW):

Assignment: Analyze a company's share capital structure and propose strategies for enhancing shareholder value.

Mini Project: Design a share issuance plan considering different methods like rights issue and underwriting.

Other Activity: Role-play exercise simulating the process of issuing bonus shares to shareholders.

CO-2: Students will be able to comprehend debenture accounting, including redemption, conversion, and related aspects of company accounts.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Grasp fundamentals of debenture accounting and its treatment. SO.2 Understand procedures for debenture redemption and conversion into shares. SO.3 Analyze accounting implications of deferred tax in financial statements. SO.4 Comprehend related aspects of company accounts such as ESOPs, buy-backs, and underwriting. SO.5 Apply accounting principles to effectively manage debenture-related transactions.		Unit 2: Accounting for Debentures 2.1 Debenture Accounting Basics 2.2 Accounting Treatment for Debentures 2.3 Management of Debenture Redemption Reserve 2.4 Procedures for Debenture Redemption 2.5 Conversion of Debentures into Shares 2.6 Understanding Deferred Tax in Accounting 2.7 Accounting for Employee Stock Ownership Plans (ESOP) 2.8 Buy-back Procedures and Accounting Implications 2.9 Handling Equity Shares with Differential Rights 2.10 Underwriting Mechanisms in Financial Transactions 2.11 Debentures: Types and Characteristics 2.12 Interest Payment Accounting for Debentures	1. Calculation of Conversion Ratios 2. Management of Debenture Redemption Fund

SW-2 Suggested Sessional Work (SW):

Assignment: Evaluate a company's debenture accounting practices and suggest improvements for better financial management.

Mini Project: Design a comprehensive debenture issuance plan including redemption and conversion strategies.

Other Activity: Case study analysis of a company's buy-back process and its impact on financial statements.

CO-3: Students will be able to interpret and analyze financial statements, including their preparation, presentation, and compliance with regulatory requirements.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Learn the process of preparing and presenting financial statements. SO.2 Understand the timeline and regulations for quarterly, half-yearly, and annual financial reporting. SO.3 Analyze methods for managing depreciation provisions and reserves. SO.4 Determine managerial remuneration and assess corporate social responsibility spending. SO.5 Interpret financial statements effectively, considering related party transactions and segment reporting.		Unit 3: Financial Statements Interpretation: 3.1 Financial Statements Preparation Basics 3.2 Presentation Guidelines for Financial Statements 3.3 Quarterly, Half-yearly, and Annual Financial Reporting Requirements 3.4 Depreciation Provisions and Reserves Management 3.5 Determination of Managerial Remuneration 3.6 Corporate Social Responsibility Spending Analysis 3.7 Disclosure Requirements under the Companies Act, 2013 3.8 Listing Obligations and Disclosure Requirements (LODR) Compliance 3.9 Application of Applicable Accounting Standards 3.10 Related Party Transaction Reporting 3.11 Segment Reporting in Financial Statements 3.12 Handling Audit Queries on Financial Statements	1. Interpretation Techniques for Financial Statements 2. Consolidation of Accounts for Group Companies

SW-3 Suggested Sessional Work (SW):

Assignment: Analyze the financial statements of a company and assess its compliance with regulatory disclosure requirements.

Mini Project: Prepare a comprehensive set of financial statements for a fictitious company, including segment reporting and consolidation for group companies.

Other Activity: Group discussion on the impact of related party transactions on financial statement transparency and integrity.

CO-4: Students will be able to grasp corporate financial reporting requirements, trends, and the preparation and analysis of cash flow statements.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	18

session outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understand the requirements and trends in corporate financial reporting. SO.2 Analyze recent developments and innovations in financial reporting practices. SO.3 Learn the significance and preparation of cash flow statements. SO.4 Develop skills in analyzing cash flow statements to assess financial health. SO.5 Gain insight into the applicability, interpretation, and compliance with accounting standards.		Unit 4:- Corporate Financial Reporting 4.1 Corporate Reporting Requirements Overview 4.2 Recent Trends in Financial Reporting 4.3 Importance and Components of Cash Flow Statements 4.4 Guidelines for Preparation of Cash Flow Statements 4.5 Analysis Techniques for Cash Flow Statements 4.6 Understanding Applicability of Accounting Standards (AS) 4.7 Interpretation of Accounting Standards (AS) 4.8 Scope of Accounting Standards (AS) Application 4.9 Compliance with Accounting Standards (AS) 4.10 Introduction to International Financial Reporting Standards (IFRS) 4.11 Comparison of Accounting Standards (AS) and Ind AS 4.12 Overview of Accounting Standards (AS)	1. Interpretation of Accounting Standards (AS) 2. Comparison of Accounting Standards (AS) and IFRS

SW-Suggested Sessional Work (SW):

Assignment: Evaluate a company's financial reporting practices and propose recommendations for aligning with recent trends.

Mini Project: Prepare a comparative analysis of cash flow statements of two companies in the same industry.

Other Activity: Group discussion on the challenges and benefits of adopting IFRS over traditional accounting standards.

CO-5: Students will be able to explore national and international accounting authorities, understand standards adoption, convergence, and analyze practical case studies.

Approximate Hours

Item	Appx Hours
CI	11
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	
SO.1 Understand the roles of national and international accounting authorities. SO.2 Learn about the adoption and convergence process of IFRS in India. SO.3 Analyze the interpretation and practical aspects of implementing IFRS. SO.4 Evaluate case studies to understand the challenges and benefits of IFRS adoption. SO.5 Develop strategies for successful adoption and convergence of accounting standards.		<p>Unit 5: National and International Accounting Authorities.</p> <p>5.1 Overview of National Accounting Authorities</p> <p>5.2 Overview of International Accounting Authorities</p> <p>5.3 Adoption of International Financial Reporting Standards (IFRS)</p> <p>5.4 Convergence of Indian Accounting Standards with IFRS</p> <p>5.5 Interpretation of International Financial Reporting Standards (IFRS)</p> <p>5.6 Importance of Accounting Standards in India</p> <p>5.7 Role of Regulatory Bodies in Accounting Standards Adoption</p> <p>5.8 Challenges in Adopting and Implementing IFRS in India</p> <p>5.9 Comparative Analysis of Indian Accounting Standards and IFRS</p> <p>5.10 Studies on Adoption of IFRS in Indian Companies</p> <p>5.11 Aspects of Implementing IFRS in Corporate Reporting</p>	<p>Case</p> <p>Practical</p>

SW-5 Suggested Sessional Work (SW):

Assignment: Conduct a case study analysis on the adoption of IFRS in a specific industry in India.

Mini Project: Prepare a comprehensive report on the practical aspects and challenges faced by Indian companies in adopting IFRS.

Other Activity: Group discussion on the impact of IFRS adoption on financial reporting practices and corporate governance in India.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO-1: Students will grasp the significance of cost accounting and understand its application in recording and auditing company costs.	13	2	1	16
CO-2: Learners will acquire skills in budgeting, control systems, and ratio analysis for effective financial management.	12	2	1	15
CO-3: Students will utilize management reporting systems and decision-making tools like marginal costing and transfer pricing efficiently.	12	2	1	15
CO-4: Understand valuation principles, regulatory requirements, and various approaches applicable to securities, businesses, and intangible assets.	12	2	1	15
CO-5: Gain proficiency in accounting for share-based payments and applying diverse valuation methods to business and intangible assets.	11	2	1	14
Total Hours	60	10	5	75

Suggestion for End Semester Assessment

Suggested Specification Table (ForESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Students will be able to understand financial accounting principles, including share capital transactions, such as issuance, forfeiture, and reissue.	01	01	10	12
CO-2	Students will be able to comprehend debenture accounting, including redemption, conversion, and related aspects of company accounts.	01	01	10	12
CO-3	Students will be able to interpret and analyze financial statements, including their preparation, presentation, and compliance with regulatory requirements.	-	03	03	6
CO-4	Students will be able to grasp corporate financial reporting requirements, trends, and the preparation and analysis of cash flow statements.	02	02	10	14
CO-5	Students will be able to explore national and international accounting authorities, understand	02	01	03	6

	standards adoption, convergence, and analyze practical case studies.				
Total		06	08	36	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Corporate Accounts-I will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/ Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	Advanced Accounts. Vol.-II	M.C. Shukla, T.S. Grewal, and S.C. Gupta	S. Chand & Co.	
2	Corporate Accounting	S.N. Maheshwari and S. K. Maheshwari	Vikas Publishing House	
3	Corporate Accounting	Ashok Sehgal and Deepak Sehgal	Taxman Publication	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			

Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 05AC608

Course Title: Corporate Accounts –I

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO8	PO9	PO1	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc and business-	Solving the problems	Profession related	Start-ups and entrepreneurial	Leadership quality	Communication through differ	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sust	Paraphrase the field of E Comm	Articulate in the area of corporate sectors and its	Enhance the skills of Entrepreneurial attitude	Demonstrate knowledge in setting up e-	Design the system and processes
CO-1: Students will be able to understand financial accounting principles, including share capital transactions, such as issuance, forfeiture, and reissue.	3	3	2	1	1	1	3	1	1	1	3	3	1	2	1

CO-2: Students will be able to comprehend debenture accounting, including redemption, conversion, and related aspects of company accounts.	3	3	1	1	1	1	3	1	1	1	2	3	1	1	1
CO-3: Students will be able to interpret and analyze financial statements, including their preparation, presentation, and compliance with regulatory requirements.	3	2	1	3	2	1	3	1	2	1	3	3	2	1	1
CO-4: Students will be able to grasp	3	3	1	3	1	2	3	1	1	1	3	3	2	1	2

corporate financial reporting requirements, trends, and the preparation and analysis of cash flow statements.															
CO-5: Students will be able to explore national and international accounting authorities, understand standards adoption, convergence, and analyze practical case studies.	3	2	2	1	1	1	3	1	1	1	1	2	3	1	2

Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

POs &PSOsNo.	CosNo.&Titles	SOsNo	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Students will be able to understand financial accounting principles, including share capital transactions, such as issuance, forfeiture, and reissue.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1: Introduction to Financial Accounting 1.1,1.2,1.3,1.4,1.5,1.6,1.7, 1.8,1.9,1.10,1.11,1.12,1.13,	As mentioned in page number 3 to 7
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-2: Students will be able to comprehend debenture accounting, including redemption, conversion, and related aspects of company accounts.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 2: Accounting for Debentures 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-3: Students will be able to interpret and analyze financial statements, including their preparation, presentation, and compliance with regulatory requirements.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 3: Financial Statements Interpretation: 3.1,3.2,3.3,3.4,3.5,3.6,3.7, 3.8, 3.9,3.10,3.11,3.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-4: Students will be able to grasp corporate financial reporting requirements, trends, and the preparation and analysis of cash flow statements.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 4:- Corporate Financial Reporting 4.1,4.2,4.3,4.4,4.5,4.6,4.7, 4.8, 4.9,4.10,4.11,4.12	

PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-5: Students will be able to explore national and international accounting authorities, understand standards adoption, convergence, and analyze practical case studies.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: National and International Accounting Authorities. 5.1,5.2,5.3,5.4,5.5,5.6,5.7, 5.8,5.9,5.10,5.11

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Semester-VI

Course Code: 05MT606
Course Title : FINANCIAL MANAGEMENT
Pre-requisite: Students should have basic knowledge of interest and the time value of money in Business.

Rationale: Financial Management is crucial for businesses to make effective decisions about their finances. It involves managing funds, evaluating investments, and determining capital structures. Capital budgeting helps in smart investment choices while understanding capital structure ensures financial stability. The course covers diverse financing sources, project appraisals, and dividend policies. Working capital management, security analysis, and portfolio management are vital for optimizing resources and maximizing returns, providing a comprehensive understanding of financial strategies and decision-making in various business scenarios.

Course Outcome

- CO 1 student learn about basic concept of financial management and able to calculate capital budgeting.
- CO 2 student will able to calculate various leverage, cost of capital
- CO 3 student will be able to preparation of projected financial report.
- CO 4 student will learn about dividend policy.
- CO 5 student will learn about security analysis.

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Scheme of Studies:

CATE GORY CODE	Cours e Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+ SW+SL)	
DSE	05MT60 6	Financial Management	4	0	2	1	7	4

- Legend:**
- CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture(L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini project etc.),
 - SL:** Self Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

CATE GORY CODE	Cour se Code	Course Title	Scheme of Assessment (Marks)						End Semeste r Assessm ent	Tota l Mar ks
			Progressive Assessment (PRA)							
			Class/Hom e	Class Test 2	Sem inar one	Clas s Acti	Class Attendan ce	Total Marks		

			Assignment 5 number 3 marks each (CA)	(2 best out of 3) 10 marks each (CT)	(SA)	Activity any one (CA T)	(AT)	(CA+CT+SA+C AT+AT)	(ESA)	(PR A+ ESA)
DSE	05M T606	Financial management	15	20	5	5	5	50	50	100

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO 1 student learn about basic concept of financial management and able to calculate capital budgeting.

Approximate Hours

Item	Approx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
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<p>SO.1. Understand financial management principles.</p> <p>SO.2. Evaluate risks and returns in financial decision-making.</p> <p>SO.3. Apply capital budgeting techniques effectively.</p> <p>SO.4. Assess the impact of capital rationing on investment decisions.</p> <p>SO.5. Conduct sensitivity analysis for informed financial planning.</p>		<p>UNIT-1 Nature and Scope of Financial Management</p> <p>1.1 Nature of Financial Management</p> <p>1.2 Scope of Financial Management</p> <p>1.3 Objectives of Financial Management</p> <p>1.4 Risk-Return of the Firm</p> <p>1.5 Value of the Firm</p> <p>1.6 Objectives of the Firm</p> <p>1.7 Profit Maximization vs. Wealth Maximization</p> <p>1.8 Emerging Roles of Finance Managers</p> <p>1.9 Compounding Techniques</p> <p>1.10 Discounting Techniques</p> <p>1.11 Concepts of Annuity</p> <p>1.12 Concepts of Perpetuity</p>	<p>1. Financial decision-making strategies.</p> <p>2. Types risk involved.</p>
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SW- Suggested Sessional Work (SW):

Assignment: Prepare a capital budgeting analysis for a hypothetical project.

Mini Project: Conduct a risk assessment for a real-world financial scenario.

Other Activity: Simulate a sensitivity analysis for different investment options.

CO 2 student will able to calculate various leverage, cost of capital.

Approximate Hours

Item	Approx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1. Understand Capital Structure and its Significance</p> <p>SO.2. Analyze EBIT - EPS and EBITDA</p> <p>SO.3. Assess Risk and Leverage in Capital Structure.</p> <p>SO.4. Explore Sources and Factors Affecting Cost of Capital.</p> <p>SO.5. Calculate Weighted Average Cost of Capital</p>		<p>UNIT-2 Capital Structure: Introduction</p> <p>2.1 Introduction to Capital Structure</p> <p>2.2 Meaning and Significance of Capital Structure</p> <p>2.3 Optimal Capital Structure</p> <p>2.4 Determinants of Capital Structure</p> <p>2.5 Theories of Capital Structure</p> <p>2.6 EBIT - EPS Analysis</p> <p>2.7 EBITDA Analysis</p> <p>2.8 Risk and Leverage</p> <p>2.9 Effects of Leverage on Shareholders' Returns</p> <p>2.10 Sources of Raising Long-Term Finance</p> <p>2.11 Cost of Capital: Sources and Meaning</p> <p>2.12 Factors Affecting Cost of Capital</p>	<p>1. Optimal Capital Structure Determination</p> <p>2. Weighted Average Cost of Capital Calculation</p>

SW- Suggested Sessional Work (SW):

- 1. Assignment:** Analyze a Company's Capital Structure
- 2. Mini Project:** Comparative Study of Capital Structures
- 3. Other Activity:** Cost of Capital Seminar

CO 3 student will be able to preparation of projected financial report.

Approximate Hours

Item	Approx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Understand the importance and process of project planning.</p> <p>SO.2 Demonstrate proficiency in preparing comprehensive project reports.</p> <p>SO.3 Evaluate project appraisal under various economic conditions.</p> <p>SO.4 Analyze lending policies and appraisal norms of financial institutions.</p> <p>SO.5 Assess the impact of corporate taxation on project financing.</p>		<p>UNIT-3 Project Finance: Project Planning</p> <p>3..1. Project Planning: Importance and Process</p> <p>3..2. Preparation of Project Report: Key Components</p> <p>3..3. Project Appraisal under Normal Inflationary Conditions</p> <p>3..4. Project Appraisal under Deflationary Conditions</p> <p>3..5. Project Appraisal by Financial Institutions: Overview</p> <p>3..6. Lending Policies of Financial Institutions</p> <p>3..7. Appraisal Norms by Financial Institutions and Banks</p> <p>3..8. Project Review and Control: Monitoring Mechanisms</p> <p>3..9. Social Cost and Benefit Analysis of Projects</p> <p>3..10. Term Loans from Financial Institutions and Banks</p> <p>3..11. Lease Financing: Concepts and Applications</p> <p>3..12. Hire Purchase Finance: Features and Advantages</p>	<p>1. Explore case studies on successful and unsuccessful project financing.</p> <p>2. Financing practices and their implications</p>

SW- Suggested Sessional Work (SW):

Assignment: Conduct a detailed project appraisal for a hypothetical business venture, considering various financing options and risks.

Mini Project: Prepare a comparative analysis of the advantages and disadvantages of lease financing and hire purchase in project funding.

Other Activity: Organize a seminar on the ethical considerations in project financing, inviting industry experts to share insights and experiences.

CO 4 student will learn about dividend policy.

Approximate Hours

Item	Approx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Analyze dividend policy types and determinants.</p> <p>SO.2 Understand constraints influencing dividend decisions.</p> <p>SO.3 Explore forms and theories of dividend distribution.</p> <p>SO.4 Grasp the concept and types of working capital.</p> <p>SO.5 Evaluate determinants and assessment of</p>		<p>UNIT-4 Dividend Policy: Introduction</p> <p>4.1 Introduction to Dividend Policy</p> <p>4.2 Types of Dividend</p> <p>4.3 Determinants of Dividend Policy</p> <p>4.4 Constraints on Dividend Distribution</p> <p>4.5 Forms of Dividend</p> <p>4.6 Different Dividend Theories</p> <p>4.7 Introduction to Working Capital</p> <p>4.8 Meaning and Types of Working Capital</p> <p>4.9 Determinants of Working Capital</p> <p>4.10 Assessment of Working Capital Requirements</p> <p>4.11 Negative Working Capital</p> <p>4.12 Operating Cycle Concept</p> <p>4.13 Applications of Quantitative Techniques in Working Capital Management</p> <p>4.14 Management of Working Capital</p> <p>4.15 Cash Management in Working Capital, Receivables Management, Inventory Management</p>	<p>1. "Dividend Theory" Explore the Modigliani-Miller dividend irrelevance proposition.</p> <p>2. "Cash Conversion Cycle Analysis" - Understand the significance and calculation of the cash conversion cycle.</p>

working capital.			
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SW- Suggested Sessional Work (SW):

Assignment: Conduct a comparative analysis of different dividend theories and their applicability in different industries.

Mini Project: Prepare a comprehensive working capital management plan for a specific business.

Other Activity: Organize a workshop on effective cash management strategies for small businesses.

CO 5 student will learn about security analysis.

Approximate Hours

Item	Approx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1 Assess and manage systematic and unsystematic risks effectively. SO.2 Apply economic analysis in evaluating investment opportunities. SO.3 Understand the impact of industry factors on investment decisions. SO.4 Analyze company-specific factors in fundamental investment analysis. SO.5 Grasp the principles and techniques of technical analysis.		<p>UNIT-5 Security Analysis: Measuring of Systematic and Unsystematic Risk</p> <p>5.1.Measurement of Systematic and Unsystematic Risk 5.2.Components of Fundamental Analysis 5.3.Economic Factors in Fundamental Analysis 5.4.Industry Analysis in Fundamental Analysis 5.5.Company-Specific Analysis in Fundamental Analysis 5.6.Technical Analysis in Security Analysis 5.7.Efficient Market Hypothesis Overview 5.8.Meaning and Objectives of Portfolio Management 5.9.Traditional Approach to Portfolio Theory 5.10. Markowitz Portfolio Theory Components 5.11. CAPM Model in Modern Portfolio Approach 5.12. Economic Value Added (EVA) in Portfolio Management 5.13. Sharpe Ratio in Portfolio Analysis 5.14. Single Index Model in Portfolio Management 5.15. Multi-Index Model in Portfolio Analysis</p>	<p>1. "CAPM Model Application" - Explore practical applications of the Capital Asset Pricing Model.</p> <p>2."Economic Value Added Analysis" - Understand the concept and application of Economic Value Added.</p>

SW- Suggested Sessional Work (SW):

Assignment: Conduct a comprehensive fundamental analysis of a publicly traded company, integrating economic, industry, and company-specific factors.

Mini Project: Construct and manage a diversified investment portfolio using the principles of the Markowitz Portfolio Theory.

Other Activity: Organize a seminar on applying technical analysis tools in real-time market scenarios.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
CO 1 student learn about basic concept of financial management and able to calculate capital budgeting.	12	2	1	15
CO 2 student will able to calculate various leverage, cost of capital	12	2	1	15
CO 3 student will be able to preparation of projected financial report.	12	2	1	15
CO 4 student will learn about dividend policy.	12	2	1	15
CO 5 student will learn about security analysis.	12	2	1	15
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Student learn about basic concept of financial management and able to calculate capital budgeting.	01	01	03	05
CO-2	Student will able to calculate various leverage, cost of capital	01	01	03	05
CO-3	Student will be able to preparation of projected financial report.	-	03	10	13
CO-4	Student will learn about dividend policy.	-	03	10	13
CO-5	Student will learn about security analysis.	01	03	10	14
Total		03	11	36	50

Legend: R:Remember, U:Understand, A:Apply

The end of semester assessment for Financial Management will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.
Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional / Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition&Year
1	Financial Management and Policy	James C. Van Horne and Sanjay Dhamija	Pearson Education	
2	Principles of Financial Management	Levy H. and M. Sarnat	Pearson Education	
3	Introduction to Financial Management	Joy, O.M..	Mc Graw Hill Education.	
4	Fundamentals of Financial Management	Brigham and Houston,	Cengage Learning	
5	Basic Financial Management	Khan and Jain.	McGraw Hill Education	
6	Lecture note provided by Dept. of Commerce AKS University, Satna .			

Cos, POs and PSOs Mapping

Course Title: B.Com CSP

Course Code: 05MT606

Course Title: Financial Management

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc and business-	Solving the problems	Profession related	Start-ups and entrepreneurial	Leadership qualities	Communication through different	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sust	Paraphrase the field of E Comm	Articulate in the area of corporate sectors and its	Enhance the skills of Entrepreneurial attitude	Demonstrate knowledge in setting up e-	Design the system and processes
CO 1 student learn about basic concept of financial management and able to calculate capital budgeting.	3	2	3	1	1	1	3	1	1	1	3	3	1	2	1
CO 2 student will able to calculate various leverage, cost of capital	3	2	3	1	1	1	3	1	1	1	2	3	1	1	1

CO 3 student will be able to preparation of projected financial report.	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO 4 student will learn about dividend policy.	3	3	1	3	1	1	3	1	1	1	3	3	2	1	1
CO 5 student will learn about security analysis.	3	2	3	1	1	1	3	1	1	1	1	2	3	1	1

Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

POs &PSOsNo.	COsNo.&Titles	SOsNo.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 1 student learn about basic concept of financial management and able to calculate capital budgeting.	SO.1 SO.2. SO.3. SO.4 SO.5		Unit 1. capital budgeting 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9, 1.10,1.11,1.12	As mentioned in page number 3 to 7
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2 student will able to calculate various leverage, cost of capital	SO.1 SO.2. SO.3. SO.4 SO.5		Unit-2 leverage, cost of capital 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 3 student will be able to preparation of projected financial report.	SO.1 SO.2. SO.3. SO.4 SO.5		Unit-3 : projected financial report. 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4 student will learn about dividend policy.	SO.1 SO.2. SO.3. SO.4 SO.5		Unit-4 dividend policy. 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12	

PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5 student will learn about security analysis.	SO.1 SO.2. SO.3. SO.4 SO.5		Unit 5: security analysis 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12
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Curriculum development team:

Pro. Harshvardhan, Dean, Faculty of commerce and financial studies
, Dr. Aslam Saeed, Professor, Department of Commerce ,
Mr. Vipul Sharma, Teaching Associate, Department of Commerce
Dr. Bharat Kumar Soni, Assitant professor, Department of Commerce,

AKS University
Faculty of commerce and financial studies
Department of Commerce
The curriculum of B.Com Hons. CSP
Revised as on 01.08.2022)
Semester-VI

Course Code: 05AC607
Course Title : Cost And Management Accounting
Pre-requisite: Student should have basic knowledge of reasoning, analytical power

Rationale:

The syllabus is meticulously structured to provide students with a comprehensive understanding of advanced cost and management accounting principles. Covering areas such as cost analysis, budgeting, decision-making tools, valuation principles, and accounting for share-based payments, the syllabus equips students with essential skills for effective decision-making in corporate settings. Through a blend of theoretical knowledge and practical applications, students develop the proficiency required for navigating complex financial landscapes, ensuring they are well-prepared to contribute meaningfully to organizational success upon graduation.

Course Outcomes:

CO-1: Students will grasp the significance of cost accounting and understand its application in recording and auditing company costs.

CO-2: Learners will acquire skills in budgeting, control systems, and ratio analysis for effective financial management.

CO-3: Students will utilize management reporting systems and decision-making tools like marginal costing and transfer pricing efficiently.

CO-4: Understand valuation principles, regulatory requirements, and various approaches applicable to securities, businesses, and intangible assets.

CO-5: Gain proficiency in accounting for share-based payments and applying diverse valuation methods to business and intangible assets.

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Department of Commerce
Curriculum of B.Com CSP
(Revised as on 01.08.2022)

Scheme of Studies:

CATE GORY CODE	Cours e Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+ SW+SL)	
DSE	05AC607	Cost And Management Accounting	4	0	2	1	7	4

Legend: **CI:** Class room Instruction (Includes different instruction a strategies i.e. Lecture(L)and Tutorial (T)and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, Mini project etc.),

SL: Self Learning,

C:Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

CATE GOR Y COD E	Cou se Cod e	Course Title	Scheme of Assessment (Marks)							
			Progressive Assessment (PRA)						End Semest er Assess ment	Tota l Mar ks
			Class/Ho me Assignme nt 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Se min ar one (SA)	Clas s Act ivit y any one (C AT)	Class Attenda nce (AT)	Total Marks (CA+CT+ SA+CAT+ AT)		
DSE	05A C60 7	COST AND MANA GEME NT ACCO UNTI NG	15	20	5	5	5	50	50	100

AKS University
Faculty of commerce and financial studies
Department of Commerce
Curriculum of B.Com. CSP
Corporate Secretarial Practice Program
(Revised as on 01.08.2022)

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO-1: Students will grasp the significance of cost accounting and understand its application in recording and auditing company costs.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understand Cost Accounting's role in decision-making.		UNIT-1 An Overview of Cost 1.1 Importance of Cost Accounting 1.2 Relevance of Cost Accounting in Decision Making 1.3 Material Cost Analysis 1.4 Labour Cost Analysis 1.5 Direct Expenses Identification 1.6 Overheads Classification 1.7 Preparation of Cost Sheet 1.8 Cost Accounting Records Maintenance 1.9 Cost Audit Procedures under Companies Act, 2013 1.10 Cost Accounting Methods 1.11 Cost Control Techniques 1.12 Cost Reduction Strategies	1. Cost Sheet Preparation 2. Cost Variance Analysis
SO.2 Analyze various cost components effectively.			
SO.3 Apply cost accounting techniques for better financial management.			
SO.4 Interpret and evaluate cost accounting records.			

SO.5 Implement cost audit procedures proficiently.			
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SW- Suggested Sessional Work (SW):

Assignment: Prepare a Cost Sheet for a Given Scenario.

Mini Project: Developing a Cost Management System.

Other Activity: Group Discussion on Cost Accounting Importance.

CO-2: Learners will acquire skills in budgeting, control systems, and ratio analysis for effective financial management.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO.1 Master various types of budgets for effective financial planning.\</p> <p>SO.2 Implement budgetary control systems for organizational performance monitoring.</p> <p>SO.3 Apply zero-based budgeting principles for resource optimization.</p> <p>SO.4 Utilize performance budgeting techniques to align budget allocations with organizational goals.</p> <p>SO.5 Analyze financial health and performance through ratio analysis.</p>		<p>UNIT-2 Budget, Budgeting and Budgetary Control</p> <p>2.1 Types of Budgets: Master, Cash, Capital, and Operating Budgets</p> <p>2.2 Budgetary Control System Components</p> <p>2.3 Zero-Based Budgeting Methodology</p> <p>2.4 Performance Budgeting Techniques</p> <p>2.5 Ratio Analysis Fundamentals</p> <p>2.6 Liquidity Ratios: Current Ratio and Quick Ratio</p> <p>2.7 Profitability Ratios: Return on Equity and Gross Profit Margin</p> <p>2.8 Efficiency Ratios: Inventory Turnover and Asset Turnover Ratios</p> <p>2.9 Financial Leverage Ratios: Debt to Equity and Interest Coverage Ratios</p> <p>2.10 Market Value Ratios: Price-Earnings Ratio and Dividend Yield Ratio</p> <p>2.11 Budget Preparation Techniques and Methods</p> <p>2.12 Implementation of Budgetary Control Systems</p>	<p>1. Zero-Based Budgeting Methodology</p> <p>2. Interpretation and Analysis of Financial Ratios</p>

SW-2 Suggested Sessional Work (SW):

- a) Assignment: Evaluate a company's financial health using liquidity and profitability ratios.
- b) Mini Project: Implement a zero-based budgeting approach for a hypothetical business scenario.
- c) Other Activity: Group discussion on the application of performance budgeting techniques in real-world scenarios.

CO-3: Students will utilize management reporting systems and decision-making tools like marginal costing and transfer pricing efficiently.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO.1 Understand the role of management reporting in organizational decision-making.</p> <p>SO.2 Analyze various management information systems for effective reporting.</p> <p>SO.3 Apply marginal costing techniques in decision-making processes.</p> <p>SO.4 Evaluate transfer pricing methods for interdepartmental transactions.</p> <p>SO.5 Solve business problems using decision-making tools like marginal costing and transfer pricing.</p>		<p>UNIT-3 Management Reporting (Management Information Systems)</p> <p>3.1 Components of Management Reporting Systems</p> <p>3.2 Types of Management Reports: Operational, Tactical, and Strategic Reports</p> <p>3.3 Data Collection Methods for Management Reporting</p> <p>3.4 Management Information Systems (MIS) Software Applications</p> <p>3.5 Importance of Decision-Making Tools in Business Operations</p> <p>3.6 Marginal Costing: Concept and Principles</p> <p>3.7 Contribution Margin Analysis in Marginal Costing</p> <p>3.8 Break-Even Analysis and Marginal Costing</p> <p>3.9 Advantages and Limitations of Marginal Costing</p> <p>3.10 Transfer Pricing Methods: Cost-Based, Market-Based, and Negotiated Prices</p> <p>3.11 Objectives of Transfer Pricing Policies</p> <p>3.12 Factors Influencing Transfer Pricing Decisions</p>	<p>1. Contribution Margin Analysis</p> <p>2. Transfer Pricing Documentation and Compliance</p>

SW-3 Suggested Sessional Work (SW):

Assignment: Analyze a company's cost structure using marginal costing principles and recommend pricing strategies.

Mini Project: Design and implement a transfer pricing policy for a multinational corporation.

Other Activity: Simulation exercise on marginal costing and transfer pricing decision-making processes.

CO-4: Understand valuation principles, regulatory requirements, and various approaches applicable to securities, businesses, and intangible assets.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understand the conceptual framework and rules governing valuation processes. SO.2 Differentiate between various approaches to valuation. SO.3 Analyze the valuation of securities, businesses, and intangible assets. SO.4 Evaluate regulatory requirements for valuation under different laws. SO.5 Apply valuation principles to real-world scenarios effectively.	1.	UNIT-4 Valuation Principles & Framework 4.1 Conceptual Framework of Valuation 4.2 Valuation Rules and Guidelines 4.3 Valuation of Securities and Financial Assets 4.4 Assets Approach to Valuation 4.5 Income Approach to Valuation 4.6 Market Approach to Valuation 4.7 Role of Registered Valuers in Valuation 4.8 Valuation under Indian Accounting Standards (IND AS) 4.9 Valuation of Shares 4.10 Valuation of Businesses 4.11 Valuation of Intangible Assets 4.12 Regulatory Requirements for Valuation under the Companies Act.	1. Valuation of Intangible Assets 2. Compliance with SEBI, FEMA, and RBI Guidelines for Valuation

SW-Suggested Sessional Work (SW):

Assignment: Conduct a valuation of a company's shares using the income approach method.

Mini Project: Develop a valuation report for a business considering assets, income, and market approaches.

Other Activity: Panel discussion on the impact of regulatory changes on valuation practices in India.

CO-5: Gain proficiency in accounting for share-based payments and applying diverse valuation methods to business and intangible assets.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO.1 Understand the accounting treatment of share-based payments according to IndAS 102. SO.2 Apply accounting principles to business and intangible assets. SO.3 Evaluate different valuation methods for net assets and businesses. SO.4 Analyze case studies to understand practical aspects of valuation. SO.5 Develop skills in implementing valuation techniques in real-world scenarios.		UNIT-5 Accounting for Share based payments 5.1 Accounting for Share-Based Payments under IndAS 102 5.2 Business and Intangible Assets Accounting Principles 5.3 Net Assets Valuation Methodology 5.4 Relative Valuation using Comparable Companies/Transactions 5.5 Discounted Cash Flow Valuation Techniques 5.6 Other Methods of Valuation 5.7 Case Studies in Valuation Practices 5.8 Practical Aspects of Share-Based Payments Accounting 5.9 Identification and Recognition of Share-Based Payments Expenses 5.10 Measurement and Presentation of Share-Based Payments in Financial Statements 5.11 Recognition Criteria for Business and Intangible Assets 5.12 Measurement of Business and Intangible Assets at Initial Recognition	1. Discounted Cash Flow Valuation Techniques 2. Real-World Applications of Valuation Methods

SW-5 Suggested Sessional Work (SW):

Assignment: Prepare a comparative analysis of relative valuation and discounted cash flow valuation for a company.

Mini Project: Conduct a case study analysis of a company's valuation using different methods, presenting findings and recommendations.

Other Activity: Interactive workshop on the application of IndAS 102 in accounting for share-based payments.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO-1: Students will grasp the significance of cost accounting and understand its application in recording and auditing company costs.	12	2	1	15
CO-2: Learners will acquire skills in budgeting, control systems, and ratio analysis for effective financial management.	12	2	1	15
CO-3: Students will utilize management reporting systems and decision-making tools like marginal costing and transfer pricing efficiently.	12	2	1	15
CO-4: Understand valuation principles, regulatory requirements, and various approaches applicable to securities, businesses, and intangible assets.	12	2	1	15
CO-5: Gain proficiency in accounting for share-based payments and applying diverse valuation methods to business and intangible assets.	12	2	1	15
Total Hours	60	10	5	75

Suggestion for End Semester Assessment

Suggested Specification Table (ForESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Students will grasp the significance of cost accounting and understand its application in recording and auditing company costs. Learners will acquire skills in budgeting, control systems, and ratio analysis for effective financial management. Students will utilize management reporting systems and decision	01	01	10	12
CO-2	Students will grasp the significance of cost accounting and understand its application in recording and auditing company costs. Learners will acquire skills in budgeting, control systems, and ratio analysis for effective financial management. Students will utilize management reporting systems and decision	01	01	10	12
CO-3	Students will grasp the significance of cost accounting and understand its application in recording and auditing company costs. Learners will acquire skills in budgeting, control systems, and ratio analysis for effective financial management. Students	-	03	03	6

	will utilize management reporting systems and decision				
CO-4	Students will grasp the significance of cost accounting and understand its application in recording and auditing company costs. Learners will	02	02	10	13
CO-5	Students will grasp the significance of cost accounting and understand its application in recording and auditing company costs. Learners will acquire skills in budgeting, control systems, and ratio analysis for effective financial management. Students will utilize management reporting systems and decision	02	01	03	6
Total		06	08	36	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Cost And Management Accounting will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/ Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	Cost and Management Accounting	S.P. Jain & K.L. Narang	Kalyani Publishers	
2	Cost and Management Accounting	V.K. Saxena & C.D. Vashist	Sultan Chand & Sons	
3	Cost and Management Accounting	M.N. Arora	Himalaya Publishing House	

	Accounting (Theory and Problems)			
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			

Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 05AC607

Course Title: COST AND MANAGEMENT ACCOUNTING

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO8	PO9	PO1	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc and busi ness-	Solv ing the proble ms	Prof essio n relat ed	Start- ups and entre pre neurial	Le ad ers hip qu alit	Com muni cation throu gh differ	Advan ce resear ch in the field	Decis ion maki ng	Path way s prog ram s	Envi ron men t and sust	Paraph rase the field of E Comm	Articula te in the area of corporat e sectors and its	Enhance the skills of Entrepr eneurial attitude	Demonst rate knowled ge in setting up e-	Design the system and process es
CO-1: Students will grasp the significance of cost accounting and understand its application in recording and auditing company costs.	3	3	2	1	1	1	3	1	1	1	3	3	1	2	1
CO-2: Learners will acquire skills in budgeting, control systems, and ratio analysis for effective financial management.	3	3	1	1	1	1	3	1	1	1	2	3	1	1	1

CO-3: Students will utilize management reporting systems and decision-making tools like marginal costing and transfer pricing efficiently.	3	2	1	3	2	1	3	1	2	1	3	3	2	1	1
CO-4: Understand valuation principles, regulatory requirements, and various approaches applicable to securities, businesses, and intangible assets.	3	3	1	3	1	2	3	1	1	1	3	3	2	1	2
CO-5: Gain proficiency in accounting for share-based payments and applying diverse valuation methods to business and intangible assets.	3	2	2	1	1	1	3	1	1	1	1	2	3	1	2

Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

POs & PSOs No.	Cos No. & Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Students will grasp the significance of cost accounting and understand its application in recording and auditing company costs.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1 1.1,1.2,1.3,1.4,1.5,1.6,1.7, 1.8,1.9,1.10,1.11,1.12	As mentioned in page number 3 to 7
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-2: Learners will acquire skills in budgeting, control systems, and ratio analysis for effective financial management.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-3: Students will utilize management reporting systems and decision-making tools like marginal costing and transfer pricing efficiently.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3: 3.1,3.2,3.3,3.4,3.5,3.6,3.7, 3.8, 3.9,3.10,3.11,3.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-4: Understand valuation principles, regulatory requirements, and various approaches applicable to securities, businesses, and intangible assets.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4: 4.1,4.2,4.3,4.4,4.5,4.6,4.7, 4.8, 4.9,4.10,4.11,4.12	

PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-5: Gain proficiency in accounting for share-based payments and applying diverse valuation methods to business and intangible assets.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: 5.1,5.2,5.3,5.4,5.5,5.6,5.7, 5.8, 5.9,5.10,5.11,5.12
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Curriculum development team:

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A K S University
Faculty of Commerce and Financial Studies
Department of Commerce
The curriculum of B. Com CSP
(Revised as on 01 August 2022)
Semester-VII

Course Code: 01EC703

Course Title: Compliance Management

Pre-requisite: Students should know about the drafting methodology of corporate law, commercial documents & legal Instruments.

Rationale: As part of their studies in business law, students need to have a strong foundation in compliance management under corporate law. This includes an understanding Compliance Framework, Compliances:

, Documentation & maintenance of records: Search and Status Report, and Signing and Certification. In addition, students should gain a basic understanding of various types of laws, their applications, and the Indian regulatory authorities responsible for enforcing them in society

Course Outcomes:

CO.1: Understand and identify applicable laws, rules, and regulations. Develop skills in risk assessment and responsibility centre mapping/allocation. Learn how to create, review, and update a compliance framework and reporting system. Gain knowledge of escalation and reporting procedures. Understand the importance of training and implementation in compliance.

CO.2: Understand the different compliances for various entities such as public, private, listed, government, small companies, OPC, Section 8 Company, LLP. Learn about activity-wise, sector-wise, and industry-specific compliances. Understand the state and local laws applicable to different sectors.

CO.3: Understand the difference between electronic and physical repositories. Learn the general principles of good documentation, coding, storage, preservation, safety, and retrieval. Understand the importance of privacy and control in documentation.

CO.4 Learn about different types of searches and the purpose and objective of search reports. Gain knowledge on how to compile and verify data published by MCA 21, SEBI, RBI, Stock Exchanges, other regulators/authorities (national/international), websites, and other sources.

CO.5 Understand the various certifications by a Company Secretary in practice. Learn about pre-certification of forms, signing & certification of Annual Return, and Corporate Governance Certification. Understand the obligations and penal provisions related to signing and certification.

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Semester-VII

CATE GOR Y COD E	Cours e Code	Course Title	Scheme of studies(Hours/Week)					Total Credit s (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+S L)	
MJC	01EC70 3	Compliance Management	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project, etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.

Scheme of Assessment:

CAT EG OR Y CO	Cours e Cod e	Course Title	Scheme of Assessment (Marks)						End Semeste r Assessm ent	Tota l Mar ks
			Progressive Assessment (PRA)							
			Class/H ome Assign ment 5 number 3	Class Test 2 (2 best out of 3) 10 marks	Sem ina r one	Clas s Acti vity any one	Class Attendanc e	Total Marks		

DE			marks each (CA)	each (CT)	(SA)	(CAT)	(AT)	CA+CT+SA+C AT+AT)	(ESA)	(PR A+ ES A)
MJC	01EC 703	Compliance Management	15	20	5	5	5	50	50	100

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Semester-VII

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1: Understand and identify applicable laws, rules, and regulations. Develop skills in risk assessment and responsibility centre mapping/allocation. Learn how to create, review, and update a compliance framework and reporting system. Gain knowledge of escalation and reporting procedures. Understand the importance of training and implementation in compliance.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understanding Applicable Laws, Rules, and Regulations.</p> <p>SO.2 Risk Assessment and Responsibility Centre Mapping/Allocation.</p> <p>SO.3 Creating, Reviewing, and Updating a Compliance Framework</p> <p>SO.4 Escalation and Reporting Procedures.</p> <p>SO.5 Training and Implementation in Compliance</p>	.	<p>Unit-1.0 Compliance Framework</p> <p>1.1 Introduction</p> <p>1.2 Corporate Compliance Framework</p> <p>1.3 Preparation of Compliance Chart</p> <p>1.4 Content of Compliance Chart</p> <p>1.5 Role of Company Secretary in Creation of Compliance Chart</p> <p>1.6 Periodical Compliance MIS</p> <p>1.7 Compliance Risk - Review and Updation</p> <p>1.8 Training and Implementation</p> <p>1.9 Compliance Audit</p> <p>1.10 Significance of Corporate Compliance Management</p> <p>1.11 Apparent, Adequate and Absolute Compliances</p> <p>1.12 Secretarial Audit</p> <p>1.13 Compliance Management System</p> <p>1.14 Role of Company Secretaries in Compliance Management.</p> <p>1.15 Ascertaining Corporate Compliance Framework</p> <p>1.16 Risk profiling of a Company may include the following risk.</p> <p>1.17 Case studies</p> <p>1.18 Offences and Penalties</p>	<p>1. Techniques to create, review, and update a compliance framework.</p> <p>2. Case studies to understand the application of these laws in real scenarios.</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: Secretarial Audit and Compliance Management System

b. Mini Project: Learning about Compliance Audit

c. Other Activities (Specify): Role of Company Secretaries in Compliance Management.

CO.2: Understand the different compliances for various entities such as public, private, listed, government, small companies, OPC, Section 8 Company, LLP. Learn about activity-wise, sector-wise, and industry-specific compliances. Understand the state and local laws applicable to different sectors.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understanding Compliances for Various Entities</p> <p>SO.2 Understanding the Activity-wise Compliances</p> <p>SO.3 Understanding Sector-wise Compliances</p> <p>SO.4 Understanding the Concept of Industry-specific Compliances</p> <p>SO.5 Understanding the Concept of State and Local Laws Applicable to Different Sectors.</p>		<p>Unit 2.0 Introduction of Compliances</p> <p>2.1 Introduction to different types of entities: public, private, listed, government, small companies,</p> <p>2.2 One Person Company (OPC), Section 8 Company, Limited Liability Partnership (LLP).</p> <p>2.3 Case studies to understand the application of these compliances.</p> <p>2.4 Understanding the concept of activity-wise compliance.</p> <p>2.5 Learning about the different activities that require specific compliances.</p> <p>2.6 Detailed study of sector-wise compliances.</p> <p>2.7 Understanding the specific compliances required for different sectors.</p> <p>2.8 Introduction to industry-specific compliances.</p> <p>2.9 Learning about the different industries and their specific compliances.</p> <p>2.10 Understanding the state and local laws applicable to different sectors.</p> <p>2.11 Detailed study of the impact of these laws on compliance.</p> <p>2.12. Discussion on real-life cases to understand these laws better.</p> <p>2.13. Process of Corporate Compliance Reporting (CCR)</p> <p>2.14. Industry Specific Compliances</p> <p>2.15 Establishment of</p>	<p>1. Detailed study of the impact of these laws on compliance.</p> <p>2. Detailed study of sector-wise compliances.</p>

		<p>Compliance Management Framework.</p> <p>2.16 Case studies</p> <p>2.17 Offences and Penalties</p> <p>2.18 Detailed study of the specific compliances for each type of entity.</p>	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Introduction to industry-specific compliances.
- b. Mini Project:** Discussion on real-life cases to understand these laws better.
- c. Other Activities (Specify):** Understanding the concept of activity-wise compliance.

CO.3: Understand the difference between electronic and physical repositories. Learn the general principles of good documentation, coding, storage, preservation, safety, and retrieval. Understand the importance of privacy and control in documentation.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understanding the Documentation</p> <p>SO.2 Understand the Principles of Good Documentation</p> <p>SO.3 Understand the Coding, Storage, and Preservation.</p> <p>SO.4 Understand the safety and Retrieval</p> <p>SO.5 Understand the concept of Privacy and Control in Documentation</p>	.	<p>Unit-3.0 Documentation & maintenance of records.</p> <p>3.1.Introduction</p> <p>3.2.Purpose of Documentation</p> <p>3.3.Guiding Principles of Good Documentation</p> <p>3.4.Examples of Poor Documentation Practices</p> <p>3.5.Examples of Good Documentation Practices</p> <p>3.6.Electronic Repository of Documents</p> <p>3.7.Advantages of DMS</p> <p>3.8.Advantages of the electronic records</p> <p>3.9.Maintenance and Inspection of Documents in Electronic form under Companies Act, 2013</p> <p>3.10. Physical Repository</p> <p>3.11. Virtual and Physical data room - a Comparison</p> <p>3.12. Coding and Nomenclature</p> <p>3.13. Circulation of Documents</p> <p>3.14. Safety and Retrieval of records</p> <p>3.15. Preservation of records</p> <p>3.16. Case studies</p> <p>3.17. Offences and Penalties</p>	<p>1. Understanding the Preservation of records</p> <p>2.Setting up of a Record Room</p>

		3.18. Other Miscellaneous Provisions	
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Learning about the importance Virtual and Physical data room - a Comparison

b. Mini Project: Maintenance and Inspection of Documents in Electronic form under Companies Act, 2013

c. Other Activities (Specify): Introduction to Preservation of Litigation Documents

CO.4 Learn about different types of searches and the purpose and objective of search reports. Gain knowledge on how to compile and verify data published by MCA 21, SEBI, RBI, Stock Exchanges, other regulators/authorities (national/international), websites, and other sources.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the Introduction to Different Types of Searches.</p> <p>SO.2 Understand the Purpose and Objective of Search Reports.</p> <p>SO.3 Understand the Compiling Data from MCA 21, SEBI, RBI, and Stock Exchanges</p> <p>SO.4 Understand the Verifying Data from Regulators/Authorities (National/International)</p> <p>SO.6 Understand the Compiling and Verifying Data from Websites and Other Sources</p>	.	<p>Unit-4.0 Search and Status Report</p> <p>4.1 Introduction</p> <p>4.2 Purpose and Objective of search and Status Report</p> <p>4.3 Search and Status Report</p> <p>4.4 Scope and Importance</p> <p>4.5 Search of Charges Registered under Companies Act, 2013</p> <p>4.6 Transaction Requiring Charge Registration</p> <p>4.7 Search report under the Companies Act, 2013</p> <p>4.8 Search report under IPR Laws</p> <p>4.9 Property title search</p> <p>4.10 Examination of Documents from Regulators Website</p> <p>4.11 Inspection of Register of Charges</p> <p>4.12 Verification of Documents</p> <p>4.13 Compilation of Information Gathered Through Examination and Verification Of Documents</p>	<p>1. Understanding the importance of data verification.</p> <p>2. Learning about the data published by MCA 21, SEBI, RBI, and Stock Exchanges.</p>

	<p>4.14 Format of Search Report and its Preparation Basis.</p> <p>4.15. Search Report under SEBI, RBI, Stock Exchanges.</p> <p>4.16 Case studies</p> <p>4.17 Offences and Penalties</p> <p>4.18 Other Miscellaneous Provisions</p>	
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Search report under the Companies Act, 2013

b. Mini Project: Case studies to understand the application of these skills in real-life scenarios.

c. Other Activities (Specify): Compilation of Information Gathered Through Examination and Verification Of Documents.

CO.5 Understand the various certifications by a Company Secretary in practice. Learn about pre-certification of forms, signing & certification of Annual Return, and Corporate Governance Certification. Understand the obligations and penal provisions related to signing and certification.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understanding Various Certifications by a Company Secretary</p> <p>SO.2 Understand the Pre-certification of Forms.</p> <p>SO.3 Understand the Signing & Certification of Annual Return.</p> <p>SO.4 Understand the Corporate Governance Certification</p> <p>SO.5 Understand the Obligations and Penal Provisions Related to Signing and Certification.</p>	.	<p>Unit-5.0 Signing and Certification.</p> <p>5.1 Concept of Pre-certification</p> <p>5.2 What is Certification?</p> <p>5.3 Pre-certification and its Importance</p> <p>5.4 Historical Background</p> <p>5.5 Various Certifications by Company Secretary in Practice</p> <p>5.6 Authentication of Documents</p> <p>5.7 Points to be kept in mind with Regard to Pre-certification</p> <p>5.8 Considerations in Filing of e-forms</p> <p>5.9 Preparation before Certification</p> <p>5.10 Register of Certification</p> <p>5.11 Peer Review</p> <p>5.12 Signing and Certification of Annual Return</p> <p>5.13 Time and Mode of Appointment of Practicing Company Secretary</p> <p>5.14 Scope and Extent of work for Practicing Company Secretary</p> <p>5.15 Method of Verification</p> <p>5.16 Case studies</p> <p>5.17 Offences and Penalties</p>	<p>1. Understanding the concept of pre-certification of forms.</p> <p>2. Detailed study of the Annual Return and its significance in corporate governance.</p>

		5.18 Other Miscellaneous Provisions	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Introduction to Corporate Governance Certification.
- b. Mini Project:** Practical exercises to understand the process of signing and certification.
- c. Other Activities (Specify):** Introduction to the role of a Company Secretary in practice

Brief of Hours Suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1: Understand and identify applicable laws, rules, and regulations. Develop skills in risk assessment and responsibility centre mapping/allocation. Learn how to create, review, and update a compliance framework and reporting system. Gain knowledge of escalation and reporting procedures. Understand the importance of training and implementation in compliance.	18	2	1	21
CO.2: Understand the different compliances for various entities such as public, private, listed, government, small companies, OPC, Section 8 Company, LLP. Learn about activity-wise, sector-wise, and industry-specific compliances. Understand the state and local laws applicable to different sectors.	18	2	1	21
CO.3: Understand the difference between electronic and physical repositories. Learn the general principles of good documentation, coding, storage, preservation, safety, and retrieval. Understand the importance of privacy and control in documentation.	18	2	1	21
CO.4 Learn about different types of searches and the purpose and objective of search reports. Gain knowledge on how to compile and verify data published by MCA 21, SEBI, RBI, Stock Exchange, etc.	18	2	1	21
CO.5 Understand the various certifications by a Company Secretary in practice. Learn about pre-certification of forms, signing & certification of Annual Return, and Corporate Governance	18	2	1	21
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	The students will utilize their understanding of the Financial Market and Financial Instruments to practical situations.	01	04	05	10
CO-2	Understand the different compliances for various entities such as public, private, listed, government, small companies, OPC, Section 8 Company, LLP. Learn about activity-wise, sector-wise, and	01	03	06	10

	industry-specific compliances. Understand the state and local laws applicable to different sectors.				
CO-3	Understand the difference between electronic and physical repositories. Learn the general principles of good documentation, coding, storage, preservation, safety, and retrieval. Understand the importance of privacy and control in documentation.	02	03	06	11
CO-4	Learn about different types of searches and the purpose and objective of search reports. Gain knowledge on how to compile and verify data published by MCA 21, SEBI, RBI, Stock Exchanges, other regulators/authorities (national/international).	01	02	06	09
CO-5	Understand the various certifications by a Company Secretary in practice. Learn about pre-certification of forms, signing & certification of Annual Return, and Corporate Governance certification. Understand the obligations and penal provisions related to signing and certification	01	03	06	10
Total		06	15	29	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Compliance Management will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

- (b) Improved Lecture
- (c) Tutorial
- (d) Case Method
- (e) Group Discussion
- (f) Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	SEBI Manual	G Sekar and B Saravana Prasath	Taxmann :	----
2	Referencer on Pre-certification of E forms	ICSI Publications	----

3	Premier on Companies Act, 2013	ICSI Publications	---
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Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 01EC703

Course Title: Compliance Management

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO	PSO 2	PSO 3	PSO 4	PSO
	Commerc and business-	Solving the problems	Profession related	Start-ups and entrepreneurial	Leadership qualif	Communication through differ	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sust	Paraphrase the field of E Com	Articulate in the area of corporate sectors and its	Enhance the skills of Entrepreneurial attitude	Demonstrate knowledge in setting up e-	Design the system and proce
CO.1: Understand and identify applicable laws, rules, and regulations. Develop skills in risk assessment and responsibility centre mapping/allocation. Learn how to create, review, and update a compliance framework and	3	3	3	1	1	1	1	3	1	1	1	3	1	1	1

reporting system. Gain knowledge of escalation and reporting procedures. Understand the importance of training and implementation in compliance.															
CO.2: Understand the different compliances for various entities such as public, private, listed, government, small companies, OPC, Section 8 Company, LLP. Learn about activity-wise, sector-wise, and industry-specific compliances. Understand the state and local laws applicable to different sectors.	3	3	3	1	1	1	1	3	1	1	1	3	1	1	1
CO.3: Understand the difference between electronic and physical repositories. Learn the general principles of good	3	3	3	2	1	1	1	3	1	1	1	3	1	1	1

documentation, coding, storage, preservation, safety, and retrieval. Understand the importance of privacy and control in documentation.															
CO.4 Learn about different types of searches and the purpose and objective of search reports. Gain knowledge on how to compile and verify data published by MCA 21, SEBI, RBI, Stock Exchanges, other regulators/authorities (national/international), websites, and other sources.	3	3	3	2	1	1	1	3	1	1	1	3	1	1	1
CO.5 Understand the various certifications by a Company Secretary in practice. Learn about pre-	3	3	3	1	1	1	1	3	1	1	1	3	1	1	1

certification of forms, signing & certification of Annual Return, and Corporate Governance Certification. Underst and the obligations and penal provisions related to signing and certification.															
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Legend: 1 – Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1: Understand and identify applicable laws, rules, and regulations. Develop skills in risk assessment and responsibility centre mapping/allocation. Learn how to create, review, and update a compliance framework and reporting system. Gain knowledge of escalation and reporting procedures. Understand the importance of training and implementation in compliance.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1. Compliance Framework: 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14,1.15, 1.16,1.17,1.18	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: Understand the different compliances for various entities such as public, private, listed, government, small companies, OPC, Section 8 Company, LLP.Learn about activity-wise, sector-wise, and industry-specific compliances.Understand the state and local laws applicable to different sectors.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Compliance 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2 .15,2.16,2.17,2.18	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3: Understand the difference between electronic and physical repositories. Learn the general principles of good documentation, coding, storage, preservation, safety, and retrieval.Understand the importance of privacy and control in documentation.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3: Documentation & maintenance of records 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3.15 ,3.16,3.17,3.18	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4 Learn about different types of searches and the purpose and objective of search reports.Gain knowledge on how to compile and verify data published by MCA 21, SEBI, RBI, Stock Exchanges, other regulators/authorities (national/international), websites, and other sources.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4 Search and Status Report 4.1,4.2,4.3,4.4,4.5,4.6,4.7, 4.8,4.9,4.10,4.11,4.12,4.13 ,4.14,4.15,4.16,4.17,4.18	

PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5 Understand the various certifications by a Company Secretary in practice.Learn about pre-certification of forms, signing & certification of Annual Return, and Corporate Governance Certification.Understand the obligations and penal provisions related to signing and certification.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: Signing and Certification 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15, 5.16,5.17,5.18

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AKS University
Faculty of Commerce and Financial Studies

Department of Commerce

Curriculum of B.Com Hons. Program

(Revised as on 01.08.2022)

Semester-VII

Course Code : 02RM702

Course Title : Business Research Work

Pre- requisite: Student should have basic knowledge of recording Banking and insurance transaction under appropriate accounts in term of money

Rationale:

Course Outcomes:

CO1: Comprehensive Understanding of Research methodology.

CO2 : Develop the skills to navigate the research process effectively.

CO3 : Acquire knowledge in sampling design, criteria for selecting sampling procedure.

CO4 : Understanding Data analysis by exploring measurement.

CO5: Understanding Advanced Statistical Techniques and Reporting.

Scheme of Studies:

CATEGORY CODE	Course Code	Course Title	Scheme of studies (Hours/Week)				Total Study Hours (CI+LI+SW+SL)	Total Credits (C)
			CI	LI	SW	SL		
FP/RW	02RM702	Business Research Work	4	0	2	1	7	4

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and

Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.), **SL:** Self Learning,
C:Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Board of Study	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CA T)	Class Attendance (AT)	(CA+CT+SA+CAT +AT)			
FP/RW	02RM702	Business Research Work	15	20	5	5	5	50	50	100	

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO1: Comprehensive Understanding of Research methodology.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Demonstrate comprehension of research fundamentals, encompassing definition, nature, scope, and significance.</p> <p>SO.2 Identify and differentiate between various types of research.</p> <p>SO.3 Evaluate the characteristics essential for good research.</p> <p>SO.4 Analysis the Research problems and research design .</p> <p>SO.5 Evaluate the Challenges of research.</p>		<p>Unit I: Introduction of Research</p> <p>1.1 Features of research in business</p> <p>1.2 Importance of research in business decision-making</p> <p>1.3 Objectives of research</p> <p>1.4 Types of research: Basic, Applied, Descriptive, Analytical, and Empirical</p> <p>1.5 Formulation of research problem</p> <p>1.6 Research design: Planning the overall structure of the study</p> <p>1.7 Significance of reviewing literature in research</p> <p>1.8 Role of hypotheses in research</p> <p>1.9 Ethical considerations in research</p> <p>1.10 Challenges in conducting business research</p> <p>1.11 Emerging trends in Business Research Workologies</p> <p>1.12 Role of research in innovation and organizational development</p>	<p>1. Students should possess a deep understanding of the Research.</p> <p>2. Significance of reviewing literature in research</p>

SW-1 Suggested Sessional Work (SW):

- a. **Assignments:** Write an essay discussing the significance of research in a specific industry or field of interest, covering its definition, nature, scope, and characteristics of good research.
- b. **Mini project:** Develop a research proposal for a hypothetical study, including the problem statement, objectives, and a brief literature review
- c. **Other Activities (Specify):** Facilitate a discussion forum where students can discuss challenges and solutions related to research.

CO2: Develop the skills to navigate the research process effectively.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1: Exhibit proficiency in articulating research problems and formulating clear research questions.</p> <p>SO.2 Demonstrate the ability to set hypotheses aligned with research objectives.</p> <p>SO.3 Understand and apply different research designs, including exploratory and descriptive.</p> <p>SO.4 Evaluate the Primary data collection techniques: Observation, Experimentation</p> <p>SO.5 Analysis the Factors affecting the data collection method: Research objectives, Resources, Time constraints.</p>	.	<p>Unit 2: Research Process:</p> <p>2.1 stages in the research process: From conceptualization to dissemination</p> <p>2.2 Importance of clear research objectives and hypotheses</p> <p>2.3 Planning and designing research studies</p> <p>2.4 Selection of appropriate research methods and techniques</p> <p>2.5 Data collection methods: Primary and Secondary</p> <p>2.6 Primary data collection techniques: Observation, Experimentation, Interview, Schedules, Survey</p> <p>2.7 Limitations of primary data collection: Bias, Cost, Time</p> <p>2.8 Secondary data sources: Internal and External</p> <p>2.9 Limitations of secondary data: Relevance, Accuracy, Currency</p> <p>2.10 Factors affecting the choice of data collection method: Research objectives, Resources, Time constraints</p> <p>2.11 Planning and conducting pilot studies</p>	<p>1. How research process work in research.</p> <p>2. Selection of appropriate research methods and techniques</p>

		2.12 Sampling techniques and sample size determination	
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SW-2 Suggested Sessional Work (SW):

- a. **Assignments** Analyze a real-world case study and identify the research problem, title, hypotheses, and proposed research design.
- b. **Mini project:** Research Design Project: Design a comprehensive research plan for investigating a specific business or social issue, including problem definition, title formulation, hypotheses, and the selection of an appropriate research design .
- c. **Other Activities (Specify):** Encourage group discussions or Q&A sessions during hypothesis.

CO3 : Acquire knowledge in sampling design, criteria for selecting sampling procedure.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1 Apply knowledge to design effective sampling procedures. SO.2 Critically assess and select appropriate sampling criteria. SO.3 Identify and articulate the characteristics indicative of a good sample design. SO.4 Analysis of Hypothesis testing. SO.5 Interpretation of Regression.	.	Unit 3: Data Processing and Statistical Analysis 3.1 Significance of data processing in research 3.2 Stages in data processing: Editing, Coding, Classification, Tabulation, Graphic Presentation 3.3 Tools and techniques of statistical analysis 3.4 Measures of Central Tendency: Mean, Median, Mode 3.5 Measures of Dispersion: Range, Variance, Standard Deviation 3.6 Frequency distribution and graphical representation of data 3.7 Correlation analysis: Pearson's correlation coefficient, Spearman's rank correlation 3.8 Regression analysis: Simple linear regression, Multiple regression 3.9 Hypothesis testing: Null hypothesis and alternative hypothesis 3.10 Parametric tests: t-test, ANOVA 3.11 Non-parametric tests: Chi-square test, Mann-Whitney U test 3.12 Interpretation of statistical results	1.How to do Sampling Design, Objective of Sampling. 2. Parametric tests: t-test, ANOVA

SW-3 Suggested Sessional Work (SW): Assignments: Critically evaluate a research study's sampling design, discussing the criteria used and the characteristics that define a good sample.

- a. **Mini Project:** Simulate a sampling scenario using a hypothetical population, applying various sampling techniques and assessing their appropriateness.
- b. **Class activity:** discuss about sampling design.

O4 : Understanding Data analysis by exploring measurement.

approximate hour

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Demonstrate competence in measurement and scaling techniques.</p> <p>SO.2 Apply various methods for collecting primary and secondary data.</p> <p>SO.3 Exhibit understanding of the questionnaire design process.</p> <p>SO.4 Showcase skills in data processing, including editing, coding, classification, and tabulation.</p> <p>SO.5 Evaluate the Methods of research.</p>		<p>Unit 4: Research Reporting and Modern Practices in Research</p> <ol style="list-style-type: none"> Importance of research report writing Essentials of a research report: Title, Abstract, Introduction, Methodology, Results, Discussion, Conclusion, References Structure and layout of a research report Types of research reports: Academic, Technical, Executive summaries Characteristics of effective research writing References and citation methods: APA, CMS, MLA Importance of accurate referencing and avoiding plagiarism Ethical considerations in research reporting Role of computers in research: Data analysis, Literature review, Report writing Benefits of using citation management software Peer review process in research publication Open access publishing and its implications 	<ol style="list-style-type: none"> How to prepare data Analyse and hypothesis testing. Ethical considerations in research reporting

SW-4 Suggested Sessional Work (SW):

- Assignments:** Evaluate the methods of data collection in a published research paper, considering the strengths and weaknesses of the chosen techniques.
- Mini project :** Create a questionnaire on a chosen topic, administer it to a sample, and analyze the collected data using appropriate methods.
- Other Activities (Specify):** Discuss the classification of data.

CO5: Understanding Advanced Statistical Techniques and Reporting.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1 Apply appropriate statistical techniques for analysis and report writing.</p> <p>SO.2 Demonstrate proficiency in using confidence intervals and hypothesis tests for two samples.</p> <p>SO.3 Understand and apply One-way and Two-way ANOVA, Chi-Square Test.</p> <p>SO.4 Gain an introductory understanding of non-parametric tests in research.</p> <p>SO.5 Analysis of Assumptions and conditions for parametric tests.</p>		<p>Unit 5: Hypotheses Testing</p> <p>5.1 Hypothesis formulation: Specifying research questions and predictions</p> <p>5.2.Sources of hypotheses: Theory-driven, Data-driven</p> <p>5.3 Importance of hypotheses in research: Guiding research objectives and analysis</p> <p>5.4 Types of hypotheses: Null and alternative hypotheses</p> <p>5.5 Sampling methods and significance</p> <p>5.6 Probability sampling techniques: Simple random sampling, Stratified sampling, Cluster sampling</p> <p>5.7 Non-probability sampling techniques: Convenience sampling, Purposive sampling, Snowball sampling</p> <p>5.8 Factors determining sample size: Population size, Confidence level, Margin of error</p> <p>5.9 Parametric tests for hypotheses testing: t-test, ANOVA, z-test</p> <p>5.10 Assumptions and conditions for parametric tests</p> <p>5.11 Non-parametric tests for hypotheses testing: Chi-square test, Mann-Whitney U test</p> <p>5.12. Assumptions and conditions for non-parametric tests</p>	<p>1.Make hypothesis related to reseach work.</p> <p>2. Non-parametric tests for hypotheses testing: Chi-square test, Mann-Whitney U test</p>

SW-5 Suggested Sessional Work (SW):

- a. Assignments:** Evaluate a research report, focusing on the clarity of analysis, appropriateness of statistical techniques, and the effectiveness of communicating results.
- b. Mini Project :** Comprehensive Research Report: Develop a complete research report based on a chosen topic, applying various statistical techniques learned in the course and providing recommendations for future research..
- c. Other Activities (Specify):** Power Point Presentation of research topic.

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO1: Comprehensive Understanding of Research methodology.	12	2	1	15
CO2: Develop the skills to navigate the research process effectively principles.	12	2	1	15
CO3 : Acquire knowledge in sampling design, criteria for selecting sampling procedure.	12	2	1	15
CO4 : Understanding Data analysis by exploring measurement.	12	2	1	15
CO5: Understanding Advanced Statistical Techniques and Reporting.	12	2	1	15
Total Hours	60	10	05	75

Suggestion for End Semester Assessment
Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Comprehensive Understanding of Research methodology.	01	01	03	05
CO-2	Develop the skills to navigate the research process effectively principles.	01	01	03	05
CO-3	Acquire knowledge in sampling design, criteria for selecting sampling procedure.	-	03	10	13
CO-4	Understanding Data analysis by exploring measurement.	-	03	10	13
CO-5	Understanding Advanced Statistical Techniques and Reporting.	01	03	10	14
Total		03	12	36	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Business Research Work will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books :

Author	Book title	Publisher
1. Dr S.L. Gupta and Hitesh Gupta, House Pvt Ltd	Research Methodology – Text and Cases with SPSS Applications,	International Book
2. T N Srivastava and Shailaja Rego Education	Business Research Workology ,	Tata Mcgraw Hill Private
Limited, New Delhi	Methodology of Research	Himalaya
3. O.R. Krishnaswami, Publishing House	in Social Sciences,	

Cos,POs and PSOs Mapping

Course Title: B.Com (H) CSP

Course Code : 02RM702

Course Title : Business Research Work

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc e and busines srelated areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advanced research in the field of commerce	Decisionmaking	Pathwaysprograms	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO1:Comprehensive Understanding of Research	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1

methodology															
CO2: Develop the skills to navigate the research process effectively	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1
CO3 : Acquire knowledge in sampling design, criteria for selecting sampling procedure.	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO4 : Understanding Data analysis by exploring measurement.	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1
CO5: Understanding Advanced Statistical Techniques and Reporting.	3	2	1	1	1	1	3	1	1	1	1	2	3	1	1

Legend: 1 –Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO1:Comprehensive Understanding of Research methodology.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1 : Introduction to Research 1,2,3,4,5,6,7,8,9,10,11,12.	As mentioned in page number .
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO2: Develop the skills to navigate the research process effectively principles.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2:Research process 1,2,3,4,5,6,7,8,9,10,11,12.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Acquire knowledge in sampling design, criteria for selecting sampling procedure.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 3: Data Processing and Statistical Analysis 1,2,3,4,5,6,7,8,9,10,11,12. .	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO4 : Understanding Data analysis by exploring measurement.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4: Research Reporting and Modern Practices in Research 1,2,3,4,5,6,7,8,9,10,11,12.	

PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO5: Understanding Advanced Statistical Techniques and Reporting.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5 Hypotheses Testing 1,2,3,4,5,6,7,8,9,10,11,12.
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Course Code: 05EC704

Course Title: Corporate Restructuring

Pre-requisite: Students should know about the drafting methodology of corporate law, commercial documents & legal Instruments.

Rationale: As part of their studies in business law, students need to have a strong foundation in the historical background and sources of laws. This includes an understanding corporate restructuring, meaning, concept, objectives of takeover , planning and strategy , regulatory framework Documentation-Merger & Amalgamation,In addition, students should gain a basic understanding of various types of laws, their applications, and the Indian regulatory authorities responsible for enforcing them in society

Course Outcomes:

CO.1: Understanding the concept of corporate restructuring, its importance, historical background, available tools and emerging trends in restructuring strategies, etc

CO.2: Understanding the meaning, concept, objectives of takeover, procedural requirements as to takeover of listed/ unlisted companies, takeover defenses etc

CO.3: Understanding the planning and strategy, purchase and protection of minority interests, succession planning and the funding process for mergers and acquisitions.

CO.4 Understanding the regulatory framework, interpretations of provisions in the Companies Act relating to merger/amalgamation, different approvals, steps involved, integration not only of the financials, accounting and software but also of the human and cultural integration and judicial pronouncements, etc

CO.5 Understanding the documentation involved, points to be factored while drafting such documents and general provisions under the Companies Act, 2013 and NCLT Rules with respect to mergers and amalgamations

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CATE GOR Y COD E	Cours e Code	Course Title	Scheme of studies(Hours/Week)					Total Credit s (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+S L)	
DSE	05EC70 4	Corporate Restructuring	4	0	2	1	7	4

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project, etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.

Scheme of Assessment:

CAT EG OR Y CO DE	Cours e Co de	Course Title	Scheme of Assessment (Marks)					End Semeste r Assessm ent	Tota l Mar ks (PR
			Progressive Assessment (PRA)						
			Class/Ho me Assignm ent 5 number 3 mark	Class Test 2 (2 best out of 3) 10 marks each	Sem ina r one (SA)	Clas s Acti vity any one	Class Attendanc e (AT)		

			s each (CA)	(CT)		(CAT)			(ESA)	A+ ES A)
DSE	05E C704	Corporate Restructuring	15	20	5	5	5	50	50	100

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1: Understanding the concept of corporate restructuring, its importance, historical background, available tools and emerging trends in restructuring strategies, etc

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
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<p>SO.1 Introduction to Corporate Restructuring. SO.2 Types of Restructuring SO.3 Understand the Applied Tools of Corporate Restructuring SO.4 Reasons for Mergers & Acquisitions SO.5 Understand the concept of Example-Mergers and Acquisitions in India</p>	<p>Unit-1.0 Types of Corporate Restructuring</p> <p>1.1 Introduction 1.2 Historical Background 1.3 Need and Scope 1.4 Types of Restructuring 1.5 Legal Framework of Corporate Restructuring 1.6 Most Commonly 1.7 Applied Tools of Corporate Restructuring 1.8 Mergers/Acquisitions and Amalgamation 1.9 Reasons for Mergers & Acquisitions 1.10 Types of Mergers 1.11 Example-Mergers and Acquisitions in India 1.12 Demerger & Slump Sale</p>	<p>1.Mergers/Acquisitions and Amalgamation 2.Example-Mergers and Acquisitions in India</p>
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Understanding the Legal Framework of Corporate Restructuring.

b. Mini Project: Applied Tools of Corporate Restructuring

c. Other Activities (Specify): Reasons for Mergers & Acquisitions

CO.2: Understanding the meaning, concept, objectives of takeover, procedural requirements as to takeover of listed/ unlisted companies, takeover defenses etc

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
SO.1 Understanding the Takeover SO.2 Understanding the Takeover of Unlisted Companies SO.3 Substantial Acquisition of Shares or Voting Rights SO.4 Indirect Acquisition of Shares or Control SO.5 Delisting Offer		Unit 2.0 Acquisition of Company/Business 2.1 Introduction 2.2 Objects of Takeover 2.3 Kinds of Takeover 2.4 Legal Aspects of Takeover 2.5 Takeover of Unlisted Companies 2.6 Takeover of Listed Companies 2.7 Substantial Acquisition of Shares or Voting Rights 2.8 Acquisition of Control 2.9 Indirect Acquisition of Shares or Control 2.10 Delisting Offer 2.11 Voluntary Offer 2.12 Offer Size	1.Takeover of Unlisted Companies 2.Substantial Acquisition of Shares or Voting Rights

SW-1 Suggested Sessional Work (SW):

a. Assignments: Detailed study of the Voluntary Offer

b. Mini Project: Discussion on real-life cases to understand the application of Acquisition of Control

c. Other Activities (Specify): Understanding how Legal Aspects of Takeover work.

CO.3: Understanding the planning and strategy, purchase and protection of minority interests, succession planning and the funding process for mergers and acquisitions.

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the Planning and Strategy For Merger and Acquisitions</p> <p>SO.2 Understand the Process of Funding</p> <p>SO.3 Understand the Funding Through Various Types of Financial Instruments</p> <p>SO.4 Understand the Funding Through Swaps Or Stock To Stock Mergers</p> <p>SO.5 Understand the concept of the ECB Framework</p>		<p>Unit-3.0 Planning & Strategy</p> <p>3.1 Planning and Strategy For Merger and Acquisitions</p> <p>3.2 Mergers and Acquisitions – Primary Factors to be considered</p> <p>3.3 Process of Funding</p> <p>3.4 Funding Through Various Types of Financial Instruments</p> <p>3.5 Funding Through Equity Shares</p> <p>3.6 Preferential Allotment</p> <p>3.7 Funding Through Preference Shares</p> <p>3.8 Funding Through Options Or Securities With Differential Rights</p> <p>3.9 Funding Through Swaps Or Stock To Stock Mergers</p> <p>3.10 Funding Through External Commercial Borrowings (ECBs) Receipts</p> <p>3.11 ECB Framework</p> <p>3.12 Funding Through Financial Institutions and Banks</p>	<p>1.Mergers and Acquisitions – Primary Factors to be considered</p> <p>2.Funding Through Options Or Securities With Differential Rights</p>

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Planning and Strategy For Merger and Acquisitions
- b. Mini Project:** Funding Through Financial Institutions and Banks
- c. Other Activities (Specify):** Funding Through External Commercial Borrowings (ECBs) Receipts

CO.4 Understanding the regulatory framework, interpretations of provisions in the Companies Act relating to merger/amalgamation, different approvals, steps involved, integration not only of the financials, accounting and software but also of the human and cultural integration and judicial pronouncements, etc

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the theories of Merger and Acquisition</p> <p>SO.2 Understand the Types of Due Diligence</p> <p>SO.3 Understand the Due Diligence Check-List</p> <p>SO.4 Understand the Regulatory Framework For Merger/ Amalgamation</p> <p>SO.5 Understand the Approvals in Scheme of Amalgamation</p>	.	<p>Unit-4.0 Process Of Merger And Acquisition Transactions</p> <p>4.1 Merger and Acquisition</p> <p>4.2 Process Of Merger And Acquisition Transactions</p> <p>4.3 Prerequisites of Merger and Acquisition</p> <p>4.4 Due Diligence</p> <p>4.5 Types of Due Diligence</p> <p>4.6 Practical Guide To Due Diligence</p> <p>4.7 Managing the Due Diligence Process</p> <p>4.8 Contents of the Due Diligence Report</p> <p>4.9 Due Diligence Check-List</p> <p>4.10 Regulatory Framework For Merger/ Amalgamation</p> <p>4.11 Provisions of the Companies Act, 2013</p> <p>4.12 Approvals in Scheme of Amalgamation</p>	<p>1.Understanding the Prerequisites of Merger and Acquisition</p> <p>2.Managing the Due Diligence Process</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: Understanding the Regulatory Framework For Merger/ Amalgamation

b. Mini Project: Contents of the Due Diligence Report

c. Other Activities (Specify): Understanding the Practical Guide To Due Diligence

CO.5 Understanding the documentation involved, points to be factored while drafting such documents and general provisions under the Companies Act, 2013 and NCLT Rules with respect to mergers and amalgamations

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understanding the Documentation – Merger & Amalgamation</p> <p>SO.2 Stages Involved in Mergers and Amalgamation</p> <p>SO.3 Identification of Applicable Laws and Creation of Master Checklist</p> <p>SO.4 List of Documents</p> <p>SO.5 Understand the Persons eligible for filing the petition before NCLT</p>	.	<p>Unit-5.0 Documentation – Merger & Amalgamation</p> <p>5.1 Introduction</p> <p>5.2 Documentation – Merger & Amalgamation</p> <p>5.3 Stages Involved in Mergers and Amalgamation Under the Companies Act, 2013</p> <p>5.4 List of Documents filed in case of a scheme of amalgamation</p> <p>5.5 Merger and Amalgamation process at National Company Law Tribunal (NCLT)</p> <p>5.6 Persons eligible for filing the petition before NCLT</p> <p>5.7 Drafting of Notice of Meeting</p> <p>5.8 Drafting of the Explanatory Statement</p> <p>5.9 Report of the result of the meeting by the Chairperson</p> <p>5.10 Petition for confirming compromise or</p>	<p>1.Merger and Amalgamation process at National Company Law Tribunal (NCLT)</p> <p>2.Documentation – Merger & Amalgamation</p>

		arrangement 5.11 Basic Principles of Drafting of Application and Petition 5.12 Statement of compliance in mergers and amalgamations.	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** List of Documents filed in case of a scheme of amalgamation
- b. Mini Project:** Statement of compliance in mergers and amalgamations.
- c. Other Activities (Specify):** Basic Principles of Drafting of Application and Petition

Brief of Hours Suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1: Understanding the concept of corporate restructuring, its importance, historical background, available tools and emerging trends in restructuring strategies, etc	12	2	1	15
CO.2: Understanding the meaning, concept, objectives of takeover, procedural requirements as to takeover of listed/ unlisted companies, takeover defenses etc	12	2	1	15
CO.3: Understanding the planning and strategy, purchase and protection of minority interests, succession planning and the funding process for mergers and acquisitions.	12	2	1	15
CO.4 Understanding the regulatory framework, interpretations of provisions in the Companies Act relating to merger/amalgamation, different approvals, steps involved, integration not only of the financials, accounting and software but also of the human and cultural integration and judicial pronouncements, etc	12	2	1	15
CO.5 Understanding the documentation involved, points to be factored while drafting such documents and general provisions under the Companies Act, 2013 and NCLT Rules with respect to mergers and amalgamations.	12	2	1	15
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Understanding the concept of corporate restructuring, its importance, historical background, available tools and emerging trends in restructuring strategies, etc	01	04	05	10
CO-2	Understanding the meaning, concept, objectives of takeover, procedural requirements as to takeover of listed/ unlisted companies, takeover defenses etc	01	03	06	10

CO-3	Understanding the planning and strategy, purchase and protection of minority interests, succession planning and the funding process for mergers and acquisitions.	02	03	06	11
CO-4	Understanding the regulatory framework, interpretations of provisions in the Companies Act	01	02	06	09
CO-5	Understanding the documentation involved, points to be factored while drafting such documents and general provisions under the Companies Act, 2013 and NCLT Rules with respect to mergers and amalgamations.	01	03	06	10
Total		06	15	29	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Corporate Restructuring will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

- (g) Improved Lecture
- (h) Tutorial
- (i) Case Method
- (j) Group Discussion
- (k) Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	The Companies Act, 2013	----	ICSI Publications	----
2	Referencer on Pre-certification of E forms	----	ICSI Publications	----
3	Peer review manual	---	ICSI Publications	---

Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 05EC704

Course Title: Corporate Restructuring

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business	Solving the problems	Professional related	Start-ups and entrepreneurial	Leadership qualities	Communication through different	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sust	Paraphrase the field of E Com	Articulate in the area of corporate sectors and its	Enhance the skills of Entrepreneurial attitude	Demonstrate knowledge in setting up e-	Design the system and processes
CO.1: Understanding the concept of corporate restructuring, its importance, historical background, available tools and emerging trends in restructuring strategies, etc	3	3	3	1	1	1	1	3	1	1	1	3	1	1	1
CO.2: Understanding the meaning, concept, objectives of takeover, procedural	3	3	3	1	1	1	1	3	1	1	1	3	1	1	1

requirements as to takeover of listed/unlisted companies, takeover defenses etc															
CO.3: Understanding the planning and strategy, purchase and protection of minority interests, succession planning and the funding process for mergers and acquisitions.	3	3	3	2	1	1	1	3	1	1	1	3	1	1	1
CO.4 Understanding the regulatory framework, interpretations of provisions in the Companies Act relating to merger/amalgamation, different approvals, steps involved, integration not only of the financials, accounting and software but also of the human and cultural integration	3	3	3	2	1	1	1	3	1	1	1	3	1	1	1

and judicial pronouncements, etc															
CO.5 Understanding the documentation involved, points to be factored while drafting such documents and general provisions under the Companies Act, 2013 and NCLT Rules with respect to mergers and amalgamations	3	3	3	1	1	1	1	3	1	1	1	3	1	1	1

Legend: 1 – Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1: Understanding the concept of corporate restructuring, its importance, historical background, available tools and emerging trends in restructuring strategies, etc	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1. Types of Corporate Restructuring 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12	

PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: Understanding the meaning, concept, objectives of takeover, procedural requirements as to takeover of listed/ unlisted companies, takeover defenses etc	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Acquisition of Company/ Business. 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3: Understanding the planning and strategy, purchase and protection of minority interests, succession planning and the funding process for mergers and acquisitions.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3: Planning & Strategy. 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4 Understanding the regulatory framework, interpretations of provisions in the Companies Act relating to merger/amalgamation, different approvals, steps involved, integration not only of the financials, accounting and software but also of the human and cultural integration and judicial pronouncements, etc	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4 Process of M&A transactions 4.1,4.2,4.3,4.4,4.5,4.6,4.7, 4.8,4.9,4.10,4.11,4.12,	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5 Understanding the documentation involved, points to be factored while drafting such documents and general provisions under the Companies Act, 2013 and NCLT Rules with respect to mergers and amalgamations	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: Documentation-Merger & Amalgamation. 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12	

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Department of Commerce
The curriculum of B.com CSP
(Revised as on 01 August 2022)
Semester-VII

Course Code: 05EC705

Course Title: Drafting of Corporate, Commercial & Legal Instrument

Pre-requisite: Students should know about the drafting methodology of corporate law, commercial documents & legal Instruments.

Rationale: As part of their studies in business law, students need to have a strong foundation in the historical background and sources of laws. This includes an understanding of General Principles Of Drafting And Relevant Substantive Rules, Drafting Relating To Various Deeds And Agreements Under Bank, Drafting Relating To Various E-Contracts, IPR Agreements & Other Deeds, Drafting Relating To Various Gift, Writs, Collaboration Agreements & Others., and Drafting Of Agreements Under The Companies Act. In addition, students should gain a basic understanding of various types of drafting, their applications, and the Indian regulatory authorities responsible for enforcing them in society

Course Outcomes:

CO.1: Students will understand the concept and general principles of drafting and the relevant substantive rules. They will learn about the basic components of deeds, endorsements, and supplemental deeds. The unit will also cover aids to clarity and accuracy, and legal requirements and implications.

CO.2: This unit will cover the general principles of conveyancing and the object of conveyancing. Students will learn to draft various agreements including sale agreements, joint venture and foreign collaboration agreements, arbitration, guarantees, counter guarantees, bank guarantees, hypothecation agreements, outsourcing agreements, and service agreements

CO.3: In this unit, students will about e-contracts, leave and license, IPR agreements, promissory note, power of attorney- general and special, will, relinquishment deed, deed of dissolution of partnership, hire-purchase agreement, deed of family settlement and other deeds. They will also learn about the deed of sale of land, building, mortgage, license, lease

CO.4 This unit will cover assignment, trust, gift, partnership drafting of writs, partnership deed, sale agreements, collaboration agreements, drafting of legal opinion, shareholder's agreement

CO.5 In this unit, students will learn about pre-incorporation contracts, memorandums and articles of association, and others.

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Semester-VII

CATE GOR Y COD E	Cours e Code	Course Title	Scheme of studies(Hours/Week)					Total Credit s (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+S L)	
DSE	05EC70 5	Drafting of Corporate, Commercial & Legal Instrument	4	0	2	1	7	4

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)
SW: Sessional Work (includes assignment, seminar, mini project, etc.),
SL: Self Learning,
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.

Scheme of Assessment:

CAT EG OR Y CO	Cour se Cod e	Course Title	Scheme of Assessment (Marks)					End Semeste r Assessm ent	Tota l Mar ks
			Progressive Assessment (PRA)						
			Class/H ome Assign ment 5 number 3	Class Test 2 (2 best out of 3) 10 marks	Sem ina r one	Clas s Acti vity any one	Class Attendanc e		

DE			marks each (CA)	each (CT)	(SA)	(CAT)	(AT)	CA+CT+SA+C AT+AT)	(ESA)	(PR A+ ES A)
DSE	05EC 705	Drafting of Corporate, Commercial & Legal Instrument	15	20	5	5	5	50	50	100

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Semester-VII

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1: Students will understand the concept and general principles of drafting and the relevant substantive rules. They will learn about the basic components of deeds, endorsements, and supplemental deeds. The unit will also cover aids to clarity and accuracy, and legal requirements and implications.

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
SO.1 Introduction to Drafting SO.2 Components of Deeds SO.3 Endorsements and Supplemental Deeds SO.4 Understanding the impact of clear and accurate drafting in legal outcomes. Techniques to enhance clarity and accuracy in drafting. SO.5 Overview of the legal requirements for drafting.	.	Unit-1.0 General Principles of Drafting And Relevant Substantive Rules. 1.1. Understanding the concept and general principles of drafting. 1.2. Discussing the importance of drafting in legal proceedings. 1.3. Introduction to the relevant substantive rules. 1.4. Detailed study of the basic components of deeds 1.5 Understanding the structure and significance of each component. 1. 6. Learning about endorsements and their role	1. Discussing the importance of drafting in legal proceedings. 2. Reading about endorsements and their role in legal documents.

	<p>in legal documents.</p> <p>1.7. Understanding supplemental deeds and their usage.</p> <p>1.8. Drafting and Conveyancing</p> <p>1.9 Distinction Between Conveyance and Contract</p> <p>1.10 General Principles of Drafting</p> <p>1.11 All Sorts of Deeds and Conveyancing and Other Writings</p> <p>1.12 Some Do's & Some Don'ts</p>	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Objectives of **the** drafting in legal proceedings and their importance.
- b. Mini Project:** Hands-on practice on drafting endorsements and supplemental deeds
- c. Other Activities (Specify):** Detailed study of the basic components of deeds

CO.2: This unit will cover the general principles of conveyancing and the object of conveyancing. Students will learn to draft various agreements including sale agreements, joint venture and foreign collaboration agreements, arbitration, guarantees, counter guarantees, bank guarantees, hypothecation agreements, outsourcing agreements, and service agreements

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Introduction to Conveyancing</p> <p>SO.2 Understanding about the Sale Agreements and Joint Venture Agreements</p> <p>SO.3 Understanding Foreign Collaboration Agreements and Arbitration.</p> <p>SO.4 Understanding the Concept of Guarantees, Counter Guarantees, and Bank Guarantees.</p> <p>SO.5 Understanding the Concept of Hypothecation Agreements, Outsourcing Agreements, and Service Agreements.</p>		<p>Unit 2.0 Drafting Relating To Various Deeds And Agreements Under Bank</p> <p>2.1 Understanding the general principles of conveyancing.</p> <p>2.2 Discussing the object of conveyancing.</p> <p>2.3 Introduction to the role of conveyancing in legal proceedings.</p> <p>2.4 Detailed study of sale agreements and joint venture agreements.</p> <p>2.5 Understanding the structure and significance of each agreement.</p> <p>2.6 Learning about foreign collaboration agreements and their role in international business.</p> <p>2.7 Understanding arbitration and its usage in dispute resolution.</p> <p>2.8 Hands-on practice on drafting foreign collaboration agreements and arbitration clauses.</p> <p>2.9 Techniques to draft guarantees, counter guarantees, and bank guarantees.</p> <p>2.10 Understanding the impact of these guarantees in financial transactions.</p>	<p>1. Understanding the impact of these guarantees in financial transactions.</p> <p>2. Detailed study of sale agreements and joint venture agreements</p>

	<p>2.11 Overview of hypothecation agreements, outsourcing agreements, and service agreements.</p> <p>2.12 Understanding the implications of these agreements in various industries..</p>	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Discussing the object of conveyancing.
- b. Mini Project:** Hands-on practice on drafting foreign collaboration agreements and arbitration clauses.
- c. Other Activities (Specify):** Techniques to draft guarantees, counter guarantees, and bank guarantees

CO.3: In this unit, students will about e-contracts, leave and license, IPR agreements, promissory note, power of attorney- general and special, will, relinquishment deed, deed of dissolution of partnership, hire-purchase agreement, deed of family settlement and other deeds. They will also learn about the deed of sale of land, building, mortgage, license, lease

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 E-contracts and Leave and License</p> <p>SO.2 Understand the IPR Agreements and Promissory Notes</p> <p>SO.3 Understand the Power of Attorney, Wills, and Relinquishment Deeds</p> <p>SO.4 Understand the Deed of Dissolution of Partnership and Hire-Purchase Agreement</p> <p>SO.5 Understand the concept of Deed of Family Settlement and Deeds of Sale, Mortgage, License, Lease</p>	.	<p>Unit-3.0 Drafting Relating To Various E-Contracts, Ipr Agreements & Other Deeds</p> <p>3.1 Understanding the concept of e-contracts and their legal implications.</p> <p>3.2 promissory notes.</p> <p>3.3 Detailed study of the deed of family settlement and its role in resolving family disputes.</p> <p>3.4 Understanding the deed of sale of land, building, mortgage, license, and lease.</p> <p>3.5 Mortgage And Its Types</p> <p>3.6 Rights and Liabilities of Mortgagor.</p> <p>3.7 License when Transferable.</p> <p>3.8 Revocation of License.</p> <p>3.9 Registration and Stamp Duty.</p> <p>3.10 Drafting of a Lease.</p> <p>3.11 Family Settlement Deeds</p> <p>3.12 Family Arrangement When Enforceable.</p>	<p>1.Understanding promissory notes and their legal significance.</p> <p>2.Learning about relinquishment deeds and their role in property law</p>

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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Understanding the deed of sale of land, building, mortgage, license, and lease.
- b. Mini Project:** Detailed study of power of attorney, both general and special.
- c. Other Activities (Specify):** Understanding the legal implications of wills.

CO.4 This unit will cover assignment, trust, gift, partnership drafting of writs, partnership deed, sale agreements, collaboration agreements, drafting of legal opinion, shareholder’s agreement

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the Assignment and Trust</p> <p>SO.2 Understand the Gift and Partnership</p> <p>SO.3 Understand the Drafting of Writs and Partnership Deed</p> <p>SO.4 Understand the Sale Agreements and Collaboration Agreements</p> <p>SO.5 Understand the Drafting of Legal Opinion and Shareholder’s Agreement</p>	.	<p>Unit-4.0 Drafting Relating To Various Gifts, Writs, Collaboration Agreements & Others.</p> <p>4.1 Understanding the concept of assignment in legal context.</p> <p>4.2 Detailed study of trust, its creation, and legal implications.</p> <p>4.3 Detailed study of the process and importance of drafting a legal opinion.</p> <p>4.4 Understanding shareholder’s agreement and its role in corporate law.</p> <p>4.5 Some Basic Aspects</p> <p>4.6 Revocation or Suspension of Gift</p> <p>4.7 Deed of Gift - How Made</p> <p>4.8 Stamp Duty and Registration</p> <p>4.9 Specimen Forms of Gift Deeds</p> <p>4.10 Types of Writs</p> <p>4.11 Guidelines for Entering into Foreign Collaboration Agreements.</p> <p>4.12 Collaboration Agreements importance.</p>	<p>1.Understanding the legal implications of sale agreements</p> <p>2.Learning about the legal aspects of gifting</p>

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Understanding shareholder’s agreement and its role in corporate law.
- b. Mini Project:** Practice sessions to draft writs and partnership deeds
- c. Other Activities (Specify):** Detailed study of trust, its creation, and legal implications.

CO.5 In this unit, students will learn about pre-incorporation contracts, memorandums and articles of association, and others.

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Introduction to Pre-Incorporation Contracts</p> <p>SO.2 Detailed Study of Pre-Incorporation Contracts</p> <p>SO.3 Introduction to Memorandums and Articles of Association</p> <p>SO.4 Detailed Study of Memorandums and Articles of Association</p> <p>SO.5 Understand the Review and Practice</p>	.	<p>Unit-5.0 Drafting Of Agreements Under The Companies Act.</p> <p>5.1 Understanding the concept of pre-incorporation contracts.</p> <p>5.2 Discussion on real-life cases to understand the practical application of these concepts.</p> <p>5.3 Underwriting and Brokerage Agreements.</p> <p>5.4 Underwriting Contract</p> <p>5.5 Shareholders' agreements.</p> <p>5.6. Contents of Articles</p> <p>5.7. Contents/Clauses of MOA</p> <p>5.8. Agreement by Company Adopting Contract made on its behalf before its Incorporation.</p> <p>5.9. Drafting of Memorandum.</p> <p>5.10. Enforceability of the Shareholder's Agreement.</p> <p>5.11 Sample Drafting</p> <p>5.12 Miscellaneous Drafting</p>	<p>1. Discussing the legal implications of these contracts..</p> <p>2. Learning about the different types of pre-incorporation contracts.</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: Practical exercises on drafting pre-incorporation contracts.

b. Mini Project: Review of the concepts learned in the previous sessions

c. Other Activities (Specify): Detailed study of the components of these documents.

Brief of Hours Suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1: Students will understand the concept and general principles of drafting and the relevant substantive rules. They will learn about the basic components of deeds, endorsements, and supplemental deeds. The unit will also cover aids to clarity and accuracy, and legal requirements and implications.	12	2	1	15
CO.2: This unit will cover the general principles of conveyancing and the object of conveyancing. Students will learn to draft various agreements including sale agreements, joint venture and foreign collaboration agreements, arbitration, guarantees, counter guarantees, bank guarantees, hypothecation agreements, outsourcing agreements, and service agreements	12	2	1	15
CO.3: In this unit, students will about e-contracts, leave and license, IPR agreements, promissory note, power of attorney- general and special, will, relinquishment deed, deed of dissolution of partnership, hire-purchase agreement, deed of family settlement and other deeds. They will also learn about the deed of sale of land, building, mortgage, license, lease	12	2	1	15
CO.4 This unit will cover assignment, trust, gift, partnership drafting of writs, partnership deed, sale agreements,	12	2	1	15
CO.5 In this unit, students will learn about pre-incorporation contracts, memorandums and articles of association. and others.	12	2	1	15
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Students will understand the concept and general principles of drafting and the relevant substantive rules. They will learn about the basic components of deeds, endorsements, and supplemental deeds. The unit will also cover aids to clarity and accuracy, and legal requirements and implications.	01	02	07	10
CO-2	This unit will cover the general principles of conveyancing and the object of conveyancing. Students will learn to draft various agreements	01	03	06	10

	including sale agreements, joint venture and foreign collaboration agreements, arbitration, guarantees, counter guarantees, bank guarantees, hypothecation agreements, outsourcing agreements, and service agreements				
CO-3	In this unit, students will about e-contracts, leave and license, IPR agreements, promissory note, power of attorney- general and special, will, relinquishment deed, deed of dissolution of partnership, hire-purchase agreement, deed of family settlement and other deeds. They will also learn about the deed of sale of land, building, mortgage, license, lease	02	03	06	11
CO-4	This unit will cover assignment, trust, gift, partnership drafting of writs, partnership deed, sale agreements, collaboration agreements, drafting	01	02	06	09
CO-5	In this unit, students will learn about pre-incorporation contracts, memorandums and articles of association, and others.	01	03	06	10
Total		06	15	29	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Drafting of Corporate, Commercial & Legal Instrument will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

- (l) Improved Lecture
- (m) Tutorial
- (n) Case Method
- (o) Group Discussion
- (p) Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	Drafting, Conveyancing and Pleadings	G.M. Kothari	N.M. Tripathi (P.)	(1982); 2nd Ed.

2	The Indian Conveyancer	P.C. Mogha, Justice K.N. Goyal	Eastern Law House, Calcutta	(1987); 10th Ed. Rev
3	The Indian Draftsman; Guide to Legal Drafting	Hargopal	Nitin	(1995); 10th Ed. Rev.

COs,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 05EC705

Course Title: Drafting of Corporate, Commercial & Legal Instrument

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO	PSO 2	PSO 3	PSO 4	PSO 5
	Commerc and busi-ness-	Solving the problems	Profession related	Start-ups and entrepreneurial	Leadership quality	Communication through differ	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sust	Paraphrase the field of E Com	Articulate in the area of corporate sectors and its	Enhance the skills of Entrepreneurial attitude	Demonstrate knowledge in setting up e-	Design the system and processes
CO.1: Students will understand the concept and general principles of drafting and the relevant substantive rules. They will learn about the basic components of deeds, endorsements, and supplemental deeds. The unit will also cover aids to clarity and	3	3	3	1	1	1	1	3	1	1	1	3	1	1	1

accuracy, and legal requirements and implications.															
CO.2: This unit will cover the general principles of conveyancing and the object of conveyancing. Students will learn to draft various agreements including sale agreements, joint venture and foreign collaboration agreements, arbitration, guarantees, counter guarantees, bank guarantees, hypothecation agreements, outsourcing agreements, and service agreements	3	3	3	1	1	1	1	3	1	1	1	3	1	1	1

CO.3: In this unit, students will learn about e-contracts, leave and license, IPR agreements, promissory note, power of attorney-general and special, will, relinquishment deed, deed of dissolution of partnership, hire-purchase agreement, deed of family settlement and other deeds. They will also learn about the deed of sale of land, building, mortgage, license, lease	3	3	3	2	1	1	1	3	1	1	1	3	1	1	1
CO.4 This unit will cover assignment, trust, gift, partnership drafting of writs, partnership deed, sale agreements, collaboration	3	3	3	2	1	1	1	3	1	1	1	3	1	1	1

agreements, drafting of legal opinion, shareholder's agreement															
CO.5 In this unit, students will learn about pre-incorporation contracts, memorandums and articles of association, and others.	3	3	3	1	1	1	1	3	1	1	1	3	1	1	1

Legend: 1 – Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1: Students will understand the concept and general principles of drafting and the relevant substantive rules. They will learn about the basic components of deeds, endorsements, and supplemental	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1. General Principles Of Drafting And Relevant Substantive Rules. 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,	

	deeds. The unit will also cover aids to clarity and accuracy, and legal requirements and implications.			
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: This unit will cover the general principles of conveyancing and the object of conveyancing. Students will learn to draft various agreements including sale agreements, joint venture and foreign collaboration agreements, arbitration, guarantees, counter guarantees, bank guarantees, hypothecation agreements, outsourcing agreements, and service agreements	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Drafting Relating To Various Deeds And Agreements Under Bank. 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3: In this unit, students will about e-contracts, leave and license, IPR agreements, promissory note, power of attorney- general and special, will, relinquishment deed, deed of dissolution of partnership, hire-purchase agreement, deed of family settlement and other deeds. They will also learn about the deed of sale of land, building, mortgage, license, lease	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3: Drafting Relating To Various E-Contracts, IPR Agreements & Other Deeds. 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4 This unit will cover assignment, trust, gift, partnership drafting of writs, partnership deed, sale agreements, collaboration agreements, drafting of legal opinion, shareholder's agreement	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4 Drafting Relating To Various Gift, Writs, Collaboration Agreements & Others. 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,

PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5 In this unit, students will learn about pre-incorporation contracts, memorandums and articles of association, and others.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: Drafting Of Agreements Under The Companies Act. 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,	
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Curriculum development team:

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Department of Commerce
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Course Code: 01EC803

Course Title: Secretarial Audit

Pre-requisite: Students should know about the drafting methodology of corporate law, commercial documents & legal Instruments.

Rationale: As part of their studies in business law, students need to have a strong foundation in the historical background and sources of laws. This includes an understanding Secretarial Audit, Internal Audit & Performance Audit, Concepts and Principles of Other Audits, Audit Principles and Techniques, and Audit Process and Documentation . In addition, students should gain a basic understanding of various types of laws, their applications, and the Indian regulatory authorities responsible for enforcing them in society

Course Outcomes:

CO.1: Overview and introduction to the concept, advantages, legal provisions, risks, and code of conduct of Secretarial Audit. Understanding the scope of Secretarial Audit, including Corporate, Securities and Foreign Exchange Laws, other applicable laws, Board Processes, and Corporate conduct & practices.

CO.2: Understanding the objective and scope of Internal Audit & Performance Audit. Learning about Internal Audit Techniques, Appraisal of Management Decisions, Performance Assessment, and Internal Control Mechanism.

CO.3: Detailed study of various types of audits such as Corporate Governance Audit, CSR Audit, Takeover Audit, Insider Trading Audit, Industrial and Labour Laws Audit, Cyber Audit, Environment Audit, Systems Audit, Forensic Audit, and Social Audit.

CO.4 Learning about Audit Planning, Risk Assessment, Collection of information/Records of Audit, Audit Checklist, Audit Techniques, Examination & its process, Enquiry, Confirmation, Sampling, Compliance Test of Internal Control System, Substantive Checking, Dependence on other Expert, Verification of documents/records, Collection of audit evidences, Creation of Audit trails, Analysis of Audit findings, Documentation, materiality, and record keeping.

CO.5 Understanding the preliminary preparations, questionnaire, interaction, audit program, identification of applicable laws, creation of master checklist, maintenance of worksheet, working papers and audit trails, identification of events/corporate actions, verification, board composition, board process, systems and process, identification of events having bearing on affairs of the Company, and Auditing standard on Audit process & documentation.

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CATE GOR Y COD E	Cours e Code	Course Title	Scheme of studies(Hours/Week)					Total Credit s (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+S L)	
MJC	01EC80 3	Secretarial Audit	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project, etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.

Scheme of Assessment:

CAT EG OR Y CO DE	Cou rse Co de	Course Title	Scheme of Assessment (Marks)					End Semeste r Assessm ent	Tota l Mar ks
			Progressive Assessment (PRA)						
			Class/Ho me Assignm ent 5 number 3 mark	Class Test 2 (2 best out of 3) 10 marks each	Sem ina r one (SA)	Clas s Acti vity any one	Class Attendanc e (AT)		
								(PR	

			s each (CA)	(CT)		(CAT)			(ESA)	A+ ES A)
MJC	01E C803	Secretari al Audit	15	20	5	5	5	50	50	100

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1: Overview and introduction to the concept, advantages, legal provisions, risks, and code of conduct of Secretarial Audit. Understanding the scope of Secretarial Audit, including Corporate, Securities and Foreign Exchange Laws, other applicable laws, Board Processes, and Corporate conduct & practices.

Item	AppX Hrs
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
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<p>SO.1 Introduction to Secretarial Audit</p> <p>SO.2 Familiarize with Risks and Code of Conduct in Secretarial Audit</p> <p>SO.3 Understand the Scope of Secretarial Audit</p> <p>SO.4 Familiarize and understand the concise overview of audit provisions.</p> <p>SO.5 Understand the concept of Board Processes and Corporate Conduct & Practices</p>	<p>Unit-1.0 Secretarial Audit</p> <p>1.1 Understanding the concept of Secretarial Audit.</p> <p>1.2 Discussing the advantages of Secretarial Audit.</p> <p>1.3 Introduction to the legal provisions related to Secretarial Audit.</p> <p>1.4 Detailed study of the risks associated with Secretarial Audit.</p> <p>1.5 Understanding the Code of Conduct for Secretarial Audit.</p> <p>1.6 Understanding the scope of Secretarial Audit.</p> <p>1.7 Learning about Corporate and Securities Laws related to Secretarial Audit.</p> <p>1.8 Detailed study of Foreign Exchange Laws related to Secretarial Audit.</p> <p>1.9 Understanding other laws applicable to Secretarial Audit.</p> <p>1.10 Understanding Board Processes in the context of Secretarial Audit.</p> <p>1.11 Learning about Corporate Conduct & Practices and their significance in Secretarial Audit.</p> <p>1.12 Discussion on real-life cases to understand these concepts better.</p> <p>1.13 Scope of Secretarial Audit</p> <p>1.14 Secretarial Audit – The Process</p> <p>1.15 Verification of Compliances</p> <p>1.16 Professional Responsibility</p> <p>1.17 Penalty for Incorrect Secretarial Audit Report</p> <p>1.18 Section 204 of the Companies Act, 2013</p> <p>1.19 The Company Secretaries Act, 1980</p> <p>1.20 Guiding Criteria for Various stages for Conducting Secretarial Audit</p>	<p>1. Introduction to the legal provisions related to Secretarial Audit.</p> <p>2. Understanding the Code of Conduct for Secretarial Audit.</p>
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Detailed study of Foreign Exchange Laws related to Secretarial Audit

b. Mini Project: Understanding other laws applicable to Secretarial Audit.

c. Other Activities (Specify): Learning about Corporate Conduct & Practices and their significance in Secretarial Audit.

CO.2: Understanding the objective and scope of Internal Audit & Performance Audit. Learning about Internal Audit Techniques, Appraisal of Management Decisions, Performance Assessment, and Internal Control Mechanism.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understanding the Objective of Internal Audit & Performance Audit.</p> <p>SO.2 Understanding the Scope of Internal Audit & Performance Audit.</p> <p>SO.3 Learning about Internal Audit Techniques.</p> <p>SO.4 Appraisal of Management Decisions and Performance Assessment.</p> <p>SO.5 Understanding the Concept of Understanding Internal Control Mechanism</p>	.	<p>Unit 2.0 Introduction of Internal Audit & Performance Audit</p> <p>2.1 Introduction to the concept of Internal Audit & Performance Audit.</p> <p>2.2 Discussing the objectives of these audits.</p> <p>2.3 Detailed study of the scope of Internal Audit & Performance Audit.</p> <p>2.4 Understanding how these audits are applied in different contexts.</p> <p>2.5 Introduction to various Internal Audit Techniques.</p> <p>2.6 Learning how these techniques are used in conducting an audit.</p> <p>2.7 Practical exercises to apply these techniques in mock audit scenarios.</p> <p>2.8 Understanding the process of appraising management decisions.</p> <p>2.9 Learning about Performance Assessment and its role in audits.</p> <p>2.10 Detailed study of the Internal Control Mechanism.</p> <p>2.11 Understanding its importance in ensuring the effectiveness of audits.</p> <p>2.12 Discussion on real-life cases to understand the application of Internal Control Mechanism.</p> <p>2.13 Internal Audit Process: Step Wise Approach</p> <p>2.14 Evaluation of Internal Audit Function by an Auditor</p> <p>2.15 Role of Internal Audit in Organization</p>	<p>1. Understanding its importance in ensuring the effectiveness of audits.</p> <p>2. Detailed study of the scope of Internal Audit & Performance Audit</p>

		<p>Control Mechanism</p> <p>2.16 Satyam Computer Services Fraud, India</p> <p>2.17 Olympus Corporation Fraud, Japan</p> <p>2.18 Appraisal of Management Decisions</p>	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Detailed study of the Internal Control Mechanism.
- b. Mini Project:** Discussion on real-life cases to understand the application of Internal Control Mechanism
- c. Other Activities (Specify):** Understanding how these audits are applied in different contexts

CO.3: Detailed study of various types of audits such as Corporate Governance Audit, CSR Audit, Takeover Audit, Insider Trading Audit, Industrial and Labour Laws Audit, Cyber Audit, Environment Audit, Systems Audit, Forensic Audit, and Social Audit.

Item	AppX Hrs
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the Corporate Governance Audit and CSR Audit</p> <p>SO.2 Understand the Takeover Audit and Insider Trading Audit</p> <p>SO.3 Understand the Industrial and Labour Laws Audit and Cyber Audit</p> <p>SO.4 Understand the Environment Audit and Systems Audit</p> <p>SO.5 Understand the concept of the Forensic Audit and Social Audit.</p>	.	<p>Unit-3.0 Concepts and Principles of Other Audits</p> <p>4.13 Understanding the concept and importance of Corporate Governance Audit.</p> <p>4.14 Detailed study of CSR (Corporate Social Responsibility) Audit and its role in assessing a company's social responsibility initiatives.</p> <p>4.15 Learning about Takeover Audit and its significance in mergers and acquisitions.</p> <p>4.16 Understanding Insider Trading Audit and its role in preventing illegal insider trading activities.</p> <p>4.17 Detailed study of Industrial and Labour Laws Audit and its importance in ensuring compliance with industrial and labour laws.</p> <p>4.18 Understanding Cyber Audit and its role in</p>	<p>1. Read the concept and importance of Corporate Governance Audit.</p> <p>2. Detailed study of Industrial and Labour Laws Audit and its importance in ensuring compliance with industrial and labour laws.</p>

		<p>assessing a company's cybersecurity measures.</p> <p>4.19 Learning about environmental audit and its significance in assessing a company's environmental impact.</p> <p>4.20 Understanding Systems Audit and its role in evaluating a company's information systems.</p> <p>4.21 Detailed study of Forensic Audit and its role in detecting and preventing fraudulent activities.</p> <p>4.22 Understanding Social Audit and its significance in assessing a company's social performance.</p> <p>4.23 Case studies related to Social Audit.</p> <p>4.24 Case studies related to Forensic Audit.</p> <p>4.25 Corporate Governance Audit</p> <p>4.26 Corporate Governance due Diligence – Coverage</p> <p>4.27 Corporate Social Responsibility (CSR) Audit</p> <p>4.28 Objective of CSR Audit</p> <p>4.29 Purpose of CSR Audit</p> <p>4.30 Methodology for CSR Audit</p> <p>4.31 Conducting CSR Audit</p> <p>4.32 Coverage of CSR Audit</p>	
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Understanding Cyber Audit and its role in assessing a company's cybersecurity measures

b. Mini Project: Case studies related to Social Audit.

c. Other Activities (Specify): Detailed study of Forensic Audit and its role in detecting and preventing fraudulent activities.

CO.4 Learning about Audit Planning, Risk Assessment, Collection of information/Records of Audit, Audit Checklist, Audit Techniques, Examination & its process, Enquiry, Confirmation, Sampling, Compliance Test of Internal Control System, Substantive Checking, Dependence on other Expert, Verification of documents/records, Collection of audit evidences, Creation of Audit trails, Analysis of Audit findings, Documentation, materiality, and record keeping.

Item	AppX Hrs
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the theories of Audit Planning and Risk Assessment</p> <p>SO.2 Understand the Collection of Information/Records of Audit and Audit Checklist.</p> <p>SO.3 Understand the Audit Techniques and Examination Process</p> <p>SO.4 Understand the Enquiry, Confirmation, Sampling, and Compliance Test of Internal Control System</p> <p>SO.5 Understand the Substantive Checking, Dependence on Other Experts</p>	.	<p>Unit-4.0 Audit Principles and Techniques</p> <p>2.1 Understanding the concept and importance of Audit Planning.</p> <p>2.2 Detailed study of Risk Assessment and its role in audits.</p> <p>2.3 Case studies to understand the application of these concepts in real scenarios.</p> <p>2.4 Learning about the process of collecting information/records of audit.</p> <p>2.5 Understanding the role and importance of an Audit Checklist.</p> <p>2.6 Hands-on exercises to understand these concepts in action.</p> <p>2.7 Detailed study of various Audit Techniques.</p> <p>2.8 Understanding the Examination process in audits.</p> <p>2.9 Introduction Auditing Techniques</p> <p>2.10 Audit Planning</p> <p>2.11 Essentials of Audit Planning</p> <p>2.12 Risk Assessment</p> <p>2.13 Collection of Information/Records of Auditee</p> <p>2.14 Preparation of Audit Checklist</p> <p>2.15 Selection of Audit Techniques</p>	<p>1.Understanding the Examination process in audits.</p> <p>2.Understanding the role and importance of an Audit Checklist.</p>

		2.16 Gathering and Evaluating Evidence 2.17 Sampling 2.18 Compliance test of Internal Control System 2.19 Substantive Checking 2.20 Case Studies	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Understanding the Gathering and Evaluating Evidence
- b. Mini Project:** Selection of Audit Techniques
- c. Other Activities (Specify):** Collection of Information/Records of Auditee

CO.5 Understanding the preliminary preparations, questionnaire, interaction, audit program, identification of applicable laws, creation of master checklist, maintenance of worksheet, working papers and audit trails, identification of events/corporate actions, verification, board composition, board process, systems and process, identification of events having bearing on affairs of the Company, and Auditing standard on Audit process & documentation.

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Preliminary Preparation and Questionnaire.</p> <p>SO.2 Interaction and Audit Program.</p> <p>SO.3 Identification of Applicable Laws and Creation of Master Checklist</p> <p>SO.4 Maintenance of Worksheet, Working Papers, and Audit Trails.</p> <p>SO.5 Understand the Identification of Events/Corporate Actions.</p>	.	<p>Unit-5.0 Audit Process and Documentation</p> <p>5.1 Introduction</p> <p>5.2 Overview of the Audit Process</p> <p>5.3 Preliminary Preparation Questionnaire</p> <p>5.4 Interaction Through Interviews</p> <p>5.5 Audit Programme</p> <p>5.6 Identification of Applicable Laws</p> <p>5.7 Creation of Master Checklist</p> <p>5.8 Working Papers and Maintenance of Work Sheet</p> <p>5.9 Working Papers</p> <p>5.10 Scanned Documents as working papers</p> <p>5.11 Tick marks</p> <p>5.12 Sample Drafts</p>	<p>1. Learning about the process of identifying applicable laws for the audit.</p> <p>2. Detailed study of the interaction process in audits.</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: Detailed study of the maintenance of worksheets, working papers, and audit trails in the audit process.

b. Mini Project: Practical exercises to identify applicable laws and create a master checklist.

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1: Overview and introduction to the concept, advantages, legal provisions, risks, and code of conduct of Secretarial Audit. Understanding the scope of Secretarial Audit, including Corporate, Securities and Foreign Exchange Laws, other applicable laws, Board Processes, and Corporate conduct & practices.	18	2	1	21
CO.2: Understanding the objective and scope of Internal Audit & Performance Audit. Learning about Internal Audit Techniques, Appraisal of Management Decisions, Performance Assessment, and Internal Control Mechanism.	12	2	1	15
CO.3: Detailed study of various types of audits such as Corporate Governance Audit, CSR Audit, Takeover Audit, Insider Trading Audit, Industrial and Labour Laws Audit, Cyber Audit, Environment Audit, Systems Audit, Forensic Audit, and Social Audit.	20	2	1	23
CO.4 Learning about Audit Planning, Risk Assessment, Collection of information/Records of Audit, Audit Checklist, Audit Techniques, Examination & its process, Enquiry, Confirmation, Sampling, Compliance Test of Internal Control System, Substantive Checking, Dependence on other Expert, Verification of	20	2	1	23
CO.5 Understanding the preliminary preparations, questionnaire, interaction, audit program, identification of applicable laws, creation of master checklist, maintenance of worksheet, working papers and audit trails, identification of events/corporate actions,	12	2	1	15
Total Hours	90	10	05	105

c. Other Activities (Specify): Detailed study of the Auditing Standard on Audit Process & Documentation.

Brief of Hours Suggested for the Course Outcome

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	

CO-1	Overview and introduction to the concept, advantages, legal provisions, risks, and code of conduct of Secretarial Audit. Understanding the scope of Secretarial Audit, including Corporate, Securities and Foreign Exchange Laws, other applicable laws, Board Processes, and Corporate conduct & practices.	01	04	05	10
CO-2	Understanding the objective and scope of Internal Audit & Performance Audit. Learning about Internal Audit Techniques, Appraisal of Management Decisions, Performance Assessment, and Internal Control Mechanism.	01	03	06	10
CO-3	Detailed study of various types of audits such as Corporate Governance Audit, CSR Audit, Takeover Audit, Insider Trading Audit, Industrial and Labour Laws Audit, Cyber Audit, Environment Audit, Systems Audit, Forensic Audit, and Social Audit.	02	03	06	11
CO-4	Learning about Audit Planning, Risk Assessment, Collection of information/Records of Audit, Audit Checklist, Audit Techniques, Examination & its process, Enquiry, Confirmation, Sampling, Compliance Test of Internal Control System, Substantive Checking, Dependence on other Expert, Verification of documents/records. Collection of	01	02	06	09
CO-5	CO.5 Understanding the preliminary preparations, questionnaire, interaction, audit program, identification of applicable laws, creation of master checklist, maintenance of worksheet, working papers and audit trails, identification of events/corporate actions, verification, board composition, board process, systems and process, identification of events having bearing on affairs of the Company, and Auditing standard on Audit process & documentation.	01	03	06	10
Total		06	15	29	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Secretarial Audit will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

- (q) Improved Lecture
- (r) Tutorial
- (s) Case Method
- (t) Group Discussion
- (u) Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	The Companies Act, 2013	----	ICSI Publications	----
2	Referencer on Pre-certification of E forms	----	ICSI Publications	----
3	Peer review manual	---	ICSI Publications	---

Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 01EC803

Course Title: Secretarial Audit

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO	PSO 2	PSO 3	PSO 4	PSO
	Commerc and business-	Solving the problems	Profession related	Start-ups and entrepreneurial	Leadership qualif	Communication through differ	Advance research in the field of commerce	Decision making	Pathways program s	Environment and sust	Paraphrase the field of E Com	Articulate in the area of corporate sectors and its	Enhance the skills of Entrepreneurial attitude	Demonstrate knowledge in setting up e-	Design the system and
CO.1: Overview and introduction to the concept, advantages, legal provisions, risks, and code of conduct of Secretarial Audit. Understanding the scope of Secretarial Audit, including Corporate, Securities and Foreign Exchange Laws, other applicable laws, Board Processes, and	3	3	3	1	1	1	1	3	1	1	1	3	1	1	1

Corporate conduct & practices.															
CO.2: Understanding the objective and scope of Internal Audit & Performance Audit. Learning about Internal Audit Techniques, Appraisal of Management Decisions, Performance Assessment, and Internal Control Mechanism.	3	3	3	1	1	1	1	3	1	1	1	3	1	1	1
CO.3: Detailed study of various types of audits such as Corporate Governance Audit, CSR Audit, Takeover Audit, Insider Trading Audit, Industrial and Labour Laws Audit, Cyber Audit, Environment Audit, Systems	3	3	3	2	1	1	1	3	1	1	1	3	1	1	1

Audit, Forensic Audit, and Social Audit.															
CO.4 Learning about Audit Planning, Risk Assessment, Collection of information/Records of Audit, Audit Checklist, Audit Techniques, Examination & its process, Enquiry, Confirmation, Sampling, Compliance Test of Internal Control System, Substantive Checking, Dependence on other Expert, Verification of documents/records, Collection of audit evidences, Creation of Audit trails, Analysis of Audit findings, Documentation, materiality, and record keeping.	3	3	3	2	1	1	1	3	1	1	1	3	1	1	1

. CO.5 Understanding the preliminary preparations, questionnaire, interaction, audit program, identification of applicable laws, creation of master checklist, maintenance of worksheet, working papers and audit trails, identification of events/corporate actions, verification, board composition, board process, systems and process, identification of events having bearing on affairs of the Company, and Auditing standard on Audit process & documentation.	3	3	3	1	1	1	1	3	1	1	1	3	1	1	1

PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3: Detailed study of various types of audits such as Corporate Governance Audit, CSR Audit, Takeover Audit, Insider Trading Audit, Industrial and Labour Laws Audit, Cyber Audit, Environment Audit, Systems Audit, Forensic Audit, and Social Audit.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3: Concepts and Principles of Other Audits. 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3.15,3.16,3.17,3.18,3.19,3.20.
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4 Learning about Audit Planning, Risk Assessment, Collection of information/Records of Audit, Audit Checklist, Audit Techniques, Examination & its process, Enquiry, Confirmation, Sampling, Compliance Test of Internal Control System, Substantive Checking, Dependence on other Expert, Verification of documents/records, Collection of audit evidences, Creation of Audit trails, Analysis of Audit findings, Documentation, materiality, and record keeping.	SO.1 SO.2 SO.3 SO.4 SO.5		UnUnit-4 Audit Principles and Techniques 4.1,4.2,4.3,4.4,4.5,4.6,4.7, 4.8,4.9,4.10,4.11,4.12,4.13,4.14,4.15,4.16,4.17,4.18,4.19,4.20
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5 Understanding the preliminary preparations, questionnaire, interaction, audit program, identification of applicable laws, creation of master checklist, maintenance of worksheet, working papers and audit trails, identification of events/corporate actions, verification, board composition, board process, systems and process, identification of events having bearing on affairs of the Company, and Auditing standard on Audit process & documentation.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: Audit Process and Documentation 5.1,5.2,5.3,5.4,5.5,5.6,5.7, 5.8, 5.9,5.10,5.11,5.12,

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(Revised as on 01 August 2022)
Semester-VIII

Course Code: 02EC804

Course Title: Secretarial audit ethics, reporting and due diligence.

Pre-requisite: Students should know about the drafting methodology of corporate law, commercial documents & legal Instruments.

Rationale: As part of their studies in business law, students need to have a strong foundation in the historical background and sources of laws. This includes an understanding Secretarial Audit, Internal Audit & Performance Audit, Concepts and Principles of Other Audits, Audit Principles and Techniques, and Audit Process and Documentation . In addition, students should gain a basic understanding of various types of laws, their applications, and the Indian regulatory authorities responsible for enforcing them in society

Course Outcomes:

CO.1: Understanding the concept of values ethics and professional conduct. Discussing case studies to understand the practical aspects of these concepts

CO.2: Learning about the process of forming an opinion, including understanding materiality, forming an opinion on the report of a third party/expert, and understanding modified/unmodified opinion/qualifications.

Understanding Management Representation Letter, Opinion obtained by Management, Discussion with Management, Evaluating Audit Evidence and forming Opinion, Audit report and drafting of qualifications.

Learning about Sharing Draft Report with Management with Category of Risk involved with each Remark and Qualification, Signing of Audit reports and its Submission, Auditing standards on forming of an Opinion..

CO.3: Understanding the duty to report fraud and the process of Reporting of Fraud by Secretarial Auditor. Learning about Fraud vs. Non-compliance, speculation, suspicion, Reason to believe, knowledge, Reporting, Professional Responsibilities and Penalties, Record keeping, and Reporting of fraud in Secretarial Audit Report.

CO.4 Understand the Overview and Introduction of various types of the due diligence, due diligence process and the points need to be considered while performing due diligence.

CO.5 Understanding the the various non-compliances under the Companies Act, 2013, SEBI Act, 1992 & RBI Act, etc. and the manner of adjudication and compounding of such offences

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CATE GOR Y COD E	Cours e Code	Course Title	Scheme of studies(Hours/Week)					Total Credit s (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+S L)	
MNC	02EC80 4	Secretarial audit ethics, reporting and due diligence.	4	0	2	1	7	4

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project, etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.

Scheme of Assessment:

CAT EG OR Y CO	Cou rse Co de	Course Title	Scheme of Assessment (Marks)						End Semeste r Assessm ent	Tota l Mar ks
			Progressive Assessment (PRA)							
			Class/Ho me Assignm ent 5 number 3	Class Test 2 (2 best out of 3) 10 marks	Sem ina r one	Clas s Acti vity any one	Class Attendanc e	Total Marks (

DE			marks each (CA)	each (CT)	(SA)	(CAT)	(AT)	$\frac{CA+CT+SA+C}{AT+AT}$	(ESA)	(PRAESA)
MNC	02E C804	Secretarial audit ethics, reporting and due diligence .	15	20	5	5	5	50	50	100

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1: Understanding the concept of values ethics and professional conduct. Discussing case studies to understand the practical aspects of these concepts.

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)

<p>SO.1 Introduction to Values Ethics and Professional Conduct.</p> <p>SO.2 Detailed Study of Values Ethics</p> <p>SO.3 Understand the Understanding Professional Conduct</p> <p>SO.4 Case Studies on Values Ethics.</p> <p>SO.5 Understand the concept of Case Studies on Professional Conduct</p>	<p>Unit-1.0 Values Ethics and Professional Conduct</p> <p>1.1 Understanding the concept of values ethics and professional conduct.</p> <p>1.2 Discussing the importance of these concepts in professional settings.</p> <p>1.3 Detailed study of values ethics.</p> <p>1.4 Understanding the role of values ethics in decision-making processes.</p> <p>1.5 Learning about the concept of professional conduct.</p> <p>1.6 Understanding the importance of professional conduct in maintaining a positive work environment.</p> <p>1.7 Detailed discussion on case studies related to values ethics.</p> <p>1.8 Understanding the application of values ethics in these case studies.</p> <p>1.9 Group discussions to understand different perspectives on these case studies.</p> <p>1.10 Detailed discussion on case studies related to professional conduct.</p> <p>1.11 Understanding the application of professional conduct in these case studies.</p> <p>1.12 Group discussions to understand different perspectives on these case studies.</p>	<p>1. Discussing the importance of these concepts in professional settings</p> <p>2. Detailed discussion on case studies related to professional conduct.</p>
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Understanding the application of professional conduct in these case studies.
- b. Mini Project:** Group discussions to understand different perspectives on these case studies.
- c. Other Activities (Specify):** Understanding the importance of professional conduct in maintaining a positive work environment.

CO.2: Learning about the process of forming an opinion, including understanding materiality, forming an opinion on the report of a third party/expert, and understanding modified/unmodified opinions/qualifications. Understanding Management Representation Letter, Opinion obtained by Management, Discussion with Management, Evaluating Audit Evidence and forming Opinion, Audit report and drafting of qualifications. Learning about Sharing Draft Reports with Management with the Category of Risk involved with each Remark and Qualification, Signing Audit reports and their Submission, and Auditing standards for forming an Opinion.

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understanding the Forming of an Opinion.</p> <p>SO.2 Understanding the Scope of Materiality</p> <p>SO.3 Modified/Unmodified Opinions and Qualifications:</p> <p>SO.4 Management Representation Letter.</p> <p>SO.5 Drafting the Audit Report and Qualifications.</p>		<p>Unit 2.0 Introduction of Internal Audit & Performance Audit</p> <p>2.1 Introduction to the Concept of Opinion</p> <p>2.2 Discussing the Objectives of Forming an Opinion.</p> <p>2.3 Detailed study of the scope of Materiality.</p> <p>2.4 Understanding Modified/Unmodified Opinions.</p> <p>2.5 Introduction to Various Management Representation Letters.</p> <p>2.6 Materiality thresholds guide the auditor's judgment in determining what is significant.</p> <p>2.7 Sharing Draft Report with Management.</p> <p>2.8 Understanding the process of preparing reports.</p> <p>2.9 Importance of audit report</p> <p>2.10 Detailed study of the Internal Control Mechanism.</p> <p>2.11 Understanding its importance in ensuring the</p>	<p>1. Understanding its importance in ensuring the effectiveness of audits.</p> <p>2. Detailed study of the scope of Internal Audit & Performance Audit</p>

	<p>effectiveness of audits.</p> <p>2.12 Discussion on real-life cases to understand the application of ethics.</p>	
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SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Detailed study of the Internal Control Mechanism.
- b. Mini Project:** Discussion on real-life cases to understand the application of Internal Control Mechanism
- c. Other Activities (Specify):** Understanding how these audits are applied in different contexts

CO.3: Understanding the duty to report fraud and the process of Reporting Fraud by a Secretarial Auditor. Learning about Fraud vs. Non-compliance, speculation, suspicion, Reason to believe, knowledge, Reporting, Professional Responsibilities and Penalties, Record keeping, and reporting of fraud in Secretarial Audit Reports.

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
SO.1 Understand the Fraud Detection and Reporting SO.2 Understand the Types of Fraud. SO.3 Understand the Consequence on failure in Reporting of fraud. SO.4 Understand the Procedure for Reporting of Fraud SO.5 Understand the Reporting of Fraud by Secretarial Auditor	.	Unit-3.0 Secretarial Audit – Fraud Detection and Reporting. 3.1 Introduction 3.2 Types of Fraud 3.3 Duty of Report Fraud to Central Government 3.4 Duty of Report Fraud to Audit Committee/ Board 3.5 Disclosures in the Board’s Report 3.6 Consequence on failure in Reporting of fraud 3.7 Procedure for Reporting of Fraud 3.8 Fraud detection and reporting requires the practicing company secretary to focus beyond compliance 3.9 Transaction which may involve the fraud 3.10 Reporting of Fraud already reported by the management 3.11 Reporting of Fraud by Secretarial Auditor already reported by other auditors 3.12 Fraud v/s Non-Compliance	1. Consequence on failure in Reporting of fraud 2. Duty of Report Fraud to Audit Committee/ Board

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Reporting of Fraud by Secretarial Auditor already reported by other auditors
- b. Mini Project:** Fraud detection and reporting requires the practicing company secretary to focus beyond compliance
- c. Other Activities (Specify):** Fraud v/s Non-Compliance

CO.4 Understand the Overview and Introduction of various types of the due diligence, due diligence process and the points need to be considered while performing due diligence.

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the theories of due Diligence</p> <p>SO.2 Understand the Objectives of due Diligence</p> <p>SO.3 Understand the Factors to be kept in Mind While Conducting due Diligence</p> <p>SO.4 Understand the Stages / Process of due Diligence</p> <p>SO.5 Understand the Strategic due Diligence .</p>	.	<p>Unit-4.0 Due Diligence- I</p> <p>4.1 Overview of due Diligence</p> <p>4.2 Need for due Diligence</p> <p>4.3 Objectives of due Diligence</p> <p>4.4 Scope of due Diligence</p> <p>4.5 Factors to be kept in Mind While Conducting due Diligence</p> <p>4.6 Stages / Process of due Diligence</p> <p>4.7 Techniques of due Diligence and Risk Assessment</p> <p>4.8 Types of due Diligence</p> <p>4.9 Operational due Diligence</p> <p>4.10 Strategic due Diligence</p> <p>4.11 Financial due Diligence</p> <p>4.12 Illustrative Scope of Work under Financial Due Diligence</p>	<p>1. Understanding the Operational due Diligence</p> <p>2. Techniques of due Diligence and Risk Assessment</p>

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Understanding the Stages / Process of due Diligence
- b. Mini Project:** Illustrative Scope of Work under Financial Due Diligence
- c. Other Activities (Specify):** Understanding the Types of due Diligence

CO.5 Understanding the the various non-compliances under the Companies Act, 2013, SEBI Act, 1992 & RBI Act, etc. and the manner of adjudication and compounding of such offences

Item	AppX Hrs
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO.1 Understand the Prosecutorial Procedures.</p> <p>SO.2 Understand the Non-Compliances</p> <p>SO.3 Understand the Process of Prosecution</p> <p>SO.4 Understand the Compounding of Certain Offences</p> <p>SO.5 Understand the Penalties and Adjudication</p>	.	<p>Unit-5.0 Due Diligence – II</p> <p>5.1 Introduction</p> <p>5.2 Prosecutorial Procedures</p> <p>5.3 Non-Compliances under the Companies Act, 2013</p> <p>5.4 Process of Prosecution under the Companies Act, 2013</p> <p>5.5 Dealing with Complaint by ROC and SFIO in Special Court</p> <p>5.6 Compounding</p> <p>5.7 Compounding of Certain Offences under Companies Act, 2013</p> <p>5.8 Punishment for Non-Compliances under SEBI Act, 1992</p> <p>5.9 Penalties and Adjudication under SEBI Act, 1992</p> <p>5.10 Non-Compliance with Certain Provisions of the SEBI</p> <p>5.11 (Listing Obligations and Disclosure Requirements) Regulations, 2015</p> <p>5.12 Section Wise Offence and Consequences Thereof</p>	<p>1. Punishment for Non-Compliances under SEBI Act, 1992</p> <p>2. Compounding of Certain Offences under Companies Act, 2013</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: (Listing Obligations and Disclosure Requirements) Regulations, 2015

b. Mini Project: Non-Compliance with Certain Provisions of the SEBI

c. Other Activities (Specify): Section Wise Offence and Consequences

Brief of Hours Suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1: Overview and introduction to the concept, advantages, legal provisions, risks, and code of conduct of Secretarial Audit. Understanding the scope of Secretarial Audit, including Corporate, Securities and Foreign Exchange Laws, other applicable laws, Board Processes, and Corporate conduct & practices.	12	2	1	15
CO.2: Understanding the objective and scope of Internal Audit & Performance Audit. Learning about Internal Audit Techniques, Appraisal of Management Decisions, Performance Assessment, and Internal Control Mechanism.	12	2	1	15
CO.3: Detailed study of various types of audits such as Corporate Governance Audit, CSR Audit, Takeover Audit, Insider Trading Audit, Industrial and Labour Laws Audit, Cyber Audit, Environment Audit, Systems Audit, Forensic Audit, and Social Audit.	12	2	1	15
CO.4 Understand the Overview and Introduction of various types of the due diligence, due diligence process and the points need to be considered while performing due diligence.	12	2	1	15
CO.5 Understanding the the various non-compliances under the Companies Act, 2013, SEBI Act, 1992 & RBI Act, etc. and the manner of adjudication and compounding of such offences standard on Audit process & documentation.	12	2	1	15
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Overview and introduction to the concept, advantages, legal provisions, risks, and code of conduct of Secretarial Audit. Understanding the scope of Secretarial Audit, including Corporate, Securities and Foreign Exchange Laws, other applicable laws, Board Processes, and Corporate conduct & practices.	01	04	05	10

CO-2	Understanding the objective and scope of Internal Audit & Performance Audit. Learning about Internal Audit Techniques, Appraisal of Management Decisions, Performance Assessment, and Internal Control Mechanism.	01	03	06	10
CO-3	Detailed study of various types of audits such as Corporate Governance Audit, CSR Audit, Takeover Audit, Insider Trading Audit, Industrial and Labour Laws Audit, Cyber Audit, Environment Audit, Systems Audit, Forensic Audit, and Social Audit.	02	03	06	11
CO-4	Understand the Overview and Introduction of various types of the due diligence, due diligence process and the points need to be considered while performing	01	02	06	09
CO-5	Understanding the the various non-compliances under the Companies Act, 2013, SEBI Act, 1992 & RBI Act, etc. and the manner of adjudication and compounding of such offences standard on Audit process & documentation.	01	03	06	10
Total		06	15	29	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Secretarial audit ethics, reporting and due diligence. will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

- (v) Improved Lecture
- (w) Tutorial
- (x) Case Method
- (y) Group Discussion
- (z) Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	The Companies Act, 2013	----	ICSI Publications	----

2	Referencer on Pre-certification of E forms	----	ICSI Publications	----
3	Peer review manual	---	ICSI Publications	---

Cos,POs and PSOs Mapping

Course Title: B.Com CSP

Course Code : 02EC804

Course Title: Secretarial audit ethics, reporting and due diligence.

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO	PO3	PO4	PO	PO6	PO7	PO	PO9	PO1	PSO	PSO 2	PSO 3	PSO 4	PSO
	Com merc e and busi ness-	Solv ing the pro ble ms	Prof essio n relat ed	Start- ups and entre prene rial	Le ad ers hip qu alit	Commu nication through different modes	Advance research in the field of commer ce	De cisi on ma kin	Path way s prog ram s	Envi ron ment and sust	Para phras e the field of E Com	Articula te in the area of corporat e sectors and its	Enhance the skills of Entrepr eneurial attitude	Demonst rate knowled ge in setting up e-	Desi gn the syste m and
CO.1: Understanding the concept of values ethics and professional conduct. Discussing case studies to understand the practical aspects of these concepts	3	3	3	1	1	1	1	3	1	1	1	3	1	1	1
CO.2: Learning about the process of forming an opinion, including understanding materiality, forming an opinion on the	3	3	3	1	1	1	1	3	1	1	1	3	1	1	1

report of a third party/expert, and understanding modified/unmodified opinion/qualifications.															
CO.3: Understanding the duty to report fraud and the process of Reporting of Fraud by Secretarial Auditor.Learning about Fraud vs. Non-compliance, speculation, suspicion, Reason to believe, knowledge, Reporting, Professional Responsibilities and Penalties, Record keeping, and Reporting of fraud in Secretarial Audit Report.	3	3	3	2	1	1	1	3	1	1	1	3	1	1	1
CO.4 Understand the Overview and Introduction of various types of the due diligence, due diligence process and the points need to be considered while performing due diligence.	3	3	3	2	1	1	1	3	1	1	1	3	1	1	1
CO.5 Understanding the the various non-compliances under the Companies Act, 2013, SEBI Act, 1992 & RBI Act, etc. and the manner of	3	3	3	1	1	1	1	3	1	1	1	3	1	1	1

adjudication and compounding of such offences															
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Legend: 1 – Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1: Understanding the concept of values ethics and professional conduct.Discussing case studies to understand the practical aspects of these concepts	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 1. Values Ethics and Professional Conduct 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: Learning about the process of forming an opinion, including understanding materiality, forming an opinion on the report of a third party/expert, and understanding modified/unmodified opinion/qualifications.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-2 Forming an Opinion & Reporting 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,	

PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3: Understanding the duty to report fraud and the process of Reporting of Fraud by Secretarial Auditor.Learning about Fraud vs. Non-compliance, speculation, suspicion, Reason to believe, knowledge, Reporting, Professional Responsibilities and Penalties, Record keeping, and Reporting of fraud in Secretarial Audit Report.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-3: Secretarial Audit Fraud detection & Reporting. 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4 Understand the Overview and Introduction of various types of the due diligence, due diligence process and the points need to be considered while performing due diligence.	SO.1 SO.2 SO.3 SO.4 SO.5		Unit-4 Due Diligence- 4.1,4.2,4.3,4.4,4.5,4.6,4.7, 4.8,4.9,4.10,4.11,4.12
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5 Understanding the the various non-compliances under the Companies Act, 2013, SEBI Act, 1992 & RBI Act, etc. and the manner of adjudication and compounding of such offences	SO.1 SO.2 SO.3 SO.4 SO.5		Unit 5: Due Diligence – II 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,

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