File Ref.No.209170/GA - I - F 3/2025/Admn

UNIVERSITY OF CALICUT

Abstract

General and Academic – Faculty of Commerce and Management Studies - Scheme and Syllabus of B.Voc Professional Accounting & Taxation Programme, in tune with the CUFYVP Regulations 2025, with effect from 2025 Admission onwards - Approved - Subject to ratification by the Academic Council - Implemented - Orders Issued

G & A - I - F

U.O.No. 17604/2025/Admn Dated, Calicut University.P.O, 19.12.2025

Read:-1. U.O.No. 14335/2025/Admn dated 14.10.2025.

2. Minutes of the meeting of the Board of Studies in Commerce(UG) held on 10.11.2025.
3. Remarks of the Dean, Faculty of Commerce and Management Studies dated 16.12.2025.
4. Orders of the Vice Chancellor in the file of even No and dated 18.12.2025.

ORDER

1. The Regulations of the B.Voc Programmes (CUFYVP Regulations 2025), was implemented with effect from 2025 admission onwards, vide paper read as (1) above.
2. The meeting of the Board of Studies in Commerce(UG) held on 10.11.2025, vide paper read as (2) above, approved the scheme and syllabus of the B.Voc Professional Accounting & Taxation programme in tune with CUFYVP Regulations 2025 with effect from 2025 Admission onwards.
3. The Dean, Faculty of Commerce and Management Studies vide paper read as (3) above, approved the minutes of the meeting of the Board of Studies in Commerce(UG) held on 10.11.2025.
4. Considering the urgency, the Vice Chancellor has approved the minutes of the meeting of the Board of Studies in Commerce(UG) and accorded sanction to implement the scheme and syllabus of the B.Voc Professional Accounting & Taxation programme in tune with CUFYVP Regulations 2025 with effect from 2025 Admission onwards, subject to ratification by the Academic Council.
5. The scheme and syllabus of the B.Voc Professional Accounting & Taxation programme in tune with CUFYVP Regulations 2025 is therefore implemented with effect from 2025 Admission onwards.
6. Orders are issued accordingly. (Syllabus appended)

Ajayakumar T.K

Assistant Registrar

To

The Colleges concerned.

Copy to: PS to VC/PA to PVC/PA to Registrar/PA to CE/JCE I/JCE III /EX and EG Sections/EPR VIII/SF/DF/FC.

Forwarded / By Order

Section Officer

UNIVERSITY OF CALICUT

B. Voc. Professional Accounting & Taxation

FOUR YEAR B. VOC. PROGRAMME STRUCTURE AND SYLLABUS

2025 - ‘26 ADMISSION ONWARDS

(CUFYVP Regulations 2025)

INDEX

1. REGULATIONS

The existing regulations of Choice-Based Credit Semester System (UO No. 8018/ 2025/ Admn. Dated 29-05-2025) which are applicable for CUFYVP Regulations 2025 are applicable for this programme with the following exceptions.

1.1 Objectives

i. To develop practical skills by providing students with hands-on experience in accounting and taxation, enabling them to apply theoretical concepts to real-world problems.
ii. To make the students industry readiness by exposing them to industry-relevant training, internships, and projects.
iii. Taxation Expertise who can cater to the needs of individuals and industries, ensuring compliance with tax laws and regulations.
iv. To impart a deep understanding of accounting principles, concepts, and practices, including financial accounting, cost accounting, and management accounting.
v. Integrate general education with vocational skills, ensuring a balanced and industry-relevant academic foundation.
vi. Ensure flexibility and employability through multiple entry/exit points, minor courses from other disciplines, and vertical mobility for students with vocational backgrounds.
vii. Align with NSQF standards to meet national and global workforce requirements and enhance student readiness for employment.

1.2 Rules and regulations applicable only to the B. Voc. Professional Accounting and Taxation course

i. If any of the online courses from List 11 on the syllabus are not currently offered in Swayam, with permission from the Board of Studies, students can choose from any other online courses offered by Swayam or University recognised online courses at that time that are connected to Accounting, Taxation, Commerce and Management.
ii. Course teacher can select the Rubrics activities, open ended activities from the options given in the detailed syllabus and must be related to the course.
iii. Course teacher can select any one practical activities from the options given in the detailed syllabus and must be related to the course.

2. PROGRAMME OUTCOMES (PO)

At the end of the graduate Programme at Calicut University, a student would:

PO No.	Graduate Attributes	PO Statement
PO 1	Knowledge Acquisition	Demonstrate a profound understanding of knowledge trends and their impact on the chosen discipline of study
PO 2	Communication, Collaboration, Inclusiveness, and Leadership	Become a team player who drives positive change through effective communication, collaborative acumen, transformative leadership, and a dedication to inclusivity
PO 3	Professional Skills	Demonstrate professional skills to navigate diverse career paths with confidence and adaptability.
PO 4	Digital Intelligence	Demonstrate proficiency in varied digital and technological tools to understand and interact with the digital world, thus effectively processing complex information
PO 5	Scientific Awareness and Critical Thinking	Emerge as an innovative problem-solver and impactful mediator, applying scientific understanding and critical thinking to address challenges and advance sustainable solutions.
PO 6	Human Values, Professional Ethics, and Societal and Environmental Responsibility	Become a responsible leader, characterized by an unwavering commitment to human values, ethical conduct, and a fervent dedication to the wellbeing of society and the environment.
PO7	Research, Innovation, and Entrepreneurship	Emerge as a researcher and entrepreneurial leader, forging collaborative partnerships with industry, academia, and communities to contribute enduring solutions for local, regional, and global development.

3. PROGRAMME SPECIFIC OUTCOMES

PSO No.	PSO Statement
PSO1	Develop knowledge and understanding of concepts, principles, practices and procedures of accounting and auditing
PSO2	Creates an expertise of the basic concept and procedures of Taxation
PSO3	Demonstrate a foundational understanding of banking practices essential for maintaining books of accounts, along with the ability to handle various records, documents, and vouchers fundamental to accounting activities
PSO4	They should have the ability to analyze data, calculation and basic understanding of GST and latest taxation laws
PSO5	Enables to get theoretical and practical exposure in the commerce sector which includes Accounting, Taxation, Marketing, Management, Economics, and Environment etc...
PSO6	Empower students for pursuing professional courses like Chartered Accountancy, Cost and management Accountancy, Company Secretary, etc.,

4. ELIGIBILITY FOR ADMISSION

Candidates who have passed (Eligible for Higher Studies) the HSE of the Kerala State Board of Higher Secondary Examinations or any other examinations recognized as equivalent thereto with at least one commerce subject are eligible for admissions to the B.Com degree courses. Candidates who are not studied for higher secondary or an equivalent examinations not less than 50% marks are also eligible. A concession of 5% will be given to OBC/OEC candidates. The SC/ST Candidates need get only a pass. Preferred Subjects and index mark calculations for admission will be decided by the university. The eligibility for admission and reservation of seats shall be in accordance with the norms/rules make by Government/University from time to time.

5. QUALIFICATION PACKS (QPs)

Sl. No.	Semester	Sector Skill Council (SSC)	QP Code	Job Role
Under graduate Certificate (NSQF level 4.5)				
QP1	1	BFSI Sector Skill Council Of India	BSC / Q 0901	Accounts Executive (Accounts Payable & Receivable)
	2	BFSI Sector Skill Council Of India	BSC / Q 1001	Accounts Executive (Recording and Reporting)
Under Graduate Diploma (NSQF level 5.0)				
	3	BFSI Sector Skill Council Of India	BSC / Q1201	Accounts Executive (Payroll)
	4	BFSI Sector Skill Council Of India	BSC/Q8101	Accounts Executive
B. Voc. Degree (NSQF level 5.5)				
	5	BFSI Sector Skill Council Of India	BSC/Q0910	Goods & Services Tax (GST) Accounts Assistant
	6	BFSI Sector Skill Council Of India	BSC/Q8405	Financial Inclusion Officer
PG Diploma (NSQF level 6.0)				
	7 & 8	MEPSC - Management & Entrepreneurship and Professional Skill Council	MEP/Q1206	Senior Internal Auditor

6. PROGRAMME STRUCTURE

The B.Voc. Curriculum comprises two key components: General Education Components (GEC) and Skill Development Components (SDC). Each academic year integrates both to ensure a well-rounded learning experience. SDC accounts for a minimum of 60% of the total credits, while GEC comprises the remaining portion. To graduate with a B.Voc. Degree, students must earn 140 credits over three years. Additionally, they may complete a one-year apprenticeship / internship / project work, along with three online courses of four credits each from either the major or minor pathway, to earn 40 additional credits, leading to a Post Graduate Diploma.

6.1. General Education Components

Title	Course Type	Credit	No. of Courses	Total Credits
Foundation Courses	Ability Enhancement Course (AEC)	3	3	9
	Multi-Disciplinary Course (MDC)	3	3	9
Discipline Specific Courses	Minor Pathway Courses (DSC)	4	6 + 3*	24 + 12*
Total Credit for GEC				**42+ 12***

6.2. Skill Development Components

Title	Course Type	Credit	No. of Courses	Total Credits
Foundation Courses	Value Added Course (VAC)	3	3	9
	Skill Enhancement Paper (SEC)	3	3	9
Discipline Specific Courses	Major pathway Courses (DSE)	4	17 + 3*	68 + 12*
	Internship / Apprenticeship / Project Work	-	-	12+28
	On Job Training (OJT)	60 Hours Mandatory		
Total Credit for SDC				**126 + 12***

*Three online Discipline-Specific Courses (DSC), approved by the Board of Studies, may be studied in either the major or minor discipline.

Students may choose a minor pathway from the discipline-specific options listed below. The degree awarded will correspond to the selected minor pathway.

- Major with Minor – All six (6) minor courses from same discipline

  E.g. B. Voc. Professional Accounting Taxation with minor in Finance
- Major with Vocational Minor – All six (6) minor course from same vocational discipline

  E.g. B. Voc. Professional Accounting Taxation with minor in Human Resource Management
- Major with Multiple discipline – Out of Six (6) minor courses, two groups of three (3) courses from two (2) different disciplines

  E.g. B. Voc. Professional Accounting Taxation with minor in Human Resource Management and Marketing
- Single Major – Any six (6) minor courses from different disciplines

  E.g. B. Voc. Professional Accounting Taxation

7. MINIMUM CREDIT REQUIREMENTS

Duration	General Education Components (GEC)				Skill Development Component (SDC)				Total Credits
Undergraduate Certificate (1 Years)	MDC	AEC	Minor	**Total GEC**	SEC	VAC	Major	Total SDC	**Total GEC+ SDC**
	6	9	8	23	3	-	24	27	50
Exit with Undergraduate Certificate (requires two additional 4-credit SDC online courses and 30 hours of mandatory on-the-job training (OJT)).									

Duration	General Education Components (GEC)				Skill Development Component (SDC)				Total Credits
Undergraduate Diploma (2 Years)	MDC	AEC	Minor	**Total GEC**	SEC	VAC	Major	Total SDC	**Total GEC+ SDC**
	9	9	20	38	6	6	52	64	102
Exit with Undergraduate Diploma (requires two additional 4-credit SDC online courses and 60 hours of mandatory on-the-job training (OJT))									

Duration	General Education Components (GEC)				Skill Development Component (SDC)				Total Credits
B. Voc. Degree (3 Years)	MDC	AEC	Minor	**Total GEC**	SEC	VAC	Major	Total SDC	**Total GEC+ SDC**
	9	9	24	42	9	9	68+12*	98	140
Exit with a B. Voc. Degree with 140 credits or proceed to the PG Diploma. 60 hours on-the-job training (OJT) is mandatory.									

* Internship/ Apprenticeship/ Project Work

Duration	Major (SDC) / Minor (GEC) Components	Internship/ Apprenticeship/ Project (SDC)	Total
PG Diploma (4th Year)	3 Online Courses of 4 Credits each (12 Credits)	28	40
Exit with B. Voc. Degree + PG Diploma (180 credits) 60 hours on-the-job training (OJT) is mandatory			

8. SEMESTER WISE COURSE DISTRIBUTION

Semester	Course Type	Credits	Theory Hours	Practical Hours	Internal	External	Total Marks	Total Credits	Total Hours / Week or Semester	Total Marks
	Major 1	4	3	2	40	60	100			
	Major 2	4	3	2	40	60	100			
	Major 3	4	4		40	60	100			
1	Minor 1	4	3 / 4	2/0	30	70	100	25	27/29	625
	AEC 1	3	2	2	25	50	75			
	SEC 1	3	3		25	50	75			
	MDC 1	3	3		25	50	75			
	Major 4	4	3	2	40	60	100			
	Major 5	4	3	2	40	60	100			
	Major 6	4	4		40	60	100			
2	Minor 2	4	3 / 4	2/0	30	70	100	25	27/29	625
	AEC 2	3	3		25	50	75			
	AEC 3	3	2	2	25	50	75			
	MDC 2	3	3		25	50	75			
	OJT	-	-	30*	-	-	-			
	Major 7	4	3	2	40	60	100			
	Major 8	4	3	2	40	60	100			
	Major 9	4	4		40	60	100			
3	Minor 3	4	3 / 4	2/0	30	70	100	26	26/28/30	650
	Minor 4	4	3 / 4	2/0	30	70	100			
	VAC 1	3	3		25	50	75			
	MDC 3	3	3		25	50	75			
	Major 10	4	3	2	40	60	100			
	Major 11	4	3	2	40	60	100			
	Major 12	4	4		40	60	100			
4	Elective 1	4	4		40	60	100	26	28/30	650
	Minor 5	4	3 / 4	2/0	30	70	100			
	VAC 2	3	3		25	50	75			
	SEC 2	3	2	2	25	50	75			
	OJT	-	-	30*	-					
	Major 13	4	3	2	40	60	100			
	Major 14	4	3	2	40	60	100			
	Major 15	4	4		40	60	100			
5	Elective 2	4	4		40	60	100	26	27/29	650
	Minor 6	4	3 / 4	2/0	30	70	100			
	VAC 3	3	3		25	50	75			
	SEC 3	3	3		25	50	75			
6	I/A/P	12			120	180	300	12	500	300
7 & 8	Online 1	4					100			
	Online 2	4					100	40	1000	1000
	Online 3	4					100			
	I/A/P	28			280	420	700			

* Number of learning hours per semester

9. LIST OF MAJOR COURSES OFFERED

Semester	Course Type	Course Code	Course Title	Credits	Theory Hours	Practical	Internal	External	Total Marks
1	Major 1	PAT1CJ101	Financial Accounting	4	3	2	40	60	100
	Major 2	PAT1CJ102	Business Automation Solutions	4	3	2	40	60	100
	Major 3	PAT1CJ103	Principles of Taxation	4	4		40	60	100
2	Major 4	PAT2CJ101	Direct Taxation I	4	3	2	40	60	100
	Major 5	PAT2CJ102	Digital Accounting Tool	4	3	2	40	60	100
	Major 6	PAT2CJ103	Corporate Accounting	4	4		40	60	100
	Audit	PAT2CJ149	OJT	-	-	30#	-	-	-
3	Major 7	PAT3CJ201	Cost Accounting	4	3	2	40	60	100
	Major 8	PAT3CJ202	Direct Taxation II	4	3	2	40	60	100
	Major 9	PAT3CJ203	Business Regulations	4	4		40	60	100
4	Major 10	PAT4CJ201	Management Accounting	4	3	2	40	60	100
	Major 11	PAT4CJ202	Advanced Accounting Practices	4	3	2	40	60	100
	Major 12	PAT4CJ203	Indirect Taxation	4	4		40	60	100
	Elective 1	PAT4EJ211 PAT4EJ212 PAT4EJ213	1.Managerial Economics 2.Marketing Management 3.Operations Management	4	4		40	60	100
	Audit	PAT4CJ249	OJT	-	-	30#	-	-	-
5	Major 13	PAT5CJ301	Corporate Taxation and Tax Planning	4	3	2	40	60	100
	Major 14	PAT5CJ302	Quantitative Techniques for business	4	3	2	40	60	100
	Major 15	PAT5CJ303	Auditing and Reporting	4	4		40	60	100
	Elective 2	PAT5CJ311 PAT5CJ312 PAT5CJ313	1.Human Resource Management 2.Banking & Insurance 3.Research Methodology	4	4		40	60	100
6	I/A/P	PAT6CJ349	Internship/ Apprenticeship/ Project Work	12			120	180	300
7 & 8	Online 1	PAT8CJ401	NPTEL-Swayam or University recognized Online Platform	4*					100*
	Online 2	PAT8CJ402	NPTEL-Swayam or University recognized Online Platform	4*					100*
	Online 3	PAT8CJ403	NPTEL-Swayam or University recognized Online Platform	4*					100*
	I/A/P	PAT8CJ449	Internship/ Apprenticeship/ Project Work	28			280	420	700
			TOTAL	108/120*			2700 / 3000*		

* Credits and Total Marks depend on the course chosen from the major or minor pathway in the fourth year.

Number of learning hours per semester

10. LIST OF ELECTIVE COURSES OFFERED

Semester	Course Type	Course Code	Course Title	Credits	Theory Hours	Internal	External	Total Marks
4	Elective 1 (Any one)	PAT4EJ211	Managerial Economics	4	4	40	60	100
		PAT4EJ212	Marketing Management	4	4	40	60	100
		PAT4EJ213	Operations Management	4	4	40	60	100
5	Elective 2 (Any one)	PAT5EJ311	Human Resource Management	4	4	40	60	100
		PAT5EJ312	Banking and Insurance	4	4	40	60	100
		PAT5EJ313	Research Methodology	4	4	40	60	100

11. LIST OF ONLINE COURSES OFFERED

Semester	Course Title	Platform	Course details	Mark
7 & 8	AI in Accounting	Swayam	Course Provider: IIM Bangalore Duration: 10 Weeks Credit: 3	100
	Banking and Insurance	Swayam	Course Provider: IIM Bangalore Duration: 8 weeks Credit: 4	100
	Income Tax Law & Practice	Swayam	Course Provider: IIM Bangalore Duration: 12 Weeks Credit: 5	100
	Excel for Finance - From Basics to Advanced	Swayam	Course Provider: IIM Bangalore Duration: 6 Weeks Credit: 3	100
	Management Accounting	Swayam	Course Provider: IIM Bangalore Duration: 12 weeks Credit: 3	100
	E-Commerce	Swayam	Course Provider: IGNOU Duration: 12 Weeks Credit: 4	100

12. LIST OF FOUNDATION COURSES OFFERED

Semester	Course Type	Course Code	Course Title	Credits	Theory Hours	Internal	External	Total Marks
1	SEC 1 - SDC	PAT1FS111	Business Management Skill	3	3	25	50	75
	MDC 1-GEC (Other Dept.)	PAT1FM105	Fundamentals of Taxation	3	3	25	50	75
2	MDC 2 -GEC (Other Dept.)	PAT2FM106	Applications of Accounting	3	3	25	50	75
3	VAC1–SDC	PAT3FV108	Business Communication	3	3	25	50	75
4	VAC 2-SDC	PAT4FV109	Innovation in Entrepreneurship Development	3	3	25	50	75
	SEC2–SDC	PAT4FS112	Corporate Regulations	3	3	25	50	75
5	VAC 3- SDC	PAT5FV110	Organization Behaviour	3	3	25	50	75
	SEC 3- SDC	PAT5FS113	Principles and Practices of Corporate Governance	3	3	25	50	75

13. FOUNDATION COURSES FROM OTHER DEPARTMENTS

Semester	Course Code	Code	Department
1	AEC1	ENG1FA101(4)	English
	MDC1	XXX1FM105	Other than Major department
2	AEC2	ENG2FA103(4)	English
	AEC3	XXX2FA104(4)	Language
	MDC2	XXX2FM106	Other than Major department
3	MDC3(KS)	XXX3FM107(4)	Language

14. GROUPING OF VOCATIONAL MINOR COURSES

Minor Title: Human Resource Management

Groups 1 and 2 may be offered to students from any discipline other than their major. Group 3 is available exclusively to B. Voc. students from other disciplines.

Group 1 Title -									
Semester	**Course Type**	**Course Code**	**Course Title**	**Credits**	**Theory Hours**	**Practical Hours**	**Internal**	**External**	**Total Marks**
1	Minor 1	PAT1MN101	Introduction to Human Resource Management	4	4	0	30	70	100
2	Minor 2	PAT2MN101	Human Resource Skill	4	4	0	30	70	100
3	Minor 3	PAT3MN201	Performance Management	4	4	0	30	70	100
Group 2 Title -									

Semester	Course Type	Course Code	Course Title	Credits	Theory Hours	Practical Hours	Internal	External	Total Marks
3	Minor 3	PAT3MN202	Human Resource Management Training and Development	4	3	2	30	70	100
4	Minor 4	PAT4MN201	Human Resource Information System	4	3	2	30	70	100
5	Minor 5	PAT5MN301	Global Human Resource Practices	4	3	2	30	70	100

15. SCHEME OF EVALUATION

GENERAL FOUNDATION COURSES						
3 Credit courses with Open Ended Module (50 ESE + 25 CCA)						
External (50)	Internal (20)			Open ended Module - Internal (5)		
End-Semester Examinations	Mid-Semester Examinations	Seminar/ Viva/ Quiz	Assignment	Test	Seminar/ Viva/ Quiz	Assignment
50	10	6	4	2	2	1
3 Credit courses with Practical / Practicum (50 ESE + 25 CCA)						
External (50)	Internal (10)			Practical / Practicum - Internal (15)		
End-Semester Examinations	Mid-Semester Examinations	Seminar/ Viva/ Quiz	Assignment	Test	Seminar/ Viva/ Quiz	Assignment
50	5	3	2	8	5	2

MINOR PATHWAY COURSES						
4 Credit courses with Open Ended Module (70 ESE + 30 CCA)						
External (70)	Internal (20)			Open ended Module - Internal (10)		
End-Semester Examinations	Mid-Semester Examinations	Seminar/ Viva/ Quiz	Assignment	Test	Seminar/ Viva/ Quiz	Assignment
70	10	6	4	4	4	2
4 Credit courses with Practical / Practicum (70 ESE + 30 CCA)						
External (70)	Internal (10)			Practical / Practicum - Internal (20)		
End-Semester Examinations	Mid-Semester Examinations	Seminar/ Viva/ Quiz	Assignment	Practical	Exam/ Viva	Record
70	5	3	2	10	7	3

MAJOR PATHWAY COURSES						
4 Credit courses with Open Ended Module (60 ESE + 40 CCA)						
External (60)	Internal (30)			Open ended Module - Internal (10)		
End-Semester Examinations	Mid-Semester Examinations	Assignment	Seminar	Test	Rubrics 1	Rubrics 2
60	20	5	5	5	3	2
4 Credit courses with Practical / Practicum (60 ESE + 40 CCA)						
External (60)	Internal (10)			Practical / Practicum - Internal (30)		
End-Semester Examinations	Mid-Semester Examinations	Assignment	Seminar	Practical	Exam/ Viva	Record
60	5	3	2	15	10	5

Suggested methods of Open-Ended Module Assessment (Rubrics 1 & 2) include:
Note: Any pedagogical approach specifically designed for course evaluation as proposed by the Board of Studies (BOS) or Expert Committee

16. GUIDELINES FOR OJT/INTERNSHIP/APPRENTICESHIP/PROJECT WORK

16.1. On Job Training (OJT)

Students shall undertake mandatory On-the-Job Training (OJT) for a minimum duration of thirty (30) hours in both Semester II and Semester IV. These skill development components shall be designated as audit courses.

To be eligible for a 'Pass' in an audit course, students are required to achieve a minimum of seventy-five percent (75%) attendance. Students who fulfil this attendance requirement are exempt from participation in continuous assessment for the audit course. Notwithstanding the foregoing, a student who does not meet the attendance requirement shall be required to undergo a prescribed evaluation to satisfy the course requirements.

Successful completion of an audit course, evidenced by meeting the attendance requirement or, where applicable, by successfully passing the prescribed evaluation, shall result in a 'Pass' grade with zero (0) academic credits.

16.2. Internship / Apprenticeship / Project Work (I/A/P)

Internship, Apprenticeship, or Project work constitute a critical capstone component of the B.Voc. Programme. This component provide students with structured opportunities to apply theoretical knowledge in real-world settings, develop domain-specific competencies, promote workplace readiness, and align learning outcomes with industry standards and expectations.

I/A/P may be completed in any recognised industry, organisation, startup, research laboratory, or field site. Each student shall be assigned a faculty supervisor by the parent department and, where applicable, shall be supported by an industrial mentor. A learning agreement shall be signed by the student, faculty supervisor, and the host institution / industry prior to the commencement of the I/A/P.

I/A/P Report

Upon successful completion of the I/A/P, each student shall prepare a comprehensive report detailing the observations made and knowledge gained during the training period. Students are advised to consult their industrial mentor or faculty supervisor for the assignment of specific topics or problems upon which the final report shall be based. Maintaining a daily diary throughout the I/A/P is mandatory, as it shall serve as a valuable resource for compiling the final report by systematically incorporating daily learning and experiences. The final report must be duly signed by both the industrial mentor and faculty supervisor to be considered valid.
The evaluation of the report shall be based on the following criteria:

Sl.	Criteria	Description
1	Originality	Uniqueness and independent thought demonstrated in the report.
2	Content Adequacy and Relevance	Thoroughness, coherence, and purposefulness of the write-up
3	Presentation Quality	Organisation, adherence to specified format, clarity of visual aids (drawings, sketches), writing style, and language
4	Learning Experience	Breadth, depth, and relevance of the practical learning acquired during the I/A/P

5	Application and Theory Linkage	Demonstration of practical applications and the clear connection to basic theoretical concepts taught in the academic curriculum

Evaluation Process

A minimum of three (3) internal reviews shall be conducted to evaluate progress during the I/A/P. Internal evaluation shall be conducted jointly by the faculty supervisor and the industrial mentor, while the final evaluation shall be carried out by an evaluation panel comprising: one (1) external examiner from the University-approved panel, one (1) internal faculty member from the college, and one (1) industry representative.

Students shall be required to submit the following documents at the time of the evaluation: an internship completion certificate, an attendance statement and an I/A/P report. Each student shall present their work and participate in a viva voce before the evaluation panel. To be eligible for a 'Pass', students must obtain a minimum of fifty percent (50%) marks in the I/A/P.

Internship - Evaluation Components

Sl. No.	Components of Evaluation of Internship / Apprentice	Type	Marks of Evaluation (300)	Marks of Evaluation (700)
1.	Attendance	Internal Evaluation (120 / 280)	20	40
2.	Team work evaluation		20	40
3.	Log book		20	50
4.	Reviews (3)		60	150
5.	Internship Report	External Evaluation (180 / 420)	60	140
6.	Presentation		60	140
7.	Viva Voce		60	140
	Total		**300**	**700**

Apprenticeship - Evaluation Components

Sl. No.	Components of Evaluation of Apprenticeship	Type	Marks of Evaluation (300)	Marks of Evaluation (700)
1.	Attendance	Internal Evaluation (120 / 280)	20	40
2.	Skill proficiency evaluation		20	40
3.	Log book		20	50
4.	Reviews (3)		60	150
5.	Work Report	External Evaluation (180 / 420)	60	140
6.	Presentation		60	140
7.	Viva Voce		60	140
	Total		**300**	**700**

Project Work - Evaluation Components

Sl. No	Component of External Evaluation	Type	Marks of External Evaluation (300)	Marks of External Evaluation (700)
1	Project Proposal and Planning	Internal Evaluation (120 / 280)	15	25
2	Objectives and Problem Definition		15	25
3	Literature Review / Background Work		15	80
4	Methodology / System Design		15	30
5	Reviews (3)		60	120
6	Project Report	External Evaluation (180 /420)	60	120
7	Project Demonstration		60	150
8	Viva Voce		60	150
Total Marks			**300**	**700**

17. LETTER GRADES AND GRADE POINTS

Letter Grade	Grade Point	Percentage of Marks (Internal & External Put Together)	Class
O (Outstanding)	10	95 % and above	First Class with Distinction
A+ (Excellent)	9	Above 85% and below 95%	
A (Very Good)	8	75 % to below 85%	
B+ (Good)	7	65 % to below 75%	First
B (Above Average)	6	55 % to below 65%	
C (Average)	5	45 % to below 55%	Second
P (Pass)	4	35 % to below 45% aggregate (Internal + External) with a minimum of 30 % in the external valuation	Third
F (Fail)	0	Below an aggregate of 35% or below 30% in external evaluation	Fail
Ab (Absent)	0	-	Fail

$$SGPA = \frac{Sum\ of\ the\ credit\ points\ of\ all\ the\ courses\ in\ a}{semester\ Total\ credits\ in\ that\ semester}$$

$$CGPA = \frac{Sum\ of\ the\ credit\ points\ of\ all\ the\ courses\ in\ all\ the\ semesters}{Total\ credits\ in\ all\ semsters}$$

18. DETAILED SYLLABUS OF MAJOR COURSES

SEMESTER I

Course Code &Title	**PAT1CJ101**	**FINANCIAL ACCOUNTING**			
Type of Course	Major	Semester	**I**	Academic Level	**100-199**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various concepts, principles and conventions about financial accounting				
Course Summary	This course provides an introduction to the principles and concepts of financial accounting. Students will learn how to prepare final accounts, and statement of non-profit organisation and sole trading concern				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Build a strong foundation on theories, principles, practices and regulatory framework of accounting	U	C	Quiz/ Seminar/ Case study/ Practical Exercises/ Course project/ Examinations/ MCQ
CO2	Prepare and analyse financial statements, including the income statement and balance sheet	U	P	Case study/ Examinations/ Assignments/ Packaging Labeling exercise/ Practical Exercises/ Course project/ MCQ
CO3	Effectively communicate and present accounting data, issues, plans and decisions	U	P	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO4	Demonstrate analytical and critical thinking required for the preparation of final accounts and business decision-making	An	P	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO5	To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods	E	P	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO6	Prepare final accounts of sole trader, joint stock companies and Calculate Profits or losses from incomplete records	E	P	Assignments/ Seminar/Examinations/Case study/Practical Exercises / Course project/MCQ

Detailed Syllabus:

Module	Unit	Content	Hours (75)	Marks (60)
I	**Single Entry System**		**11**	**15**

	1	Single Entry System of Accounting: Definition – Objectives - Advantages- Limitations	2	
	2	Distinction between Double entry and Single entry	2	
	3	Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method (with Practical Problems)	3	
	4	Distinction between Balance Sheet and Statement of Affairs-Distinction between Profit and loss account and Statement of Profit and Loss-Conversion method	4	
II	**Final Accounts of sole trading concern**		**11**	**15**
	5	Introduction, Preparation of Trading account	3	
	6	Preparation of Profit and Loss account	4	
	7	Preparation of Balance Sheet, Adjustments	4	
III	**Accounting Principles and accounting standards**		**12**	**15**
	8	Generally Accepted Accounting Principles(GAAP)	4	
	9	International Financial Reporting Standards(IFRS)	4	
	10	Accounting Standards, Indian Accounting (Ind AS)	4	
IV	**Preparation of Financial statements of Not for Profit Organisation**		**11**	**15**
	11	Preparation of Receipts and Payments account	3	
	12	Preparation of Income and Expenditure account	4	
	13	Preparation of Balance Sheet	4	
V	**Practical**		**30**	
	1	Recommended to implement the following: Assign problem solving exercises that require students to apply accounting principles to analyse transactions and prepare financial statements		
	2	Arrange visits to business or accounting firms to discuss how financial accounting principles are applied in real business settings and prepare a report about it.		

References:

1. M.C. Shukla, T.S.Grewal& S.C .Gupta, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Reddy,T.S& Murthy ,Financial Accounting, Margham Publications.
3. Gupta,R.L&Gupta,V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi
4. Arulanandam& Raman, Advanced Accounting, Himalaya Publishing House ,Mumbai
5. Jain S.P Narang K.L, Financial Accounting, Kalyani Publishers.
6. Parthasarathy,S.&Jaffarulla, A Financial Accounting, Kalyani Publishers, New Delhi

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	0	2	0	1	2	0	0	1	1	0	2	2
CO2	2	1	0	2	0	2	2	1	2	2	1	0	1
CO3	1	1	0	1	1	2	2	1	3	2	1	2	1
CO4	1	1	1	0	0	2	2	1	3	2	2	1	2
CO5	2	0	1	1	1	2	1	1	2	1	2	1	1
CO6	2	0	0	1	2	1	2	0	1	2	2	2	1

Correlation levels:

Level	Correlation
0	Nil
1	Slightly/Low
2	Moderate/Medium
3	Substantial/High

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical (Any one)-Case studies/Course project/ Practical Exercises / Course project
- End semester examination (Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓		✓	✓
CO2	✓		✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓			✓	✓
CO5	✓	✓	✓	✓	✓
CO6	✓	✓	✓	✓	✓

Course Code &Title	**PAT1CJ102**	**BUSINESS AUTOMATION SOLUTIONS**			
Type of Course	Major	Semester	**I**	Academic Level	**100-199**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic familiarity with computers and an understanding of general business communication.				
Course Summary	This course provides foundational knowledge and hands-on experience in Information and Communication Technology (ICT) tools essential for business environments, including word processing, spreadsheet management, advanced spreadsheet functionalities, and presentation software, enabling students to effectively handle digital business documentation, data analysis, and professional communication tasks.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	To familiarize students with the fundamentals of Information and Communication Technology (ICT) and basic computer architecture.	U	C	Written Examination/ Quiz/ Seminar/Assignment/MCQ
CO2	To equip students with practical skills in creating, formatting, and managing business documents using word processing software.	Ap	P	Lab activity/ Written Examination/ Seminar/ Assignment/ Quiz/MCQ
CO3	To introduce students to the essential features and functionalities of spreadsheet software for business data entry and management.	Ap	P	Lab activity/ Assignment/ Written Examination/ Seminar/ Assignment/ Quiz/MCQ
CO4	To develop students' proficiency in applying advanced spreadsheet tools such as formulas, functions, and chart creation for data analysis.	An	P	Lab activity/ Written Examination/ Seminar/ Assignment/ Quiz/MCQ
CO5	To enable students to create and deliver effective business presentations using presentation software tools.	C	P	Written Examination Lab activity/ Seminar/Quiz/MCQ
CO6	To enhance students' ability to integrate and apply ICT tools effectively in various business scenarios for improved productivity and communication.	E	M	Assignment/Written Examination/ Seminar

Detailed Syllabus:

Module	Unit	Content	Hours (75)	Marks (60)
I	**Introduction to Information Technology**		**8**	**15**
	1	Information and Communication Technology (ICT), Information systems E-World	2	
	2	Computer Architecture: Input Hardware - Processing & Memory Hardware, Storage Hardware, Output Hardware, Communication Hardware	2	
	3	Concept of operating system	2	

	4	Understanding your computer customization configuring screen, mouse, printer.	2	
II	**Word Processing Package**		**14**	**15**
	1	Introduction - Features - Word User Interface Elements; Creating new Documents; Basic Editing	2	
	2	Saving a Document; Printing a Document; Print Preview, Page Orientation - Viewing Documents	3	
	3	Setting tabs - Page Margins; Indents; Ruler, Formatting Techniques; Font Formatting, Paragraph Formatting	3	
	4	Page Setup; Headers & Footers; Bullets and Numbered List; Borders and Shading; Find and Replace	3	
	5	Page Break & Page Numbers; Mail Merging-Spelling and Grammar Checking; Tables; Formatting Tables;	3	
III	**Spreadsheet Package & advanced feaatures**		**12**	**15**
	1	Introduction, Excel User Interface, Working with cell and cell addresses, Selecting a Range, Moving, Cutting, Copying with Paste	2	
	2	Inserting and Deleting cells, Freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet.	2	
	3	Cell Formatting Options, Formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading	2	
	4	Changing row/column height/width, Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell. Using print Preview, Margin and Orientation, Centering a Worksheet, Using header and footer.	2	
	5	All Functions in Excel, Using Logical Functions, Statistical functions, Mathematical etc.	2	
	6	Chart and graphs	1	
	7	Pivot tables and graph, Macros	1	
IV	**Presentation Package**		**11**	**15**
	1	Ms-PowerPoint: Advantages , Creating new slide	2	
	2	Adding formatting and text, Adding objects, sounds & videos-formatting slides -slide layout views in presentation	3	
	3	Slide transition,slide show management, Custom animation	3	

	4	Inserting hyperlinks, Saving and exporting	3	
V	**PRACTICAL**		**30**	
	1	Lab activity regarding MS word		
	2	Lab activity regarding MS excel		
	3	Lab activity regarding MS power point		

References:

1. Dr.Anant kumar srivastava(2019) ,Information technology an its application in business: Sahitya bhawan publications.
2. Dr.Amar nath das- Information technology an its application in business: Global net publications
3. Dr.Sri vastava,goyal - Information technology an its implications in business:SBPD Publications

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	0	0	0	0	1	0	3	2	1	2	2	2	1
CO2	0	0	0	0	1	0	2	3	2	1	2	2	2
CO3	0	0	0	0	1	0	2	2	2	1	2	2	1
CO4	0	0	0	0	2	0	2	2	2	1	2	3	1
CO5	0	0	0	0	1	0	2	3	2	1	2	2	2
CO6	0	0	0	0	1	0	3	3	3	2	2	3	2

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminar/Quiz
- Assignment//MCQ
- Practical- Lab activity regarding ms word, ms excel and ms power point
- End semester examination(Final exam)

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓	✓		✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓		✓	✓
CO6	✓	✓	✓		✓

Course Code &Title	**PAT1CJ103**	**PRINCIPLES OF TAXATION**			
Type of Course	Major	Semester	**I**	Academic Level	**100-199**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	4	-	-	60
Pre-requisites	Understanding basic accounting principles, such as debits and credits, Financial statements provide a solid foundation for learning about Income tax.				
Course Summary	This course aims to provide a comprehensive understanding of income tax principles and practices, equipping the students with the knowledge and skills necessary to navigate the complexities of the tax system.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Understand the fundamental concepts and definitions related to taxation, including the meaning and characteristics of tax.	U	C	Internal Examinations/Review Questions/Quizzes/ Assignment/Seminar/External Examinations
CO2	Analyze the key objectives of taxation and assess its impact on production, distribution, and employment	An	P	Case study/ Assignments/Quizzes//Examinations/Practical Exercises/MCQ
CO3	Evaluate the classical and modern cannons of taxation and identify the essential features of a good taxation system.	E	F	Seminar /Examinations/ Case study/MCQ
CO4	Understand the classification of taxes into direct and indirect categories and explain their key characteristics.	U	P	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO5	Analyse the incidence and burden of taxation, and explore tax evasion and incentives.	An	C	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO6	Examine international tax principles, treaties, and avoidance strategies.	E	P	Assignments/ Seminar/Examinations/Case study/Practical Exercises / Course project/MCQ

Detailed Syllabus:

Module	Unit	Content	Hours (60)	Marks (60)
I	**Principles of Taxation**		**12**	**15**
	1	Meaning and Definition of Tax-History of Income Tax in India-Income Tax Act - Finance Act -Basic concepts - Assessee - Income-Person- Features of tax-Characteristics of Tax -Objectives of Taxation	3	
	2	Effects of Taxation on production , distribution and employment	3	

	3	Canons of taxation-Features of good Taxation System-Tax equity	2	
	4	Taxable capacity - Meaning of Taxable capacity - Factors determining Taxable capacity	4	
II	**Classification of Taxes**		**12**	**15**
	5	Classification of Taxes: Direct and Indirect Taxes - Relative role of Direct and Indirect Taxes in Indian economy - Advantages and disadvantages of Direct and Indirect Taxes. Difference between direct taxes & indirect taxes.	4	
	6	OECD classification : Progressive , Proportional and Regressive Taxes - Advalorem and specific taxes -	4	
	7	An overview of Direct and Indirect Taxes in India - Distinction between Direct and Indirect Taxes.	4	
III	**Impact and incidence of taxation**		**12**	**15**
	8	Impact and incidence - Meaning - Types of Tax incidence	4	
	9	Tax shifting-Factors determining extent of tax shifting - Taxation and efficiency - Distribution of Tax burden	4	
	10	Tax evasion in India & Tax Avoidance, Difference between tax avoidance - Causes and consequences of tax evasion - Methods to curb tax evasion - Tax incentives - Rationale, benefits and cost of tax incentives - Tax Holidays - Benefits and drawbacks of tax holidays	4	
IV	**International Double Taxation**		**12**	**15**
	11	Double Taxation Meaning and Categories of double taxation-Meaning and Features of International Double Taxation- Methods to Avoid Double Taxation.- Exemption Method-Tax Credit Method – Double taxation Agreement (DTA)	4	
	12	Bilateral Tax Treaty - Multilateral Tax Treaty - OECD Model & United Nations Model – Tax Convention	4	
	13	Issues in International Taxation: Tax Avoidance and Evasion- Transfer Pricing-Tax Havens-Treaty Shopping	4	
V	**PRACTICAL**		**12**	
	1	Recommended to implement the following: Seminar / Group discussions / Assignments on practical problems related to the first four modules		

	2	Arrange visits to tax consultancy firms or auditing firms to discuss how to calculate an individual’s tax and how to submit one's tax.		

References:

1. Dr.Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr.Mehrotra and Dr.Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. BhagwathiPrasad : Direct Taxes - Law and Practice. Wishwa Prakashana.
5. DinakarPagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur & Narang: Income tax

Mapping of Co’s with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	3	0	2	1	2	2	2	0	2	2	1	1
CO2	1	3	0	3	1	2	2	2	1	2	2	1	1
CO3	1	3	0	1	1	1	3	2	1	2	2	2	1
CO4	2	3	0	3	1	1	1	2	2	1	2	2	2
CO5	3	3	0	3	1	1	3	2	1	2	1	2	2
CO6	2	1	0	2	1	1	2	1	3	2	3	2	2

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical(Any one)-Case studies/Course project/ Practical Exercises / Course project End semester examination(Final exam)
- Practical- Lab activity

Mapping of CO’s to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓	✓		✓
CO2	✓	✓	✓		✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓		✓
CO5	✓	✓	✓		✓
CO6	✓	✓	✓		✓

SEMESTER II

Course Code &Title	PAT2CJ101	DIRECT TAXATION I			
Type of Course	Major	Semester	II	Academic Level	100-199
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	3	-	2	75
Pre-requisites	Understanding basic terms in tax, such as assessment year and previous year, income tax act and finance act.				
Course Summary	This course aims to determine the residential status of an individual and provide a comprehensive understanding of how to compute income from salaries, house property, business/profession, capital gains and income from other source.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Demonstrate a basic understanding of the theories and practices of Income Tax	U	C	Internal Examinations/ Review Questions/Quizzes/ Assignment/Seminar/ External Examinations
CO2	Shows the skill to calculate the taxable income from Salary, House Property, and Profit and Gains of Business or Profession	Ap	P	Internal Examinations/ Review Questions/ Quizzes/ Assignment/ Seminar/ External Examinations/ Practicum
CO3	Interpret tax laws and regulations to address complex tax issues.	E	F	Seminar /Examinations/ Case study/MCQ
CO4	Shows the skill to calculate the taxable income from capital gain and income from other source.	E	P	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO5	Analyse the scope of exempted income and agricultural income in taxation and identify the importance of tax deductions.	An	C	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO6	Critically analyses and appreciates the importance of taxation	E	P	Debates/Discussions/ Examinations

Detailed Syllabus:

Module	Unit	Content	Hours (75)	Marks (60)

I	**Basic Concepts of Income Tax**		**11**	**15**
	1	Basic Concepts: Income - Person - Assessee - Assessment Year -Previous Year - Gross total income - Total income – Maximum marginal rate of tax	2	
	2	Residential status and Incidence of Tax of Individual- Scope of total income on the basis of residential status	3	
	3	Exempted Incomes (List only)	2	
	4	Agricultural Income (Theory only)	4	
II	**Income from Salaries**		**13**	**15**
	5	Meaning and Components of Salary	3	
	6	Allowances-Perquisites- Provident Fund and tax implications- Deductions from Gross Salary under Section 16- Calculation of Income from Salary	6	
	7	Retirement benefit (Theory only): Gratuity, Pension and Commuted pension, Earned leave salary, VRS compensation	4	
III	**Income from House Property, Profit and Gains of Business/Profess**		**10**	**15**
	8	Introduction to House Property: Meaning of House Property, Annual Value, Exempted House Property Income- Calculation of Gross Annual Value- Calculation of Annual Value in different situations- Deductions under Section 24- Calculation of Income from House Property	4	
	9	Meaning and Definition of Business and Profession, Incomes chargeable under this Head-Allowed and Disallowed Expenses-General Deductions-Provisions relating to depreciation.	4	
	10	Calculation of Income from Business Calculation of Income from Profession	2	
IV	**Capital gain and income from other source**		**11**	**15**
	11	Capital Gains -Capital Asset – Transfer – Long-term Capital Gain and Short-term Capital gain - Cost of Acquisition and Cost of Improvement	3	
	12	Calculation of Capital Gain - Exempted Capital Gain	4	
	13	Income from Other Sources –Definition- Deductions available from Income from other sources - Gift - Interest on Securities - Bond-washing Transaction - Calculation of Income from Other Sources	4	
V	**PRACTICAL**		**30**	
	1	Recommended to implement the following: Seminar / Group discussions / Assignments on practical problems related to the first four modules		
	2	Conduct at least two Case Studies relating to the Course Example: Present a tax planning scenario for an individual or business and ask students to analyse the situation and recommend strategies to minimize tax liabilities.	15	
	3	Course Project Example: 1. Collect data from salaried persons or owner of a house property and calculate their income.	15	

		2. Collect and examine the profit and loss accounts of business organizations and calculate income from business. The practical exercise should provide a holistic approach to learning income tax by combining theoretical knowledge with real-world applications.		

References:

1. Dr.Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr.Mehrotra and Dr.Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. BhagwathiPrasad : Direct Taxes - Law and Practice. Wishwa Prakashana.
5. DinakarPagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur &Narang : Income Tax.

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	3	1	1	1	1	3	1	1	0	1	2	2
CO2	1	1	0	1	2	1	2	2	3	2	1	2	1
CO3	1	1	0	2	1	1	2	0	2	0	1	2	2
CO4	1	1	0	1	1	1	1	0	1	2	0	1	1
CO5	1	1	0	1	1	0	3	1	2	0	2	1	2
CO6	0	1	0	2	1	1	0	0	2	1	2	3	2

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical(Any one)-Case studies/Course project/ Practical Exercises / Course project End semester examination(Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓	✓		✓
CO2	✓			✓	✓
CO3		✓	✓		✓
CO4	✓				✓
CO5	✓	✓	✓		✓
CO6	✓	✓	✓		✓

Course Code &Title	**PAT2CJ102**	**DIGITAL ACCOUNTING TOOL**			
Type of Course	Major	Semester	**II**	Academic Level	**100-199**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	3	-	2	75
Pre-requisites	Students should have a foundational understanding of accounting principles, concepts, and practices				
Course Summary	This course to provide students with comprehensive knowledge and practical skills in using Tally software for accounting and financial management purposes				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the fundamental concepts of computerized accounting and the features of Tally software.	U	C	Quizzes/Seminar /Examinations/ /Practical Exercises /Course project/MCQ
CO2	Create and manage company profiles, ledger accounts, and inventory masters in Tally.	U	P	Case study/ Assignments/Quizzes//Examinations/ Packaging Labeling exercise/Practical Exercises/Course project/MCQ
CO3	Record various types of accounting vouchers, including payment, receipt, journal, and contra entries in Tally.	U	P	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO4	Generate and interpret financial reports such as trial balance, profit & loss account, and balance sheet using Tally.	An	P	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO5	Apply Tally for GST-compliant transactions, including input tax credit, output tax liability, and filing GST returns.	Ap	P	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO6	Utilize advanced features in Tally like TDS, TCS, payroll processing, cost centers, budgeting, and banking integration for efficient business operations.	E	P	Assignments/ Seminar/Examinations/Case study/Practical Exercises / Course project/MCQ

Detailed Syllabus:

Module	Unit	Content	Hours (75)	Marks (60)
I	**Introduction to Digital Accounting**		**12**	**15**
	1	Basics of Accounting: Concepts, Principles, Objectives, advantages and Limitations	3	
	2	Types of Accounts , and Rules of Accounting	3	
	3	Journalizing and Posting, Ledger Preparation and Trial Balance	3	
	4	Final Accounts: Trading and Profit & Loss a/c and Balance Sheet	3	
II	**Starting with tally**		**8**	**15**
	5	Digital Accounting: Need and importance of Digital Accounting, Benefits and limitation Challenges digital accounting	2	
	6	Introduction to Tally: Versions, Features and Importance Installation and Tally interface F11 Features, F12 Configuration of Tally	2	
	7	Company Creation, Alteration, Shut and Deletion. Setup of Accounts : Group creation, Alteration, and Deletion	4	
III	**Voucher Entry and Inventory Management**		**13**	**15**
	8	Ledger accounts Setup: Single and Multiple Creation, Alteration, Deletion	4	
	9	Types of Vouchers in Tally: Contra, Payment, Receipt, Journal, Sales, and Purchase etc.	4	
	10	Inventory Masters: Stock Groups, Categories, Items Units of Measure Creating and Managing Stock Items Godown and Batch-wise Inventory Management Inventory Vouchers: Order Processing, Delivery Note, Receipt Note, Rejection In/Out, Manufacturing Journal etc.	5	
IV	**GST in Tally**		**12**	**15**
	11	Introduction to GST and its Implementation in Tally Creating GST Masters for Ledgers and Inventory	4	
	6	Accounting Features, Inventory features, Statutory & Taxation	4	
	7	Recording GST Transactions: Intra-state, Inter-state Sales/Purchases, and order processing	4	

V	PRACTICAL		30	
	1	Recommended to implement the following: Assign problem solving exercises that require students to apply accounting principles to analyse transactions and prepare financial statements using tally		
	2	Practical applications for Tally – Generation of various reports in tally and preparation of financial statements using actual financial data of business enterprises		

References:

1. A.K. Nadhani and K.K. Nadhani,Implementing Tally 6.3, 1/e BPB Publications, New Delhi.
1. Namrata Agarwal, Tally 6.3, 2004 Edition, Dream Tech., New Delhi.
2. Sridharan,,Narmadha Publications, May 2003.

Mapping of CO's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	0	0	0	0	1	1	2	1	0	0	2	1	1
CO2	0	0	0	0	0	0	2	0	0	0	2	1	1
CO3	0	0	1	0	0	0	2	0	0	0	2	1	1
CO4	0	0	0	0	0	0	2	0	0	0	2	1	1
CO5	1	2	0	2	0	0	2	0	0	0	2	1	1
CO6	0	0	0	0	0	0	2	0	0	0	2	1	1

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical(Any one)-Case studies/Course project/ Practical Exercises / Course project End semester examination(Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓		✓	✓
CO2	✓		✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓			✓	✓
CO5	✓	✓	✓	✓	✓
CO6	✓	✓	✓	✓	✓

Course Code &Title	**PAT2CJ103**	**CORPORATE ACCOUNTING**			
Type of Course	Major	Semester	**II**	Academic Level	**100-199**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	4	-		60
Pre-requisites	A basic understanding about various aspects of the preparation and presentation of financial statements of joint stock companies				
Course Summary	This course explores the accounting entries relating to the issue of shares and debentures of Companies. It also provides the process of issuing bonus shares, right issue, buyback and redemption of shares. A brief outline of accounting for Banking and Life insurance companies are also covered.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Provide an in-depth knowledge in theories, principles, practices and regulatory framework of corporate accounting	U	C	Examinations / Quiz/assignment
CO2	Develop analytical and practical skills for preparation and analysis of corporate financial statements.	AN	P	Examinations / Assignments/ Project / case study
CO3	Applying the learned knowledge about accounting of shares, debentures, preparation of final accounts of companies and its consolidation	AP	P	Examinations / Assignments/ Project / case study
CO4	Apply accounting procedures for issue, forfeiture, and reissue of shares and debentures.	AP	P	Examinations / Assignments/ Project / case study
CO5	Prepare financial statements of banking companies as per RBI norms	AP	P	Examinations / Assignments/ Project / case study
CO6	Quantitatively analyze and present the business data, plans and programmes	AN	P	Assignment/ Project

Detailed Syllabus:

Module	Unit	Content	Hours (60)	Marks (60)
I	**Accounting of Shares and Debentures**		**12**	**15**
	1	Shares – Introduction - Issue of Shares - Equity Shares - Preference Shares – Issue at Par, Premium and Discount	4	
	2	Calls in Arrears- Calls in Advance– Forfeiture of shares	4	
	3	Debentures – Introduction -Types- Issue of Debentures	4	
II	**Preparation of Final Accounts of Joint stock companies (As per Schedule III of Companies Act)**		**12**	**15**

	4	Format of Profit & Loss Account and Balance Sheet (Schedule III)	6	
	5	Treatment of Managerial Remuneration	6	
III	**Banking Company Accounts**		**12**	**15**
	6	Meaning of banking- Slip system of ledger posting	3	
	7	Important terms used, Revenue recognition in banks	3	
	8	Non-Performing Assets (NPA): Classification and Provisions	3	
	9	Preparation of P&L and Balance Sheet (Form B)	3	
IV	**Insurance Company Accounts**		**10**	**15**
	10	Meaning of life insurance- Features- Types of life insurance- Important terms used	3	
	11	General Insurance – Features and different types	4	
	12	Calculation of Life fund with problems- Valuation balance sheet. Final accounts	3	
V	**PRACTICAL**		**14**	
	1	Recommended to conduct the following: Seminar / Group discussions / Assignments on practical problems related to the first four modules of the course		
	2	Course Project Example: 1. Prepare a report about the non-performing assets of banks 2. Examine the real consolidated balance sheets of various companies and prepare a report about it. Implement regular quizzes, assignments, and exams to assess students understanding of corporate accounting concepts The practical exercises may cover a range of corporate accounting topics, allowing students to apply their knowledge to real-world situations		

References:

1. S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2. R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3. Broman, Corporate Accounting, Taxmann, New Delhi.
4. Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5. M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	0	1	0	2	2	2	1	1	0	1	2	1
CO2	2	0	0	0	2	2	2	1	2	1	1	2	1
CO3	2	0	1	0	2	2	2	1	1	0	1	2	1
CO4	2	0	0	0	2	2	2	1	1	0	1	2	1
CO5	2	0	3	0	2	2	2	1	1	1	1	2	1
CO6	0	0	0	0	2	2	2	2	2	2	2	2	2

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ

Mapping of CO's to Assessment Rubrics:

	Internal exam	**Seminar**	**Assignment**	**Practical**	**End semester examination**
CO1	✓	✓			✓
CO2	✓		✓		✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓		✓
CO5	✓	✓	✓	✓	✓
CO6	✓	✓	✓	✓	✓

SEMESTER III

Course Code &Title	**PAT3CJ201**	**COST ACCOUNTING**			
Type of Course	Major	Semester	**III**	Academic Level	**200-299**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about accounting concepts and procedures.				
Course Summary	This course aims to equip students with practical skills in applying cost accounting concepts to real-world business situations. Various applied cost accounting techniques such as job costing, batch costing, process costing and standard costing etc are included.				

Course Outcomes (CO):

CO	**CO Statement**	**Cognitive Level***	**Knowledge Category#**	**Evaluation Tools used**
CO1	Develop a comprehensive understanding of fundamental cost concepts and costing techniques	U	C	Examinations/ Practical exercises
CO2	Demonstrate proficiency in various costing methods	A	P	Seminar/ Assignment/ Examination/ Project
CO3	Evaluate the effectiveness of cost control measures and identify opportunities for cost reduction and process improvement.	E	P	Project/ Assignment / Examinations
CO4	Demonstrate the analytical and critical thinking ability with regard to cost accounting	Ap	P	Assignments/ Examinations Project

CO5	Assess internal costing systems ethically and systematically	E	C	Examination/ Practical/ Assignment
CO6	Develop and apply flexible and zero-based budgets and demonstrate how budgetary control support cost and decision making	Ap	C	Group discussion/ Assignment

Detailed Syllabus:

Module	Unit	Content	Hours (75)	Marks (60)
I	**Introduction to Cost Accounting**		**10**	**10**
	1	Cost: Definition-Meaning, Scope, Objectives,	1	
	2	Cost classification, Elements of Cost, Cost units, Cost Centre.	2	
	3	Cost Sheet, Preparation of Cost Sheet (Simple Problems only)	3	
	4	Methods and Techniques of Costing, Cost accounting and Financial accounting	4	
II	**Specific Order Costing**		**15**	**15**
	5	Job Costing: Concepts, Accounting Procedure	3	
	6	Batch Costing: Concepts, Accounting Procedure	3	
	7	Economic Batch Quantity	2	
	8	Contract Costing: Concepts, Determination of Profit or Loss on Contracts	4	
	9	Cost plus contracts - Escalation Clause -Sub-contracts	3	
III	**Process Costing**		**10**	**20**
	10	Process Costing: Features, Treatment of Process Losses and Abnormal Gain, Computation	3	
	11	Joint Products and By-Products	3	
	12	Methods of Apportioning Joint Costs, Equivalent Production	2	
	13	Service Costing: Concept, Features, Composite Cost Unit, Service Costing applied on Transport	2	
IV	**Cost Control**		**10**	**15**
	14	Standard Costing: Concept, Difference between Standard Cost and Estimated Cost	2	
	15	Historical Costing Vs. Standard Costing, Constituents of Standard Cost	2	

	16	Analysis of Variance (Materials only – Quantity, Price, Cost, Mix, and Yield)	3	
	17	Budgetary Control- Need and importance, Types of Budget: Flexible Budget, Zero-based Budgeting (Theory Only)	3	
V	**Practical**		**30**	
	1	Practical assignments based on the first four modules of the course		
	2	Organizing field visits to manufacturing units to allow students to observe costing and control practices in action and prepare a report about it		
	3	Problem based learning: Present students with business cases that require them to apply cost accounting principles to solve specific challenges and encourage students to work through the problems collaboratively, discuss their solutions, and justify their reasoning.		
	4	Conduct a case study related to the course: Example: Present a case study involving a process manufacturing industry and direct students to prepare a process cost report.		

References:

1. Catherine Stenzel& Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.
2. Roman I wiel& Michael W mahr Hand book of Cost Management, John Wiley and Sons, Latest Edition.
3. Lianabel Oliver, The cost management tool box. AMA Publication, Latest Edition.
4. John K. Shank & Vijay Govindarajan, Strategic Cost management: The new tool for
5. Competitive advantage, the free press, Latest Edition.
6. K.P. Gupta, Cost Management: Measuring, monitoring and motivating performance, Global
7. India Publications, Latest Edition.
8. Strategic Cost Management- Ravi M. Kishore, Taxman Publication.

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	2	0	0	1	0	0	0	0	0	0	0	0
CO2	3	2	3	1	0	2	2	1	2	2	1	0	1
CO3	3	2	3	2	1	2	2	1	3	2	1	2	1
CO4	2	2	1	3	0	2	2	1	3	2	2	1	2
CO5	3	1	1	1	3	3	3	2	1	3	3	3	3
CO6	3	1	1	1	2	2	1	3	1	1	2	2	3

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Quizzes
- Assignment / Practical Exercises / Group activities/MCQ
- Practical (Any one)-Case studies/Course project/ Practical Exercises / Course project
- End semester examination (Final exam)

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓	✓		✓
CO2	✓		✓	✓	✓
CO3	✓			✓	✓
CO4	✓			✓	✓
CO5	✓		✓		✓
CO6	✓		✓		✓

Course Code &Title	**PAT3CJ202**	**DIRECT TAXATION II**			
Type of Course	Major	Semester	**III**	Academic Level	**200-299**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	3	-	2	75
Pre-requisites	An understanding of five heads of income tax, such as income from salary , house property, business and profession , capital gain and other source, is important				
Course Summary	This course gives the basic knowledge and understanding regarding the theory and practice of Income Tax and intends to develop necessary skills to calculate tax liability of individual.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Apply income tax laws and regulations to calculate individuals' and businesses' taxable income and determine their tax liabilities.	Ap	P	Internal Examinations/ Review Questions/ Quizzes/ Assignment/ Seminar/ External Examinations
CO2	Understand and apply relevant **deductions under Chapter VI-A** (Sections 80C to 80U) in computing **Total Income**	U	C	Internal Examinations/Review Questions/Quizzes/ Assignment/Seminar/ External Examinations/Practicum
CO3	Evaluate documents and compliance requirements under **regular assessment** provisions.	E	F	Seminar /Examinations/ Case study/MCQ
CO4	Understand the concept, formation, and tax treatment of Hindu Undivided Family and	U	C	Seminar /Examinations/ Case study/Practical

	Association of Persons (AOP) or Body of Individuals (BOI) under the Income Tax Act.			Exercises / Course project/MCQ
CO5	Analyze the concept of **TDS** and its role in ensuring timely tax collection by the government.	An	C	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO6	Evaluate and compare tax liabilities under the Old and New Tax Regimes, including the application of Alternate Minimum Tax provisions where applicable.	E	F	Debates/Discussions/ Examinations

Detailed Syllabus:

Module	Unit	Content	Hours (75)	Marks (60)
I	**Assessment of Individuals**		**18**	**20**
	1	Deemed Income and Clubbing of Incomes-Important provisions.	4	3
	2	Set-off and carry forward of losses – Order of setoff	4	3
	3	Computation of Gross Total Income - Deductions in Computing Total Income	4	6
	4	Computation of Total Income - Computation of Tax Liability of Individual - AMT.	4	6
	5	Rebate and Relief of Tax.	2	2
II	**Tax Management:**		**8**	**10**
	6	Return of income Tax, Filing procedure, E- filing – Prescribed Forms of Return (Rule 12)	3	4
	7	Assessment- Best judgment Assessment, Self-Assessment, Reassessment, Assessment on the basis of return, Precautionary Assessment, Regular assessment,	3	4
	8	Permanent Account Number	2	2
III	**Assessment of Firms and Association of Persons**:		**12**	**20**
	9	Assessment of Hindu Undivided Family: School of Hindu Law	2	3
	10	Residential status of HUF- Income not to be treated as Family income	2	4
	11	Computation of Total Income of HUF and tax liability.	3	4
	12	Assessment of AOP/BOI : Computation of Total Income of AOP/BOI - Tax liability of AOP/BOI	3	6

	13	Treatment of share of income from AOP/BOI.	2	3
IV	**Tax Collection and Tax Payment:**		**7**	**10**
	15	Tax Deduction at Source (Theory only)	3	4
	16	Tax Collection at Source (Theory only)	3	4
	17	Advance Payment of Tax, Recovery of Tax and Refund of Tax	2	2
	PRACTICAL		**30**	
	1	Recommended to implement the following: Seminar / Group discussions / Assignments on practical problems related to the first four modules		
	2	Case study: Provide students with real-life case studies that involve computation of income tax under new and old tax regimes.	15	
	3	Course Projects: 1. Assign projects that involve tax planning for individuals 2. Apply clubbing provisions wherever applicable (e.g., income of minor/spouse). 3. Create a **hierarchical chart** of income tax authorities from **CBDT down to Assessing Officer** and include roles/responsibilities of each level.	15	

References:

1. Dr.Vinod K. Singhania: Direct Taxes - Law and Practice, Taxman publication.
2. Dr.Mehrotra and Dr.Goyal: Direct Taxes - Law and Practice, SahityaBhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. Bhagwathi Prasad: Direct Taxes - Law and Practice. WishwaPrakashana.
5. Dinakar Pagare: Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur &Narang: Income Tax.

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	0	2	0	1	3	3	2	1	1	0	2	0	0
CO2	1	2	0	2	2	2	1	0	1	1	2	0	0
CO3	0	3	0	2	3	2	1	0	1	1	1	0	1
CO4	0	2	0	2	2	2	1	1	2	1	2	0	2
CO5	2	3	1	2	2	2	1	1	2	1	2	1	1
CO6	1	2	0	2	2	1	1	0	0	0	2	1	0

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises/ Group activities/Mock interview/MCQ
- Practical(Any one)-Case studies/Course project/ Practical Exercises/Course project End semester examination(Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓		✓	✓	✓
CO2	✓		✓	✓	✓
CO3	✓	✓	✓		✓
CO4	✓	✓		✓	✓
CO5	✓	✓	✓		✓
CO6	✓	✓	✓		✓

Course Code &Title	**PAT3CJ203**	**BUSINESS REGULATIONS**			
Type of Course	Major	Semester	**III**	Academic Level	**200-299**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding about various laws affecting business operations				
Course Summary	This course aims to introduce the students to the regulatory framework of Indian business, to enable students to understand the different laws that affect business				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the nature, scope, and foundational principles of Business Law, including the essentials and classification of valid contracts under the Indian Contract Act, 1872.	U	P	Quiz/Examinations/ MCQ
CO2	Analyze the legal concepts related to offer, acceptance, consideration, capacity to contract, and free consent, including coercion, undue influence, misrepresentation, fraud, and mistake.	An	P	Case study/ Examinations/ Assignments/ Packaging Labeling exercise/ Practical Exercises/ Course project/ MCQ
CO3	Explain the nature and enforceability of contingent and quasi contracts, and distinguish between various special contracts	An	P	Seminar / Examinations/ Case study/ Practical Exercises / Course project/MCQ
CO4	Evaluate the circumstances under which contracts become void or voidable, and understand the modes of termination, discharge, and	E	P	Seminar / Examinations/ Case study/ Practical Exercises / Course project/MCQ

	remedies available for breach of contract.			
CO5	Interpret the provisions of the Sale of Goods Act, 1930 including conditions and warranties, the doctrine of caveat emptor, and the rights of unpaid seller	Ap	P	Seminar /Examinations/ Case study/ Practical Exercises / Course project/MCQ
CO6	Assess the scope and objectives of the Consumer Protection Act, 1986, identify the rights of consumers, and recognize unfair and restrictive trade practices.	An	P	Assignments/ Seminar/ Examinations/ Case study/ Practical Exercises / Course project/ MCQ

Detailed Syllabus:

Module	Unit	Content	Hours (60)	Marks (60)
I	**Business laws**		**15**	**15**
	1	Introduction –Nature of Business Law – Meaning and definition	2	
	2	Indian Contract Act, 1872: Contract: - Definition, Essentials of Valid Contract, Classification of contracts	4	
	3	Offer and Acceptance,	2	
	4	Consideration, Capacity to Contract, Free Consent, Coercion, Undue influence	4	
	4	Misrepresentation, Fraud, Mistake, Void Agreements,	3	
II	**Termination of contracts**		**9**	**15**
	5	Discharge of contract	3	
	6	Breach of contract and remedies	3	
	7	Contingent contract and Quasi contracts	3	
III	**Special contracts**		**11**	**15**
	8	Contract of Indemnity: Meaning - Nature - Right of indemnity holder and indemnifier -	2	
	9	Contract of Guarantee: Meaning - Nature - Rights and liabilities of surety - Discharge of surety from liability -	3	
	10	Contract of Bailment and Pledge: Rights and duties of bailer and bailee, pledger and pledgee	3	
	10	Contract of Agency - Creation of agency - Delegation of authority - Duties and liabilities of principal and agent - Termination of agency	3	
IV	**Sale of goods Act 1930 and Consumer Protection Act**		**15**	**15**
	11	Contract for sale of goods -Essentials of a contract of sale	2	

	12	Conditions and Warranties - Caveat emptor	3	
	13	Sale by non-owners - Rules as to delivery of goods - Un paid seller and his rights.	3	
	14	Consumer Protection Act 1986: Objects and scope - Definition of consumer and consumer dispute - Complaint - Goods - Service	3	
	15	Unfair trade practices - Restrictive trade practices –Rights of consumers	4	
V	**Open ended Module**		**10**	
	1	Students are given case studies of landmark legal cases or recent legal disputes involving corporate regulations. They analyses the cases, focusing on the legal principles involved, the decisions made, and their implications for the business environment.		
	2	Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes		

References

1. Singh Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
2. Kuchal M.C, Business Law , Vikas Publishing House, New Delhi
3. Kapoor N.D, Business Law, Sultan Chand & Sons, New Delhi.
4. Chandha P.R, Business Law.
5. S.S. Gulshan, Business Laws.
6. B. Sen and Mitra, Business and Commercial Laws.
7. Chandha P.R, Business Law, Galgotia, New Delhi.

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	1	1	1	3	2	3	1	2	1	1	2	1
CO2	2	1	1	2	3	2	3	2	3	1	2	3	2
CO3	2	2	2	1	3	2	3	1	2	1	2	2	2
CO4	2	2	2	2	3	3	3	1	2	1	3	3	2
CO5	3	3	2	2	3	3	3	2	2	2	3	2	2
CO6	2	2	1	2	3	2	3	2	2	1	2	3	2

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical (Any one)-Case studies/Course project/ Practical Exercises / Course project
- End semester examination (Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓			✓
CO2	✓		✓		✓
CO3	✓	✓	✓		✓
CO4	✓				✓
CO5	✓	✓	✓		✓
CO6	✓	✓	✓	✓	✓

SEMESTER IV

Course Code &Title	**PAT4CJ201**	**MANAGEMENT ACCOUNTING**			
Type of Course	Major	Semester	**IV**	Academic Level	**200-299**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	3	-	2	75
Pre-requisites	Basic knowledge of financial accounting and a foundational understanding of business operations.				
Course Summary	To equip students with the skills to interpret and apply accounting information for internal decision-making, planning, and control. The course emphasizes cost behavior, budgeting, and performance evaluation to support effective managerial decisions.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of the principles, concepts, and techniques of management accounting	U	C	Seminar /Examinations/ Case study/
CO2	Explain the role and importance of management accounting in planning, controlling, and decision-making.	U	C	Quizzes/Seminar /Examinations
CO3	Apply techniques such as marginal costing, standard costing, and budgetary control to solve managerial problems	A	P	Seminar /Assignment/Examinations/ Case study/Practical Exercises
CO4	Analyze financial and non-financial information for internal reporting and performance evaluation.	An	P	Seminar /Examinations/ Case study/Practical Exercises

CO5	Prepare budgets, ratio reports, and break-even charts	A	P	Seminar /Examinations/ Practical Exercises / /MCQ
CO6	Demonstrate practical application of financial tools and techniques break-even analysis, variance analysis and budgets	C	P	Case study/Practical Exercises / Course project/viva voce

Detailed Syllabus:

Module	Unit	Content	Hours (75)	Marks (60)
I	**Introduction to Management Accounting**		**9**	**15**
	1	Meaning, nature, scope, and functions of Management Accounting	3	
	2	Difference between Financial Accounting, Cost Accounting, and Management Accounting	2	
	3	Role of Management Accountant in the organization	2	
	4	Advantages and limitations of Management Accounting	2	
II	**Ratio Analysis**		**12**	**15**
	1	Meaning and importance of ratio analysis	3	
	2	Detailed study of liquidity, profitability, and turnover and solvency ratios	5	
	3	Interpretation and uses of ratios for managerial decisions- Limitations of ratio analysis	4	
III	**Marginal Costing and Decision Making**		**12**	**15**
	1	Meaning and assumptions of marginal costing	3	
	2	Contribution, P/V Ratio, Break-even Point, and Margin of Safety	3	
	3	Applications of marginal costing in business decisions:	4	
	4	Difference between Marginal costing and Absorption costing	2	
IV	**Fund Flow and Cash Flow Analysis**		**12**	**15**
	1	Concept of Fund Flow Statement: Concept of Fund, Need, and Managerial Uses- Preparation of Fund Flow Statements	5	
	2	Concept of cash Flow Statement: Concept of Fund, Need, and Managerial Uses- Preparation of cash Flow Statements	5	
	3	Difference between Fund Flow and Cash Flow Statements	2	
	PRACTICAL		**30**	

	1	**Students will prepare practical reports** on real-time financial scenarios, including ratio analysis, cash flow and fund flow statements, and marginal costing decisions using Excel or accounting software.		
	2	**Students will undertake a project or case study** on a selected business problem, applying management accounting tools and presenting their findings through group presentations or reports.		

References:

1. **S.N. Maheshwari**, Management Accounting: Principles and Practice, Sultan Chand & Sons, New Delhi.
2. **I.M. Pandey**, Management Accounting, Vikas Publishing House, New Delhi.
3. **R.S. Sharma & Shashi K. Gupta**, Management Accounting, Kalyani Publishers, New Delhi.
4. **M.Y. Khan & P.K. Jain**, Management Accounting, McGraw Hill Education, New Delhi.
5. **J. S. Saini**, Management Accounting: A Practical Approach, Deep & Deep Publications, New Delhi.
6. **R.P. Rustagi**, Management Accounting: Theory, Concepts, and Problems, Taxmann Publications, New Delhi.
7. **Dr. S.K. Agarwal**, Advanced Management Accounting, Sahitya Bhawan Publications, Agra.
8. **B. Ramaswamy**, Management Accounting and Financial Management, Pearson Education, New Delhi.

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	0	2	1	3	1	1	2	0	1	1
CO2	2	0	2	0	3	3	2	1	1	1	0
CO3	3	0	3	1	3	2	1	2	1	2	1
CO4	2	1	2	1	3	1	0	2	1	1	1
CO5	3	0	3	0	3	1	2	2	0	1	1
CO6	3	0	3	0	3	2	2	1	1	2	0

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓			✓
CO2	✓		✓		✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓		✓
CO5	✓	✓	✓	✓	✓
CO6	✓	✓	✓	✓	✓

Course Code &Title	**PAT4CJ202**	**ADVANCED ACCOUNTING PRACTICES**			
Type of Course	Major	Semester	**IV**	Academic Level	**200-299**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various concepts, principles and conventions of Accounting and fundamental computer knowledge				
Course Summary	To provide an in-depth practical skills in Accounting using Sage50 software to manage financial data, analyse business performance, and make informed decisions. It will equip the students with the knowledge and skills required to work with Sage50 accounting software in a real-world business setting.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain an in-depth knowledge in advanced accounting software practices using Sage50.	U	P	Seminar /Examinations/ Case study/ Practical Exercises
CO2	Create and Manage Company Data: including ledger groups, chart of accounts, customers, vendors, and employees.	Ap	C	Examinations/ Case study/ Practical Exercises
CO3	Implement Inventory Control System by using Peachtree to manage inventory, including purchasing, receiving, and sales processes.	Ap	C	Examinations/ Case study/ Practical Exercises
CO4	Record Journal Entries and Manage Payroll including Bank Reconciliation	Ap	C	Examinations/ Case study/ Practical Exercises
CO5	Generate Financial Reports and interpret financial reports, including trial balance, income statements, balance sheets, and cash flow statements.	An	P	Examinations/ Case study/ Practical Exercises
CO6	Analyze and Interpret Financial Data making informed business decisions.	E	P	Examinations/ Case study/ Practical Exercises

Detailed Syllabus:

Module	Units	Content	Hours (75)	Marks (60)
I	**Introduction to Sage50**		**12**	**20**
	1	Meaning, features, importance and need in accounting world	2	
	2	Starting Procedure & Company creations	2	
	3	Different ledger groups & Chart of accounts	3	

	4	Customers & Vendors Creation	3	
	5	Employees or Sales Representative	2	
II	**Inventory Control System**		**10**	**20**
	6	Purchase or Receive Inventory & Purchase order Creation	5	
	7	Sales Quotes, Sales Order, Sales	5	
III	**Journal & Payroll**		**15**	**10**
	8	General Journal Entries	5	
	9	Inventory Adjustments	5	
	10	Bank Reconciliation	2	
	11	Managing Payroll & Payroll Entry	3	
IV	**Reports**		**8**	**10**
		Trial Balance	2	
		Income Statements & Balance Sheet	3	
		Cash Flow	3	
V	**PRACTICAL**		30	
	1	Recommended to implement the following: Assign problem solving exercises that require students to apply accounting principles to analyse transactions and prepare financial statements using Sage50 software		
	2	Practical applications for Sage50 – Generation of various reports in Sage50 and preparation of financial statements using actual financial data of business enterprises		

Reference Books:

1. Glencoe Accounting Peachtree Reference Guide
2. Peachtree for Dummies, 2nd Edition Published by Wiley Publishing, Inc.
3. Learn Peachtree Accounting by Deborah Bea
4. Sage Peachtree First Accounting 2010 Software for PC

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	0	3	0	3	0	3	0	0	0	3	0	2
CO2	3	0	3	0	3	0	3	0	0	2	3	0	0
CO3	3	0	3	0	3	0	3	0	0	2	3	0	0
CO4	3	0	3	0	3	0	3	0	0	2	3	0	0
CO5	3	0	3	0	3	0	3	0	0	2	3	0	0
CO6	3	0	0	3	3	0	3	0	0	3	3	0	2

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical (Any one)-Case studies/Course project/ Practical Exercises / Course project
- End semester examination (Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓		✓	✓
CO2	✓		✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓			✓	✓
CO5	✓	✓	✓	✓	✓
CO6	✓	✓	✓	✓	✓

Course Code &Title	**PAT4CJ203**	**INDIRECT TAXATION**			
Type of Course	Major	Semester	**IV**	Academic Level	**200-299**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding of accounting, economics, the Indian taxation system, legal and regulatory frame works, and familiarity with business processes.				
Course Summary	This course gives the basic knowledge and understanding regarding the theory and practice of GST and intends to develop necessary skills to calculate GST.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Understand the fundamental concepts and terminology of indirect taxation and GST, including taxable income, exemptions, input tax credit, and tax rates.	U	C	Internal Examinations/Review Questions/Quizzes/ Assignment/Seminar/ External Examinations
CO2	Analyze the structure and administration of income tax laws and GST regulations at the national and state levels	An	C	Internal Examinations/Review Questions/Quizzes/ Assignment/Seminar/ External Examinations/Practicum

CO3	Understand the legal and procedural aspects of GST levy and collection, including supply, time/place of supply, composite/mixed supplies, and exemptions	U	F	Seminar /Examinations/ Case study/MCQ
CO4	Evaluate the legal and procedural aspects of GST registration, including liable persons, compulsory/deemed registration, and GSTIN allotment.	E	C	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO5	Understand the purpose and format of GST documents like invoices, debit and credit notes, and e-way bills.	U	C	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO6	Understand the roles and powers of Income Tax authorities, enforcement actions like search and seizure, and analyze types and procedures of penalties.	U	C	Debates/Discussions/ Examinations

Detailed Syllabus:

Module	Unit	Content	Hours (60)	Marks (60)
I	**Introduction to Goods and Service Tax**		**14**	**20**
	1	Indirect Taxes- meaning- Advantages and Disadvantages of Indirect Taxes - History and Relevance of GST - Meaning and features of GST –Objectives and benefits of GST.	3	
	2	Need for GST in India-Comparison between traditional indirect tax system and GST-Scope of GST-Limitations of present GST system in India.	3	
	3	GST Legislations –CGST , SGST, IGST-UTGST Principles of GST - Taxes Subsumed under GST Important concepts and definitions under GST Act	4	
	4	Registration - Persons Liable for Registration – Compulsory Registration - Deemed Registration- Procedure for Registration -GSTIN - Cancellation of Registration	4	
II	**Levy and Collection of Tax**		**10**	**15**
	5	Levy and Collection of GST-Taxable event - Procedure relating to levy and collection of CGST & SGST - Place of supply-Exemption from GST	4	
	6	Classification of goods and services - Composite and mixed supplies -Concept of time and place of supply	3	

	7	Payment of GST - Rates of GST – Tax Deduction at Source - Collection of Tax at Source – Refunds	3	
III	**Input Tax Credit**		**11**	**15**
	8	Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations	3	
	9	Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available	2	
	10	GST Invoice, Debit and Credit Notes, E-Way Bills	3	
	11	GST authorities -CBIC-State Authorities-GST council	3	
IV	**Income Tax Authorities**		**10**	**10**
	15	Income Tax Authorities: CBDT, Director General, Assessing Officer , Commissioners	4	
	16	Powers of Authorities: Search& Seizure, Power to Call for Information, Power of Survey, Powers regarding discovery of Information.	4	
	17	Types of Penalties, Various Procedures for Imposing Penalties	2	
V	**PRACTICAL**		**15**	
	1	Recommended to conduct the following: Seminar / Group discussions / Assignments A. Conduct debate on controversial GST issues. B. Provide sample transactions and ask participants to create invoices, considering different GST rates and categories	10	
	2	Demonstrating: Guide students through the online GST registration process. Case study: Provide students with real-life case studies that involve computation of GST		
	3	Course Projects: 1. Assign projects that involve tax planning for individuals 2. Visit any near-by business units and examine the GST filing process 3. Provide scenarios for businesses with varying turnovers and discuss the registration thresholds.	10	

References:

1. Indirect Taxes - V.S.Datey. Taxmann Publication(p) Ltd.New Delhi
2. Indirect Taxation - V.Balachandran. Sultan Chand & Co New Delhi
3. Indirect Tax - V.K.Gupta,
4. Indirect Taxes:GST and Customs Laws - R.Parameswaran and P.Viswanathan

5. Raj K Agarwal, A Handbook on GST, Bharat Publications
6. Aditya Singhania, GST Practice Manual, Taxmann's Publications

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	3	1	3	2	2	1	2	2	1	2	1	2
CO2	1	3	2	2	2	2	2	2	3	2	2	2	1
CO3	2	1	2	3	3	2	2	0	3	1	2	2	1
CO4	1	2	2	2	2	2	1	0	0	1	2	1	1
CO5	1	1	1	3	2	1	2	2	2	2	1	1	1
CO6	0	2	2	2	3	3	1	0	1	1	0	2	2

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises/ Group activities/Mock interview/MCQ
- Practical(Any one)-Case studies/Course project/ Practical Exercises/Course project End semester examination(Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓		✓	✓	✓
CO2	✓		✓	✓	✓
CO3	✓	✓	✓		✓
CO4	✓	✓		✓	✓
CO5	✓	✓	✓		✓
CO6	✓	✓	✓		✓

SEMESTER V

<table>
<tr><td>Course Code &Title</td><td>PAT5CJ301</td><td colspan="4">CORPORATE TAXATION AND TAX PLANNING</td></tr>
<tr><td>Type of Course</td><td>Major</td><td>Semester</td><td>V</td><td>Academic Level</td><td>300-399</td></tr>
<tr><td rowspan="2">Course Details</td><td>Credit</td><td>Lecture Per week</td><td>Tutorial per week</td><td>Practical as Per week</td><td>Total Hours</td></tr>
<tr><td>4</td><td>3</td><td>-</td><td>2</td><td>75</td></tr>
<tr><td>Pre-requisites</td><td colspan="5">A basic knowledge of income tax laws, accounting principles, corporate finance, and business law is essential for understanding corporate tax planning and management.</td></tr>
<tr><td>Course Summary</td><td colspan="5">This course helps to understand how companies are taxed and how they can plan their taxes smartly and also learn the difference between tax planning, tax evasion, and tax avoidance.</td></tr>
</table>

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Understand what a company is, the different types of companies, where a company is considered to be resident for tax purposes, how much tax it has to pay, how it can carry forward and set off its losses, what deductions it can claim, and how to calculate its total tax.	U	C	Internal Examinations/Review Questions/Quizzes/ Assignment/Seminar/ External Examinations
CO2	Evaluate the special provisions applicable to the assessment of a company's total income, compute the total taxable income of companies as per the Income Tax Act, and accurately determine the amount of corporate tax liability.	Ap	p	Internal Examinations/Review Questions/Quizzes/ Assignment/Seminar/ External Examinations/Practicum
CO3	Understand the meaning of tax planning and tax management, and distinguish between tax planning, tax evasion, and tax avoidance with reference to legal and ethical considerations.	U	C	Seminar /Examinations/ Case study/MCQ
CO4	Analyze the impact of tax implications on strategic financial decisions such as capital structure, dividend policy, and investment choices.	An	C	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO5	Apply tax planning techniques to real-world business scenarios involving make-or-buy decisions, asset ownership versus leasing, and continuation versus shutdown of operations.	Ap	P	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO6	Evaluate the implications of tax concessions and incentives on corporate decisions regarding the location, nature, and form of new business ventures.	E	C	Debates/Discussions/ Examinations

Detailed Syllabus:

Module	Unit	Content	Hours (75)	Marks (60)
I	**Assessment of Companies**		**10**	**12**
	1	Definition of Company - Types of Companies	2	
	2	Residential status and incidence of tax	2	
	3	Carry forward and set off of losses in the case of Companies	3	
	4	Deduction available to Corporate Assessee- Assessment of Companies	3	

II	**Computation of Corporate Tax**		**10**	**14**
	5	Computation of Taxable Income & Tax Liability : Special provisions applicable to assessment of Total Income of Companies	4	
	6	Computation of Total Income of Companies- Determination of amount of Corporate Tax liability (Theory Only)	6	
III	**Tax Planning and Management in the Corporate**		**15**	**18**
	7	Introduction to Tax Planning : Meaning of Tax Planning and Management- Tax evasion and Tax avoidance	3	
	8	Nature and scope of Tax Planning and Management in the Corporate Sector - Justification of Corporate Tax Planning and Management	4	
	9	Tax Planning For Specific Management Decisions : Tax Planning with Capital structure decisions - Dividend Policy - Bonus shares -Investments and Capital Gains -	4	
	10	Owning or Leasing of an asset - Make or buy, repair /replace, export or domestic sales, shut down or continue (Theory Only)	4	
IV	**Tax Planning For Setting up of a New Business**		**10**	**16**
	11	Tax Planning For Setting up of a New Business: Implication of Tax Concessions and Incentives for Corporate decision in respect of setting up of a new business, location, nature and form of business	5	
	12	Tax Planning relating to Special Economic Zone (SEZ), Export Processing Zones,	5	
V	**PRACTICAL**		**30**	
	1	Recommended to conduct the following: Seminar / Group discussions / Assignments A) Conduct debate on tax avoidance and tax evasion. B) Review the annual reports of listed companies to identify and analyze tax planning strategies used in real corporate settings.	15	
	2	Demonstrating: Select a real or hypothetical company and prepare a detailed computation of taxable income and corporate tax liability, including carry forward and set-off of losses and deductions. Case study:	15	

		Provide students with real-life case studies that involve computation of corporate tax.		
	3	Course Projects: 1. Visit any near-by company and calculate the total income and tax liability, including deductions, MAT, and other taxes, and suggest ways to reduce the tax burden. 2. Create a plan for setting up a new business by comparing tax benefits in different locations like SEZs and backward areas, and choose the best option to save tax.		

References:

1. Dr.Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr.Mehrotra and Dr.Goyal: Direct Taxes - Law and Practice, SahityaBhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. BhagwathiPrasad : Direct Taxes - Law and Practice. WishwaPrakashana.
5. DinakarPagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur &Narang : Income Tax.

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	2	3	2	2	1	2	2	2	1	1
CO2	3	3	2	3	3	2	2	0	3	2	3	2	1
CO3	2	3	1	2	2	2	1	1	2	0	2	2	2
CO4	2	3	0	3	2	2	0	1	3	1	2	0	2
CO5	2	2	0	3	2	1	1	0	2	0	1	1	1
CO6	1	2	1	2	3	2	0	1	1	1	1	1	1

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises/ Group activities/Mock interview/MCQ
- Practical(Any one)-Case studies/Course project/ Practical Exercises/Course project End semester examination(Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	**Seminar**	**Assignment**	**Practical**	**End semester examination**
CO1	✓		✓	✓	✓
CO2	✓		✓	✓	✓
CO3	✓	✓	✓		✓
CO4	✓	✓		✓	✓
CO5	✓	✓	✓		✓
CO6	✓	✓	✓		✓

Course Code &Title	**PAT5CJ302**	**QUANTITATIVE TECHNIQUES FOR BUSINESS**			
Type of Course	Major	Semester	**V**	Academic Level	**300-399**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of mathematics, particularly algebra and arithmetic. Familiarity with statistical concepts is also recommended.				
Course Summary	This course provides an in-depth understanding of quantitative techniques and their applications in business decision making. It covers various statistical methods, probability theory, and data analysis techniques to equip students with the skills needed to tackle business problems using a scientific approach.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the meaning, definition, classification, and application of quantitative techniques in business, as well as their limitations.	U	C	Quiz/ Seminar/ Assignments/ Examinations/ MCQ
CO2	Apply correlation and regression analysis to identify relationships between variables, including Karl Pearson's coefficient of correlation, rank correlation, and simple linear regression.	Ap	P	Case study/ Examinations/ Assignments/ Practical Exercises/ Course project/ MCQ
CO3	Use probability theory, including approaches, theorems, and applications, to solve business problems and make informed decisions.	Ap	P	Examinations/ Case study/ Practical Exercises / Assignments/ Course project/ MCQ
CO4	Apply theoretical distributions (binomial, Poisson, and normal) to model and analyse business phenomena, including fitting distributions and understanding their characteristics.	Ap	P	Examinations/ Case study/ Practical Exercises / Assignments/ Course project/ MCQ
CO5	Perform hypothesis testing, including parametric and non-parametric tests (Chi-square test, Z-test, t-test, and F-test), to make inferences about population parameters.	Ap	P	Examinations/ Case study/ Practical Exercises / Assignments/ Course project/ MCQ
CO6	Interpret the results of statistical analysis, including tests of significance, analysis of variance, and regression analysis, to inform business decisions and solve problems.	E	P	Assignments/ Seminar/ Examinations/ Case study/ Practical Exercises / Course project/ MCQ

Detailed Syllabus:

Module	Unit	Content	Hours (75)	Marks (60)
I	**Quantitative Techniques**		**5**	**5**
	1	Introduction to quantitative techniques, Meaning and definition of quantitative techniques	2	
	2	Classification of quantitative techniques and other disciplines	1	
	3	Application of quantitative techniques in business, Limitations of quantitative techniques	2	
II	**Correlation and Regression Analysis**		**15**	**15**
	4	Meaning and definition of correlation	2	
	5	Karl Pearson's coefficient of correlation	4	
	6	Rank correlation	3	
	7	Regression and Types of regression	3	
	8	Determination of simple linear regression and Coefficient of determination	3	
III	**Set Theory - Probability**		**15**	**20**
	9	Concept of probability, Meaning and definition of probability and Approaches to probability	2	
	10	Theorems of probability- Addition theorem, Multiplication theorem	8	
	11	Conditional probability and Inverse probability	3	
	12	Baye's theorem	2	
IV	**Theoretical Distribution and Statistical Inference**		**30**	**20**
	13	Binomial distribution, Basic assumptions and characteristics, Fitting of binomial distribution	3	
	14	Poisson distribution, Characteristics, Fitting of Poisson distribution	4	
	15	Normal distribution, Features and properties and Standard normal curve	3	
	16	Testing of hypothesis and Procedure, Error in testing, Two-tail tests and one-tail tests	7	
	17	Non-parametric tests (Chi-square test only)	3	
	18	Test of significance of large samples, Test for two sample means	3	
	19	Small sample mean tests, Students t-test, Analysis of Variance	4	
	20	F-test, One-way ANOVA (Only)	3	

V	Practical		10	
	1	Recommended to implement the following: Assign problem solving exercises that require students to apply statistical methods and Probability to solve business problems effectively.		
	2	Recommended to conduct the following: Seminar / Group discussions / Assignments		

References:

1. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.
2. S.P. Gupta, Statistical Methods, Sultan Chand, latest edition.
3. Sanchetti and Kapoor, "Statistics", Sultan Chand.
4. G.C.Beri, "Statistics For Managemet", Tata Me Graw Hill, 2003.
5. J.K. Sharma, "Business Statstics", Pearson, 2004.
6. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson.
7. R.P.Hooda, "Statistics for Business", Me Millan.
8. Levine Krebiel & Bevensor, "Business Statistics", Pearson edition, Delhi.

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	0	0	0	0	2	1	2	0	0	2	0	2	0
CO2	0	0	0	0	3	0	3	0	0	3	2	0	0
CO3	0	0	0	0	3	0	3	0	0	3	2	0	0
CO4	0	0	0	0	3	0	3	0	0	3	2	0	0
CO5	0	0	0	0	3	0	3	0	0	3	2	0	0
CO6	0	0	0	0	3	0	3	0	0	3	2	2	0

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical (Any one)-Case studies/Course project/ Practical Exercises / Course project
- End semester examination (Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓			✓
CO2	✓		✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓		✓	✓	✓
CO5	✓		✓	✓	✓
CO6	✓	✓		✓	✓

Course Code &Title	**PAT5CJ303**	**AUDITING AND REPORTING**			
Type of Course	Major	Semester	**V**	Academic Level	**300-399**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	4	-	-	60
Pre-requisites	Awareness of audit principles and objectives and understanding of organizational structures and roles within a corporation.				
Course summary	This course provides a comprehensive overview of auditing principles and practices alongside the critical role of corporate governance in ensuring organizational accountability and transparency				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the objectives, scope, and principles of auditing, including the role of auditors in providing independent assurance on financial statements.	U	C	Examinations/Quizzes/ Assignment/Seminar
CO2	Analyze the regulatory framework governing auditing practices, including relevant laws, regulations, and professional standards.	An	C	Examinations/Quizzes/ Assignment/assignment/project
CO3	Apply auditing techniques and procedures to assess the reliability and integrity of financial information, and the impact on rural development.	Ap	P	Project /Discussions Case study Exam
CO4	Understand the concepts and models related to corporate governance.	U	C	Assignment/seminar/Examinations
CO5	Apply the principles and approaches in corporate governance and ethical decisions in business.	Ap	P	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO6	Understand the concepts and models related to corporate governance.	U	C	Assignments/ Seminar/Examinations/Case study/Practical Exercises / Course project/MCQ

Detailed Syllabus:

Module	Unit	Content	Hours (60)	Marks (60)
I	**Introduction to Audit**		**10**	**15**
	1	Auditing Concepts: Definition, Origin of Auditing, Meaning of Audit, Need for Audit (Benefits of Audit), Objective of the Audit	2	

	2	Scope of Audit, External Audit engagements, Qualities of Auditor	2	
	3	Inherent Limitations of Auditing, Classification of audit	3	
	4	Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board (IAASB) & Auditing and Assurance Standards Board (AASB)	3	
II	**Audit Plan and Process**		**10**	**15**
	5	Development of Audit Plan and Program- Preparation before Audit – Audit planning (SA 300 Planning an Audit of Financial statements)-Audit Program-Benefits of Audit Planning.	2	
	6	Concept of Audit Documentation; Nature & Purpose of Audit Documentation-Audit working papers, Audit files: Permanent and current audit files, Ownership, and custody of working papers (SA 230 Audit Documentation)	2	
	7	Concept of Internal Control, Internal check & Internal Audit, objectives, Features of a good Internal Control System	2	
	8	Concept of Audit Documentation- Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation.	2	
	9	Materiality (Standard on Auditing - 320),	2	
III	**Vouching and Verification**		**15**	**15**
	10	Vouching – Meaning – Importance , Vouchers – Requirements of a Voucher	1	
	11	Verification – Difference between Vouching and Verification	2	
	12	Verification of assets and liabilities , Valuation of Assets & liabilities,	2	
	13	Difference between Verification and Valuation ,Audit of opening balance, sundry debtors ,sundry creditors, audit of cash in hand and cash at bank	3	
	14	Audit of Land & Buildings, Plant & Equipment ,Audit of sale of Goods and Services; Audit of Interest Income Audit of Purchases, Employee benefits expenses	3	
IV	**Company Auditor and Audit Report**		**10**	**15**
	15	Company Auditor- Qualification & Disqualification, Appointment of Auditor	2	
	16	Duties, Rights & Liabilities of an Auditor as per Companies Act 2013 2 18 Removal of auditors; Remuneration of Auditor	2	
	17	Audit Report- Characteristics, Importance and Significance of Audit Report-	2	

	18	Types of Audit Report - basic elements of audit report (SA 700 Forming an Opinion and Reporting on Financial Statements)	2	
	19	Comparative Financial Statements (SA 710)	2	
V	**Practical**		**15**	
	1	Assign a project where students assess the risk of fraud in a company and ask them to design procedures to detect and respond to the risk of fraud.		
	2	Plan a visit to any Audit firms/ Financial consultancy organisations and ask students to prepare a detailed report.		
	3	Review any published audit report of any companies of the current year and prepare an assignment about it		

References:

1. Bandyopadhyay S.C, Rural Banking.
2. Beatriz and Jonathan, the Economics of Micro finance, Prentice Hall of India.
3. Indian Institute of Banking and Finance, Microfinance: Perspectives and Operations, Macmillan India Ltd., 2011.
4. Datt, Sundaram, IndianEconomy, S.Chand&Sons

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	0	0	0	2	1	3	1	1	1	2	2	0
CO2	3	0	0	1	2	1	3	0	1	2	2	3	1
CO3	3	0	1	2	3	2	2	2	3	2	3	3	3
CO4	2	0	0	0	2	1	2	0	0	1	1	1	1
CO5	2	0	0	0	2	2	2	3	1	1	3	3	2
CO6	2	0	0	0	2	1	3	0	0	1	1	2	0

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate
- Assignment / Practical Exercises
- Practical (Any one)-Case studies/Course project
- End semester examination (Final exam)

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓	✓		✓
CO2	✓		✓	✓	✓
CO3	✓			✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓
CO6	✓	✓	✓	✓	✓

19. DETAILED SYLLABUS OF THE ELECTIVE COURSES (MAJOR)

SEMESTER IV

Course Code &Title	**PAT4EJ211**	**MANAGERIAL ECONOMICS**			
Type of Course	Major	Semester	**IV**	Academic Level	**200-299**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding of business and economics concepts.				
Course Summary	This course introduces students to the basic principles of managerial economics, focusing on demand and supply analysis, consumer behavior, market structures, pricing strategies, and key features of the Indian economy to support effective business decision-making.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	**Understand** the definition, nature, scope, and fundamental characteristics of Managerial Economics and distinguish it from general economics.	U	P	Seminar/assignment Quiz/Examinations/ MCQ
CO2	**Identify and interpret** key demand and supply concepts, including determinants, functions, curves, and different types of elasticity	Ap	P	Case study/Assignment/seminar Examinations/ Assignments/
CO3	**Apply** theories of consumer behavior, including utility analysis, consumer surplus, and indifference curve analysis, to understand buyer choices and market trends.	An	C	Seminar/Assignment/ /Examinations/ Case study/ /Course project/MCQ
CO4	**Differentiate** between various types of market structures—perfect competition, monopoly, monopolistic competition, and oligopoly—and analyze their impact on business strategies	An	C	Seminar/Assignment /Examinations/ Case study/ project/MCQ
CO5	**Examine** different pricing policies, objectives, and practices relevant to various market and cost conditions.	E	P	Seminar /Examinations/ Case study/assignment/Course project/MCQ
CO6	**Interpret** production functions and laws of production such as the law of variable proportion and returns to scale, and assess their managerial implications.	An	C	Assignments/ Seminar/Examinations//Course project/MCQ

Detailed Syllabus:

Module	Unit	Content	Hours (60)	Marks (60)
I	**Managerial Economics**		**10**	**15**
	1	Managerial Economics – Definition, Characteristics, Nature and Scope	3	
	2	Economics Vs Managerial Economics	2	
	3	Decision making and Forward planning, Relationship of managerial economics with other disciplines	3	
	4	Role of managerial economist	2	
II	**Demand and supply**		**10**	**15**
	5	Demand- Meaning, Law of Demand-Exceptions of Law of Demand - Determinants of Demand-Demand Function and Demand Curve	2	
	6	Elasticity of Demand – Types and Measurement-Determinants of Price Elasticity of Demand	3	
	7	Elasticity of Demand – Types and Measurement-Determinants of Price Elasticity of Demand	3	
	8	Supply-Market Supply Function-Determinants of Supply, Law of Supply-Elasticity of Supply	2	
III	**Consumer Behaviour and market structure**		**11**	**15**
	9	Consumer Behaviour, Utility Theory – Cardinal and Ordinal Approaches	3	
	10	Law of Diminishing Marginal Utility	2	
	11	Consumer Surplus,-Indifference Curve Analysis and Consumer equilibrium	2	
	12	Market Structures – Definition and Characteristics, Types of Market: – Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly	4	
IV	**Pricing policies and-practices**		**14**	**15**
	13	Pricing – Meaning, Objectives, Factors Governing Pricing	2	
	14	Pricing Methods: – Cost-plus or Full Cost Pricing – Target Pricing – Marginal Cost Pricing – Going Rate Pricing – Follow-up and Barometric Pricing	2	
	15	Pricing of New Products – Price Skimming & Penetration Pricing	3	

	16	Macroeconomics – Scope, Importance, Major Concerns	3	
	17	Basic Characteristics of Indian Economy-Issues in Indian Economy (Growth, Unemployment, Poverty, Inequality, Inflation/Deflation)	2	
	18	Unemployment-Types of Unemployment Poverty- Types of Poverty Inflation-Types of Inflation	2	
V	**Open ended Module**		**15**	
	1	Group discussions/Debate/ Engaging in role play/ Quizzes/Economic Debate/Market Structure Case Study		
	2	Management games / Group activities/Viva voce		

References

1. 1.R.L Varshney and K.l Maheshwari, managerial
2. 2.Ahuja HL Business economics
3. D.N Dwivedi, Managerial economics
4. 4 .Dr. S. Sankaran managerial economics

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	0	0	0	0	3	2	3	1	1	0	1	1	1
CO2	1	0	0	0	3	2	3	1	1	1	2	1	1
CO3	1	0	0	0	3	2	2	1	2	1	3	1	1
CO4	1	0	0	0	3	2	3	1	2	1	3	1	1
CO5	1	0	0	0	3	2	2	1	2	1	3	1	2
CO6	1	0	0	0	3	2	3	1	2	1	3	1	2

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical (Any one)-Case studies/Course project/ Practical Exercises / Course project
- End semester examination (Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓	✓		✓
CO2	✓	✓	✓		✓
CO3	✓	✓	✓		✓
CO4	✓	✓	✓		✓
CO5	✓	✓	✓		✓

CO6	✓	✓	✓		✓

Course Code &Title	PAT4EJ212	**MARKETING MANAGEMENT**			
Type of Course	Major	Semester	**IV**	Academic Level	**200-299**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding about various concepts, principles and conventions about marketing management				
Course Summary	This course introduces the principles and concepts marketing management. Students will learn various principles, concepts, techniques, of marketing management.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop basic knowledge about the concepts and principles, tools and techniques of marketing	U	C	Examinations/Quizzes/Assignment/Seminar
CO2	Analyse consumer behaviour and decision making process to identify marketing opportunities develop effective marketing strategies	An	C	Examinations/Assignments/Role plays/Projects
CO3	To analyse the framework and models to analyse the competitive landscape and develop the positioning strategies.	U	P	Case study/Examinations
CO4	Communicate marketing concept and recommendations effective though written reports and oral presentation	Ap	P	Project/case study/Examinations
CO5	Relate marketing mix as framework of marketing	An	P	Case study/Assignments
CO6	Learn and examine the students to the dynamic nature of marketing functions	E	M	Projects/ Role plays

Detailed Syllabus:

Module	Unit	Content	Hours (60)	Marks (60)
I	**Introduction to marketing**		**11**	**15**
	1	Introduction to Marketing-Nature, Scope, and importance of marketing	2	
	2	Concept of marketing: Product concept, Production concept, Selling concept, and marketing concept	2	
	3	Functions of marketing	3	
	4	Overview of marketing management process	4	

II	**Market segmentation and targeting**		**11**	**15**
	5	Segmentation-concept, Levels of segmentation, basis of market segmentation	3	
	6	Targeting concept. Targeting strategies.	4	
	7	Differentiation: concept and importance	4	
III	**Marketing mix decision**		**12**	**15**
	8	Product decisions-Meaning and Definition of product-product classification, Components of product mix	4	
	9	Product life cycle and product life cycle strategies	3	
	10	Pricing decisions: Meaning, and definition, Determinants of price and pricing strategies	3	
	11	Methods of pricing	2	
IV	**Digital marketing**		**11**	**15**
	12	Concept, Meaning and Nature and importance of digital marketing	3	
	13	Advantages and disadvantages of digital marketing, marketing	2	
	14	Trends in digital marketing	2	
	15	Digital marketing models, Types of online marketing	4	
V	**Practical**		**15**	
	1	Role Plays, Market Based Project, Case Study		
	2	Field Visit, Assignment		

References:

1. Charles W.L, Hill and Steven McShane (2017) *Principles of Management*
2. Koontz, H and Weihirch, H (2010) *Essentials of Management*, Tata McGraw Hill, New Delhi.
3. Stoner A.F. Jame, Freeman R Edward, Gilbert R. Danie,l (2009), *Management*, 6th edition, Pearson Education.
4. Laudon, K. C., & Laudon, J. P. (2019). *Management Information Systems: Managing the Digital Firm* (16th edition). Pearson Education.
5. Colquitt, J. A., LePine, J. A., & Wesson, M. J. (2020). *Organizational Behavior: Improving Performance and Commitment in the Workplace* (7th ed.). Tata McGraw Hil

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	1	0	0	2	2	2	3	1	2	3	2	2
CO2	1	1	0	2	2	2	3	2	2	3	3	2	2
CO3	2	0	0	1	2	2	2	2	2	3	2	3	2
CO4	1	1	0	0	2	2	2	2	3	2	3	2	2

CO5	2	1	1	1	2	2	3	2	2	2	3	2	2
CO6	1	2	1	2	3	3	3	2	2	3	3	3	3

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical (Any one)-Case studies/Course project/ Practical Exercises / Course project
- End semester examination (Final exam)

Mapping of CO's to Assessment Rubrics:

	Internal exam	**Seminar**	**Assignment**	**Practical**	**End semester examination**
CO1	✓	✓			✓
CO2	✓		✓		✓
CO3	✓	✓	✓		✓
CO4	✓				✓
CO5	✓	✓	✓		✓
CO6	✓	✓	✓		✓

Course Code &Title	**PAT4EJ213**	**OPERATIONS MANAGEMENT**			
Type of Course	Major	Semester	**IV**	Academic Level	**200-299**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding about operation management concepts				
Course Summary	This course is oriented to familiarize the students with fundamentals of operations Management, and tools and techniques used in taking decisions in operating and controlling the Production and Service Industries.				

Course Outcomes (CO):

CO	**CO Statement**	**Cognitive Level***	**Knowledge Category#**	**Evaluation Tools used**
CO1	Explain the meaning, scope, and objectives of Operations Management and describe its historical evolution and integration with other functional areas in both manufacturing and service sectors.	U	p	Seminar/Assignment/ Quiz/Examinations/ MCQ

CO2	Analyze key factors affecting facility and capacity planning, including plant location, plant layout, and process selection.	An	P	Examinations/Assignments Practical Exercises/ / MCQ
CO3	Compare different types of plant layouts (Product, Process, Cellular, and Fixed Position) and apply concepts such as assembly line balancing and material handling systems in operational design.	An	P	Seminar /Examinations/ Case study/MCQ
CO4	dentify and evaluate different types of capacity and maintenance management practices, and apply work study techniques including method study and work measurement.	E	P	Seminar /Examinations/ Case study/MCQ
CO5	Explain the concepts of inventory management, determine optimal inventory levels using EOQ and classify inventory using appropriate models.	Ap	P	Seminar /Examinations/ Case study/ MCQ
CO6	Understand and apply quality management concepts, including quality control, quality planning, statistical quality control (X and R charts), Total Quality Management (TQM), and ISO quality certification processes.	An	P	Assignments/ Seminar/Examinations/Case study/ Practical Exercises / Course project/MCQ

Detailed Syllabus:

Module	Unit	Content	Hours (60)	Marks (60)
I	**Introduction to Operation management**		**10**	**15**
	1	Meaning and definitions of Operations Management	2	
	2	Scope and objectives	3	
	3	Interaction with other functional areas	2	
	4	Characteristics of manufacturing and non-manufacturing operations	3	
II	**Facilities planning**		**10**	**15**
	5	Facility planning - Meaning, Objectives Importance plant location and factors affecting location	2	
	6	Plant layout, Product layout and Process layout	3	
	7	Materials handling principles and types of equipment	2	

	8	MRP (Materials requirement planning)	3	
III	**Capacity and Maintenance Management**		**12**	**15**
	9	Capacity planning and importance of capacity decisions	3	
	10	Determinants of effective capacity	3	
	11	Maintenance management and types of maintenance	3	
	12	Work study: time and method study, Work measurement: meaning, scope and importance	3	
IV	**Operations Planning, Control & Quality Management**		**16**	**15**
	13	Operations planning- Objectives and procedure	3	
	14	Operations control: meaning, importance, and objectives, Techniques of operation control	3	
	15	Concepts of quality and quality planning	3	
	16	Quality control: objectives and need for quality , Statistical quality control and control chart	3	
	17	Quality management in organizations, Quality circles: characteristics and objectives	2	
	18	Total Quality Management (TQM): characteristics, principles, benefit	2	
V	**Open ended Module**		**12**	
	1	Group discussions/Debate/ Engaging in role play/ Quizzes/Quality Circles Simulation /Group Presentation on Trends		
	2	Case study on various topics TQM, quality circles etc		

References

1. Russell, Roberta S, and Bernard W.Taylor III, Operations Management, Pearson Education.
2. Chase: Operations Management for Competitive Advantage, Tata McGraw Hill.
3. Adam, E.E. and Ebert, R.J., ‘Production and Operations Management’
4. Prentice Hall of India,
5. Chary, S,.N., Production and Operations Management’, Tata McGraw Hill
6. Kanishka Bedi, Production & Operations Management, Oxford University

Mapping of Co’s with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	1	2	3	2	3	2	2	1	2	2	2
CO2	3	1	2	2	3	2	3	2	3	2	3	2	2
CO3	3	1	2	2	3	2	3	2	3	2	3	2	2
CO4	3	1	2	2	3	2	3	2	3	2	3	2	2
CO5	3	1	2	2	3	2	3	2	3	2	3	3	2

CO6	3	1	2	2	3	2	3	2	3	2	3	3	2

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical (Any one)-Case studies/Course project/ Practical Exercises / Course project
- End semester examination (Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓	✓		✓
CO2	✓		✓		✓
CO3	✓	✓			✓
CO4	✓				✓
CO5	✓	✓	✓		✓
CO6	✓	✓	✓		✓

SEMESTER V

Course Code &Title	**PAT5EJ311**	**HUMAN RESOURCES MANAGEMENT**			
Type of Course	Major	Semester	**V**	Academic Level	**300-399**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	4	-	-	60
Pre-requisites	Human Resources Management refer to the essential **qualifications, skills, and knowledge** required to **study or work** in the HRM field. These are the foundational elements that prepare an individual to understand and manage HR functions effectively.				
Course Summary	**Human Resources Management (HRM)** is the study and practice of managing people in organizations. This course provides students with the knowledge and skills necessary to effectively attract, develop, retain, and manage a productive workforce in alignment with organizational goals.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the scope, objectives, and strategic importance of HRM in	U	C	Quiz/ Seminar/ Case study/ Practical Exercises/ Course

	achieving business goals.			project/ Examinations/ MCQ
CO2	Analyze workforce requirements and develop effective human resource planning strategies.	U	P	Case study/ Examinations/ Assignments/ Packaging Labeling exercise/ Practical Exercises/ Course project/ MCQ
CO3	Demonstrate knowledge of sourcing, screening, and selecting the right candidates using ethical and legal practices.	U	P	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO4	Design and evaluate employee training and development initiatives to enhance workforce skills and performance.	An	P	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO5	**Evaluate Employee Performance** Implement performance appraisal methods to assess and improve employee productivity.	E	P	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO6	Utilize HR Information Systems (HRIS) Use technology and data-driven tools to improve HR decision-making and efficiency.	E	P	Assignments/ Seminar/Examinations/Case study/Practical Exercises / Course project/MCQ

Detailed Syllabus:

Module	**Unit**	**Content**	**Hours (60)**	**Marks** (60)
I	**Introduction to Human Resource Management**		**12**	**15**
	1	Definition, Importance scope, features and functions of HRM	3	
	2	Role, Powers, Responsibilities of HR Manager	3	
	3	Qualities of HR Manager	3	
	4	Relationship between personal Management and Human Resource Management	3	
II	**Human Resource Planning-Job Analysis-Job Design, Job Description & Job Evaluation**		**14**	**15**
	5	Human Resource Planning: Need, Importance, and Process - Job Analysis: Process, Significance, and Methods	4	
	6	Job Description: Contents and Importance Job Specification: Contents and Importance	2	
	7	Job Design: Factors Affecting and Methods	4	
	8	Job Evaluation: Objectives, Advantages, Procedure, and	4	

		Limitations		
III	**Human Resource Development and Recruitment**		**14**	**15**
	9	Human Resource Development: Characteristics and Objectives	4	
	10	Training: Need, Methods(On the Job-Off the Job Training), and Evaluation	4	
	11	Recruitment: Methods, Sources, and	3	
	12	Poaching/Raiding	3	
IV	**Performance Appraisal, Career Planning & Grievance Redressal**		**15**	**15**
	13	Performance Appraisal: Need, Importance, Process, and Problems	3	
	14	Career Planning and Career Development: Features, Process, Methods, Objectives, and Limitations	4	
	15	Grievance Redressal: Meaning, Causes, Procedure	4	
	16	Rights of Grievant, Essentials of a Good Grievance Procedure	4	
V	**Practical**		**5**	
	1	Group discussions/Debate/ Engaging in role play/ Quizzes/Mock Interview		
	2	Management games / Group activities/CV Making		

References:

1. **Gary Dessler** – *Human Resource Management*
2. **VSP Rao** – *Human Resource Management*
3. **K. Aswathappa** – *Human Resource and Personnel Management*
4. **Michael Armstrong** – *A Handbook of Human Resource Management Practice*
5. Relevant Labor Law Acts and case studies

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	0	2	0	1	2	0	0	1	1	0	2	2
CO2	2	1	0	2	0	2	2	1	2	2	1	0	1
CO3	1	1	0	1	1	2	2	1	3	2	1	2	1
CO4	1	1	1	0	0	2	2	1	3	2	2	1	2
CO5	2	0	1	1	1	2	1	1	2	1	2	1	1
CO6	2	0	0	1	2	1	2	0	1	2	2	2	1

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate
- Assignment / Practical Exercises

- Practical (Any one)-Case studies/Course project
- End semester examination (Final exam)

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓		✓	✓
CO2	✓		✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓			✓	✓
CO5	✓	✓	✓	✓	✓
CO6	✓	✓	✓	✓	✓

Course Code &Title	**PAT5EJ312**	**Banking and Insurance**			
Type of Course	Major	Semester	**V**	Academic Level	**300-399**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	4	-	-	60
Pre-requisites	To give basic understanding about banking and insurance and its working.				
Course Summary	Giving basic idea about banking and insurance				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop comprehensive understanding of the financial services industry, including the roles of banks and insurance	U	C	Examinations/Quizzes/Assignment/Seminar
CO2	Analyse the core functions and operations of commercial banks, including deposit mobilization and lending	An	C	Examinations/Assignments/Role plays/Projects
CO3	Analyse the regulatory environment governing banking and insurance sectors	An	C	Case study/Examinations
CO4	Evaluate the role of technology in modern banking operations	E	P	Project/case study/Examinations

CO5	Interpret the concepts and classification of risks and annotate on the principles and terms of insurance	An	C	Case study/Assignments
CO6	Analyse the regulatory system for insurance sector in India	An	C	Projects/ Role plays

Detailed Syllabus:

Module	**Unit**	**Content**	**Hours (60)**	**Marks** (60)
I	**Introduction to banking**		**11**	**15**
	1	Meaning and definition - Origin and development of banking	2	
	2	Structure of banking in India - Functions of commercial banks (Conventional and innovative functions)	2	
	3	Central bank -RBI – Functions	3	
	4	Banks and economic development	2	
	5	Emerging trends in banking	2	
II	**Banking regulations and instruments**		**11**	**15**
	6	Banking regulation act 1949 and functions	3	
	7	Meaning and definition of negotiable instruments.	2	
	8	Types of negotiable instrument.	2	
	9	Types of cheques, Crossing of cheques, and innovative tools instead of cheque	4	
III	**E Banking**		**12**	**15**
	10	Concepts of e-banking, Centralized online real time electronic banking (CORE), Payment banks	4	
	11	Fund Transfer - Real Time Gross settlement (RTGS)—National Electronic Fund transfer (NEFT)- Society for Worldwide Interbank Financial Telecommunication (SWIFT), and modern instruments	4	
	12	E-cheque - Any Time Money - ATM.s- Credit card - Debit card-smart card	4	
IV	**Basics of insurance**		**11**	**15**
	13	Concept - Need for Insurance- Insurance as a social security tool - Insurance and economic development	3	
	14	Principles of Insurance.	2	

	15	IRDA - Powers and functions	2	
	16	Classification of Insurance - Life and General insurance, Merit and demerits	4	
V	**PRACTICAL**		15	
	1	Assign a project where students can approach to bank and analyses a real world banking case study, such as a bank's response to a financial crisis or a customer's experience with online banking.		
	2	Plan a visit to any Insurance company office and analyses a real world insurance case study, such as a claim dispute or a policyholder's experience with the company.		

References:

1. Maheshwari. S.N , Banking Law and Practice.
2. Shekar. K.C, Banking Theory Law and Practice.
3. B.S Khubchandani, Practice and Law of Banking, Mac Millan India Ltd, 2000
4. Bedi. H.L & V.K Hardikar, Practical Banking.
5. K.C Nanda, Credit and Banking, Response Book, Sage Publications, 1999
6. Pannandikar & Mithami, Banking in India
7. Kenneth Black Jr., Harold D. Skipper Jr., Life and Health Insurance, Pearson Education
8. P.S.Palande, R.S.Shah, M.L.Lunawat, Insurance in India, Response Books.
9. D.C.Srinivasan, Shashank Srivastsava , Indian Insurance Industry, New century publications.

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	0	3	1	3	3	3	3	0	2	3	3	3
CO2	3	0	3	1	3	3	3	3	0	3	3	3	3
CO3	1	0	1	3	3	3	3	2	0	3	3	3	3
CO4	1	0	3	1	3	3	3	3	2	3	3	3	3
CO5	2	1	1	3	3	3	3	2	0	3	3	3	3
CO6	1	1	1	3	3	3	3	1	0	3	3	3	3

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical (Any one)-Case studies/Course project/ Practical Exercises / Course project
- End semester examination (Final exam)

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination

CO1	✓	✓			✓
CO2	✓		✓		✓
CO3	✓	✓	✓		✓
CO4	✓				✓
CO5	✓	✓	✓		✓
CO6	✓	✓	✓		✓

Course Code &Title	**PAT5EJ313**	**RESEARCH METHODOLOGY**			
Type of Course	Major	Semester	**V**	Academic Level	**300-399**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	4	-	-	60
Pre-requisites	A prerequisite for the Research Methodology course is a basic understanding of statistics and academic writing skills.				
Course Summary	To provide students with a comprehensive understanding of the principles and processes involved in conducting scientific research. To equip them with the skills needed to design research projects, collect and analyze data, and present findings effectively.				

Course Outcomes (CO):

CO	**CO Statement**	**Cognitive Level***	**Knowledge Category#**	**Evaluation Tools used**
CO1	To define key concepts and terms used in research.	R	C	Seminar / Examinations/ Case study
CO2	To explain different types of research methods and their applications.	U	C	Quizzes/ Seminar / Examinations
CO3	Select suitable research designs, sampling methods, and data collection techniques.	A	P	Seminar /Assignment/ Examinations/ Case study/ Practical Exercises
CO4	Analyze data using relevant statistical tools and techniques.	An	P	Seminar / Examinations/ Case study/ Practical Exercises
CO5	Evaluate the quality and reliability of research findings.	E	P	Seminar / Examinations/ Practical Exercises / MCQ
CO6	Prepare a structured research report or proposal based on findings	C	P	Case study/ Practical Exercises / Course project/ viva voce

Detailed Syllabus:

Module	Unit	Content	Hours (60)	Marks (60)
I	**Introduction to Research Methodology**		**12**	**15**
	1	Meaning, Objectives and Types of Research	3	
	2	Research Process: Steps in Research and Criteria of Good Research	3	
	3	Research Problem: Identification, Formulation and Selection	3	
	4	Research Design: Meaning, Features and Types (Exploratory, Descriptive, Experimental)-Ethics in Research	3	
II	**Review of Literature and Hypothesis Development**		**10**	**15**
	1	Purpose and Importance of Literature Review- Sources of Literature and Use of Databases-Research gap	4	
	2	Research Questions and Objective- Hypothesis: Meaning, Characteristics and Types	4	
	3	Formulation and Testing of Hypothesis	2	
III	**Sampling and Data Collection Methods**		**12**	**15**
	1	Sampling: Concepts, Methods (Probability & Non-Probability), Sample Size	4	
	2	Tools of Data Collection: Questionnaire, Interview Schedule, Observation	3	
	3	Scaling Techniques- Primary vs. Secondary Data	3	
	4	Validity and Reliability in Data Collection	2	
IV	**Data Analysis and Report Writing**		**11**	**15**
	1	Editing, Coding, Tabulation- Use of Software Tools (SPSS, Excel)	3	
	2	Descriptive and Inferential Statistics- Hypothesis Testing (Z-test, t-test, Chi-square, ANOVA – Concept only)	5	
	3	Research Report writing	3	
	PRACTICAL		**15**	
	1	Survey-Based Mini Research: Students will design a questionnaire on a relevant social or business topic, collect data		

		from at least 30 respondents, analyze it using Excel or SPSS, and present their findings in a structured report.		
	2	Literature Review Project: Students will select a research topic, gather at least 10 scholarly articles, summarize key findings, identify research gaps, and develop a research problem and hypothesis based on the review.		

References:

1. C.R. Kothari, *Research Methodology: Methods and Techniques*, New Age International Publishers, New Delhi.
2. Ranjit Kumar, *Research Methodology: A Step-by-Step Guide for Beginners*, Pearson Education, New Delhi.
3. K. N. Krishnaswamy, Appa Iyer Sivakumar & M. Mathirajan, *Management Research Methodology: Integration of Principles, Methods and Techniques*, Pearson Education, New Delhi.
4. S. Sadhu & A. Singh, *Research Methodology in Social Sciences*, Himalaya Publishing House, Mumbai.
5. P. Saravanavel, *Research Methodology*, Kitab Mahal, Allahabad.
6. D.K. Bhattacharyya, *Research Methodology*, Excel Books, New Delhi.
7. R. Paneerselvam, *Research Methodology*, PHI Learning Pvt. Ltd., New Delhi.

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	0	2	0	2	2	1	0	2	0	2
CO2	1	0	2	0	1	1	1	0	2	1	1
CO3	0	1	2	0	1	2	1	0	1	0	1
CO4	1	0	2	0	2	2	1	0	1	1	0
CO5	0	0	2	0	1	1	1	0	2	0	1
CO6	0	0	2	0	2	2	1	0	2	0	2

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓			✓
CO2	✓		✓		✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓		✓
CO5	✓	✓	✓	✓	✓
CO6	✓	✓	✓	✓	✓

20. DETAILED SYLLABUS OF THE FOUNDATION COURSES

SEMESTER I

Course Code &Title	PAT1FS111	BUSINESS MANAGEMENT SKILL			
Type of Course	SEC	Semester	**I**	Academic Level	**100-199**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	3	3	-	-	45
Pre-requisites	A basic understanding about various management concepts, and foundation in communication, critical thinking, leadership and organizational skills.				
Course Summary	This course develops core business management skills including leadership, strategic planning, financial management, and effective communication. Through practical case studies and real-world applications, students will learn to make informed decisions, lead teams, and drive organizational success.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Gain a comprehensive understanding of the fundamental principles and theories of management	U	C	Quizzes/Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO2	Apply management concepts to real-world business situations and cases	U	P	Examination/ Assignment/ Seminar/ Case study
CO3	Demonstrate proficiency in using relevant management tools and techniques for decision-making and problem-solving.	U	P	Examinations Seminar/Debate Project Case study
CO4	Apply contemporary management approaches to enhance operational efficiency foster a culture of innovation and drive sustainable business growth.	An	P	Seminar /Examinations/ Case study/Practical Exercises / Course project
C05	Apply critical thinking and decision-making skills to assess business opportunities and operational challenges.	An	P	Case study /panel discussion/group debate
CO6	Demonstrate entrepreneurial thinking and innovation in managing business processes or launching ventures	c	P	Presentations/entrepreneurial case reflection

Detailed Syllabus:

Module	Unit	Content	Hours	Marks

			(45)	(50)
I	**Introduction to management**		**10**	**10**
	1	Concept of Management- Nature-Significance- Functions of Management: Planning, Organizing, Leading, Controlling	4	
	2	Planning-Types of Plans-Planning Process-Challenges in Planning	3	
	3	Organizing-Steps- -Factors affecting organisational design Delegation of authority and decentralization - Span of Management	3	
II	**Leadership**		**8**	**10**
	4	Concept of Leadership- Leadership Traits – Leadershi Theories- Trait Theory, Behavioral Theory, Contingenc Theory Leadership styles- Authoritarian Leadershi Democratic Leadership, Laissez-Faire Leadership	4	
	5	Communication in Organizations-Importance of Effective Communication-Barriers to Communication and Strategies to Overcome them-Interpersonal Communication Skills	4	
III	**Motivation**		**9**	**15**
	6	Concept of Motivation –Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, Mc Gregor's Theory X and Theory Y– Reinforcement Theory, Expectancy Theory	5	
	7	Controlling- Control Process Types of Control Mechanisms- Management By Exception	4	
IV	**Contemporary Developments in Management Practices**		**8**	**15**
	8	Principles and pillars of TQM ,Case studies from TOYOTA,MOTOROLA , TQM tools and techniques	4	
	9	TPM -Concept and pillars of TPM,KAIZEN-Philosophy and origin-process	4	
V	**PRACTICAL**		**10**	
	1	Recommended to conduct the following: Case Studies: Present a hypothetical business scenario and encourage students to apply management theories to solve problems		
	2	Group Discussion, Seminar, and Debate: Encourage students to discuss ethical decision-making in various managerial contexts.		

	3	Institutional Visits: Organize visits to companies		
	4	Management Game: Develop a management game that allows students to make decisions in a dynamic business environment.		
	5	Role playing :improve leadership and conflict resolution		
	6	Elevator pitch challenge – sharpen communication and persuasion		

References:

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Gupta.CB; Business Management, Sultan Chand & sons
3. Koontz,Hand Wechrick,H: Management, Mc Graw Hill Inc,New York.
4. Prasad.LM; Principles and Practice of Management; Sultan Chand & sons
5. Stoner.A F and Freeman RE; Management; Prentice Hall of India
6. Drucker, Peter,F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
7. R.SDavar; Management Process
8. Rustum & Davan, Principles and Practice of Management.
9. Srinivasan & Chunawalla, Management Principles and Practice. 8. S.V.S. Murthy. Essentials of Management.

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	0	0	0	0	1	1	2	2	0	0	0	0	0
CO2	0	0	0	0	1	1	0	0	0	0	0	0	0
CO3	0	0	0	0	2	1	0	0	2	0	0	2	0
CO4	0	0	0	0	1	1	0	0	0	0	2	0	3
CO5	0	0	1	0	1	0	0	0	0	0	0	0	0
CO6	0	0	0	0	1	0	0	0	0	0	0	3	0

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical(Any one)-Case studies/Course project/ Practical Exercises / Course project End semester examination(Final exam)

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓	✓		✓
CO2	✓		✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓			✓	✓
CO5	✓	✓	✓	✓	✓
CO6	✓	✓	✓	✓	✓

Course Code &Title	**PAT1FM105**	**FUNDAMENTALS OF TAXATION**			
Type of Course	MDC	Semester	**I**	Academic Level	**100-199**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	3	3	-	-	45
Pre-requisites	A basic understanding about various concepts, principles of taxation				
Course Summary	This course provides an introduction to the fundamental principles and practices of taxation. It explores the structure and function of tax systems, with a primary focus on individual and business income taxation. Students will examine key concepts such as gross income, deductions, credits, filing statuses, and tax compliance.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop solid understanding of the fundamental principles and concepts related to taxation	U	C	Quizzes/Seminar /Examinations
CO2	Familiarise students with the residential status of an individual and incidence of tax heads of income.	U	C	Assignment /Practical Exercises/MCQ
CO3	Develop critical thinking skills, enabling them to analyse the problems related to taxation	An	P	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ
CO4	Determine skills to understand the concepts of goods service tax	U	P	Seminar /Assignment/Examinations/
CO5	To enable the students to acquire knowledge about tax compliance through e-filing of income tax returns, understanding assessment procedures	U	P	Examinations/ /Practical Exercises / Course project/MCQ
CO6	Apply taxation concepts and principles to analyse case studies, evaluating the practical implications of different tax policies	Ap	P	Assignments/ Seminar/Examinations/

Detailed Syllabus:

Module	Unit	Content	Hours (45)	Marks (50)
I	**Introduction to Taxation**		**5**	**10**
	1	Meaning and definition of tax, Brief history of income tax	1	
	2	Types of taxes Direct and Indirect,	1	
	3	Basic Concepts-Definition of Income- Gross Total Income- Total Income- Assessee- Assessment Year Average Rate of	2	

		Tax - Maximum Marginal Rate- Previous Year - Person - Finance Act- Rates of Income Tax		
	4	Distinction between Direct and Indirect Tax	1	
II	**Residence of Tax**		**12**	**10**
	5	Residential status	3	
	6	Incidence of tax	3	
	6	Heads of income	4	
	7	Income exempts from tax	2	
III	**Income tax Authorities**		**11**	**15**
	8	Overview of tax authorities and their powers	3	
	9	Types of return, TDS, Advance tax, Refund of Tax	4	
	10	Tax planning -Tax evasion – Tax avoidance – Tax management	4	
IV	**GST Introduction**		**8**	**15**
	11	Meaning of GST, Need and Advantages	3	
	12	Basic concepts SGST, CGST, IGST, UTGST	3	
	13	Types of rates under GST	2	
V	**Open End Module**		**9**	
	1	Seminars/ Group discussions/ Debate/ Engaging in role play/ Quizzes		
	2	Assignment / Group activities / MCQ		

References:

1. Dr. Vinod K. Singhania: Direct Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. Bhagwathi Prasad: Direct Taxes - Law and Practice. Wishwa Prakashana.
4. Dinakar Pagare: Law and Practice of Income Tax. Sultan Chand and sons
5. 5 Gaur & Narang: Income Tax.

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	3	1	1	1	1	3	1	1	1	2	1	2
CO2	1	2	1	0	1	1	3	3	2	1	2	3	2
CO3	2	1	0	2	2	1	3	3	1	1	1	3	2

CO4	3	3	1	3	2	1	3	2	1	1	1	3	1
CO5	2	2	1	1	1	0	3	2	1	1	2	1	2
CO6	2	2	1	1	1	1	2	2	2	1	1	2	2

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical(Any one)-Case studies/Course project/ Practical Exercises / Course project End semester examination(Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	**Seminar**	**Assignment**	**Practical**	**End semester examination**
CO1	✓	✓			✓
CO2	✓		✓		✓
CO3	✓	✓			✓
CO4	✓	✓	✓		✓
CO5	✓		✓		✓
CO6	✓	✓	✓		✓

SEMESTER II

Course Code & Title	**PAT2FM106**	**APPLICATION OF ACCOUNTING**			
Types of Course	MDC	Semester	**II**	Academic Level	100-199
Course Details	Credit	Lecture Per Week	Practical per week	Tutorial per hour	Total hours
	3	3	-	-	45
Pre- requisites	A basic understanding of Application of accounting				
Course summary	The Application of Accounting course provides a comprehensive understanding of how accounting principles and practices are applied in real-world business scenarios. It emphasizes the use of financial, Cost and managerial accounting information for decision-making, planning, control, and performance evaluation.				

Course outcome (CO)

	CO Statement	Cognitive Level	Knowledge Category	Evaluation and Tools

CO1	Understand and apply introduction to accounting	U	C	Written tests , quizzes
CO2	Understand and apply financial accounting and cost accounting	U	C	Written tests , quizzes
CO3	Analyze financial performance using ratio analysis and other financial metrics for informed decision-making.	An	P	Case study analysis, test problems, group projects
CO4	Apply Management accounting techniques to determine internal decision systems effectively.	Ap	P	practical assignments,
CO5	Prepare and analyse financial analysis	An	P	Practical Exercises, Quizzes
CO6	Apply accounting concepts to real-world scenarios through projects or case studies.	C	Ap	Project Reports, Presentations

Detailed Syllabus:

Module	Unit	Content	Hours (45)	Marks (50)
I	**Introduction of Accounting**		**6**	**10**
	1	Meaning ,objectives and Limitations of accounting of accounting	2	
	2	Branches of Accounting- financial accounting, managerial accounting, cost accounting, auditing, and tax accounting.	2	
	3	Difference between cost accounting and financial accounting and management accounting	2	
II	**Financial accounting and cost accounting**		**10**	**10**
	4.	Financial accounting meaning, objectives and limitations	3	
	5	Cost accounting, objectives, limitations	3	
	6	Cost sheet preparation (simple problem only)	4	
III	**Management accounting**		**10**	**15**
	7	Management accounting meaning , features and limitations	2	
	8	Analysis of financial statement	4	

	9	Ratio (Theory only)	4	
IV	**Cash flow and fund flow statement**		**8**	**15**
	10	Cash flow statement (simple problem)	4	
	11	Fund flow statement (simple problem)	4	
V	**PRACTICAL**		**11**	
	1	Recommended to implement the following: assign problem solving exercises that require students to apply managerial accounting tools and analyse various financial statements		
	2	Group discussions/Debate/ Seminar/ Assignments		

Mapping of Cos with PSOs POs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	0	0	0	1	2	1	1	0	0	0	1	1
CO2	2	0	1	0	2	2	2	2	1	0	1	1	2
CO3	1	0	0	0	2	2	2	1	1	2	1	1	1
CO4	1	0	0	0	1	2	1	1	1	3	1	1	1
CO5	1	0	0	0	1	2	1	1	1	2	1	1	1
CO6	0	0	1	1	2	2	2	2	2	2	1	2	1

References:

1. Grewal, T.S., and M.C. Shukla. *Analysis of Financial Statements*. Sultan Chand & Sons, 2020.
2. Arora, M.N. *Cost and Management Accounting*. Himalaya Publishing House, 2022.
3. Horngren, Charles T., Gary L. Sundem, and John A. Elliott. *Introduction to Financial Accounting*. 11th ed., Pearson Education, 2013.
4. Narayanaswamy, R. *Financial Accounting: A Managerial Perspective*. 6th ed., PHI Learning, 2017.
5. Maheshwari, S.N., and S.K. Maheshwari. *Advanced Accountancy*. Volume 1, 11th ed., Vikas Publishing House, 2021.

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment /Management games / Group activities/Mock interview/MCQ
- Practical (Any one)-Case studies/Course project/Packaging Labeling exercise/ Create a Logistics Glossary
- End semester examination (Final exam)

Mapping of Cos to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End Semester Examination
CO1	✓	✓	✓		✓

CO2	✓		✓		✓
CO3	✓	✓	✓	✓	✓
CO4	✓			✓	✓
CO5	✓	✓	✓	✓	✓
CO6	✓	✓	✓	✓	✓

SEMESTER III

Course Code &Title	**PAT3FV108**	**BUSINESS COMMUNICATION**			
Type of Course	VAC	Semester	**III**	Academic Level	100-199
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	3	3	-	-	45
Pre-requisites	A basic understanding of English language and interpersonal communications				
Course Summary	This course equips graduate students with essential business communication skills, covering concepts, channels, writing fundamentals, spoken skills, and modern communication technologies. Through theory, practical exercises, and case studies, students will learn to communicate effectively in professional settings and adapt to emerging trends.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the principles, models, and barriers of business communication.	U	C	Examinations/ Quiz/ Practical Assignment
CO2	Apply effective verbal, non-verbal, and written communication strategies in professional settings.	Ap	P	Examinations/ Practical Assignment / Practical Exercise
CO3	Design structured business documents following standard formats.	C	P	Examinations/ Seminar
CO4	Demonstrate oral communication skills through presentations, debates, and interviews.	Ap	M	Examinations/ Quiz/ Assignments
CO5	Evaluate real-world business communication scenarios to propose solutions.	E	M	Examinations/ Quiz/ Assignments

Detailed Syllabus:

Module	Unit	Content	Hours (45)	Marks (50)
I	**Concepts of Communication**		**8**	**11**
	1	Definition and process of communication	2	
	2	Communication models	1	

	3	Objectives of communication	1	
	4	Principles of effective communication	2	
	5	Importance of feedback in business communication	2	
II	**Channels of Communication**		**8**	**11**
	6	Formal & Informal communication	1	
	7	Vertical, Horizontal, Diagonal Communication	2	
	8	Grapevine communication	1	
	9	Verbal & Non-verbal communication	2	
	10	Barriers to Communication	1	
	11	Strategies to overcome barriers	1	
III	**Fundamentals of Business Writing**		**13**	**15**
	12	Structure and format of business letters	3	
	13	Types: Inquiry, Complaint, Persuasive, Proposal	3	
	14	Report writing	2	
	15	Employment Communication: Resume/CV, Application letters	3	
	16	Summarizing and professional email etiquette	2	
IV	**Spoken Skills & Modern Communication Modes**		**6**	**13**
	17	Oral Communication Skills: Presentations, Debates, Public Speaking, Interviews & Group Discussions	2	
	18	Listening Skills: Types of listening, Barriers to listening & improvement strategies	2	
	19	Modes of Communication: Mobile, Email, E-communication, Video Conferencing, Satellite & Virtual Communication Tools	2	
V	**Open ended module**		**10**	
	1	Case Studies: Analyzing real-world business communication scenarios		
	2	Role-Playing Exercises: Simulating negotiations, conflict resolution, and persuasive communication		
	3	A Seminar on Digital Communication Trends: Social media, AI chatbots, and virtual collaboration tools		

References:

1. Bovéee, C. L., & Thill, J. V. (2021). Business communication today (14th ed.). Pearson.
2. Goman, C. K. (2008). The nonverbal advantage: Secrets and science of body language at work. Berrett-Koehler Publishers.
3. Guffey, M. E., & Loewy, D. (2022). Essentials of business communication (11th ed.). Cengage Learning.
4. Shwom, B., & Snyder, L. (2018). Business communication: Polishing your professional presence (3rd ed.). Pearson.

Mapping of Co's with:

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	3	2	2	2	2	0	0	0	0	2	1
CO2	2	1	3	2	2	2	2	0	0	0	0	2	1
CO3	2	1	3	2	2	2	2	0	0	0	0	2	1
CO4	2	1	3	2	2	2	2	0	0	0	0	2	1
CO5	2	1	3	2	2	2	2		0	0	0	2	1

Assessment Rubrics:

1. Internal exam/ Mid-semester exam/ Test paper
2. Seminars/ Group discussions/ Debate/ Role play/ Quizzes/ Real-life Transaction Simulation
3. Assignment/ Management games / Group activities/ BRS Puzzle
4. Practical activities and records
5. End semester examination (Final exam)

Mapping of CO's to Assessment Rubrics:

	Internal Exam	**Seminar**	**Assignment**	**End semester examination**
CO1	✓	✓		✓
CO2	✓		✓	✓
CO3	✓		✓	✓
CO4	✓		✓	✓
CO5	✓	✓		✓

SEMESTER IV

Course Code &Title	**PAT4FV109**	**Innovation in Entrepreneurship Development**			
Type of Course	VAC	Semester	IV	Academic Level	100-199
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	3	3	-	-	45
Pre-requisites	Students are expected to have a basic understanding of business and economics concepts.				
Course Summary	Students will learn about the characteristics of entrepreneurs, entrepreneurial decision-making processes, and the importance of entrepreneurship in economic development. The course will also explore the entrepreneurial support system in India, including incubators, accelerators, and government initiatives.				

Course Outcomes (CO):

CO	**CO Statement**	**Cognitive Level***	**Knowledge Category#**	**Evaluation Tools used**
CO1	Understand the basic concepts of entrepreneurship and the skills required for an entrepreneur	U	C	Instructor- created exams / Quiz
CO2	To develop an entrepreneurial mind set by Recognizing personal traits, overcoming challenges, and cultivating competencies essential for successful entrepreneurship	A	P	Practical Assignment / Observation of Practical Skills
CO3	To analyze the entrepreneurial decision-making process, apply creativity and ideation techniques, and conduct feasibility studies for new business opportunities.	U	P	Seminar Presentation / Group Discussion

CO4	To demonstrate knowledge of business planning, resource mobilization, execution strategies, and develop essential entrepreneurial competencies like risk-taking, adaptability, and goal setting.	Ap	C	Instructor- created exams / Home Assignments
CO5	To identify and evaluate various entrepreneurial support system in India, including the role of government, private agencies, incubators and Kerala start- up Mission	Ap	C	Instructor- created exams / Home Assignments
CO6	To examine the various dimensions of entrepreneurship, including women entrepreneurship, rural entrepreneurship, digital, sustainable, health, wellness, and agro-entrepreneurship, and their significance in socio-economic development.	An	P	Viva Voce/Project

Detailed Syllabus:

Module	Unit	Content	Hours (45)	Marks (50)
I	**Introduction to Entrepreneurship**		**12**	**12**
	1	Concepts of entrepreneur, entrepreneurship and enterprise – Meaning and definition	2	
	2	Entrepreneurship- Types, characteristics	2	
	3	Traits of entrepreneurship	2	
	4	Entrepreneurship development- objectives, phases, and challenges	2	
	5	Entrepreneurship and economic development	2	
	6	Entrepreneurship in India – before and after independence	2	
II	**Entrepreneurial Decision-Making process & Competencies**		**12**	**13**
	7	Entrepreneurial decision making process-Steps involved-Opportunity Recognition and Idea Generation	3	
	8	Identifying market needs and trends-Creativity and ideation techniques-Feasibility study	3	
	9	Business Planning-Resource mobilisation-Execution and implementation	3	
	10	An overview of Entrepreneurial Competencies-Risk-taking and Decision-making, Vision and Goal Setting-Adaptability and Change Management	3	

III	**Entrepreneurial Support System**		**9**	**12**
	11	Entrepreneurial support system in India-Role of various agencies	3	
	12	Incubators and Accelerators- Venture capital firms-Angel Investors-Start- up Hubs and Clusters- Role of education institutions	2	
	13	Overview of Kerala's Entrepreneurial Landscape – Role of government and private agencies in supporting entrepreneurs	2	
	14	Introduction to Kerala Start-up Mission (KSUM) and Other key organizations- Role of industries/ entrepreneur's associations and self- help Group	2	
IV	**Dimensions of Entrepreneurship**		**10**	**13**
	15	Definition and Characteristics of Woman Entrepreneurship Significance of Woman's involvement in entrepreneurship	2	
	16	Challenges faced by Woman entrepreneurs-overcoming self - limiting beliefs – Steps taken by the government to promote women entrepreneurship	3	
	17	Rural Entrepreneurship- Definition and Characteristics- Importance of entrepreneurship in rural development	2	
	18	An overview of new forms of entrepreneurship- Digital entrepreneurship – sustainable and Eco -Entrepreneurship- Health and Wellness Entrepreneurship- food and Agro-Entrepreneurship	3	
V	**PRACTICAL**		**2**	
	1	Interaction with Entrepreneurs and preparation of report		
	2	Industrial Visit		

References:

1. H Nandan "Fundamentals of Entrepreneurship" Third Edition
2. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3rd Edition, Pearson, 2011.
3. Sangeetha Sharma, Entrepreneurship Development, PHI Learning
4. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6th Edition, Tata McGraw-Hill Education Pvt.Ltd., 2006
5. Desai, Vasant "Theories of Entreprenurship" Himalaya Publishing House LTD

Mapping of Co's with:

	PO1	PO2	PO3	PO4	P05	P06	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	3	3	3	3	2	1	2	1	3	2
CO2	3	3	1	3	3	2	2	3	3	2	3	3	2
CO3	3	3	2	3	3	3	3	2	2	2	2	3	2
CO4	3	3	2	3	3	3	2	2	2	2	2	3	3

CO5	**3**	**3**	**2**	**3**	**3**	**3**	**3**	**3**	**2**	**2**	**2**	**3**	**3**
CO6	**3**	**3**	**2**	**3**	**3**	**3**	**2**	**3**	**3**	**2**	**3**	**3**	**2**

Assessment Rubrics:

6. Quiz / Assignment/ Viva Voce/ Discussion / Seminar
7. Internal Exam
8. Practical Assignments (20%)
9. Final Exam (70%)

Mapping of CO's to Assessment Rubrics:

	Internal Exam	**Seminar**	**Practical Assignment**	**End Semester Examination**
CO 1	✓	✓		✓
CO 2	✓	✓	✓	✓
CO 3	✓	✓		✓
CO 4	✓	✓	✓	✓
CO 5	✓	✓		✓
CO 6	✓	✓		✓

Course Code &Title	**PAT4FS112**	**Corporate Regulations**			
Type of Course	SEC	Semester	IV	Academic Level	100-199
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	3	3	-	-	45
Pre-requisites	A basic understanding of business law and the structure of business organizations is a prerequisite for studying Corporate Regulation.				
Course Summary	This course provides a comprehensive understanding of the legal and regulatory framework governing corporate entities in India. It covers the key provisions of the Companies Act, 2013, regulatory bodies such as SEBI, and compliance requirements for companies.				

Course Outcomes (CO):

	CO Statement	**Cognitive Level***	**Knowledge Category#**	**Evaluation Tools used**
CO 1	Develop a comprehensive understanding of the legal and regulatory frameworks governing corporations.	U	C	Examinations/ Quizzes/ Assignment

CO 2	Develop skills to identify, interpret, and adhere to relevant laws and regulations.	An	P	Examinations Project Case analysis
CO 3	Evaluate the role of corporate law in protecting stakeholders' interests, including creditors, employees, consumers, and the public	E	P	Debate Case analysis Examination
CO 4	Develop the ability to make ethical decisions within the legal framework.	E	P	Debates/Discussions Practical exercises
CO 5	Understand Winding Up and Liquidation, Explain the modes of winding up, the role of liquidators, and the consequences of winding up, including the powers, duties, and liabilities of liquidators.	U	P	Examinations/ Quizzes/ Assignment
CO 6	Apply the principles of company law to real-world scenarios, including the formation, management, and winding up of companies, and demonstrate an understanding of the legal and regulatory framework governing companies.	Ap	P	Examinations/ Quizzes/ Assignment

Detailed Syllabus:

Module	Unit	Content	Hours (45)	Marks (50)
I	**Introduction to Companies Act 2013**		**7**	**10**
	1	Companies Act 2013-Objects – Features of the Act	2	
	2	Meaning and definition of company-Features	2	
	3	Kinds of Companies - Private company - Public company - Associate company - Dormant company	2	
	4	Government company - One-person company -Small company-Producer company - LLP	1	
	Formation of Companies		**10**	**10**

II	5	Promotion - Role of promoters - Incorporation - Capital subscription - Commencement of business - Pre-incorporation and provisional contracts.	2	
	6	Document of companies: Memorandum of Association - Contents and alteration - Doctrine of Ultra vires	2	
	7	Articles of Association - Contents and alteration - Distinction between Memorandum and Articles - Constructive notice of Memorandum and Articles - Doctrine of Indoor management -	2	
	8	Prospectus - Contents - Liabilities for misstatement.	2	
	9	Share capital-Public issue of shares- book building-listing of shares	2	
III	**Corporate Compliance and Regulatory Authorities**		**10**	**15**
	12	Meaning and Importance of Corporate Compliance- Objectives – Benefits	4	
	13	**Statutory Registers and Records** – Types – Maintenance – Consequences of non-compliance	3	
	14	Filing requirements under Companies Act, 2013	3	
IV	**Company Meetings and Winding up**		**13**	**15**
	15	Company Meetings-Requisites of a valid meeting - Statutory meeting - Annual general body meeting - Extra ordinary meeting - Board meetings	4	
	16	Company Secretary: Qualification - Appointment - Duties	3	
	17	Winding up: Meaning - Modes of winding up - Winding up by Tribunal - Members' voluntary winding up - Creditors' voluntary winding up	3	
	18	Liquidator: Powers - Duties and liabilities -Consequences of winding up	3	
V	**Practical**		**5**	
	Role playing: Simulate a shareholder meeting scenario and assign students specific roles, such as executives, board members, and shareholders, to understand the regulatory aspects of these meetings			
	Group Presentation: Team-based quiz or presentation on recent amendments, SEBI regulations, or case laws			

References:

1. M.C. Shukla &Gulshan: Principles of Company Law.
2. N.D. Kapoor: Company Law and Secretarial Practice.
3. Mannual of Companies Act, Corporate Laws and SEBI Guidelines", Bharat Law House, New Delhi.
4. M.C. Bhandari: Guide to Company Law Procedures.
5. Tuteja: Company Administration and Meetings.
6. S.C. Kuchal: Company Law and Secretarial Practice.

7. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial, Himalaya Publishers.
8. Ashok Bagrial: Secretarial Practice.

Mapping of Co's with:

	PO1	PO2	PO3	PO4	P05	P06	PO7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	3	2	2	3	2	1	1	1	1	2	2
CO2	2	2	3	2	3	3	2	1	1	1	1	2	1
CO3	2	2	2	3	3	3	3	1	1	1	1	2	3
CO4	3	2	2	3	2	2	2	1	1	1	1	2	2
CO5	2	2	2	2	2	2	1	1	1	1	1	2	1
CO6	2	2	3	2	3	3	2	1	1	1	1	2	2

Assessment Rubrics:

1. Quiz / Assignment/ Viva Voce/ Discussion / Seminar
2. Internal Exam
3. Practical Assignments
4. Final Exam

Mapping of CO's to Assessment Rubrics:

	Internal Exam	Seminar	Practical Assignment	End Semester Examination
CO 1	✓	✓		✓
CO 2	✓	✓	✓	✓
CO 3	✓	✓		✓
CO 4	✓	✓	✓	✓
CO 5	✓	✓		✓
CO 6	✓	✓		✓

SEMESTER V

Course Code &Title	PAT5FV110	Organizational Behaviour			
Type of Course	VAC	Semester	V	Academic Level	100-199
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	3	3	-	-	45
Pre-requisites	A foundational understanding of psychology, sociology, and business principles is helpful for studying organizational behaviour.				
Course Summary	This course delves into advanced topics in Organizational Behavior, fundamental Psychological Processes, theories of leadership, as well as individual and group behavior, with a supplementary focus on Stress Management.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understanding the dynamics of individual behavior within organizations, including motivation, perception, attitudes, and learning.	U	C	Instructor- created exams / Quiz
CO2	Analyzing the impact of group dynamics, team processes, and interpersonal relationships on organizational effectiveness	An	P	Practical Assignment / Observation of Practical Skills
CO3	Exploring leadership theories and styles to develop effective leadership skills for various organizational contexts	An	P	Seminar Presentation / Group Discussion
CO4	Developing problem-solving and decision-making skills through case studies and real-world organizational scenarios.	Ap	P	Instructor- created exams / Home Assignments
CO5	Analyze and compare different models used to explain individual behaviour related to motivation and rewards.	An	P	Instructor- created exams / Home Assignments
CO6	To explain group dynamics and demonstrate skills required for working in groups (team building)	An	P	Viva Voce/Project

Detailed Syllabus:

Module	Unit	Content	Hours (45)	Marks (50)
I	**Introduction to Organisational Behaviour (OB)**		**8**	**12**
	1	Definition and scope of organizational behaviour	2	
	2	Importance and relevance of studying organizational behaviour	2	
	3	Why to study OB, An OB model	2	
	4	Emerging Topics in Organizational Behavior-Technology and its impact on organizational behavior	2	
II	**Personality**		**8**	**13**
	7	Meaning & Definition, Determinants of Personality	2	
	8	Personality Traits	3	
	9	OB Perception: Meaning & Definition, Perceptual process	3	
III	**Leadership Theories**		**9**	**12**
	10	Introduction and meaning of leadership, Qualities of a Leader	2	

	11	Theories of leadership- Trait theory	2	
	12	Behavioural Theory, Contingency Theory	2	
	13	Problem Solving Skills, Risk Management Skills	3	
IV	**Organisational Culture & Motivation**		**12**	**13**
	14	Meaning & Definition of Culture,	3	
	15	Role of culture in organisational effectiveness	3	
	16	Motivation: Meaning and Definition	3	
	17	Two Factor Theory, Need Hierarchy Theory and ERG Theory	3	
V	PRACTICAL		**8**	
	1	Seminars/ Group discussions/ Debate/ Quizzes		
	2	Assignment / Group activities/ MCQ		

References:

1. Steven McShane & Van Glinar, "Organizational Behavior", Tata McGraw Hill Publishing Co.
2. Stephen Robbins, "Organizational Behavior". Prentice Hall India Pvt. Ltd New Delhi.
3. Fred Luthans, "Organizational Behavior". McGraw Hill Book Company

Mapping of Co's with:

	PO1	PO2	PO3	PO4	P05	P06	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	2	2	3	2	1	1	1	1	2	2
CO2	2	2	3	2	3	3	2	1	1	1	1	2	1
CO3	2	2	2	3	3	3	3	1	1	1	1	2	3
CO4	3	2	2	3	2	2	2	1	1	1	1	2	2
CO5	2	2	2	2	2	2	1	1	1	1	1	2	1
CO6	2	2	3	2	3	3	2	1	1	1	1	2	2

Assessment Rubrics:

1. Quiz / Assignment/ Viva Voce/ Discussion / Seminar
2. Internal Exam
3. Practical Assignments (20%)
4. Final Exam (70%)

Mapping of CO's to Assessment Rubrics:

	Internal Exam	Seminar	Practical Assignment	End Semester Examination
CO 1	✓	✓		✓
CO 2	✓	✓	✓	✓
CO 3	✓	✓		✓
CO 4	✓	✓	✓	✓
CO 5	✓	✓		✓
CO 6	✓	✓		✓

Course Code &Title	**PAT5FS113**	**Principles and Practices of Corporate Governance**			
Type of Course	SEC	Semester	V	Academic Level	100-199
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	3	3	-	-	45
Pre-requisites	A basic understanding of business organization, company law, and the roles of stakeholders such as directors and shareholders is essential for studying the principles and practices of corporate governance.				
Course Summary	The course Principles and Practices of Corporate Governance offers students a comprehensive understanding of the systems, processes, and laws that govern corporate entities. It explores the evolution, principles, and framework of corporate governance both in India and globally. The course examines the roles and responsibilities of the board of directors, shareholders, and other stakeholders, with emphasis on ethical decision-making, transparency, accountability, and compliance.				

Course Outcomes (CO):

CO	**CO Statement**	**Cognitive Level***	**Knowledge Category#**	**Evaluation Tools used**
CO 1	Explain the fundamental concepts, evolution, and importance of corporate governance.	U	C	Examinations/ Quizzes/ Assignment
CO 2	Identify the roles, responsibilities, and composition of the Board of Directors and other key stakeholders.	An	P	Examinations Project Case analysis
CO 3	Analyze corporate governance frameworks, codes, and legal regulations applicable in India and internationally.	E	P	Debate Case analysis Examination
CO 4	Evaluate the significance of ethics, transparency, and accountability in corporate governance.	E	P	Debates/Discussions Practical exercises
CO 5	Assess real-life corporate governance practices and failures through case studies and current developments.	U	P	Examinations/ Quizzes/ Assignment
CO 6	Demonstrate the ability to apply corporate governance principles in decision-making through role plays, simulations, and practical assignments.	Ap	P	Examinations/ Quizzes/ Assignment

Detailed Syllabus:

Module	Unit	Content	Hours (45)	Marks (50)
I	**Introduction to Corporate Governance**		**7**	**10**
	1	Meaning, Definition, and Evolution of Corporate Governance	2	
	2	Objectives and Need for Corporate Governance	2	
	3	Principles of Corporate Governance – Transparency, Accountability, Responsibility, Fairness	3	

II	**Regulatory Framework of Corporate Governance in India**		**10**	**10**
	5	Legal and Regulatory Framework – Companies Act, 2013 – Overview of Governance Provisions	3	
	6	Clause 49 of Listing Agreement	3	
	7	Role of SEBI – Listing Obligations and Disclosure Requirements (LODR), 2015	2	
	8	Penalties for Non-compliance – Legal and Financial Implications	2	
III	**Business Ethics and Corporate Social Responsibility**		**12**	**15**
	12	Meaning and Importance of Business Ethics	4	
	13	Corporate Social Responsibility (CSR) –Meaning - Evolution of CSR	4	
	14	CSR Reporting and Audit - Provisions under Companies Act	4	
IV	**Corporate Governance in Global Perspective**		**11**	**15**
	15	Corporate Governance in Developed vs Developing Countries – Key Differences	4	
	16	Corporate Governance Models – Anglo-American, German, Japanese, and Indian Models	4	
	17	Role of International Institutions – World Bank, IMF, IFC in Promoting Governance Standards	3	
V	**Practical**		**5**	
	Role playing Simulate a corporate board meeting where students take on roles such as CEO, CFO, Independent Director, and Shareholder. The agenda may include approval of financial statements, CSR spending, or director appointments.			
	Assign groups to study a real-life corporate governance issue (e.g., Satyam, IL&FS, Infosys boardroom conflict). Each group will present the case facts, governance lapses, and their recommendations.			

References:

1. M.C. Shukla &Gulshan: Principles of Company Law.
2. N.D. Kapoor: Company Law and Secretarial Practice.
3. Mannual of Companies Act, Corporate Laws and SEBI Guidelines", Bharat Law House, New Delhi.
4. M.C. Bhandari: Guide to Company Law Procedures.
5. Tuteja: Company Administration and Meetings.
6. S.C. Kuchal: Company Law and Secretarial Practice.
7. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial, Himalaya Publishers.

Mapping of Co's with:

	PO1	PO2	PO3	PO4	P05	P06	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	3	2	2	1	2	1	1	1	1	2	2
CO2	2	2	1	2	3	3	2	1	1	1	1	2	1
CO3	2	2	2	3	2	3	3	1	1	1	1	1	3
CO4	2	2	2	3	2	2	2	1	1	1	1	2	2
CO5	2	2	2	2	2	2	1	1	1	1	1	2	1
CO6	2	2	3	2	2	3	2	1	1	1	1	2	2

Assessment Rubrics:

1. Quiz / Assignment/ Viva Voce/ Discussion / Seminar
2. Internal Exam
3. Practical Assignments
4. Final Exam

Mapping of CO's to Assessment Rubrics:

	Internal Exam	Seminar	Practical Assignment	End Semester Examination
CO 1	✓	✓		✓
CO 2	✓	✓	✓	✓
CO 3	✓	✓		✓
CO 4	✓	✓	✓	✓
CO 5	✓	✓		✓
CO 6	✓	✓		✓

21. DETAILED SYLLABUS OF THE VOCATION MINOR COURSES

SEMESTER I

Course Code &Title	PAT1MN101	Introduction to Human Resource Management			
Type of Course	Minor	Semester	I	Academic Level	100-199
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding on management concepts and perspective on individuals and society.				
Course Summary	This course provides a foundational understanding of Human Resource Management (HRM), covering its definition, scope, objectives, historical evolution, and key functions within organizations. It explores core HRM principles, behavioral theories, modern trends like digital transformation and DEI, and essential HR functions such as recruitment, performance management, and compliance. The course also emphasizes the strategic alignment of HRM with business goals, ethical considerations, and best practices in policy formulation and implementation.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	An understanding of HR origins, principles and operations	R	F	Examinations/ Seminars/ Group discussions/ Quiz
CO2	Understanding the role and significance of HRM in organizational success.	U	C	Examinations/ Assignment/ Real-life applications
CO3	Exploring strategies for employee retention and engagement.	AN	C	Examinations/ Assignment
CO4	Mastering compensation and benefits administration.	AN	C	Examinations/ Debate/ Quizzes
CO5	Applying HRM principles to real-world organizational scenarios through case studies and projects	AP	P	Examinations/ Assignment / Viva Voce/ Project

Detailed Syllabus:

Module	Unit	Content	Hours (60)	Marks (70)
I	**Introduction to Human Resource Management**		**11**	**15**
	1	Definition, scope and objectives of HRM	3	
	2	Historical evolution and emergence of HRM	3	
	3	Importance and functions of HRM in organisations	2	
	4	Difference between HRM and personal management	2	

	5	Role of Government & Ethical considerations	2	
II	**Human Resource Planning**		**11**	**20**
	6	Definition, purpose, and importance of HRP	3	
	7	Benefits of effective HR planning	2	
	8	Process of Human Resource Planning	2	
	9	Basic methods of HR Demand and Supply Forecasting	2	
	10	Challenges in HR Planning	1	
	11	HR Planning and Legal Compliance	2	
III	**HRM Functions & Implementation**		**10**	**15**
	12	Recruitment & Selection	2	
	13	Training & Development	2	
	14	Performance Management	2	
	15	Steps in Effective HR Policy Execution	2	
	16	Monitoring & Evaluation of HR Practices	2	
IV	**Compensation & Benefits**		**13**	**20**
	17	Compensation systems	2	
	18	Types of Compensation	2	
	19	Benefits and perks	2	
	20	Incentives and Rewards	2	
	21	Employee Engagement and retention	2	
	22	Modern Trends in HRM	3	
V	**Open Ended Module**		**15**	
	1	Literature reviews on latest works of HR		
	2	Seminar		
	3	Group Discussion		

References:

1. Dessler Gary, Varkkey Biju –HUMAN RESOURCE MANAGEMENT – Pearson11thedition.
2. Aswathappa K. – Human Resources Management: Text & Cases – Tata McGraw Hill.
3. V.S.P. Rao – Human Resources Management: Text & Cases – Excel Books.
4. Robert L. Mathis, John H. Jackson – Human Resource Management – Thomson South Western.
5. R. Wayne Mondy – Human Resource Management – Pearson.

Mapping of CO's with:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	1	1	0	2	0	1	2	1	0	1
CO2	3	1	1	0	2	1	2	1	2	1	1
CO3	3	2	1	1	1	1	1	1	2	2	1
CO4	3	3	0	1	0	1	1	1	2	2	1
CO5	3	2	1	1	1	2	2	2	2	2	1

Assessment Rubrics:

- Internal exam/ Mid-semester exam/ Test paper
- Seminars/ Group discussions/ Debate/ Role play/ Quizzes/ Real-life Transaction Simulation
- Assignment/ Management games / Group activities/ BRS Puzzle
- Practical activities and records
- End semester examination (Final exam)

Mapping of CO's to Assessment Rubrics:

	Internal Exam	Seminar	Assignment	End semester examination
CO1	✓	✓		✓
CO2	✓		✓	✓
CO3	✓		✓	✓
CO4	✓		✓	✓
CO5	✓	✓		✓

SEMESTER II

Course Code &Title	**PAT2MN101**	**HUMAN RESOURCE SKILLS**			
Type of Course	Minor	Semester	**II**	Academic Level	**100-199**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding on common soft skills of human being. MIN03 - INTRODUCTION TO HRM				
Course Summary	This course provides a comprehensive introduction to HR and people management skills, covering essential concepts like definition, significance, and key attributes of effective people leadership. It explores management models and strategies to handle toxic employees. The curriculum delves into the psychology of people management, including team cohesion, performance diagnosis, and legal aspects of appraisal. It also introduces performance improvement strategies and self-management techniques.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate understanding of key models and apply them to motivate teams and resolve conflicts.	AP	C	Examinations/ Seminars/ Group discussions/ Quiz
CO2	Identify and strategize solutions for managing toxic employees using evidence-based HR interventions.	AN	C	Examinations/ Assignment/ Real-life applications

CO3	Diagnose performance issues, apply Lean/ Six Sigma principles, and design appraisal systems aligned with legal frameworks.	AN	C	Examinations/ Assignment/ Real-life applications
CO4	Utilize stress management tools, emotional intelligence, and assertiveness training to improve personal and team productivity.	AN	C	Examinations/ Debate/ Quizzes
CO5	Design strategies to build team cohesion, align values, and leverage group processes for organizational success.	AP	P	Examinations/ Assignment/ Viva Voce/ Project

Detailed Syllabus:

Module	**Unit**	**Content**	**Hours (60)**	**Marks** (70)
I	**Effective Communication in HR**		**11**	**15**
	1	Fundamentals of HR Communication	2	
	2	Formal & Informal Communication Channels	2	
	3	Digital Communication (Emails, Virtual Meetings, HR Portals)	3	
	4	Effective Communication Strategies	2	
	5	Cross-Cultural Communication	2	
II	**Employee Motivation & Engagement**		**11**	**20**
	6	Motivational Strategies in the Workplace	2	
	7	Maslow’s Hierarchy Theory	2	
	8	Herzberg’s Two-Factor Theory	2	
	9	McClelland’s Needs Theory	2	
	10	Strategies to Address Toxicity: Coaching, PIPs, Termination	3	
III	**Leadership and Conflict Management**		**14**	**20**
	11	Leadership Styles: Transformational, Transactional, Servant Leadership	3	
	12	The Situational Leadership Model, The Blake-Mouton Managerial Grid	3	
	13	Leadership vs. Management in HR	2	
	14	Emotional Intelligence: Self-Awareness, Empathy, Relationship Management	3	
	15	Conflict Resolution Strategies	2	
	16	Negotiation Skills	1	
IV	**Group Dynamics**		**9**	**15**
	17	Introduction to Group Dynamics	2	
	18	Group roles and norms	2	
	19	Decision making and conflict management in groups	3	
	20	Building and leading effective teams	2	
V	**Practical Applications**		**15**	
	1	Real-world challenges in managing people.		
	2	People management skills to plan, execute, and conduct a project		
	3	Self-awareness and emotional regulation.		

References:

1. Dessler Gary, Varkkey Biju –HUMAN RESOURCE MANAGEMENT
2. Aswathappa K. – Human Resources Management: Text & Cases – Tata McGraw Hill.
3. V.S.P. Rao – Human Resources Management: Text & Cases – Excel Books.
4. Robert L. Mathis, John H. Jackson – Human Resource Management
5. R. Wayne Mondy – Human Resource Management – Pearson.

Mapping of CO's with:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	3	2	1	1	1	1	2
CO2	3	2	3	1	3	2	1	1	1	1	2
CO3	3	2	3	1	3	2	1	1	1	1	2
CO4	3	2	3	1	3	2	1	1	1	1	2
CO5	3	2	3	1	3	2	1	1	1	1	2

Assessment Rubrics:

- Internal exam/ Mid-semester exam/ Test paper
- Seminars/ Group discussions/ Debate/ Role play/ Quizzes/ Real-life Transaction Simulation
- Assignment/ Management games / Group activities/ BRS Puzzle
- Practical activities and records
- End semester examination (Final exam)

Mapping of CO's to Assessment Rubrics:

	Internal Exam	Seminar	Assignment	End semester examination
CO1	✓	✓		✓
CO2	✓		✓	✓
CO3	✓		✓	✓
CO4	✓		✓	✓
CO5	✓	✓		✓

SEMESTER III

Course Code &Title	**PAT3MN201**	**PERFORMANCE MANAGEMENT**			
Type of Course	Minor	Semester	**III**	Academic Level	**200-299**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding about various concepts, principles and conventions about HR functions such as recruitment, selection, training, etc.				
Course Summary	Performance Management is a strategic and integrated approach aimed at enhancing the effectiveness of individuals and teams to achieve organizational goals. This course equips students with the knowledge and skills required to design, implement, and manage effective performance management systems in modern organizations.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the fundamental concepts, objectives, and significance of performance management systems in organizations.	U	C	Quiz/ Seminar/ Case study/ Practical Exercises/ Course project/ Examinations/ MCQ
CO2	Analyze the relationship between organizational performance and individual performance, linking them through effective goal setting and performance planning.	U	P	Case study/ Examinations/ Assignments/ Packaging Labeling exercise/ Practical Exercises/ Course project/ MCQ
CO3	Apply techniques for setting SMART goals, developing performance standards, and conducting performance appraisals.	Ap	P	Seminar/ Examinations/ Case study/Practical Exercises / Course project/MCQ
CO4	Evaluate different performance appraisal methods and tools used in various organizational contexts.	An	P	Seminar /Examinations/ Case study/Practical Exercises
CO5	Design and implement a performance management system, including feedback mechanisms, coaching, counseling, and performance development plans.	E	P	Seminar /Examinations/ Case study/Practical Exercises / Course project/ MCQ

Detailed Syllabus:

Module	Unit	Content	Hours (60)	Marks (70)
I	**Foundations of Performance Management**		**11**	**18**
	1	Concept & Dimensions of Performance Management	2	
	2	Importance of Performance Management in organizations	2	
	3	Goal Setting	2	
	4	Monitoring	2	
	5	Feedback	1	
	6	Performance Evaluation	2	
II	**Tools & Techniques for Performance Enhancement**		**13**	**20**
	7	Performance Appraisal Systems: Reward-based, Team-based	3	
	8	Competency-based, Leadership-based	2	
	9	Balanced Scorecard, OKRs (Objectives & Key Results)	2	
	10	360-degree feedback	2	
	11	Quality Circles: Features, processes	2	
	12	Continuous Improvement (Toyota's Kaizen)	2	
III	**Motivation & Rewards**		**11**	**17**
	13	Employee Motivation & Morale: Theories (Maslow, Herzberg, Vroom)	3	
	14	Monetary vs. non-monetary incentives	2	

	15	Productivity, ESOPs, recognition programs	3	
	16	Ethical Dilemmas: Bias, transparency, and fairness in evaluations	3	
IV	**Global & Cultural Perspectives**		**10**	**15**
	19	Performance Management in MNCs and its Challenges	2	
	20	Standardization vs. localization	2	
	21	Impact of automation, gig economy	2	
	22	Flexible work schedules	2	
	23	Indian vs. Western Thought on Performance	2	
V	**Practical Applications**		**15**	
	1	Case Studies & Simulations: MNC performance systems, appraisal role-plays		
	2	Designing a Performance Appraisal System: Create a competency-based framework for a given organization		

References:

1. **Herman Aguinis**, *Performance Management*, Pearson
2. **Armstrong**, *Handbook of Performance Management*, Kogan Page
3. **Kohli & Deb**, *Performance Management*, OUP
4. **Rao**, *Performance Management & Appraisal Systems*, Response Books
5. **Daniel & Daniels**, *Bringing Out the Best in People* (on behavior and reinforcement)

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	0	2	0	1	2	0	0	1	1	0	2	2
CO2	2	1	0	2	0	2	2	1	2	2	1	0	1
CO3	1	1	0	1	1	2	2	1	3	2	1	2	1
CO4	1	1	1	0	0	2	2	1	3	2	2	1	2
CO5	2	0	1	1	1	2	1	1	2	1	2	1	1

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical (Any one)-Case studies/Course project/ Practical Exercises / Course project
- End semester examination (Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓			✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓			✓	✓

CO5	✓	✓	✓	✓	✓
CO6	✓	✓	✓	✓	✓

Course Code &Title	**PAT3MN202**	**Human Resource Management Training and Development**			
Type of Course	Minor	Semester	**III**	Academic Level	**200-299**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	3	-	2	75
Pre-requisites	Basic understanding of HR functions: recruitment, selection, onboarding, and employee relations.				
Course Summary	This course examines training and development from needs assessment to evaluation, integrating learning theories, technology, and talent strategies to enhance HR effectiveness in modern workplaces.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the concepts, objectives, and significance of training and development in human resource management.	U	C	Quiz/ Seminar/ Case study/ Examinations/ MCQ
CO2	Analyze training needs at organizational, departmental, and individual levels using various methods and tools.	U	P	Case study/ Examinations/ Assignments/ MCQ
CO3	Design training programs by applying adult learning principles, instructional design models, and appropriate delivery methods.	U	P	Seminar/ Course project/ Examinations/ Practical Exercises
CO4	Evaluate the effectiveness of training programs using models like Kirkpatrick's Four-Level Model and ROI analysis.	An	P	Seminar/ Examinations/ Course project/ MCQ
CO5	Apply suitable training techniques for different job roles and performance needs.	E	P	Examinations/ Practical Exercises

Detailed Syllabus:

Module	Unit	Content	Hours (75)	Marks (70)
I	**Introduction to Training and Development**		**12**	**17**
	1	Meaning, Definition, and Objectives of Training and Development	3	
	2	Importance of Training in Organizations	2	
	3	Difference between Training, Development	3	
	4	Role of Training in HRM and Organizational Effectiveness	2	
	5	Challenges in Training and Development	2	
II	**Training Need Assessment**		**12**	**20**
	6	Training process	3	
	7	Training Need Analysis -Types-Methods	3	

	8	Conducting training need assessment	2	
	9	Methods of Identifying Training Needs	2	
	10	Training Policy and Strategic Planning	2	
III	**Methods and Techniques of Training**		**11**	**15**
	11	On-the-Job Training (OJT): Coaching, Mentoring, Job Rotation, Apprenticeship	3	
	12	Off-the-Job Training: Lectures, Case Studies, Role Play, Simulation, T-group, E-learning	3	
	13	Management Development Programs (MDPs)	2	
	14	Use of Technology in Training	3	
IV	**Emerging Trends in Training & Development**		**10**	**18**
	15	Contemporary Issues in Training: Reskilling and Upskilling	3	
	16	Gamification and Interactive Learning,-Social Learning and Collaborative Tools	3	
	17	Green Training and Sustainable Practices	2	
	18	Challenges and Future of Training in a Globalized Environment	2	
V	**Practical Applications**		**30**	
	1	Case Study Analysis (Real-world TNA & Training Design)		
	2	Gamification Workshop (Developing a Training Game)		
	3	Group Presentation (Emerging Trends in Corporate Training)		

References:

1. Raymond A Noe, Amitabh Deo Kodwani, Employee Training and Development, McGraw Hill, 7e, 2019.
2. Rolf Lynton, Uday Pareek, Training for Development, Sage, 2012.
3. P. Nick Blanchard, James W. Thacker, A. Anand Ram, Effective Training, 4e, Pearson, 2012.
4. Jean Barbazette – Training Needs Assessment: Methods, Tools, and Techniques-Wiley,2014
5. G. Pandu Naik, Training and Development, Excel Books,2011.
6. Steve W.J. Kozlowski, Eduardo Salas, Learning, Training, and Development in Organizations, Routledge, 2010

Mapping of Co’s with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	0	2	0	1	2	0	0	1	1	0	2	2
CO2	2	1	0	2	0	2	2	1	2	2	1	0	1
CO3	1	1	0	1	1	2	2	1	3	2	1	2	1
CO4	1	1	1	0	0	2	2	1	3	2	2	1	2
CO5	2	0	1	1	1	2	1	1	2	1	2	1	1

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical (Any one)-Case studies/Course project/ Practical Exercises / Course project
- End semester examination (Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓		✓	✓
CO2	✓		✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓			✓	✓
CO5	✓	✓	✓	✓	✓
CO6	✓	✓	✓	✓	✓

SEMESTER IV

Course Code &Title	**PAT4MN201**	**Human Resource Information System**			
Type of Course	Minor	Semester	**IV**	Academic Level	**200-299**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	3	-	2	75
Pre-requisites	Basic understanding of Human resource management IFB1MN104 - Introduction to HRM				
Course Summary	This course explores the fundamentals, components, and strategic applications of Human Resource Information Systems (HRIS), covering key modules like recruitment, performance management, analytics, and security. It also examines emerging trends such as AI, block chain, and ethical considerations, with hands-on practical training in HRIS tools and data analysis.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the core concepts, structure, and role of HRIS in organizations.	U	C	Seminar/ Case study/ Examinations
O2	Assess how HRIS improves HR functions like recruitment, payroll, and performance management.	U	P	Case study/ Examinations/ Assignments/ Practical Exercises/ MCQ
CO3	Select and design HRIS solutions to meet specific business needs.	U	P	Seminar/ Examinations/ Practical Exercises /
CO4	Evaluate HRIS effectiveness in decision-making using data analysis and reporting.	An	P	Seminar /Examinations/ Case study/Practical Exercises / Course project
CO5	Manage HR data securely, ensuring privacy and legal compliance.	E	P	Seminar /Examinations/ Course project/ MCQ

Detailed Syllabus:

Module	Unit	Content	Hours (75)	Marks (70)
I	**Introduction to HR Information System**		**11**	**20**

	1	Definition, purpose, and benefits of HRIS	3	
	2	Objectives and Importance of HRIS	3	
	3	Role of HRIS in Human Resource Management	2	
	4	Benefits and Limitations of HRI	3	
II	**HRIS Functions and Applications**		**12**	**20**
	5	HR Planning and HRIS	3	
	6	Recruitment and Selection Process using HRIS	2	
	7	Training and Development Modules	2	
	8	Performance Appraisal Systems	3	
	9	Payroll and Compensation Management	2	
III	**HRIS Implementation**		**12**	**20**
	10	Steps in Implementing HRIS	4	
	11	HR Database and Employee Records	3	
	12	Challenges in HRIS Implementation	3	
	13	Role of IT in HR Functions	2	
IV	**Emerging Trends & Future of HRIS**		**10**	**10**
	14	Cloud-based HRIS	3	
	15	Mobile HR Applications	2	
	16	E-HRM and Self-Service Portals	2	
	17	Use of Artificial Intelligence in HR (Chatbots, Resume Screening)	3	
V	**Practical Applications**		**30**	
	1	Demo of Popular HRIS Tools: Workday, BambooHR, Zoho People, SAP SuccessFactors		
	2	Case Study: HRIS implementation success/failure scenarios		

References

1. Armstrong, *Handbook of HR Management Practice*
2. Kavanagh, Michael J., *Human Resource Information Systems: Basics…*
3. Gueutal & Stone, *The Brave New World of e-HR*
4. Monk & Wagner, *Concepts in ERP*

Mapping of Co's with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	0	2	0	1	2	0	0	1	1	0	2	2
CO2	2	1	0	2	0	2	2	1	2	2	1	0	1
CO3	1	1	0	1	1	2	2	1	3	2	1	2	1
CO4	1	1	1	0	0	2	2	1	3	2	2	1	2
CO5	2	0	1	1	1	2	1	1	2	1	2	1	1
CO6	2	0	0	1	2	1	2	0	1	2	2	2	1

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical (Any one)-Case studies/Course project/ Practical Exercises / Course project

- End semester examination (Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓			✓
CO2	✓		✓		✓
CO3	✓	✓	✓	✓	✓
CO4	✓			✓	✓
CO5	✓	✓	✓	✓	✓
CO6	✓	✓	✓		✓

SEMESTER V

Course Code &Title	**PAT5MN301**	**Global Human Resource Practices**			
Type of Course	Minor	Semester	**V**	Academic Level	**300-399**
Course Details	Credit	Lecture Per week	Tutorial per week	Practical Per week	Total Hours
	4	3	-	2	75
Pre-requisites	Basic understanding of Human resource management IFB1MN104 - Introduction to HRM				
Course Summary	This course covering cross-cultural workforce management, international labor laws, and global talent strategies. Students will analyze challenges in multinational HR operations and develop solutions through case studies and simulations. By the end, learners will be equipped to design and implement HR policies in diverse international business environments.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Explain the concepts, models, and challenges of International HRM (IHRM) and distinguish it from domestic HRM.	U	C	Quiz/ Seminar/ Case study/ Practical Exercises/ Course project/ Examinations/
CO2	Analyze cross-cultural differences and their impact on global workforce management, including recruitment, retention, and grievance handling.	An	P	Case study/ Examinations/ Assignments/ Practical Exercises/ Course project/
CO3	Evaluate legal and ethical frameworks (e.g., ILO, GDPR) governing global HR practices and their implications for multinational corporations.	E	C+P	Seminar/ Examinations/ Case study/ Practical Exercises/
CO4	Design strategies for global talent management, including staffing, compensation, and virtual team	C	P+M	Seminar /Examinations/ Practical Exercises / Course project/MCQ

	coordination, considering regional variations.			
CO5	Assess emerging HR challenges (e.g., change management, CSR) and career opportunities in international business through case-based research.	E	M	Seminar /Examinations/ Case study/Practical Exercises / Course project/MCQ

Detailed Syllabus:

Module	Unit	Content	Hours (75)	Marks (70)
I	**Introduction to Global HRM**		**14**	**20**
	1	Meaning and Importance of Global HRM	3	
	2	Difference between Domestic and International HRM	3	
	3	Role of Global HR Managers	2	
	4	Challenges in Managing International Workforce	3	
	5	Key Functions of Global HRM	3	
II	**International Recruitment and Selection**		**12**	**20**
	6	Global Staffing Approaches: Ethnocentric, Polycentric, Geocentric	4	
	7	Recruitment Sources for International Assignments	3	
	8	Selection Criteria for International Jobs	2	
	9	Cross-cultural Sensitivity in Selection	3	
III	**Training, Development, and Performance Management in Global Context**		**9**	**15**
	10	Training Needs for International Employees	3	
	11	Cross-cultural Training Programs	2	
	12	Global Performance Appraisal Systems	2	
	13	Differences in Appraisal Practices across Countries	2	
IV	**Compensation and Global HR Trends**		**10**	**15**
	14	Components of Expatriate Compensation (Base Pay, Allowances, Benefits)	2	
	15	Legal and Ethical Issues in Global HRM	3	
	16	Diversity and Inclusion in Global Workplaces	3	
	17	Recent Trends in Global HR Practices	2	
V	**Practical Applications**		**30**	
	1	Case Study Analysis: Real-world challenges in global HR (e.g., managing layoffs in different legal environments)		
	2	Group Project: Designing a global HR policy for an MNC		

References

1. **Punnett Betty Jane**, INTERNATIONAL PERSPECTIVES ON ORGANIZATIONAL BEHAVIOR AND HUMAN RESOURCE MANAGEMENT, *M.E. Sharpe, 2009*
2. **Monir Tayeb,** INTERNATIONAL HRM, *Oxford University Press,2005*
3. **Dowling & Welch,** INTERNATIONAL HRM: MANAGING PEOPLE IN MULTINATIONAL CONTEXT, *Cengage Learning, NewDelhi,1999*

Mapping of Co.'s with:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	0	2	0	1	2	0	0	1	1	0	2	2
CO2	2	1	0	2	0	2	2	1	2	2	1	0	1
CO3	1	1	0	1	1	2	2	1	3	2	1	2	1
CO4	1	1	1	0	0	2	2	1	3	2	2	1	2
CO5	2	0	1	1	1	2	1	1	2	1	2	1	1

Assessment Rubrics:

- Internal exam /Mid-semester exam/ Test paper
- Seminars/Group discussions/Debate/ Engaging in role play/ Quizzes
- Assignment / Practical Exercises / Group activities/Mock interview/MCQ
- Practical (Any one)-Case studies/Course project/ Practical Exercises / Course project
- End semester examination (Final exam)
- Practical- Lab activity

Mapping of CO's to Assessment Rubrics:

	Internal exam	Seminar	Assignment	Practical	End semester examination
CO1	✓	✓			✓
CO2	✓		✓		✓
CO3	✓	✓	✓		✓
CO4	✓				✓
CO5	✓	✓	✓		✓

22. MODEL QUESTION PAPERS

Format of the Question Papers – Type I (Foundation Courses)

I Semester B. Voc. Degree Examinations – October 2025

PAT1FS106: BUSINESS MANAGEMENT SKILLS

(Credits: 3)

Maximum Time: 1:30 Hours **Maximum Marks: 50**

Course Outcomes (COs)

Co #	CO Statement
CO1	Gain a comprehensive understanding of the fundamental principles and theories of management
CO2	Apply management concepts to real-world business situations and cases
CO3	Demonstrate proficiency in using relevant management tools and techniques for decision-making and problem-solving.
CO4	Apply contemporary management approaches to enhance operational efficiency foster a culture of innovation and drive sustainable business growth.
CO5	Apply critical thinking and decision-making skills to assess business opportunities and operational challenges.
CO6	Demonstrate entrepreneurial thinking and innovation in managing business processes or launching ventures

Section A

[Answer all questions. Each question carries 2 marks] (Ceiling: 16 Marks)

1. Define management and mention any two of its characteristics. [CO1]
2. What is meant by MBO? [CO1]
3. Differentiate between delegation and decentralization. [CO1]
4. List any two barriers to effective communication. [CO2]
5. What is laissez-faire leadership style? [CO2]
6. Mention any two tools used in Total Quality Management. [CO3]
7. What is the role of MIS in decision-making? [CO3]
8. Explain the meaning of KAIZEN. [CO4]
9. What is meant by Management by Exception? [CO4]
10. List two qualities of a successful entrepreneur**.** [CO6]

Section B

[Answer all questions. Each question carries 6marks] (Ceiling: 24 Marks)

11. Explain the different functions of management with examples. [CO1]
12. Describe the steps in the planning process. [CO2]
13. Discuss any two leadership theories with their relevance in business today. [CO2]
14. Explain the relevance of Herzberg's Two-Factor Theory in motivating employees. [CO3]
15. Briefly explain the principles and pillars of Total Productive Maintenance (TPM). [CO4]

Section C

[Answer any One. Each question carries 10 marks]

16. Discuss the major leadership theories (Trait, Behavioural, and Contingency) and evaluate their relevance in managing teams in a modern organization. [CO2]
17. Critically evaluate the application of Maslow's and Herzberg's motivation theories in enhancing employee performance. [CO3]

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Format of the Question Papers – Type II (Major Courses)

I Semester B. Voc. Degree Examinations – October 2025

PAT1CJ103: PRINCIPLES OF TAXATION

(Credits: 4)

Maximum Time: 2 Hours **Maximum Marks: 60**

Course Outcomes (COs)

Co #	CO Statement
CO1	Understand the fundamental concepts and definitions related to taxation, including the meaning and characteristics of tax.
CO2	Analyze the key objectives of taxation and assess its impact on production, distribution, and employment
CO3	Evaluate the classical and modern cannons of taxation and identify the essential features of a good taxation system.
CO4	Understand the classification of taxes into direct and indirect categories and explain their key characteristics.
CO5	Analyse the incidence and burden of taxation, and explore tax evasion and incentives.
CO6	Examine international tax principles, treaties, and avoidance strategies.

Section A

[Answer all questions. Each question carries 3 marks] (Ceiling: 20 Marks)

1. Define tax and explain its essential characteristics. [CO1]
2. Distinguish between the Income Tax Act and the Finance Act. [CO1]
3. What do you mean by "Assessee" and "Person" under the Income Tax Act? [CO1]
4. Mention any three objectives of taxation. [CO2]
5. Explain the effect of taxation on employment. [CO2]
6. List any three canons of taxation as per Adam Smith. [CO3]
7. Write a short note on tax equity. [CO3]
8. Distinguish between direct and indirect taxes with one example each. [CO4]
9. Define regressive tax with an example. [CO4]
10. What is meant by tax incidence? [CO5]
11. State any three causes of tax evasion in India. [CO5]
12. What do you understand by double taxation? [CO6]

Section B

[Answer all questions. Each question carries 6marks] (Ceiling: 30 Marks]

13. Explain the basic features of a good taxation system. [CO3]
14. Compare the advantages and disadvantages of direct and indirect taxes in India. [CO4]
15. Describe the concept of tax shifting and the factors that determine its extent. [CO5]
16. Discuss the rationale and types of tax incentives with suitable examples. [CO5]
17. Explain the methods to avoid international double taxation. [CO6]
18. What is transfer pricing? How does it relate to tax avoidance? [CO6]

Section C

[Answer any One. Each question carries 10 marks]

19. Describe the classification of taxes with suitable examples. Explain the relative role of direct and indirect taxes in the Indian economy. [CO4]
20. Discuss impact and incidence of tax and distinguish between them. [CO6]

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Format of the Question Papers – Type III (Minor Courses)

III Semester **B. Voc. Degree Examinations**

PAT3MN202: **Human Resource Management Training and Development**

(Credits: 4)

Maximum Time: 2 Hours **Maximum Marks: 70**

Course Outcomes (COs)

Co #	CO Statement
CO1	Understand the concepts, objectives, and significance of training and development in human resource management.
CO2	Analyze training needs at organizational, departmental, and individual levels using various methods and tools.
CO3	Design training programs by applying adult learning principles, instructional design models, and appropriate delivery methods.
CO4	Evaluate the effectiveness of training programs using models like Kirkpatrick's Four-Level Model and ROI analysis.
CO5	Apply suitable training techniques for different job roles and performance needs.

Section A

[Answer all questions. Each question carries 3 marks] (Ceiling: 24 Marks)

1. Define training and development. [CO1]
2. What are the major challenges in training? [CO1]
3. Mention two differences between training and development. [CO1]
4. List any three methods of training need analysis. [CO2]
5. What is the importance of training policy? [CO2]
6. Write short notes on job rotation and mentoring. [CO3]
7. State any two off-the-job training techniques. [CO3]
8. What is Kirkpatrick's model? List its levels. [CO4]
9. Explain the concept of upskilling with examples. [CO5]
10. Mention any two uses of technology in training. [CO5]

Section B

[Answer all questions. Each question carries 6marks] (Ceiling: 36 Marks)

11. Explain the objectives and importance of training in HRM. [CO1]
12. Discuss the process of training needs assessment. [CO2]
13. Describe the methods used for identifying training needs at individual level. [CO2]
14. Explain any three on-the-job and three off-the-job training methods. [CO3]
15. Discuss the application of adult learning principles in designing training. [CO3]
16. Analyze Kirkpatrick’s Four-Level Model of training evaluation. [CO4]
17. Explain how gamification and social learning are influencing corporate training. [CO5]
18. Describe the challenges of training in a globalized environment. [CO5]

Section C

[Answer any One. Each question carries 10 marks]

1. Explain any five methods of training with suitable examples. [CO3]
2. Describe the steps involved in evaluating a training program. [CO4]

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APPENDICES

I. Format of the Internship/ Apprenticeship Report

1. Title Page:
   - Title of the report, Name of the organization, Name of the intern, Duration of the internship, Date of submission.
2. Certificate, Declaration and Acknowledgments:
   - Internship / Apprenticeship completion certificate from the organization
   - Include a declaration stating that the internship/ Apprenticeship report is original work and has not been submitted elsewhere.
   - Express gratitude.
3. Table of Contents:
   - Provide a list of sections and subsections with corresponding page numbers.
4. Introduction:
   - Introduce the organization where the internship/ Apprenticeship was conducted, including its background, mission, products/services, industry sector, and any other relevant information.
   - State the objectives of the internship/ Apprenticeship report.
5. Description of the Organization:
   - Provide a detailed overview of the organization, its history, organizational structure, core functions, target market, competitors, and industry trends.
   - Describe the department or division where the internship/ Apprenticeship was undertaken and its role within the organization.
6. Internship / Apprenticeship Experience:
   - Describe the tasks, projects, and responsibilities undertaken during the internship/ Apprenticeship.
   - Discuss the skills, knowledge, and competencies acquired or enhanced through practical experience.
   - Provide examples of significant achievements, challenges faced, and how they were overcome.
7. Learning Outcomes:
   - Reflect on the key learning and insights gained from the internship/ Apprenticeship experience.
   - Discuss how the internship/ Apprenticeship contributed to personal and professional development, including skill development, industry knowledge, and career aspirations.
8. Recommendations:
   - Offer recommendations for the organization based on observations and experiences during the internship/ Apprenticeship.
   - Suggest areas for improvement, future opportunities, or strategies to enhance organizational effectiveness.
9. **Conclusion**: Summarize the main findings and outcomes of the internship/ Apprenticeship experience
10. **Appendices:**
11. Include any references, sources, or materials cited in the internship report.

II. Format of Internship/ Apprenticeship Daily Report

1. **Title**: Daily Report of Internship/ Apprenticeship in [Organization Name]
2. **Date:**
3. **Internship Details**:
   - Intern Name:
   - Department/Division:
   - Supervisor/Mentor:
4. **Objective/Task for the Day**:
   - Briefly describe the main objective or tasks assigned for the day.
5. **Work Activities**:
   - List the activities performed during the day, including:
6. **Challenges Faced**:

- Identify any challenges or obstacles encountered during the day.
- Describe how the challenges were addressed or mitigated.

7**. Learning and Insights**:

- Reflect on the key learning, insights, or new skills acquired during the day.

8**. Feedback and Comments**:

- Provide feedback on the internship/ Apprenticeship experience,

9**. Signature**:
Intern's Signature:
Date:

III. Format of Internship/ Apprenticeship Certificate

Certificate of Internship/ Apprenticeship Completion

This is to certify that [Intern's Name] has successfully completed the internship/Apprenticeship program at [Organization Name] from [Start Date] to [End Date].
During this period, [he/she] actively participated in [brief description of internship / Apprenticeship responsibilities and projects], demonstrating [list of skills developed] and achieving [mention any notable achievements].

[Signature]
[Name and Title of Signatory]
Signature and Name of Faculty in Charge
Signature of HoD
Date

IV. Format of Optional Project report

Sl. No	Content
1	**Introduction** 1.1 Background of the Study 1.2 Statement of the Problem 1.3 Relevance & Scope of the Study 1.4 Objectives of the Study
2	**Review of Literature** 2.1 An Overview of Earlier Studies 2.2 Uniqueness of Research Study
3	**Methodology of the study** 3.1 Research Approach and design 3.2 Sources of Data 3.3 Sampling Design – Reliability & Content Validity 3.4 Data Analysis Tools 3.5 Report Structure 3.6 Limitations of the Study

Practical No: Date
Title of the activity:
Brief description of the practical activity

4	Data Analysis, Interpretation and Inference
5	Findings and Conclusion
6	Suggestions
7	Appendix Bibliography

V. Format of Research Diary

Name of the Student:
Title of the research work:
Month:

Sl.No	**Date**	**Particulars of Research Work done**	**Signature of the research Scholar**

Signature of the Supervisor **Signature of the HoD**

VI. Format of Practical Record Book (Front Page)

Index page

Sl.No	**Date**	**Title of the Practical**	**Page no**	**Remarks**

VII. Format of Practical Record Book (Inner Page)

Signature of the Course Teacher